Proforma Combined Statement of Recognised Gains and Losses

(Expressed in Hong Kong Dollars)

	Note	2002 \$'000	2001 \$'000
Surplus on revaluation of land and buildings held for own use	27	16,849	_
Net gains not recognised in the proforma combined income statement		16,849	_
Net profit for the year	27	82,279	61,845
Total recognised gains and losses		99,128	61,845

The notes on pages 37 to 63 form part of the proforma financial information.