CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

		Year ended 30 September 2001		
		2001	2000	
	Notes	HK\$'000	HK\$'000	
Deficit on revaluation of plant, machinery				
and office equipment, and motor vehicles	12, 25	(1,881)	-	
Surplus on revaluation of leasehold land and				
buildings, net	12, 25	8,058		
Net profit for the year		5,453	101,236	
Total recognised gains and losses		11,630	101,236	

27