

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March, 2002

	2002 HK\$	2001 <i>HK\$</i> <i>(As restated)</i>
Net profit (loss) for the year	<u>1,751,080</u>	<u>(24,807,820)</u>
Prior period adjustment arising from the effect of changes in accounting policy (note 2)		
– Increase in retained profits at 1st April, 2000		<u>25,000,000</u>