

Consolidated Statement of Recognised Gains and Losses

For the year ended March 31, 2002

	2002 HK\$'m	2001 HK\$'m
Exchange differences arising on translation of overseas operations	(2.9)	(2.3)
Write down of leasehold land and buildings against asset revaluation reserve	–	(5.2)
Net losses not recognised in the income statement	(2.9)	(7.5)
Net profit for the year	138.8	132.8
Total recognised gains and losses	135.9	125.3
Prior period adjustments arising from the effects of changes of accounting policies:		
– increase in revenue reserve at April 1, 2000 as a result of derecognition of liability for final dividend for the year ended March 31, 2000		98.6
– decrease in revenue reserve at April 1, 2000 as a result of retrospective recognition of impairment of goodwill held in reserves		(11.2)
– increase in capital reserve at April 1, 2000 as a result of retrospective recognition of impairment of goodwill held in reserves		11.2
		<u>98.6</u>

The accompanying notes on pages 45 to 85 form an integral part of these financial statements.