

Consolidated Statement of Recognised Gains and Losses

Year ended 31 March 2002

	Note	2002 HK\$'000	2001 HK\$'000 (Restated)
Exchange differences on translation of the financial statements of subsidiaries denominated in foreign currencies	29	(129)	139
Surplus on revaluation of land and buildings	29	–	27,319
Net gains/(losses) not recognised in the profit and loss account		(129)	27,458
Net profit for the year attributable to shareholders:			
– current year/prior year (as previously reported)		30,447	65,713
– effect of retrospective changes in accounting policy		–	(447)
		30,447	65,266
Total recognised gains and losses		30,318	92,724
<i>Note on effect of prior year adjustment:</i>			
Total recognised gains and losses related to current year as stated above		30,318	
Prior year adjustment, arising from the changes in accounting policy as summarised in note 2 to the financial statements, given effect as to restatements of reserves for the year ended 31 March 2001		(447)	
Total recognised gains and losses since the last audited financial statements		29,871	