Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March 2002

	Note	2002 HK\$	Restated 2001 HK\$
Profit for the year		20,199,927	19,460,373
Total recognised gains		20,199,927	19,460,373
Cumulative effect of changes in accounting policy adopted on 1st April 2001:			
Retained earnings at the beginning of the year			
effect of adopting SSAP 9 (revised)	2(p)	11,773,740	-
- effect of adopting SSAP 29	2(e)(ii)	(31,364,153)	(26,764,153)
		(19,590,413)	(26,764,153)