

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED 31ST MARCH 2002



	Note	2002 HK\$	Restated 2001 HK\$
Profit for the year	22(b)	19,820,101	30,299,637
Total recognised gains		19,820,101	30,299,637
Write back of goodwill upon distribution in specie of shares in a subsidiary	22(b)	—	29,928,006
		19,820,101	60,227,643
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(s), 22(b)	12,512,144	21,787,753
- effect of adopting SSAP 29	2(g), 22(b)	(18,865,538)	(26,764,153)
		(6,353,394)	(4,976,400)