## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31 March, 2002

**2002** 2001 *HK*\$ *HK*\$

Net profit and total recognised gains for the year 60,445,885 78,451,109

Prior year adjustment arising from the effect of change in accounting policy (note 2)

- Increase in reserves at 1 April, 2000 12,455,091