

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 March 2002

	Notes	2002 HK\$'000	2001 HK\$'000 (Restated)
Surplus on revaluation of land and buildings	31	–	2,092
Exchange differences on translation of the financial statements of foreign entities:	31		
Current year/prior year (as previously reported)		4,126	(18,823)
Effect of retrospective changes in accounting policy		–	1,491
		4,126	(17,332)
Net gains/(losses) not recognised in the profit and loss account		4,126	(15,240)
Net profit for the year attributable to shareholders:			
Current year/prior year (as previously reported)		152,765	182,250
Effect of retrospective changes in accounting policy		–	(1,624)
		152,765	180,626
Total recognised gains		156,891	165,386
In addition to the gains and losses detailed above, certain gains and losses arose since 31 March 2001 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 2 to the financial statements, as follows:			
For the year ended 31 March 2002, as reported above		156,891	
Recognised gains and losses arising from prior year adjustments, relating to:			
Year ended 31 March 2001		(133)	
Prior to 1 April 2000		(69,528)	
		(69,661)	
Total recognised gains and losses arising since the last annual report		87,230	