CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED MARCH 31, 2002

	2002 HK\$*000	2001 HK\$'000
Revaluation decrease on land and buildings Revaluation decrease on investment properties	(708) (677)	(140)
Losses not recognised in the income statement Net loss for the year	(1,385) (7,294)	(180) (5,172)
Total recognised losses	(8,679)	(5,352)