

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 March 2002

	Notes	2002 HK\$'000	2001 HK\$'000
Exchange differences on translation of overseas subsidiaries' financial statements	27	10	(4,013)
Revaluation surplus on fixed assets	27	<u>—</u>	<u>17,690</u>
Net gains not recognised in the profit and loss account		10	13,677
Net profit for the year attributable to shareholders		<u>9,240</u>	<u>12,534</u>
Total recognised gains and losses		9,250	26,211
Goodwill eliminated directly against reserves	27	<u>—</u>	<u>(2)</u>
		<u>9,250</u>	<u>26,209</u>