

# Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March, 2002

	<b>2002</b> <b>HK\$'000</b>	2001 <i>HK\$'000</i> <i>(As restated)</i>
Surplus (deficit) arising on revaluation of property, plant and equipment	<b>8,152</b>	(20,793)
Exchange differences arising from translation of financial statements of overseas operations	<b>(38)</b>	(3,447)
Profits (losses) not recognised in the consolidated income statement	<b>8,114</b>	(24,240)
Profit for the year	<b>97,945</b>	122,332
Total recognised gains	<b>106,059</b>	98,092
Prior period adjustment arising from the effect of change in accounting policy ( <i>note 2</i> )		
– Increase in accumulated profits at 1st April, 2000		57,750