

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED 31ST MARCH, 2002  
(Amounts expressed in Hong Kong dollars)

	Note	2002 \$'000	2001 \$'000 (Note 27)
Deficit on revaluation of investment properties	23	<b>(4,050)</b>	(705)
Exchange differences arising on consolidation	23	<b>(167)</b>	2,365
Net (losses) gains not recognised in the income statement		<b>(4,217)</b>	1,660
Profit attributable to shareholders (2001 – As previously reported)		<b>280,000</b>	254,278
Effect of changes in accounting policies	2b	–	(2,704)
Profit attributable to shareholders (2001 – As restated)		<b>280,000</b>	251,574
Net recognised gains		<b>275,783</b>	253,234
Goodwill eliminated directly against reserves	23	–	(14,174)
		<b>275,783</b>	239,060
Cumulative effect of change in accounting policy on amortisation of trademarks to opening retained profits as at 1st April, 2000			(31,408)