

Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March, 2002

	2002 HK\$	2001 HK\$
Revaluation increase on land and buildings	754,664	5,108,391
Exchange differences arising on translation of financial statements of overseas operations	—	51,728
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Gain not recognised in the consolidated income statement	754,664	5,160,119
Net profit (loss) for the year	1,583,711	(25,578,285)
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Total recognised gains (losses)	2,338,375	(20,418,166)
Goodwill arising on acquisition of a business	—	(22,648,000)
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	2,338,375	(43,066,166)
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