

Consolidated Statement of Recognised Gains and Losses

For the year ended 31 March 2002

	2002 HK\$	Restated 2001 HK\$
Exchange differences arising on translation of financial statements denominated in currencies other than Hong Kong dollars	—	169,903
Profit attributable to shareholders	41,329,680	46,380,622
Total recognised gains	41,329,680	46,550,525
Goodwill arising on acquisition of subsidiaries		(965,575)
		45,584,950
Effect of change in accounting policy on adoption of Statement of Standard Accounting Practice 9 (Revised) – see notes 2 and 27 – increase in retained profits at 1 April 2000		9,160,394