

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 March 2002

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	<i>Note</i>	2002 HK\$'000	2001 HK\$'000 (Restated)
Exchange differences on translation of the financial statements of foreign entities and gain/(loss) not recognised in the consolidated profit and loss account	35	<u>4,218</u>	<u>(7,644)</u>
Net profit for the year attributable to shareholders:			
Current year/prior year (as previously reported)		<u>143,356</u>	200,662
Effect of retrospective changes in accounting policy		<u>-</u>	<u>(181)</u>
		<u>143,356</u>	<u>200,481</u>
Total recognised gains and losses		<u>147,574</u>	<u>192,837</u>
<p>In addition to the gains and losses detailed above, certain gains and losses arose since 31 March 2001 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 2 to the financial statements, as follows:</p>			
For the year ended 31 March 2002, as reported above		147,574	
Recognised gains and losses arising from prior year adjustments, relating to:			
Year ended 31 March 2001		(181)	
Prior to 1 April 2000		<u>(30,831)</u>	
		<u>(31,012)</u>	
Total recognised gains and losses arising since the last annual report		<u>116,562</u>	