

# Consolidated Statement of Recognised Gains and Losses for the year ended 31 July, 2002

*(Expressed in Hong Kong dollars)*

	Note	2002 \$'000	2001 \$'000
Surplus on revaluation of land and buildings held for own use	27(a)	28,665	–
Exchange differences on translation of the financial statements of subsidiaries outside Hong Kong	27(a)	110	120
<b>Net gains not recognised in the income statement</b>		<b>28,775</b>	120
Net profit for the year	27(a)	65,791	41,642
<b>Total recognised gains and losses</b>		<b>94,566</b>	41,762

The notes on pages 40 to 72 form part of these financial statements.

