CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st August 2002

	Note	2002 HK\$'000	2001 HK\$'000
Exchange differences arising on translation of accounts of overseas			
subsidiaries not recognised in the profit and loss account	18	204	2,480
Profit for the year		91,129	53,927
Total recognised gains and losses		91,333	56,407