## **Consolidated Statement of Recognised Gains and Losses**

Year Ended 30 September

	Note	2002 HK\$′000	2001 HK\$′000
Deficit on revaluation of investment properties	18	( 125,300)	( 173,200)
Deficit of revaluation of investment properties	10		( 173,200)
Loss not recognised in the profit and loss account		( 125,300)	( 173,200)
Profit attributable to shareholders		46,415	35,296
Total recognised losses		( 78,885)	( 137,904)