CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED 30TH SEPTEMBER

	Note	2002 HK\$'000	2001 HK\$'000
Exchange differences arising on translation of a subsidiary	20	246	(611)
Gain/(loss) not recognised in the consolidated results		246	(611)
Profit attributable to shareholders		7,324	52,010
Total recognised gains and losses		7,570	51,399