Consolidated Statement of Recognised Gains and Losses

Year ended 30 September 2002

	Notes	2002 HK\$'000	2001 HK\$'000
Exchange losses on translation of the financial			
statements of a foreign entity not recognised			
in the profit and loss account	26	(602)	-
Surplus on revaluation of leasehold land			
and buildings, net	13, 26	9,211	8,058
Surplus/(deficit) on revaluation of plant,			
machinery and office equipment, and			
motor vehicles	13, 26	13,454	(1,881)
Net profit for the year attributable to			
shareholders		30,219	5,453
Total recognised gains and losses		52,282	11,630