

Consolidated Statement of Recognised Gains and Losses

For the year ended October 31, 2001

	2001 HK\$'000	2000 HK\$'000
Revaluation decrease on investments in securities	(305)	(352)
Exchange differences arising on translation of overseas operations	(5,700)	(9,876)
Net losses not recognised in the consolidated income statement	(6,005)	(10,228)
Net profit for the year	31,193	46,064
Total recognised gains	25,188	35,836
Elimination against reserves of goodwill arising on acquisition of subsidiaries	(28,916)	(2,257)
Elimination against reserves of goodwill arising on acquisition of an associate	(39)	—
	(3,767)	33,579