

Consolidated Statement of Recognised Gains and Losses

For the year ended 31 March 2002

	2002 HK\$'000	Restated 2001 HK\$'000
Revaluation loss on investments in securities	(5,514)	(10,696)
Net revaluation increase (decrease) on investment properties	29,278	(726)
Exchange differences arising on translation of overseas operations	—	3
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Net gains (losses) not recognised in the consolidated income statement	23,764	(11,419)
Profit for the year	45,239	44,613
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Total recognised gains and losses	69,003	33,194
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Prior year adjustment arising from the adoption of SSAP9 (Revised)		
– increase in retained profits at 1 April 2000		18,900
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