

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 March 2002

	<i>Note</i>	2002 HK\$'000	2001 HK\$'000
Exchange differences on translation of the financial statements of foreign entities	24	(144)	(23)
Surplus/(deficit) on revaluation of land and buildings	24	(128)	4,730
Net gains/(losses) not recognised in the consolidated profit and loss account		(272)	4,707
Net profit for the year attributable to shareholders		27,052	68,716
Total recognised gains and losses		26,780	73,423