

Consolidated Statement of Recognised Gains and Losses

For the year ended 31 March 2002

	NOTES	2002 HK\$'000	2001 HK\$'000
Profit for the year attributable to shareholders		79,242	97,327
Surplus arising on revaluation of investment properties	11	<u>—</u>	<u>2,334</u>
Total recognised gains		<u>79,242</u>	<u>99,661</u>
Prior period adjustments arising as a result of changes in accounting policies:	2		
— derecognition of liability in respect of the 2000 final dividend			16,606
— restatement of goodwill as an asset and retrospective recognition of accumulated amortisation charges thereon			<u>(151)</u>
			<u>16,455</u>