

Consolidated Statement of Recognised Gains and Losses

For the year ended 31 March 2002

| | <i>Note</i> | 2002 HK\$'000 | 2001 HK\$'000 |
|---|-------------|----------------------|----------------------|
| Net loss not recognised in the profit and loss account: | | | |
| Exchange differences arising on translation of accounts of subsidiaries and associated companies | 23 | (5,954) | (1,707) |
| Profit for the year | 24 | 37,641 | 41,188 |
| Realisation of capital reserve upon disposal of associated companies | 23 | (457) | — |
| Realisation of exchange fluctuation account upon disposal of associated companies | 23 | 4,008 | (383) |
| Negative goodwill arising from acquisition of subsidiaries | 24 | — | 8 |
| (Negative goodwill) / goodwill written back and transferred to profit and loss account on disposal of: | | | |
| Subsidiaries | 24 | (486) | 1,281 |
| Associated companies | 24 | <u>6,008</u> | <u>—</u> |
| Total recognised gains | | <u>40,760</u> | <u>40,387</u> |