

CONSOLIDATED

STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 May 2002

	Notes	2002 HK\$'000	2001 HK\$'000 (Restated)
Surplus on revaluation of leasehold land and buildings situated in Hong Kong	14, 26	153	181
Net profit for the year attributable to shareholders:			
Current year/prior year as previously reported		23,042	41,194
Effect of retrospective changes in accounting policy	4	—	(37,981)
		<u>23,042</u>	<u>3,213</u>
Total recognised gains and losses		<u>23,195</u>	<u>3,394</u>