CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

			Year ended 31 March 2002
	Notes	2002 HK\$'000	2001 HK\$'000
Net profit/(loss) for the year attributable to shareholders			
and total recognised gains and losses	30	(9,178)	33,115
Goodwill eliminated directly against consolidated reserves	30		(5,035)
		(9,178)	28,080