CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March 2001

	2001 HK\$′000	2000 HK\$'000
Exchange losses arising on translation of overseas		
subsidiary companies not recognised in the profit		
and loss account	(22,961)	(5,657)
Profit attributable to shareholders	55,398	93,332
Total recognised gains	32,437	87,675