CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31ST MARCH, 2001

		2001	2000
	Notes	HK\$	HK\$
Exchange difference arising on translation of			
overseas operations not recognised			
in income statement	25	4,239	(127,295)
Share of exchange reserve (deficit)			
in an associate	25	3,171,818	(1,286,878)
		3,176,057	(1,414,173)
Net loss for the year		(18,340,844)	(10,757,517)
Total recognised losses		(15,164,787)	(12,171,690)