CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended March 31, 2001

	2001	2000
	HK\$'000	HK\$'000
Exchange differences arising on translation of		
overseas subsidiaries not recognised in		
the consolidated income statement	(92)	(25)
Net (loss) profit for the year	(137,958)	32,507
Total net recognised (losses) gains	(138,050)	32,482