CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March, 2002

	2002 HK\$'000	2001 HK\$'000 (As restated)
Exchange differences arising on translation of overseas operations		
not recognised in the consolidated income statement	(226)	1,822
Net loss for the year	(47,675)	(84,147)
Total recognised losses	(47,901)	(82,325)

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