

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March, 2002

	2002 HK\$'000	2001 HK\$'000
Net gains arising from exchange differences on translation of overseas subsidiaries not recognised in the consolidated income statement	—	157
Net profit (loss) for the year	12,150	(32,766)
Total recognised gains (losses)	12,150	(32,609)