CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 March 2002

	Notes	2002 HK\$'000	2001 HK\$'000
Deficit on revaluation of leasehold land and buildings	21	(853)	(275)
Exchange differences on translation of the financial statements of foreign entities	21		(9)
Net losses not recognised in the profit and loss account		(853)	(284)
Net profit/(loss) for the year attributable to shareholders		83	(6,158)
Total recognised gains and losses		(770)	(6,442)