## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March 2002

	2002 HK\$′000	2001 HK\$′000
Exchange losses arising on translation of overseas subsidiary companies not recognised in the		
profit and loss account	(700)	(22,961)
(Loss)/profit attributable to shareholders	(9,734)	55,398
Total recognised (losses)/gains	(10,434)	32,437