

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 March 2002

| | <i>Note</i> | 2002 <i>HK\$'000</i> | 2001 <i>HK\$'000</i> |
|--|-------------|-------------------------|-------------------------|
| Exchange differences arising on translation of the financial statements of overseas subsidiaries | 26 | <u>(90)</u> | <u>322</u> |
| Net gains/(losses) not recognised in the profit and loss account | | (90) | 322 |
| Net profit/(loss) for the year attributable to shareholders | | <u>(2,806)</u> | <u>4,330</u> |
| Total recognised gains and losses | | <u><u>(2,896)</u></u> | <u><u>4,652</u></u> |