

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March, 2002

	2002	2001
	HK\$	HK\$
Exchange differences arising on translation of overseas operations not recognised in the income statement	–	(71,665)
Net profit (loss) for the year	13,444,388	(57,117,188)
<hr/>		
Total recognised gains (losses)	13,444,388	(57,188,853)
<hr/>		
Prior period adjustment arising from adoption of Statement of Standard Accounting Practice No. 9 (see note 2) – increase in accumulated profits as at 1st April, 2000		8,480,002
<hr/>		