Consolidated Statement of Recognised Gains and Losses

Year ended 30 June 2002

	Note	2002 <i>HK</i> \$'000	2001 <i>HK</i> \$'000
Exchange differences on translation of the financial statements of non-Hong Kong entities	27	179	384
Net gains not recognised in the profit and loss account		179	384
Net loss for the year attributable to shareholders		(9,763)	(8,541)
Total recognised gains and losses		(9,584)	(8,157)