Consolidated Statement of Recognised Gains and Losses

For the year ended 30 April 2002

| | | 2002 | 2001 |
|-------------------------------------|-------|-----------|----------|
| | Notes | HK\$'000 | HK\$'000 |
| | | | |
| Exchange differences on translation | 25 | (9) | (143) |
| Net loss not recognised in the | | | |
| consolidated income statement | | (9) | (143) |
| | | | |
| Net loss for the year | | (341,644) | (16,253) |
| Total recognised losses | | (341,653) | (16,396) |