Consolidated Statement of Recognised Gains and Losses

For the year ended 31 July 2002

	Note	2002 HK\$'000	2001 HK\$'000
Exchange differences on translation of the financial statements of foreign subsidiaries	20	189	(488)
Net gain/(loss) not recognised in the income statement		189	(488)
(Loss)/Profit for the year attributable to shareholders	20	(75,973)	4,372
Total recognised (losses)/gains		(75,784)	3,884