## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March, 2002

	2002 HK\$'000	2001 HK\$'000
Exchange differences arising on translation of		
financial statements of overseas operations not		
recognised in the consolidated income statement	_	26
Net loss for the year	(25,694)	(14,692)
Total recognised losses	(25,694)	(14,666)