Consolidated Statement of Recognised Gains and Losses (Unaudited)

	Six months ended 30 September	
	2000	1999
	HK\$'000	HK\$'000
Exchange differences on translation of the financial		
statements of foreign entities	(19)	
Net loss for the period attributable to shareholders	(796)	(1,838)
Total recognised losses	(815)	(1,838)