

CONSOLIDATED STATEMENT OF RECOGNISED LOSSES (UNAUDITED)

	Six months ended	
	October 31,	
	2000	1999
	<i>HK\$'000</i>	<i>HK\$'000</i> <i>(Note 8)</i>
Translation adjustment	-	163
Net loss for the period (1999 – as restated see Note 8)	<u>(3,193)</u>	<u>(777)</u>
Total recognised losses	<u><u>(3,193)</u></u>	<u><u>(614)</u></u>
Cumulative effect of changes in accounting policy (Note 8)		<u><u>(3,197)</u></u>