Consolidated Statement of Recognised Gains and Losses

Year ended 31 December 2000

	Note	2000 HK\$'000	1999 HK\$'000	2000 A\$'000	1999 A\$'000
Exchange differences on translation of the financial statements					
of a foreign entity	26	82	20	19	4
Gains not recognised in the profit and loss account		82	20	19	4
Net loss for the year attributable to shareholders		(81,511)	(332,317)	(18,865)	(65,610)
Total recognised gains and losses		(81,429)	(332,297)	(18,846)	(65,606)

The consolidated statement of recognised gains and losses should be read in conjunction with the accompanying notes, with specific reference to the accounting policy on the translation of financial statements from Hong Kong dollars to Australian dollars.