

Consolidated Statement of Recognised Gains and Losses

for the year ended 31st December 2000

	2000	1999
	HK\$M	HK\$M
Exchange differences on cash flow hedges		
– recognised during the year	1,648	48
– transferred to the profit and loss account	82	71
Revaluation surpluses		
– recognised during the year	11	422
– transferred to the profit and loss account	–	(482)
Exchange differences on foreign investments	–	4
Net gains not recognised in the profit and loss account	1,741	63
Profit attributable to shareholders		
– as previously reported	–	2,191
– prior period adjustment for goodwill	–	(11)
Profit attributable to shareholders (1999: restated)	5,005	2,180
Total recognised gains	6,746	2,243

The notes on pages 47 to 78 form part of these accounts.