

# CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

**For the year ended December 31, 2000**

	Note	2000 HK\$'000	1999 restated HK\$'000
Net profit / (loss) for the year			
As previously reported			(387,243)
Prior year adjustment arising from change in accounting policy for deferred expenses*	11		<u>150,281</u>
<b>Net profit / (loss) for the year and total recognised gains / (losses) (1999: as restated)</b>		<u>20,161</u>	<u>(236,962)</u>

\* As a result of the prior year adjustment arising from change in the accounting policy for deferred expenses, the deficit balance of revenue reserve as at January 1, 1999 was increased by HK\$963,004,000.

The notes in F109.pdf form part of these accounts.