

Consolidated Statement of Recognised Gains and Losses

Year ended 31 December 2001

HK\$'million	Note	2001	2000 (Restated)
Net profit/(loss) for the year attributable to shareholders:			
Current year/prior year (as previously reported)		(685)	221
Effect of retrospective changes in accounting policy		–	(426)
Total recognised gains and losses		(685)	(205)
Goodwill eliminated directly against reserves:			
Current year/prior year (as previously reported)	34	–	(630)
Effect of retrospective changes in accounting policy		–	426
		–	(204)
		(685)	(409)

In addition to the gains and losses detailed above, certain gains and losses arose since 31 December 2000 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 2 to the financial statements, as follows:

For the year ended 31 December 2001, as reported above	(685)
Recognised gains and losses arising from prior year adjustments, relating to:	
Year ended 31 December 2000	(426)
Prior to 1 January 2000	(254)
	(680)
Total recognised gains and losses arising since the last annual report	(1,365)