

Consolidated Statement of Recognised Gains and Losses 綜合已確認收益及虧損報表

Period from 1 April 2001 to 31 December 2001 由二零零一年四月一日至二零零一年十二月三十一日止期間

			Period from 1 April 2001 to 31 December 2001 由二零零一年 四月一日至 二零零一年 十二月三十一 止期間 HK\$'000 千港元	Year ended 31 March 2001 截至 二零零一年 三月三十一日 止年度 HK\$'000 千港元 (Restated) (重列)
Surplus on revaluation of land and buildings	土地及樓宇之重估盈餘	33	2,569	—
Exchange differences on translation of the financial statements of foreign entities	換算外國企業財務報表之滙兌差額	33	(3,224)	(4,035)
Net losses not recognised in the profit and loss account	並無於損益表中確認之虧損淨額		(655)	(4,035)
Net loss for the period/year attributable to shareholders:	股東應佔期間／年度虧損淨額：	33		
Current period/prior year (as previously reported)	本期間／上年度 (如之前申報)		(131,446)	(94,310)
Effect of retrospective changes in accounting policy	會計政策具追溯效力之變動影響		—	(150,921)
			(131,446)	(245,231)
Total recognised gains and losses	已確認之收益及虧損總額		(132,101)	(249,266)
Write-back of reserves on disposal of a subsidiary	出售一間附屬公司時撥回之儲備	33	—	5,214*
Capital reserve arising from acquisition of subsidiaries	收購附屬公司所產生之資本儲備	33	—	212,827
			(132,101)	(31,225)

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In addition to the gains and losses detailed above, certain gains and losses arose since 31 March 2001 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 3 to the financial statements, as follows:

除以上收益及虧損外，會計政策變動（詳情載於財務報表附註3）導致需作出上年度調整，因此自二零零一年三月三十一日以來出現以下若干收益及虧損：

		Period from 1 April 2001 to 31 December 2001 由二零零一年 四月一日至 二零零一年 十二月三十一 止期間 HK\$'000 千港元
For the period ended 31 December 2001, as reported above	截至二零零一年 十二月三十一日 止期間，如上文呈報	(132,101)
Recognised gains and losses arising from prior year adjustments, relating to year ended 31 March 2001	對截至二零零一年 三月三十一日止年度作出 上年度調整而出現之 已確認收益及虧損	(150,921)
Total recognised gains and losses arising since the last annual report	自上一份年報以後出現之 已確認收益及虧損總額	(283,022)

* The balance relates to reserve movements arising from the disposal of a subsidiary, as accounted for in the net loss for the year attributable to shareholders.

* 此等結餘有關出售一間附屬公司所產生的儲備變動，已計入股東應佔年度虧損淨額內。