

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES 綜合已確認盈虧報表

For the year ended March 31, 2002 截至二零零二年三月三十一日止年度

		附註 NOTE	2002 千港元 HK\$'000	2001 千港元 HK\$'000 (重新編列) (As restated)
所佔聯營公司換算儲備	Share of translation reserve of associates		(11,469)	(60,682)
換算海外業務所引發之外匯差額	Exchange differences arising on translation of operations outside Hong Kong		2,255	(11,938)
尚未於損益賬確認之淨虧損	Net losses not recognised in the income statement		(9,214)	(72,620)
全年純利	Net profit for the year		37,366	64,641
總確認收益(虧損)	Total recognised gains (losses)		28,152	(7,979)
所佔聯營公司之商譽儲備	Share of goodwill reserve of associates		-	(25,503)
所佔聯營公司之資本儲備	Share of capital reserve of associates		(12,750)	8,062
收購附屬公司所引發之商譽儲備減少	Elimination of goodwill against goodwill reserve arising on purchase of subsidiaries		-	(140,977)
增購一間附屬公司權益所引發之商譽儲備減少	Elimination of goodwill against goodwill reserve arising on acquisition of additional interest in a subsidiary		-	(5,150)
就轉讓聯營公司予一間附屬公司而增購該附屬公司之權益所引發之資本儲備	Capital reserve arising on acquisition of additional interest in a subsidiary upon transfer of associates to that subsidiary		-	3,289
			15,402	(168,258)
因會計政策之改變而作出之往年調整：	Prior period adjustments arising as a result of changes in accounting policies:			
— 有關不被確認為負債之已宣佈股息	- derecognition of liability in respect of dividend declared	2		33,243
— 攤銷購入聯營公司引發之溢價及折讓	- amortisation of goodwill and negative goodwill on acquisition of associates			(67,587)
				(34,344)