

# 已確認 收益及虧損綜合計算表

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

截至二零零二年三月三十一日止年度(以港幣列示) For the year ended 31 March 2002 (Expressed in Hong Kong dollars)

	附註 Note	二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000 重報 restated
重估投資物業(虧絀)/盈餘 (Deficit)/surplus arising on revaluation of investment properties	22(a)	(9,785)	2,333
海外附屬公司之滙兌差額 Exchange differences on translation of overseas subsidiaries	22(a)	1,304	—
<b>未確認在損益賬的(虧損)/收益淨額 Net (losses)/gains not recognised in the profit and loss account</b>		<b>(8,481)</b>	<b>2,333</b>
年度虧損 Loss for the year			
– 上年度報告 – as previously reported			
– 因會計政策改變而出現之前期間調整 – prior period adjustment arising from change in accounting policies			(9,894)
			310
本年度虧損(二零零一年: 已重報) Loss for the year (2001: as restated)	22(a)	(70,285)	(9,584)
減: 出售投資物業時變現之儲備 Less: Reserve realised upon disposal of investment properties	22(a)	(3,242)	—
由聯營公司變現列入損益賬之外匯儲備 Exchange reserve realised from associate to the profit and loss account	22(a)	—	47
		<b>(73,527)</b>	<b>(9,537)</b>
<b>已確認收益及虧損總額 Total recognised gains and losses</b>		<b>(82,008)</b>	<b>(7,204)</b>

已確認收益及虧損綜合計算表 (續)

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES (continued)

截至二零零二年三月三十一日止年度(以港幣列示) For the year ended 31 March 2002 (Expressed in Hong Kong dollars)

	附註 Note	二零零一年 2001 千元 \$'000 重報 restated
<b>前期間調整 (與股東進行交易而產生之調整除外)</b>		
<b>Prior period adjustments other than those arising from transactions with shareholders</b>		
因投資物業之會計政策改變而產生之前期間調整：		
Prior period adjustment arising from the change in accounting policy for investment properties:		
– 於二零零一年三月三十一日與投資物業重估儲備之調整		
– adjustment against the investment properties revaluation reserve as at 31 March 2001	11 & 22(a)	<u>(7,687)</u>
– 於二零零一年三月三十一日與其他物業重估儲備之調整		
– adjustment against the other properties revaluation reserve as at 31 March 2001	11 & 22(a)	<u>821</u>

第47至103頁的附註屬本財務報告的一部份。

The notes on pages 47 to 103 form part of these financial statements.