

# CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

## 綜合經確認收益及虧損報表

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

	Notes 附註	2002 二零零二年 HK\$'000 千港元	2001 二零零一年 HK\$'000 千港元 (Restated) (重列)
Net losses not recognised in the profit and loss account: Exchange differences on translation of the financial statements of foreign entities	未於損益表確認之虧損淨額： 外國機構之財務報表換算之滙兌差額	31	(48)
Net loss from ordinary activities attributable to shareholders: Current year/prior year (as previously reported)	股東應佔日常業務虧損淨額： 本年度／過往年度 (如過往申報)	(212,168)	(36,167)
Effect of retrospective changes in accounting policy	會計政策追溯變動之影響	19(i)	(2,500)
As restated	經重列	(212,168)	(38,667)
Total recognised gains and losses	經確認收益及虧損總額	(212,168)	(38,715)
Goodwill eliminated directly against consolidated reserves*	商譽直接在綜合儲備中撇銷*	-	-
		(212,168)	(38,715)
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:	除上文詳述之損益外，自二零零一年三月三十一日以來，因財務報表附註3概述之會計政策變動而致之過往年度調整帶來若干損益，詳情如下：		
For the year ended 31 March 2002, as reported above	截至二零零二年三月三十一日止年度 (如上文申報)	(212,168)	
Recognised losses arising from prior year adjustments, relating to the year ended 31 March 2001	過往年度調整帶來之經確認虧損 (有關截至二零零一年三月三十一日止年度)	19(i)	(2,500)
Total recognised gains and losses arising since the last annual report	自上年年報後出現之經確認收益及虧損總額	(214,668)	

\* Following the prior year adjustment as detailed in note 3 to the financial statements, the goodwill eliminated directly against reserves of HK\$162,205,000 as previously reported in the prior year would have no impact on the consolidated statement of recognised gains and losses for that year.

\* 繼財務報表附註3詳述之過往年度調整後，過往於上年度所申報直接在儲備中撇銷之商譽162,205,000港元對該年度之經確認收益及虧損報表並無影響。