

# 綜合權益變動報表

截至二零零四年三月三十一日止年度

# Consolidated Statement of Changes in Equity

For the year ended 31 March 2004

		股本 Share capital 百萬港元 HK\$'M	累計溢利 Accumulated profits 百萬港元 HK\$'M	普通儲備 General reserve 百萬港元 HK\$'M	股份溢價 Share premium 百萬港元 HK\$'M	資產 重估儲備 Asset revaluation reserve 百萬港元 HK\$'M	投資 重估儲備 Investment revaluation reserve 百萬港元 HK\$'M	可供 分派儲備 Distributable reserve 百萬港元 HK\$'M	匯兌儲備 Exchange reserve 百萬港元 HK\$'M	資本 贖回儲備 Capital redemption reserve 百萬港元 HK\$'M	總計 Total 百萬港元 HK\$'M
於二零零二年四月一日之結餘	Balance at 1 April 2002										
— 按先前所報	— as previously reported	289.3	4,693.5	78.3	866.7	188.4	21.0	450.7	(287.8)	3.1	6,303.2
— 過往調整(附註2)	— prior adjustment (note 2)	—	(88.2)	—	—	(49.9)	—	—	52.6	—	(85.5)
— 經重列	— as restated	289.3	4,605.3	78.3	866.7	138.5	21.0	450.7	(235.2)	3.1	6,217.7
酒店物業重估之虧損	Deficit on revaluation of hotel properties	—	—	—	—	(6.2)	—	—	—	—	(6.2)
非交易證券重估之減值	Revaluation decrease of non-trading securities	—	—	—	—	—	(20.9)	—	—	—	(20.9)
酒店物業重估產生之遞延稅項負債撥回	Reversal of deferred tax liability arising on revaluation of hotel properties	—	—	—	—	1.8	—	—	(1.7)	—	0.1
換算海外業務產生之匯兌差額	Exchange differences arising from translation of overseas operations	—	—	—	—	—	—	—	31.4	—	31.4
分估聯營公司儲備變動	Share of movements in reserves of an associate	—	—	—	—	—	—	—	(0.2)	—	(0.2)
少數股東分估儲備變動	Minority shareholders' share of changes in reserves	—	—	—	—	0.2	—	—	(1.0)	—	(0.8)
收益表內未確認之損益淨額	Net gains and losses not recognised in the income statement	—	—	—	—	(4.2)	(20.9)	—	28.5	—	3.4
本年度淨虧損	Net loss for the year	289.3	4,605.3	78.3	866.7	134.3	0.1	450.7	(206.7)	3.1	6,221.1
		—	(723.3)	—	—	—	—	—	—	—	(723.3)
於二零零三年三月三十一日及二零零三年四月一日之結餘	Balance at 31 March 2003 and at 1 April 2003	289.3	3,882.0	78.3	866.7	134.3	0.1	450.7	(206.7)	3.1	5,497.8
酒店物業重估之盈餘	Surplus on revaluation of hotel properties	—	—	—	—	28.6	—	—	—	—	28.6
酒店物業重估產生之遞延稅項負債	Deferred tax liability arising on revaluation of hotel properties	—	—	—	—	(8.6)	—	—	(8.8)	—	(17.4)
換算海外業務產生之匯兌差額	Exchange differences arising from translation of overseas operations	—	—	—	—	—	—	—	98.8	—	98.8
分估聯營公司儲備變動	Share of movements in reserves of an associate	—	—	—	—	—	—	—	2.3	—	2.3
少數股東分估儲備變動	Minority shareholders' share of changes in reserves	—	—	—	—	(1.2)	—	—	(2.9)	—	(4.1)
收益表內未確認之損益淨額	Net gains not recognised in the income statement	—	—	—	—	18.8	—	—	89.4	—	108.2
出售附屬公司之已變現金額	Realised upon disposal of subsidiaries	—	—	—	—	—	—	—	(2.1)	—	(2.1)
本年度純利	Net profit for the year	—	267.8	—	—	—	—	—	—	—	267.8
於二零零四年三月三十一日之結餘	Balance at 31 March 2004	289.3	4,149.8	78.3	866.7	153.1	0.1	450.7	(119.4)	3.1	5,871.7