

Consolidated Statement of Recognised Gains and Losses

Year ended 31 March 2002 截至二零零二年三月三十一日止年度

			二零零二年 2002 附註 Note 千港元 HK\$'000	二零零一年 2001 千港元 HK\$'000 (重列) (Restated)
換算海外公司財務報表 產生之滙兌差額	Exchange differences on translation of the financial statements of foreign entities	33	549	(520)
未於損益表確認之 收益／(虧損) 淨額	Net gains/(losses) not recognised in the profit and loss account		549	(520)
本年度股東應佔 純利／(淨虧損)	Net profit/(loss) for the year attributable to shareholders:			
本年度／上年度 (如以往所呈報)	Current year/prior year (as previously reported)		20,240	(8,066)
會計政策之追溯調整	Effect of retrospective changes in accounting policy		—	3,793
			20,240	(4,273)
已確認盈虧總額	Total recognised gains and losses		20,789	(4,793)
除上文詳述之收益及虧損外， 由於財務報表附註2所概述之 會計政策改變而作出之上年度 調整，而自二零零一年 三月三十一日產生之若干 收益及虧損如下：	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 2 to the financial statements, as follows:			
截至二零零二年三月三十一日 止年度，如上文所呈報	For the year ended 31 March 2002, as reported above		20,789	
上年度調整所產生之 已確認盈虧乃關於：	Recognised gains and losses arising from prior year adjustments, relating to:			
截至二零零一年三月三十一日 止年度	Year ended 31 March 2001		3,793	
於二零零零年四月一日前	Prior to 1 April 2000		49,646	
			53,439	
自上一份年報以來 已確認盈虧總額	Total recognised gains and losses arising since the last annual report		74,228	