

(以港幣列示) (Expressed in Hong Kong dollars)

15. 聯營公司權益

由於本集團並無承諾為聯營公司之負債作出補償，故本集團於年度內並無承擔聯營公司之虧損。

於二零零二年三月三十一日之聯營公司詳情載列於財務報告第103頁內。

16. 存貨

食品及飲品，按成本
Food and beverages, at cost
消耗品、包裝材料及其他雜項，減準備
Consumables, packing materials and other sundry items, net of provisions

消耗品包括已扣除一般準備850,000元(二零零一年：850,000元)的存貨1,068,000元(二零零一年：700,000元)，以求按成本或預計可變現淨值兩者中較低者列示這些存貨。

15. INTEREST IN ASSOCIATE

As the Group has no commitment to make good of liabilities of the associate, no loss of the associate was shared by the Group this year.

Details of the associate at 31 March 2002 are set out on page 103 of the financial statements.

16. INVENTORIES

本集團	
The group	
二零零二年	二零零一年
2002	2001
千元	千元
\$'000	\$'000
9,968	9,936
1,096	739
11,064	10,675

Included in consumables are inventories of \$1,068,000 (2001: \$700,000), stated net of a general provision of \$850,000 (2001: \$850,000), made in order to state these inventories at the lower of their cost and estimated net realisable value.

(以港幣列示) (Expressed in Hong Kong dollars)

17. 應收賬款及應收其他款項

17. TRADE AND OTHER RECEIVABLES

	本集團 The Group		本公司 The Company	
	二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000	二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
應收附屬公司賬款 Amounts due from subsidiaries	-	-	295,381	316,110
應收賬款及應收其他款項 Trade and other debtors	8,064	6,188	-	-
按金及預付款項 Deposits and prepayments	51,134	55,652	214	203
	59,198	61,840	295,595	316,313

除本集團若干按金39,225,000元(二零零一年：41,547,000元)及本公司應收附屬公司賬款295,381,000元(二零零一年：316,110,000元)外，應收賬款及應收其他款項之款額預期可於一年內收回。

Apart from certain deposits of \$39,225,000 (2001: \$41,547,000) of the Group and the amounts due from subsidiaries of \$295,381,000 (2001: \$316,110,000) of the Company, the amounts of trade and other receivables are expected to be recovered within one year.

(以港幣列示) (Expressed in Hong Kong dollars)

17. 應收賬款及應收其他款項 (續)

包括在應收賬款及應收其他款項之應收賬款(減呆壞債務之特別準備)之帳齡分析如下:

30日內
Current to 30 days
31至90日
31 to 90 days
91至180日
91 to 180 days
181至360日
181 to 360 days

本集團為顧客提供之銷售業務主要以現金交易為主。本集團亦就本集團之快餐業務為若干顧客提供介乎三十日至九十日之信貸期。

18. 現金及現金等價物

銀行存款
Deposits with banks
銀行存款及流動現金
Cash at bank and in hand

17. TRADE AND OTHER RECEIVABLES (continued)

Included in trade and other receivables are trade debtors (net of specific provisions for bad and doubtful debts) with the following ageing analysis:

本集團 The Group		本公司 The Company	
二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000	二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
2,946	1,944	-	-
1,548	1,410	-	-
370	1,779	-	-
259	-	-	-
5,123	5,133	-	-

The Group's sales to customers are mainly on cash basis. The Group also grants certain customers for the sales of the Group's catering services with varying credit term of 30 to 90 days.

18. CASH AND CASH EQUIVALENTS

本集團 The Group		本公司 The Company	
二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000	二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
48,102	27,977	16,000	-
20,786	32,100	30	24
68,888	60,077	16,030	24

(以港幣列示) (Expressed in Hong Kong dollars)

19. 應付賬款及應付其他款項

應付賬款及應計費用
Creditors and accrued expenses
應付附屬公司賬款
Amounts due to subsidiaries

本集團除若干已收按金8,234,000元(二零零一年: 12,339,000元)及本公司應付附屬公司賬款27,878,000元(二零零一年: 27,878,000元)外, 應付賬款及應付其他款項之款額預期可於一年內結清。

應付賬款及應付其他款項包括之應付賬款之帳齡分析如下:

19. TRADE AND OTHER PAYABLES

本集團 The Group		本公司 The Company	
二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000	二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
109,520	98,134	376	353
-	-	27,878	27,878
109,520	98,134	28,254	28,231

Apart from certain deposits received of \$8,234,000 (2001: \$12,339,000) of the Group and the amounts due to subsidiaries of \$27,878,000 (2001: \$27,878,000) of the Company, the amounts of trade and other payables are expected to be settled within one year.

Included in trade and other payables are trade creditors with the following ageing analysis:

本集團 The Group		本公司 The Company	
二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000	二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
30日內 Current to 30 days	16,858	26,751	-
31至90日 31 to 90 days	12,450	1,789	-
91至180日 91 to 180 days	379	334	-
360日以上 Above 360 days	398	-	-
30,085	28,874	-	-

(以港幣列示) (Expressed in Hong Kong dollars)

20. 已抵押銀行貸款

於二零零二年三月三十一日，銀行貸款的還款期如下：

一年內
Within 1 year

一年後但兩年內
After 1 year but within 2 years
二年後但五年內
After 2 years but within 5 years
五年後
After 5 years

銀行貸款總額
Total bank loans

於二零零二年三月三十一日，所有上述之銀行貸款均由本集團之物業作抵押(附註13(g))。

20. SECURED BANK LOANS

At 31 March 2002, the bank loans were repayable as follows:

本集團 The Group	
二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
15,132	12,240
16,402	11,166
26,656	32,286
3,500	4,656
<u>46,558</u>	<u>48,108</u>
<u>61,690</u>	<u>60,348</u>

At 31 March 2002, all the above bank loans were secured by charges on the properties of the Group (note 13(g)).

(以港幣列示) (Expressed in Hong Kong dollars)

21. 股本

21. SHARE CAPITAL

		二零零二年 2002		二零零一年 2001	
		股份數目 No. of shares 千元 (‘000)	總額 Amount 千元 \$’000	股份數目 No. of shares 千元 (‘000)	總額 Amount 千元 \$’000
法定股本： Authorised:					
每股面值0.1元之普通股 Ordinary shares of \$0.1 each					
		2,400,000	240,000	2,400,000	240,000
已發行及繳足股本： Issued and fully paid:					
於四月一日 At 1 April					
根據認股權計劃發行之股份 Shares issued under share option scheme					
		1,204,535	120,454	1,198,645	119,865
		29,000	2,900	5,890	589
		1,233,535	123,354	1,204,535	120,454

(a) 本年度內，若干認股權被行使，按每股0.1元之認購價認購29,000,000股本公司股份。有關之總代價為2,900,000元，截至二零零二年三月三十一日止年度內並無授出認股權。

(b) 本公司於二零零二年三月三十一日概無尚未行使之認股權。

(a) During the year, options were exercised to subscribe for 29,000,000 shares in the Company at subscription prices of \$0.1 per share. The total consideration of \$2,900,000 was credited to share capital. No option was granted during the year ended 31 March 2002.

(b) No share options were outstanding as at 31 March 2002.

(以港幣列示) (Expressed in Hong Kong dollars)

22. 儲備

22. RESERVES

(a) 本集團

(a) The Group

	重估儲備						總額
	股份溢價	投資物業	其他物業	滙兌儲備	累計虧損	實繳盈餘	
	Share premium	Investment properties	Other properties	Exchange reserves	Accumulated losses	Contributed surplus	Total
	千元	千元	千元	千元	千元	千元	千元
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
於二零零零年四月一日							
At 1 April 2000							
- 上年度報告							
- as previously reported	429,488	18,381	(821)	(7,296)	(258,680)	712	181,784
- 儲備之前期調整							
- prior period adjustment in respect of							
- 擬派股息 (附註11(a))							
- dividend proposed (note 11(a))	-	-	-	-	5,993	-	5,993
- 投資物業 (附註11(b))							
- investment properties (note 11(b))	-	(7,687)	821	-	-	-	(6,866)
- 已重報							
- as restated	429,488	10,694	-	(7,296)	(252,687)	712	180,911
前年度獲批准派付之股息 (附註8)							
Dividend approved in respect of							
previous year (note 8)	-	-	-	-	(5,993)	-	(5,993)
根據認股權計劃發行股份之溢價							
Premium on shares issued under							
share option scheme	32	-	-	-	-	-	32
發行費用							
Issue expenses	(10)	-	-	-	-	-	(10)
重估投資物業產生之盈餘 (附註13(b))							
Surplus arising on revaluation of							
investment properties (note 13(b))	-	2,333	-	-	-	-	2,333
海外聯營公司產生之滙兌儲備							
Exchange reserve released from							
overseas associate	-	-	-	47	-	-	47
本年度虧損							
Loss for the year	-	-	-	-	(9,584)	-	(9,584)
於二零零一年三月三十一日							
At 31 March 2001	429,510	13,027	-	(7,249)	(268,264)	712	167,736

(以港幣列示) (Expressed in Hong Kong dollars)

22. 儲備 (續)

(a) 本集團 (續)

22. RESERVES (continued)

(a) The Group (continued)

	重估儲備						總額 Total
	股份溢價 Share premium	投資物業 Investment properties	其他物業 Other properties	滙兌儲備 Exchange reserves	累計虧損 Accumulated losses	實繳盈餘 Contributed surplus	
	千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000
於二零零一年四月一日 At 1 April 2001							
- 上年度報告 - as previously reported	429,510	20,164	(271)	(7,249)	(268,574)	712	174,292
- 投資物業之前期調整 (附註11(b)) - prior period adjustment in respect of investment properties (note 11(b))	-	(7,137)	271	-	310	-	(6,556)
- 已重報 - as restated	429,510	13,027	-	(7,249)	(268,264)	712	167,736
發行費用 Issue expenses	(5)	-	-	-	-	-	(5)
重估投資物業產生之虧絀 (附註13(b)) Deficit arising on revaluation of investment properties (note 13(b))	-	(9,785)	-	-	-	-	(9,785)
出售投資物業時變現之儲備 Reserve realised upon disposal of investment properties	-	(3,242)	-	-	-	-	(3,242)
海外附屬公司之滙兌差額 Exchange differences on translation of overseas subsidiaries	-	-	-	1,304	-	-	1,304
本年度虧損 Loss for the year	-	-	-	-	(70,285)	-	(70,285)
於二零零二年三月三十一日 At 31 March 2002	429,505	-	-	(5,945)	(338,549)	712	85,723

(以港幣列示) (Expressed in Hong Kong dollars)

22. 儲備 (續)

(b) 本公司

22. RESERVES (continued)

(b) The Company

	股份溢價 Share premium 千元 \$'000	累計虧損 Accumulated losses 千元 \$'000	實繳盈餘 Contributed surplus 千元 \$'000	總額 Total 千元 \$'000
於二零零零年四月一日 At 1 April 2000				
- 上年度報告 - as previously reported	429,488	(328,171)	65,490	166,807
- 擬派股息之前年度調整 (附註11(a)) - prior period adjustment in respect of dividend proposed (note 11(a))	-	5,993	-	5,993
- 已重報 - as restated	429,488	(322,178)	65,490	172,800
前年度獲批准派付之股息 (附註8) Dividend approved in respect of previous year (note 8)	-	(5,993)	-	(5,993)
根據認股權計劃發行股份之溢價 Premium on shares issued under share option scheme	32	-	-	32
發行費用 Issue expenses	(10)	-	-	(10)
本年度溢利 Profit for the year	-	910	-	910
於二零零一年三月三十一日 At 31 March 2001	429,510	(327,261)	65,490	167,739
發行費用 Issue expenses	(5)	-	-	(5)
本年度虧損 Loss for the year	-	(7,544)	-	(7,544)
於二零零二年三月三十一日 At 31 March 2002	429,505	(334,805)	65,490	160,190

(以港幣列示) (Expressed in Hong Kong dollars)

22. 儲備 (續)

- (c) 於二零零二年三月三十一日之累計虧損包括聯營公司應佔虧損7,818,000元(二零零一年: 7,818,000元)。
- (d) 股份溢價賬之運用乃受本公司公司章程第150及157條及百慕達一九八一年公司法之規管。
- (e) 重估儲備及滙兌儲備已列出，並須遵照就重估投資物業，其他物業及外幣折算而採納之會計政策處理，該會計政策載列於會計政策附註1。
- (f) 根據於一九九九年之一項重組，本集團前控股公司已成為本公司之附屬公司。本公司購買之附屬公司之綜合資產淨值超過本公司已發行股本票面值之數額已列入本公司之實繳盈餘。本集團之實繳盈餘指前控股公司之股本票面值及股份溢價超過本公司根據集團重組發行股份之票面值之數額。

根據百慕達一九八一年公司法，本公司之實繳盈餘可供分派予股東。

- (g) 於二零零一年及二零零二年三月三十一日，本公司並無可供分派予股東之其他儲備(實繳盈餘除外)。

22. RESERVES (continued)

- (c) Included in the accumulated losses as at 31 March 2002 is a loss of \$7,818,000 (2001: \$7,818,000) attributable to the associate.
- (d) The application of the share premium account is governed by section 150 and 157 of the Company's Articles of Association and the Companies Act 1981 of Bermuda.
- (e) The revaluation reserves and exchange reserves have been set up and will be dealt with in accordance with the accounting policies adopted for revaluation of investment properties and other properties, and foreign currency translation as set out in accounting policies note 1.
- (f) Pursuant to a reorganisation in 1999, the former holding company of the Group became a subsidiary of the Company. The excess of the consolidated net assets of the subsidiaries acquired by the Company over the nominal value of the shares issued by the Company has credited to the Company's contributed surplus. The Group's contributed surplus represents the excess of the aggregate of the nominal value of the share capital and share premium of the former holding company over the nominal value of the shares issued by the Company under the reorganisation.

Under the Companies Act 1981 of Bermuda, the Company's contributed surplus is available for distribution to shareholders.

- (g) At 31 March 2001 and 2002, the Company had no reserve, other than contributed surplus, available for distribution to shareholders.

(以港幣列示) (Expressed in Hong Kong dollars)

23 遞延稅項

- (a) 由於董事會認為於可見之將來不會因時差逆轉而產生任何負債，故未有於財務報告內就遞延稅項提撥有關準備。本集團於二零零二年三月三十一日並未撥備之遞延稅項(資產)/負債之主要組成部份為：

超出有關折舊之折舊免稅額
Depreciation allowances in excess of related depreciation
稅項虧損之未來利益
Future benefit of tax losses

- (b) 由於董事會認為按賬面價值出售投資物業所產生的資本收益不會引致任何稅項負債，故並無就這些資產產生的重估盈餘提撥任何遞延稅項準備。

23. DEFERRED TAXATION

- (a) No provision for deferred taxation has been made in the financial statements as the Directors consider that no liabilities would be likely to arise as a result of the reversal of timing differences in the foreseeable future. The major components of the unprovided deferred tax (assets)/liabilities of the Group at 31 March 2002 are:

二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
6,143	5,714
<u>(13,552)</u>	<u>(2,951)</u>
<u>(7,409)</u>	<u>2,763</u>

- (b) The surplus arising on the revaluation of investment properties is not subject to deferred taxation as the Directors consider that the disposal of these assets at their carrying values would result in capital gains which do not give rise to any tax liability.

(以港幣列示) (Expressed in Hong Kong dollars)

24. 綜合現金流量表附註

(a) 除稅前正常業務虧損與經營業務現金流入淨額的調節

除稅前正常業務虧損	Loss from ordinary activities before taxation
應佔聯營公司之溢利	Share of profit of associate
利息收入	Interest income
利息支出	Interest expense
折舊	Depreciation
出售投資物業之溢利	Profit on disposal of investment properties
出售其他固定資產之虧損	Loss on disposal of other fixed assets
投資物業重估虧蝕	Revaluation deficits on investment properties
固定資產之耗蝕虧損	Impairment loss on fixed assets
撇銷聯營公司結欠	Write-off of amount due from associate
存貨之(增加)/減少	(Increase)/decrease in inventories
應收賬款及其他應付款項之(增加)/減少	(Increase)/decrease in trade and other receivables
按金及預付款項之減少	Decrease in deposits and prepayments
應付賬款及應付其他款項之增加/(減少)	Increase/(decrease) in trade and other payables
經營業務現金流入淨額	Net cash inflow from operating activities

24. NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT

(a) Reconciliation of loss from ordinary activities before taxation to net cash inflow from operating activities

二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
(69,763)	(8,292)
-	(4,199)
(1,754)	(3,411)
4,476	4,701
33,082	31,361
(1,528)	-
5,129	4,749
9,134	-
34,580	-
-	3,881
(389)	238
(1,729)	1,042
4,518	4,900
11,696	(25,335)
27,452	9,635

(以港幣列示) (Expressed in Hong Kong dollars)

24. 綜合現金流量表附註 (續)

(b) 年度內融資變動分析

	股本 (包括溢價) Share capital (including premium) 千元 \$'000	銀行貸款 Bank loans 千元 \$'000	少數股東 權益 Minority interests 千元 \$'000
於二零零零年四月一日 At 1 April 2000	549,353	28,228	8,814
發行股份所得款項 Proceeds from issue of shares	621	—	—
發行費用 Issue expenses	(10)	—	—
償還銀行貸款 Repayment of bank loans	—	(3,880)	—
新造銀行貸款 New bank loans	—	36,000	—
本年度虧損 Loss for the year	—	—	(25)
於二零零一年三月三十一日 At 31 March 2001	549,964	60,348	8,789
發行股份所得款項 Proceeds from issue of shares	2,900	—	—
發行費用 Issue expenses	(5)	—	—
償還銀行貸款 Repayment of bank loans	—	(14,658)	—
新造銀行貸款 New bank loans	—	14,000	—
本年度虧損 Loss for the year	—	—	(20)
匯率之影響 Effect of foreign exchange rates	—	—	(885)
於二零零二年三月三十一日 At 31 March 2002	552,859	59,690	7,884

24. NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT (continued)

(b) Analysis of changes in financing during the year

(以港幣列示) (Expressed in Hong Kong dollars)

24. 綜合現金流量表附註 (續)

(c) 綜合資產負債表內所示現金及現金等價物結存分析

銀行存款及流動現金
Cash at bank and in hand
須於三個月或按通知時償還之銀行貸款及透支
Bank loans and overdrafts repayable within 3 months
or on demand

(d) 出售固定資產

已出售固定資產賬面淨值總額
Total net book value of fixed assets disposed of
出售投資物業時變現之儲備
Reserve realised upon disposal of investment properties
出售投資物業之溢利
Profit on disposal of investment properties
出售其他固定資產之虧損
Loss on disposal of other fixed assets

出售固定資產現金流入
Cash inflow from sales of fixed assets

24. NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT (continued)

(c) Analysis of the balances of cash and cash equivalents as shown in the consolidated balance sheet

二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
68,888	60,077
(2,063)	(2,408)
66,825	57,669

(d) Sales of fixed assets

二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
18,191	4,813
(3,242)	—
1,528	—
(5,129)	(4,749)
11,348	64

(以港幣列示) (Expressed in Hong Kong dollars)

25. 並無列於資產負債表之金融工具

本集團訂立利率掉期合約以對沖其利率之風險。本集團並無持有或發行金融票據作買賣用途。於二零零二年三月三十一日，該等掉期合約之名義本金總額為零元(二零零一年：30,000,000元)。本年度於損益賬中確認之該等交易虧損淨額達456,717元(二零零一年：186,705元)。本集團並無關於利率變動之重大市場風險。

26. 資本承擔

於二零零二年三月三十一日，本集團就購入固定資產之尚未支付，且尚未在財務報告內提撥準備之資本承擔如下：

已訂約
Contracted for
已授權但未訂約
Authorised but not contracted for

25. OFF-BALANCE SHEET FINANCIAL INSTRUMENTS

The Group enters into interest rate swaps to manage its interest rate risk. The Group does not hold or issue financial instruments for trading purposes. At 31 March 2002, the total notional principal amount of such swap was \$Nil (2001: \$30,000,000). The net loss arising on such transactions during the year, recognised in the profit and loss account, amounted to \$456,717 (2001: \$186,705). The Group does not have significant market risk with respect to interest rate movements.

26. CAPITAL COMMITMENTS

At 31 March 2002, the Group had outstanding capital commitments in respect of purchase of fixed assets not provided for in the financial statements as follows:

二零零二年 2002 千元 \$'000	二零零一年 2001 千元 \$'000
135	—
—	2,030
135	2,030

(以港幣列示) (Expressed in Hong Kong dollars)

27. 經營租賃

- (a) 於二零零二年三月三十一日，根據物業之不可解除的經營租賃在日後應付的最低租賃付款額總數如下：

一年內
Within 1 year
一年後但五年內
After 1 year but within 5 years
五年後
After 5 years

本集團以經營租賃租用部份物業。這些租賃一般初步為期一年至五年，並且有權選擇在到期日後續期。租賃款項通常會逐年遞增以反映市場租金。或有租金款項乃按營業額2%至20.5%高於基本租金而釐定。

- (b) 本集團已分租部份租賃物業。於二零零二年三月三十一日，根據不可解除的分租租契在日後可收取之最低分租款項總額為39,365,510元（二零零一年：25,894,590元）。

27. OPERATING LEASES

- (a) At 31 March 2002, the total future minimum lease payments under non-cancellable operating leases in respect of properties are payable as follows:

本集團	
The Group	
二零零二年	二零零一年
2002	2001
千元	千元
\$'000	\$'000
122,713	127,362
141,457	157,378
2,189	7,827
266,359	292,567

The Group leases a number of properties under operating leases. The leases typically run for an initial period of one to five years, with an option to renew the lease. Lease payments are usually increased to reflect market rentals. The contingent rent payments are determined based on 2% to 20.5% of the turnover over the basis rents.

- (b) Part of the leased properties have been sublet by the Group. The total future minimum sublease payments expected to be received under non-cancellable subleases at 31 March 2002 are \$39,365,510 (2001: \$25,894,590).

(以港幣列示) (Expressed in Hong Kong dollars)

28. 或然負債

於二零零二年三月三十一日，本公司有下列之或然負債：本公司就給予若干全資附屬公司合共187,900,000元的銀行信貸(二零零一年：183,000,000元)而向銀行作出擔保。

29. 重大關連人士交易

除下文所述之交易外，本集團及本公司在截至二零零二年三月三十一日止年度內並無參與重大關連人士交易。

本年度內，一間附屬公司向羅芳祥先生之夫人李貴鳳女士租賃一項物業及支付租金合共996,000元(二零零一年：996,000元)。

30. 比較數字

鑑於會計政策內有關股息及投資物業部份出現變動，故若干比較數字已調整，詳情載於附註11。

28. CONTINGENT LIABILITIES

At 31 March 2002, there were contingent liabilities in respect of guarantees given to banks by the Company in respect of banking facilities extended to certain wholly-owned subsidiaries amounting to \$187,900,000 (2001: \$183,000,000).

29. MATERIAL RELATED PARTY TRANSACTION

Except for the transaction noted below, the Group and the Company have not been a party to any material related party transaction during the year ended 31 March 2002.

During the year, a subsidiary leased a property from Ms Lee Kwee Fuen, the wife of Mr Lo Fong Seong, and incurred rental expense of \$996,000 (2001: \$996,000).

30. COMPARATIVE FIGURES

Certain comparative figures have been adjusted as a result of change in accounting policies for dividends and investment properties, details of which are set out in note 11.