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11. 每股盈利／(虧損)

每股基本盈利／(虧損) 乃按照本年度股東應佔虧損8,066,000港元(二零零零年：純利12,897,000港元)及年內已發行普通股股份之加權平均數731,865,903股(二零零零年：731,865,903股)計算。

由於在該等年度尚未行使之購股權及可換股票據並無對該兩年之每股基本盈利／(虧損)造成攤薄影響，故並無呈列任何年度之每股攤薄盈利／(虧損)。

11. EARNINGS/(LOSS) PER SHARE

The calculation of basic earnings/(loss) per share is based on the net loss attributable to shareholders for the year of HK\$8,066,000 (2000: net profit of HK\$12,897,000) and the weighted average of 731,865,903 (2000: 731,865,903) ordinary shares in issue during the year.

Diluted earnings/(loss) per share has not been shown for either year as the share options and convertible notes outstanding during these years had an anti-dilutive effect on the basic earnings/(loss) per share for both years.

12. 固定資產

12. FIXED ASSETS

集團

GROUP

		二零零零年 2000 千港元 HK\$'000	增添 Additions 千港元 HK\$'000	出售 Disposals 千港元 HK\$'000	二零零一年 2001 千港元 HK\$'000
成本值：	Cost:				
租約土地及樓宇	Leasehold land and buildings	20,549	—	—	20,549
設備及機器	Equipment and machinery	666,409	80,803	(850)	746,362
傢俬及裝置	Furniture and fixtures	39,507	2,108	(105)	41,510
汽車	Motor vehicles	16,180	1,784	(1,512)	16,452
遊艇	Motor yacht	6,143	—	—	6,143
租賃物業裝修	Leasehold improvements	43,291	1,891	(397)	44,785
		792,079	86,586	(2,864)	875,801
累計折舊：	Accumulated depreciation:				
租約土地及樓宇	Leasehold land and buildings	2,386	414	—	2,800
設備及機器	Equipment and machinery	368,504	72,335	(649)	440,190
傢俬及裝置	Furniture and fixtures	26,523	4,746	(66)	31,203
汽車	Motor vehicles	12,969	1,555	(1,211)	13,313
遊艇	Motor yacht	3,980	614	—	4,594
租賃物業裝修	Leasehold improvements	27,957	4,864	(363)	32,458
		442,319	84,528	(2,289)	524,558
賬面淨值	Net book value	349,760			351,243

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12. 固定資產 (續)

本集團之租約土地及樓宇乃根據下列租約年期按地區持有如下：

中期租約
長期租約

本集團位於香港之長期租約土地及樓宇及本集團若干設備及機器已按予一銀行向本集團提供銀行信貸(附註26)。

本集團之固定資產賬面淨值包括下列以融資租約持有之資產：

設備及機器
汽車

本集團所持用於經營租約之固定資產及相關累計折舊總額如下：

成本
累計折舊
賬面淨值

12. FIXED ASSETS (Cont'd)

The Group's leasehold land and buildings are held under the following lease terms in the following geographical locations:

	中華人民共和國		總計
	香港	其他地區	
	Hong Kong	Elsewhere	Total
	千港元	千港元	千港元
	HK\$'000	HK\$'000	HK\$'000
Medium term leases	1,939	—	1,939
Long term leases	17,531	1,079	18,610
	19,470	1,079	20,549

The Group's long term leasehold land and buildings situated in Hong Kong and certain of the Group's equipment and machinery were pledged to a bank for banking facilities granted to the Group (note 26).

The net book value of the fixed assets of the Group includes the following assets which are held under finance leases:

	二零零一年	二零零零年
	2001	2000
	千港元	千港元
	HK\$'000	HK\$'000
Equipment and machinery	42,947	63,373
Motor vehicles	—	166
	42,947	63,539

The gross amounts of the Group's fixed assets held for use in operating leases and the related accumulated depreciation are as follows:

	二零零一年	二零零零年
	2001	2000
	千港元	千港元
	HK\$'000	HK\$'000
Cost	221,182	221,420
Accumulated depreciation	(121,449)	(99,077)
Net book value	99,733	122,343

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13. 投資物業

13. INVESTMENT PROPERTIES

		集團 GROUP	
		二零零一年 2001 千港元 HK\$'000	二零零零年 2000 千港元 HK\$'000
年初結存	Balance at beginning of year	899,100	890,470
出售	Disposal	(7,100)	—
重估盈餘／(虧絀)	Surplus/(deficit) on revaluation	(48,120)	2,300
匯兌調整	Exchange realignment	—	6,330
年終結存	Balance at end of year	843,880	899,100

投資物業按以下年期持有，其分佈地區如下：

The investment properties are held under the following lease terms in the following geographical locations:

		中華人民共和國 People's Republic of China		
		香港 Hong Kong 千港元 HK\$'000	其他地區 Elsewhere 千港元 HK\$'000	總計 Total 千港元 HK\$'000
中期租約	Medium term leases	7,400	—	7,400
長期租約	Long term leases	55,700	780,780	836,480
		63,100	780,780	843,880

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13. 投資物業 (續)

投資物業詳情載列如下：

地點	用途
中華人民共和國 天津市 和平區 南京路75號 天津國際大廈	出租予第三者之 住宅及商業單位
中華人民共和國 上海市 長寧區 古北新區 榮華西道39弄1-6號 華園大廈	出租予第三者之 住宅單位
香港 灣仔 克街6號B座 廣生行大廈 1樓及2樓	出租予第三者之 寫字樓面積
香港 春暉道8-10號 愉富大廈A座 3樓A1室及 C2層4號車位	出租予第三者之 住宅單位
香港 九龍 大角咀 福全街8號及10號 福駿閣地下	出租予第三者之 商業單位
香港 柴灣 嘉業街12號 百樂門大廈 14樓7室	出租予第三者之 工業單位

13. INVESTMENT PROPERTIES (Cont'd)

Details of the investment properties are as follows:

Location	Use
Tianjin International Building, 75 Nanjing Road, Heping District, Tianjin, The People's Republic of China	Residential and commercial flats for rental to third parties
China Garden, Nos. 1 - 6, Lane 39 Ronghuaxi Road, Gubei New Area, Changning District, Shanghai, The People's Republic of China	Residential flats for rental to third parties
1/F and 2/F, Kwong Sang Hong Building, Block B, No. 6 Heard Street, Wanchai, Hong Kong	Office spaces for rental to third parties
Flat A1, 3/F and car parking space No. 4 on C2/F of Block A, Elm Tree Towers, Nos. 8 - 10 Chun Fai Road, Hong Kong	Residential flat for rental to a third party
G/F, Fortune Court Nos. 8 & 10 Fuk Tsun Street, Tai Kok Tsui, Kowloon, Hong Kong	Commercial flat for rental to a third party
Unit 7, 14/F, Paramount Building, 12 Ka Yip Street, Chai Wan, Hong Kong	Industrial flat for rental to a third party

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13. 投資物業 (續)

13. INVESTMENT PROPERTIES (Cont'd)

地點	用途	Location	Use
中華人民共和國 上海市 長寧區 虹橋路 2222弄55號 愛都公寓 A座20個住宅單位、 B座全幢及40個車位	出租予第三者之 住宅單位	20 residential units of Block A, Whole of Block B and 40 car parks, Aidu Building, No. 55, Lane 2222, Hongqiao Road, Changning District, Shanghai, The People's Republic of China	Residential flats for rental to third parties
香港 淺水灣道27號 聚豪居 8樓A室及20及 21號車位	出租予第三者之 住宅單位	Flat A, 8/F and Carpark Nos. 20 & 21 of Royal Garden, 27 Repulse Bay Road, Hong Kong	Residential flat for rental to a third party

位於香港以外之投資物業已於二零零一年三月三十一日由獨立專業物業估值師戴德梁行按現有用途及公開市場基準進行重估。

The investment properties situated outside Hong Kong were revalued on an open market basis, based on their existing use, on 31 March 2001 by independent professional property valuers, Debenham Tie Leung International Property Advisers.

位於香港之投資物業已於二零零一年三月三十一日由獨立專業物業估值師威格斯(香港)有限公司按上述相同基準進行重估。

The investment properties situated in Hong Kong were revalued by Vigers Hong Kong Limited, a firm of independent professional property valuers, on the same basis described above on 31 March 2001.

本集團若干投資物業已作為銀行向本集團提供銀行信貸之抵押(附註26)。

Certain of the Group's investment properties were pledged to banks for banking facilities granted to the Group (note 26).