

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

綜合財務報表附註

For the year ended 30 September 2016 截至二零一六年九月三十日止年度

16. PLANT AND EQUIPMENT

16. 廠房及設備

		Leasehold improvements 租賃物業裝修 HK\$ 港元	Furniture and fixtures 傢俬及裝置 HK\$ 港元	Office equipment 辦公室設備 HK\$ 港元	Computers 電腦 HK\$ 港元	Motor vehicles 汽車 HK\$ 港元	Vessel 船隻 HK\$ 港元	Total 總計 HK\$ 港元
COST	成本							
At 1 July 2014	於二零一四年七月一日	1,421,831	318,736	215,432	169,300	–	–	2,125,299
Additions	添置	–	–	–	–	6,984,804	29,128,735	36,113,539
At 30 September 2015 and at 1 October 2015	於二零一五年九月三十日及 二零一五年十月一日	1,421,831	318,736	215,432	169,300	6,984,804	29,128,735	38,238,838
Written-off	撇銷	(1,421,831)	–	–	–	–	–	(1,421,831)
Additions	添置	–	–	–	–	1,341,502	3,087,651	4,429,153
At 30 September 2016	於二零一六年九月三十日	–	318,736	215,432	169,300	8,326,306	32,216,386	41,246,160
ACCUMULATED DEPRECIATION	累計折舊							
At 1 July 2014	於二零一四年七月一日	1,343,095	255,352	186,653	131,031	–	–	1,916,131
Charge for the period	本期間折舊	78,736	55,829	26,511	30,429	263,568	161,826	616,899
At 30 September 2015 and at 1 October 2015	於二零一五年九月三十日及 二零一五年十月一日	1,421,831	311,181	213,164	161,460	263,568	161,826	2,533,030
Eliminated on written-off	於撇銷時對銷	(1,421,831)	–	–	–	–	–	(1,421,831)
Charge for the year	本年度折舊	–	7,555	2,268	7,840	2,055,476	8,331,269	10,404,408
At 30 September 2016	於二零一六年九月三十日	–	318,736	215,432	169,300	2,319,044	8,493,095	11,515,607
CARRYING AMOUNT	賬面值							
At 30 September 2016	於二零一六年九月三十日	–	–	–	–	6,007,262	23,723,291	29,730,553
At 30 September 2015	於二零一五年九月三十日	–	7,555	2,268	7,840	6,721,236	28,966,909	35,705,808