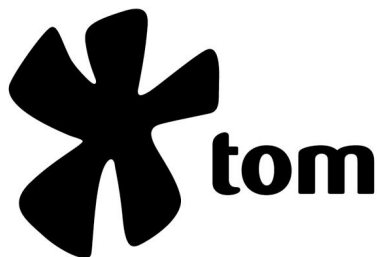


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## TOM.COM LIMITED

*(Incorporated in the Cayman Islands with limited liability)*

### FURTHER ADVANCES TO AN ENTITY

The Board announces the details of the trade receivables of the TOM Group due from its customers as at 31<sup>st</sup> December, 2003 pursuant to Rule 17.16 of the GEM Listing Rules based on the modified approach as disclosed in the Waiver Announcement.

### FURTHER ADVANCES TO AN ENTITY

As disclosed in the announcement of TOM dated 21<sup>st</sup> November, 2003, the Board announced the details of the trade receivables due from Guangdong FAB Endless Culture Company Limited and its related companies in the amount of HKD71,270,000 (“Disclosed Amount”) (which amount increased more than 3% of the net asset value of the TOM Group as at 31<sup>st</sup> December, 2002 from the amount of the trade receivables disclosed in the announcement of TOM dated 11<sup>th</sup> July, 2003) pursuant to Rule 17.16 of the GEM Listing Rules based on the modified approach.

As at 31<sup>st</sup> December, 2003, the amount of the trade receivables due from Guangdong FAB Endless Culture Company Limited and its related companies increased from the Disclosed Amount by HKD8,672,000 (which amount exceeds 3% of the net asset value of the TOM Group as at 31<sup>st</sup> December, 2002). Pursuant to Rule 17.16 of the GEM Listing Rules based on the modified approach as disclosed in the Waiver Announcement, the Board announces the details of the trade receivables due from Guangdong FAB Endless Culture Company Limited and its related companies as follows:

<b>Name of customers</b>	<b>Balance of trade receivables as at 31<sup>st</sup> December, 2003 (Note 3)</b>
Guangdong FAB Endless Culture Company Limited and its related companies	HKD79,942,000

*Notes:*

1. The above trade receivables were resulted from sales to the above customers by the TOM Group in its ordinary course of business and on normal commercial terms.
2. The above trade receivables are unsecured and in accordance with terms specified in the contracts governing the relevant transactions (such as delivery periods, payment periods (the above trade receivables are expected to be settled on or before 30<sup>th</sup> April, 2004), rights and obligations of the above customers in respect of its performance under the contracts). No collateral is required to be made by the above customers and no interest is charged on any of the trade receivables.
3. Due to the nature of the transactions, the trade receivables are billed at the end of each month and which balance needs to be verified and confirmed by the TOM Group pursuant to the normal trading practices in respect of such receivables and the relevant contracts governing the transactions. Normally, the month-end balance of the trade receivables can only be verified and confirmed by the TOM Group within one or two weeks after the end of each month which immediately gives rise to a disclosure obligation under Rule 17.16 of the GEM Listing Rules based on the modified approach, TOM therefore issues this announcement so as to comply with the GEM Listing Rules.

Save as disclosed above, as at 31<sup>st</sup> December, 2003, no other advance (including trade receivables and other receivables) which would give rise to disclosure obligation pursuant to Rules 17.15, 17.16 and 17.18 of the GEM Listing Rules based on the modified approach as disclosed in the Waiver Announcement.

## **DEFINITIONS**

“Board”	means the board of directors of TOM
“Director(s)”	means the director(s) of TOM
“GEM”	means the Growth Enterprise Market of the Stock Exchange
“GEM Listing Rules”	means the Rules Governing the Listing of Securities on GEM
“HKD”	means Hong Kong dollars
“PRC”	means the People’s Republic of China
“Stock Exchange”	means The Stock Exchange of Hong Kong Limited
“TOM”	means TOM.COM LIMITED, a company incorporated in the Cayman Islands and whose shares are listed on GEM
“TOM Group”	means TOM and its subsidiaries

“Waiver Announcement” means the announcement of TOM dated 8<sup>th</sup> April, 2003 in respect of, inter alia, the waivers granted by the Stock Exchange to TOM for certain disclosure obligations under Chapter 17 of the GEM Listing Rules

By Order of the Board  
**TOM.COM LIMITED**  
**Angela Mak**  
Company Secretary

Hong Kong, 13<sup>th</sup> January, 2004

*This announcement, for which the Directors of TOM collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to TOM. The Directors of TOM, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief:- (i) the information contained in this announcement is accurate and complete in all material respects and not misleading; (ii) there are no other matters the omission of which would make any statements in this announcement misleading; and (iii) all opinions expressed in this announcement have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.*

*This announcement will remain on the GEM website at [www.hkgem.com](http://www.hkgem.com) on the "Latest Company Announcements" page for at least 7 days from the date of its posting and on the website of TOM at [www.tomgroup.com](http://www.tomgroup.com).*