

CONTINUING OBLIGATIONS 持續責任

At 30 June 2006 於二零零六年六月三十日

Details of advances given to and guarantees given for banking facilities granted to an affiliated company at 30 June 2006, which in aggregate exceeded the asset ratio of 8% under Rules 13.13 and 13.16 of the Listing Rules are as follows:

於二零零六年六月三十日向聯屬公司提供有關之貸款及就聯屬公司獲授銀行融資所提供之擔保，其總金額超過上市規則第13.13條及13.16條規定之資產比率8%，詳列如下：

Affiliated company 聯屬公司	Percentage of equity held by the Group 本集團所持 權益百分比	Balance of advances 貸款結餘 HK\$'000 港幣千元	Guarantees given 提供之擔保 HK\$'000 港幣千元	Extent of guaranteed facilities utilised 已動用之 擔保融資額 HK\$'000 港幣千元	Aggregate of advances and guarantees given 貸款及提供 擔保總額 HK\$'000 港幣千元
Evergreen Oils & Fats Limited	50	8,316	77,000	26,912	85,316

Evergreen Oils & Fats Limited is a 50:50 jointly controlled entity of the Group and an independent third party. The advances are trade receivables arising from the ordinary course of business of the Group and are unsecured, interest-free and repayable on demand.

Evergreen Oils & Fats Limited 乃本集團與一獨立第三者各佔一半股份之共同控制個體。有關貸款乃從本集團日常及一般業務過程中衍生及無抵押，免息及沒有固定還款期之應收賬款。

CONTINUING OBLIGATIONS (continued) 持續責任 (續)

At 30 June 2006 於二零零六年六月三十日

Pursuant to the continuing disclosure requirements under Rule 13.22 of the Listing Rules, the proforma combined balance sheet of the affiliated company and the attributable interest of the Group in the affiliated company at 30 June 2006 are disclosed as follows:

根據上市規則第13.22條之持續披露責任，於二零零六年六月三十日，聯屬公司之備考合併資產負債表及本集團在聯屬公司中應佔的權益之披露如下：

(a) **Proforma combined balance sheet of Evergreen Oils & Fats Limited**

Evergreen Oils & Fats Limited之備考合併資產負債表

		30.6.2006 HK\$'000 港幣千元
Non-current assets	非流動資產	18,542
Current assets	流動資產	205,731
Current liabilities	流動負債	(108,897)
Non-current liabilities	非流動負債	(1,350)
Net assets	淨資產	114,026

(b) **Attributable interest of the Group**

本集團應佔權益

		30.6.2006 HK\$'000 港幣千元
Share of net assets	應佔淨資產	57,013