

# Notes to the Condensed Financial Statements

## 簡明財務報表附註

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 1. Significant Accounting Policies

#### (a) Statement of Compliance

The unaudited condensed consolidated interim financial statements have been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34, *Interim financial reporting* and other relevant Hong Kong Financial Reporting Standards (“HKFRSs”), HKASs and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance.

#### (b) Basis of Preparation of the Financial Statements

The accounting policies adopted in preparing the unaudited condensed consolidated interim financial statements are consistent with those used in preparing the Group’s annual financial statements for the year ended 31 December 2005. The interim financial statements should be read in conjunction with the annual financial statements for the year ended 31 December 2005.

The preparation of the unaudited condensed interim financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates.

The interim financial report contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the 2005 annual financial statements. The condensed interim financial statements and notes thereon do not include all of the information required for full set of financial statements prepared in accordance with HKFRSs.

The unaudited condensed consolidated financial statements for the six-month period ended 30 June 2006 have been reviewed by KPMG in accordance with Statement of Auditing Standards 700, *Engagements to review interim financial reports*, issued by the HKICPA. KPMG’s independent review report to the Board of Directors is included on page 17.

### 1. 主要會計政策

#### (a) 遵例聲明

此未經審核的簡明綜合中期財務報表，乃按香港會計師公會（「會計師公會」）所頒布的香港會計準則（「會計準則」）第34號「中期財務報告」及其他相關的香港財務報告準則（「財務報告準則」）、會計準則及詮釋、香港公認會計原則及香港公司條例的規定而編製。

#### (b) 財務報表的編製基準

此未經審核的簡明綜合中期財務報表內所採納的會計政策，與編製本集團截至二零零五年十二月三十一日止年度的全年財務報表所採納的會計政策一致。本中期財務報表須連同截至二零零五年十二月三十一日止年度的全年財務報表一併閱讀。

財務報告準則要求管理層於編製未經審核簡明中期財務報表時，須對影響政策應用及按本年截至報告日期為止所呈報的資產、負債、收入與開支的報告數額，作出判斷、估計及假設。實際結果與該等估計可能有差異。

中期財務報告載有簡明綜合財務報表及經挑選的說明附註。此等附註包括多項事件與交易的說明，對了解本集團自刊發二零零五年度財務報表以來，財務狀況的表現與變動實為重要。本簡明中期財務報表及有關附註，並不包括根據財務報告準則編製全份財務報表所需的全部資料。

截至二零零六年六月三十日止六個月的未經審核簡明綜合財務報表，已由畢馬威會計師事務所根據會計師公會頒布的核數準則第700號「審閱中期財務報表的委聘」審閱。畢馬威會計師事務所致董事會的獨立審閱報告書已載於第17頁。

## 2. Turnover

The principal business of the Company is the provision of front-end GETS services for processing certain official trade-related documents.

Turnover represents the value of services provided and goods supplied to customers. The amount of each significant category of revenue recognized in turnover during the period is as follows:

## 2. 營業額

本公司的主要業務，為提供處理若干政府有關貿易文件的前端GETS服務。

營業額包括已為客戶提供服務及供應貨品的價值。期內已於營業額確認的各主要收入項目的金額如下：

		Six months ended 30 June	
		六月三十日止六個月	
		2006	2005
		二零零六年	二零零五年
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Transaction and handling fees	交易及處理費	109,510	106,291
Annual subscription and registration fees	年費及登記費	9,098	9,618
Training income	培訓收入	60	81
Sales of software and related installation	軟件及相關安裝的銷售	50	33
Others	其他	2,012	1,491
		<b>120,730</b>	<b>117,514</b>

## 3. Segment Reporting

No segment information is presented in respect of the Group's business and geographical segments. Throughout the period, the Group has been operating principally in a single business and geographical segment, i.e. the operation of electronic trading services in Hong Kong.

## 3. 分部報告

本集團毋須就業務及地區分部呈列分部資料。於本期間內，本集團主要在單一地區經營單一業務，即於香港區內經營電子貿易服務。

# Notes to the Condensed Financial Statements (continued)

## 簡明財務報表附註 (續)

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 4. Profit Before Taxation

Profit before taxation is arrived at after charging:

### 4. 除稅前溢利

除稅前溢利已扣除：

		Six months ended 30 June	
		六月三十日止六個月	
		2006	2005
		二零零六年	二零零五年
		HK\$'000	HK\$'000
		港幣千元	港幣千元
<b>(a) Staff Costs:</b>	<b>(a) 僱員成本：</b>		
Contributions to defined contribution retirement plan	定額退休福利計劃供款	1,020	1,140
Equity-settled share-based payment expenses	以股權結算的股份費用	1,150	55
Salaries, wages and other benefits	薪金、工資及其他福利	36,203	35,349
		<b>38,373</b>	<b>36,544</b>
<b>(b) Other Items:</b>	<b>(b) 其他項目：</b>		
Auditors' remuneration	核數師酬金	340	80
Depreciation	折舊		
– assets held for use under operating lease	– 根據經營租賃持作使用的資產	72	36
– other assets	– 其他資產	7,584	7,178
Operating lease charges in respect of properties	物業的經營租賃開支	478	1,689

### 5. Taxation

### 5. 稅項

		Six months ended 30 June	
		六月三十日止六個月	
		2006	2005
		二零零六年	二零零五年
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Provision for Hong Kong Profits Tax for the period	本期間香港利得稅撥備	9,820	9,056
Deferred taxation	遞延稅項	(590)	(241)
		<b>9,230</b>	<b>8,815</b>

The provision for Hong Kong Profits Tax for 2006 is calculated at 17.5% (2005: 17.5%) of the estimated assessable profits for the period.

二零零六年，香港利得稅撥備乃按期內估計應課稅溢利的17.5%（二零零五年：17.5%）計算。

## 6. Dividends

### (a) Dividends Payable to Equity Shareholders of the Company Attributable to the Period

		Six months ended 30 June	
		六月三十日止六個月	
		2006	2005
		二零零六年	二零零五年
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Interim dividend declared and paid after the interim period of HK cents 4.80 per share (2005: HK cents 8.80 per share was declared on the basis of profit earned for the first eight months of 2005)	於中期業績結算後決議派發的中期股息每股4.80港仙(二零零五年:根據二零零五年首八個月取得的溢利宣派每股8.80港仙)	37,326	63,300

The interim dividend declared after the interim period has not been recognized as a liability at the balance sheet date.

中期期間後宣派的中期股息在結算日並未確認為負債。

### (b) Dividends Payable to Equity Shareholders of the Company Attributable to the Previous Financial Year, Approved and Paid During the Interim Period

		Six months ended 30 June	
		六月三十日止六個月	
		2006	2005
		二零零六年	二零零五年
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Final dividend in respect of the financial year ended 31 December 2005, approved and paid during the following interim period, of HK cents 3.00 per share (year ended 31 December 2004: HK cents 1.60 per share)	緊接截至二零零五年十二月三十一日財政年度的中期期間已批准及派付的末期股息每股3.00港仙(截至二零零四年十二月三十一日止年度:每股1.60港仙)	23,329	11,509

## 6. 股息

### (a) 本期間應付本公司股權持有人的股息

### (b) 中期期間內就上一財政年度已批准及派付的應付本公司股權持有人股息

# Notes to the Condensed Financial Statements (continued)

## 簡明財務報表附註 (續)

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 7. Earnings Per Share

#### (a) Basic Earnings Per Share

The calculation of basic earnings per share is based on the profit attributable to ordinary equity shareholders of the Company of HK\$45,215,000 (2005: HK\$45,778,000), and the weighted average number of 777,633,000 ordinary shares (2005: 719,313,000 shares) in issue during the period.

#### (b) Diluted Earnings Per Share

The calculation of diluted earnings per share is based on the profit attributable to ordinary equity shareholders of the Company of HK\$45,215,000 (2005: HK\$45,778,000), and the weighted average number of 786,424,000 ordinary shares (2005: 719,313,000 shares), as follows:

(i) Profit attributable to ordinary equity shareholders of the Company (diluted)

Profit attributable to ordinary equity shareholders 本公司普通股股權持有人應佔溢利

(ii) Weighted average number of ordinary shares (diluted)

Weighted average number of ordinary shares at 30 June 於六月三十日普通股加權平均數

Effect of deemed issue of shares under the Company's share option scheme for nil consideration (Note 13) 視為根據本公司購股權計劃按無償代價發行股份的影響 (附註13)

Weighted average number of ordinary shares (diluted) at 30 June 於六月三十日普通股加權平均數 (經攤薄)

### 7. 每股盈利

#### (a) 每股基本盈利

期內每股基本盈利，乃根據本公司普通股股權持有人應佔溢利港幣45,215,000元 (二零零五年：港幣45,778,000元) 及本期間內已發行普通股的加權平均股數777,633,000股 (二零零五年：719,313,000股) 計算。

#### (b) 每股攤薄盈利

期內每股攤薄盈利，乃根據本公司普通股股權持有人應佔溢利港幣45,215,000元 (二零零五年：港幣45,778,000元) 以及已發行普通股的加權平均數786,424,000股 (二零零五年：719,313,000股) 計算。

(i) 本公司普通股股權持有人應佔溢利 (經攤薄)

Six months ended 30 June	
六月三十日止六個月	
2006	2005
二零零六年	二零零五年
HK\$'000	HK\$'000
港幣千元	港幣千元

45,215 45,778

(ii) 普通股加權平均數 (經攤薄)

Six months ended 30 June	
六月三十日止六個月	
2006	2005
二零零六年	二零零五年
'000	'000
千股	千股

777,633 719,313

8,791 -

786,424 719,313

## 7. Earnings Per Share (continued)

### (b) Diluted Earnings Per Share (continued)

#### (ii) Weighted average number of ordinary shares (diluted) (continued)

The weighted average number of ordinary shares in issue during 2005 has been adjusted to give effect to the share consolidation in 2005 by a shareholder resolution passed on 14 October 2005 as if the event had occurred at 1 January 2005. There were no dilutive potential ordinary shares in existence during the interim period ended 30 June 2005.

## 8. Fixed Assets

Fixed assets include leasehold improvements, computer and office equipment, motor vehicles, furniture and fixtures, building and leasehold land.

## 7. 每股盈利 (續)

### (b) 每股攤薄盈利 (續)

#### (ii) 普通股加權平均數 (經攤薄) (續)

二零零五年已發行普通股的加權平均數已經調整，以實行於二零零五年十月十四日的股東決議案所通過於二零零五年合併股份之事，猶如此事件已於二零零五年一月一日進行。截至二零零五年六月三十日止中期期間內，並無潛在攤薄普通股股份。

## 8. 固定資產

固定資產包括租賃物業裝修、電腦及辦公室設備、汽車、傢俬及裝置、樓宇及租賃土地。

		Fixed assets 固定資產 HK\$'000 港幣千元	Interest in leasehold land held for own use under operating lease 根據經營租賃 持作自用的 租賃土地權益 HK\$'000 港幣千元	Total 總計 HK\$'000 港幣千元
Net book value as at 1 January 2006	於二零零六年一月一日的 賬面淨值	63,751	5,911	69,662
Additions	添置	579	-	579
Depreciation	折舊	(7,584)	(72)	(7,656)
Net book value as at 30 June 2006	於二零零六年六月三十日的 賬面淨值	56,746	5,839	62,585

# Notes to the Condensed Financial Statements (continued)

## 簡明財務報表附註(續)

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 9. Interest in Associates

During the interim period ended 30 June 2006, there were no changes in the particulars of associates except the issued and paid up capital of DTTNCo increased to 116,160,000 (31 December 2005: 108,000,000) ordinary shares of HK\$1.00 each.

In accordance with the Shareholders' Agreement signed between the Company and the Financial Secretary Incorporated ("FSI") on 29 August 2005, FSI has the ability to exercise control of DTTNCo's Board of Directors. Accordingly, the Group has accounted for its investment in DTTNCo as an investment in an associate.

As at 30 June 2006, the Company and FSI held 76,500,000 and 31,500,000 shares of DTTNCo, representing a shareholding of 65.86% (31 December 2005: 70.83%) and 27.12% (31 December 2005: 29.17%) respectively. The remaining 7.02% (31 December 2005: Nil) is held by trade associations.

### 10. Trade Receivables

Credit terms granted by the Group to customers generally range from one week to one month.

An ageing analysis of trade receivables, based on the invoice date is as follows:

Current	即期
1 month but less than 3 months overdue	超過一個月但少於三個月
3 months but less than 12 months overdue	超過三個月但少於十二個月

### 9. 所佔聯營公司權益

於截至二零零六年六月三十日止中期期間內，除 DTTNCo 已發行及繳足資本增加至每股港幣 1.00 元的普通股 116,160,000 股（二零零五年十二月三十一日：108,000,000 股）外，聯營公司詳情並無任何變動。

根據本公司與財政司司長法團於二零零五年八月二十九日簽訂的股東協議，財政司司長法團有能力對 DTTNCo 董事會行使控制權。因此，本集團已將其於 DTTNCo 的投資入賬列作所佔聯營公司投資。

於二零零六年六月三十日，本公司與財政司司長法團分別持有 DTTNCo 76,500,000 股及 31,500,000 股股份，持股量分別為 65.86%（二零零五年十二月三十一日：70.83%）及 27.12%（二零零五年十二月三十一日：29.17%）。餘下的 7.02%（二零零五年十二月三十一日：無）則由商會持有。

### 10. 應收賬款

本集團一般給予客戶一星期至一個月的信貸期。

根據發票日期，應收賬款的賬齡分析如下：

	As at 30 June 2006 於二零零六年 六月三十日 HK\$'000 港幣千元	As at 31 December 2005 於二零零五年 十二月三十一日 HK\$'000 港幣千元
Current	23,689	18,647
1 month but less than 3 months overdue	145	287
3 months but less than 12 months overdue	59	13
	<b>23,893</b>	<b>18,947</b>

All of the above balances are expected to be recovered within one year and they are generally covered by customer deposits received from customers (see Note 12).

預期上述結餘均可於一年內收回，並一般得到客戶提供的按金所保證（見附註 12）。

## 11. Other Receivables and Prepayments

Other receivables as at 31 December 2005 included an amount of HK\$31,500,000 which was the consideration owed by FSI for acquiring 31,500,000 shares in DTTNCo from the Company on 29 August 2005. At the meeting on 17 February 2006, FSI obtained funding approval from the Finance Committee of the Legislative Council for settlement of the consideration on or before 17 May 2006. Cash settlement of FSI's investment of HK\$31,500,000 in DTTNCo was completed on 23 February 2006.

All of the other receivables and prepayments are expected to be recovered within one year.

## 11. 其他應收款項及預付款項

於二零零五年十二月三十一日之其他應收款項，包括港幣31,500,000元，該筆款項為財政司司長法團就於二零零五年八月二十九日，向本公司收購DTTNCo 31,500,000股股份而未支付的代價。於二零零六年二月十七日所舉行的會議上，財政司司長法團取得立法會財務委員會通過撥款，可於二零零六年五月十七日或之前支付代價。財政司司長法團於DTTNCo的投資總數港幣31,500,000元以現金支付，並已於二零零六年二月二十三日完成。

預期所有其他應收款項及預付款項均可於一年內收回。

## 12. Trade Creditors, Accounts Payable and Other Payables

## 12. 應付賬款、應付款項及其他應付款項

		As at 30 June 2006 於二零零六年 六月三十日 HK\$'000 港幣千元	As at 31 December 2005 於二零零五年 十二月三十一日 HK\$'000 港幣千元
Trade creditors	應付賬款	8,895	11,963
Customer deposits received (Note 12(b))	已收客戶按金 (附註12(b))	170,489	170,605
Accrued charges and other payables	應計開支及其他應付款項	42,617	40,921
		<b>222,001</b>	<b>223,489</b>

(a) Included in trade creditors, accounts payable and other payables are trade creditors with the following ageing analysis as of the balance sheet date.

(a) 於結算日，計入應付賬款、應付款項及其他應付款項的應付賬款賬齡分析如下：

		As at 30 June 2006 於二零零六年 六月三十日 HK\$'000 港幣千元	As at 31 December 2005 於二零零五年 十二月三十一日 HK\$'000 港幣千元
Due within 1 month or on demand	一個月內到期或於要求時償還	8,895	11,963

(b) Deposits received are monies received from customers before they are allowed to make trade transactions through the use of the Group's systems. Generally, customers are only allowed to incur transaction charges up to the amount deposited with the Group. Deposits are refundable to customers on demand.

(b) 已收按金代表客戶獲准使用本集團的系統進行貿易交易前，自客戶收到的款項。一般來說，客戶可以累積的交易費，以客戶向本集團支付的按金為限。按金可應客戶要求而退還。



# Notes to the Condensed Financial Statements (continued)

## 簡明財務報表附註 (續)

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 13. Equity Settled Share-based Transactions

The Company has a Pre-IPO share option scheme and a share option scheme which were adopted on 2 August 2000 and amended on 11 September 2001 and 26 November 2002 respectively and a second scheme adopted on 14 October 2005 whereby the Directors of the Company are authorized, at their discretion, to invite employees of the Group, including Directors of any company in the Group, to take up options.

The terms and conditions of the share option scheme are disclosed in the annual financial statements as at and for the year ended 31 December 2005.

There were no new issues of share options during the six months ended 30 June 2006. The basis of measuring fair value is consistent with that disclosed in the annual financial statements for the year ended 31 December 2005.

Details of movements of these share option schemes during the six months ended 30 June 2006 are set out below.

### 13. 以股權結算的股份費用

本公司已於二零零零年八月二日採納首次公開招股前購股權計劃及購股權計劃，該等計劃分別於二零零一年九月十一日及二零零二年十一月二十六日修訂。於二零零五年十月十四日，本公司採納第二項購股權計劃，本公司董事並獲授酌情權，據此邀請本集團僱員，包括本集團旗下任何公司的董事，接納購股權。

購股權計劃的條款及細則，已披露於截至二零零五年十二月三十一日止年度及於該日結算的年度財務報表。

截至二零零六年六月三十日止六個月內，並無發行新購股權。公平值的計算基準，與截至二零零五年十二月三十一日止年度的年度財務報表所披露者一致。

截至二零零六年六月三十日止六個月，該等購股權計劃的變動詳情載列如下：

	No. of options outstanding as at 1 January 2006 於二零零六年一月一日尚未行使的購股權數目	Effect of options lapsed upon termination of employment 於終止僱用時失效的購股權的影響	No. of options outstanding as at 30 June 2006 於二零零六年六月三十日尚未行使的購股權數目	Date granted 授出日期	Exercise period 行使期	Exercise price per share 每股行使價	Market value per share on exercise of options* 行使購股權時的每股市值*
<b>Directors 董事</b>	2,162,500	-	2,162,500	24/11/2000	10 years 10年	HK\$0.90 港幣0.90元	HK\$1.78 港幣1.78元
	2,162,500	-	2,162,500	13/12/2001	10 years 10年	HK\$0.90 港幣0.90元	HK\$1.78 港幣1.78元
	1,379,745	-	1,379,745	14/10/2005	10 years 10年	HK\$1.25 港幣1.25元	HK\$1.78 港幣1.78元
<b>Employees 僱員</b>	2,695,000	(140,000)	2,555,000	in 2000 於二零零零年	10 years 10年	HK\$0.90 港幣0.90元	HK\$1.78 港幣1.78元
	2,755,000	(400,000)	2,355,000	in 2001 於二零零一年	10 years 10年	HK\$0.90 港幣0.90元	HK\$1.78 港幣1.78元
	965,000	(140,000)	825,000	in 2002 於二零零二年	10 years 10年	HK\$0.90 港幣0.90元	HK\$1.78 港幣1.78元
	385,000	(40,000)	345,000	in 2003 於二零零三年	10 years 10年	HK\$0.90 港幣0.90元	HK\$1.78 港幣1.78元
	145,000	(40,000)	105,000	in 2004 於二零零四年	10 years 10年	HK\$0.90 港幣0.90元	HK\$1.78 港幣1.78元
	12,711,234	(1,280,093)	11,431,141	14/10/2005	10 years 10年	HK\$1.25 港幣1.25元	HK\$1.78 港幣1.78元
	25,360,979	(2,040,093)	23,320,886				

\* Closing market price as at 30 June 2006

\* 於二零零六年六月三十日的收市價

## 14. Capital and Reserves

### (a) Share Capital

(i) Authorized and issued share capital

## 14. 資本及儲備

### (a) 股本

(i) 法定已發行股本

	As at 30 June 2006		As at 31 December 2005	
	於二零零六年 六月三十日		於二零零五年 十二月三十一日	
	No. of shares	Amounts	No. of shares	Amounts
	股份數目	金額	股份數目	金額
	'000	HK\$'000	'000	HK\$'000
	千股	港幣千元	千股	港幣千元
<b>Authorized:</b>	<b>法定:</b>			
Ordinary shares of HK\$0.20 (2005: HK\$0.20) each		每股面值港幣0.20元 (二零零五年:港幣0.20元) 的普通股		
	<b>1,250,000</b>	<b>250,000</b>	1,250,000	250,000
<b>Issued and fully paid:</b>	<b>已發行及繳足:</b>			
As at 1 January	<b>777,633</b>	<b>155,527</b>	1,438,625	143,863
Share consolidation (Note 14(a)(ii))	-	-	(719,312)	-
Shares issued (Note 14(a)(iii))	-	-	58,320	11,664
As at 30 June/31 December	<b>777,633</b>	<b>155,527</b>	777,633	155,527
	於六月三十日/ 十二月三十一日			

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company. All ordinary shares rank equally with regard to the Company's residual assets.

- (ii) On 14 October 2005, ordinary resolutions were passed by all of the ordinary shareholders of the Company to effect the share consolidation pursuant to which every two ordinary shares, both issued and unissued, were consolidated into one consolidated share thereby increasing the par value per share from HK\$0.10 to HK\$0.20.
- (iii) On 28 October 2005, the Company issued 58,320,000 new shares of HK\$0.20 each for HK\$1.25 each to the subscribers of new shares on the listing of the Company's shares on the SEHK.

普通股股東有權收取不時決議派發的股息，並有權於本公司大會上就每持有一股股份投一票。所有普通股股份在各方面均與本公司餘下資產享有同等權益。

- (ii) 於二零零五年十月十四日，本公司全體普通股股東通過普通決議案進行股份合併。據此，每兩股已發行及未發行的普通股股份合併為一股合併股份，使到每股面值由港幣0.10元增至港幣0.20元。
- (iii) 於二零零五年十月二十八日，本公司向於聯交所認購本公司上市的新股的認購人，發行58,320,000股每股面值港幣0.20元的新股份，每股作價港幣1.25元。

# Notes to the Condensed Financial Statements (continued)

## 簡明財務報表附註 (續)

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 14. Capital and Reserves (continued)

#### (a) Share Capital (continued)

(iv) Terms of unexpired and unexercised share options at balance sheet date

Exercise period	行使期	Exercise price 行使價	As at	As at
			30 June 2006 Number 於二零零六年 六月三十日 數目	31 December 2005 Number 於二零零五年 十二月三十一日 數目
24 November 2000 to 13 December 2011	二零零零年十一月二十四日至 二零一一年十二月十三日	HK\$0.90 港幣0.90元	10,510,000	11,270,000
14 October 2005 to 13 October 2015	二零零五年十月十四日至 二零一五年十月十三日	HK\$1.25 港幣1.25元	12,810,886	14,090,979
			<b>23,320,886</b>	<b>25,360,979</b>

### 14. 資本及儲備 (續)

#### (a) 股本 (續)

(iv) 於結算日未到期及未行使購股權的年期

#### (b) Reserves

#### (b) 儲備

		Attributable to equity shareholders of the Company			
		Share premium 股份溢價 HK\$'000 港幣千元	Capital reserve 資本儲備 HK\$'000 港幣千元	Retained profits 保留溢利 HK\$'000 港幣千元	Total 總計 HK\$'000 港幣千元
As at 1 January 2005	於二零零五年一月一日	70,040	-	45,054	115,094
Dividends approved in respect of the previous year (Note 6)	上年度已批准股息 (附註6)	-	-	(11,509)	(11,509)
Profit for the period	本期間溢利	-	-	45,778	45,778
As at 30 June 2005	於二零零五年六月三十日	70,040	-	79,323	149,363
As at 1 January 2006	於二零零六年一月一日	116,744	780	30,568	148,092
Dividends approved in respect of the previous year (Note 6)	上年度已批准股息 (附註6)	-	-	(23,329)	(23,329)
Listing expenses adjustment*	上市費用調整*	607	-	-	607
Equity settled share-based transactions (Note 13)	以股權結算的股份費用 (附註13)	-	1,150	-	1,150
Profit for the period	本期間溢利	-	-	45,215	45,215
As at 30 June 2006	於二零零六年六月三十日	117,351	1,930	52,454	171,735

\* The adjustment to listing expenses was due to a provision recognized in the year ended 31 December 2005 being reversed as the amount settled was less than the amount provided.

\* 上市費用的調整，乃由於截至二零零五年十二月三十一日止年度所確認的撥備，因為支付的金額少於撥備的金額而撥回。

## 15. Commitments

### (a) Capital Commitments

Capital commitments outstanding as at 30 June 2006 not provided for in the financial statements amounted to HK\$145,000 (31 December 2005: HK\$167,000). They are in respect of computer equipment.

### (b) Operating Leases

The total future minimum lease payments under non-cancellable operating leases in respect of property rentals are payable as follows:

		As at 30 June 2006 於二零零六年 六月三十日 HK\$'000 港幣千元	As at 31 December 2005 於二零零五年 十二月三十一日 HK\$'000 港幣千元
Within one year	一年內	811	397
More than one year but within five years	一年後但於五年內	379	139
		<b>1,190</b>	<b>536</b>

The Group leases a number of properties under operating leases. The leases typically run for an initial period of one to three years, with an option to renew the lease when all terms are renegotiated. None of the leases includes contingent rentals.

## 15. 承擔

### (a) 資本承擔

於二零零六年六月三十日未於財務報表撥備的資本承擔為港幣145,000元(二零零五年十二月三十一日:港幣167,000元),該項目與電腦設備有關。

### (b) 經營租賃

有關物業租金的不可撤銷經營租賃的最低未來租金總額如下:

本集團根據經營租賃租用多項物業。租約一般初步為期一至三年,並有權選擇於重新商討所有條款時續租。有關租約概不包括或有租金。

## 16. Material Related Party Transactions

During the period, transactions with the following parties are considered as related party transactions.

Name of party 關連人士名稱	Relationship 關係
Financial Secretary Incorporated ("FSI") 財政司司長法團	Shareholder of the company 本公司股東
KAZ Computer Services Hongkong Ltd ("KAZ Hong Kong") KAZ Computer Services Hongkong Ltd (「KAZ香港」)	Associate 聯營公司
Digital Trade and Transportation Network Limited ("DTTNC") 數碼貿易運輸網絡有限公司(「DTTNC」)	Associate 聯營公司
Systech On-Line Limited ("SOLL") 盈創資訊科技有限公司(「SOLL」)	Investment 投資

## 16. 重大關連人士交易

於本期間,與以下人士進行的交易須視為關連人士交易。

# Notes to the Condensed Financial Statements (continued)

## 簡明財務報表附註 (續)

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 16. Material Related Party Transactions (continued)

In addition to the transactions and balances disclosed elsewhere in this interim financial report, the Group entered into the following material related party transactions.

#### (a) Recurring Transactions

Facilities management expenses and consultancy expenses paid to KAZ Hong Kong	已向KAZ香港支付的設施管理開支及顧問開支		
		<b>4,280</b>	4,072
Management fee and rental income received from DTTNCo	已向DTTNC0收取的管理費及租金收入	<b>514</b>	-

Shares in the Company representing approximately 12.3% of the Company's issued share capital are assets of the Government held in the name of FSI. Accordingly, the Government is a shareholder of the Group. Transactions between the Group and the Government departments or agencies of FSI, other than those transactions that arise in the normal dealings between the Government and the Group (such as payments of taxes, leases, rates, etc.), are considered to be related party transactions.

Material related party transactions entered into by the Group include:

- (i) On 29 December 2003, the Group entered into an agreement with the Government to provide front-end GETS services in relation to Import or Export Declarations ("TDEC") required under the Import and Export Registration Regulations, Dutiable Commodities Permit ("DCP") and cargo manifests in respect of cargoes carried by air, rail or water for a term of five years expiring on 31 December 2008 (unless earlier terminated in accordance with its terms) ("2003 GETS Agreement"). The Government paid the Group a nominal price of HK\$1.00 in return for the Group performing the services in accordance with the terms and conditions set out in the agreement.

### 16. 重大關連人士交易 (續)

除於本中期財務報告其他地方披露的交易及結餘外，本集團曾進行的重大關連人士交易如下：

#### (a) 經常進行的交易

Six months ended 30 June	
於六月三十日止六個月	
2006	2005
二零零六年	二零零五年
HK\$'000	HK\$'000
港幣千元	港幣千元

於本公司持有相等於本公司已發行股本約12.3%股份，乃政府以財政司司長法團名義持有的資產。故此，政府為本集團股東之一。本集團與政府部門或財政司司長法團轄下機構之間的交易（不包括政府與本集團之間的正常往來，譬如支付稅項、租金、差餉等產生的交易）被視為關連人士交易。

本集團曾經訂立的重大關連人士交易包括：

- (i) 於二零零三年十二月二十九日，本集團與政府訂立協議，就進出口（登記）規例所規定的進出口報關單、應課稅品許可證及有關航空、鐵路或水路的貨物艙單，提供前端的GETS服務。協議為期五年並將於二零零八年十二月三十一日屆滿，惟根據其條款提早終止除外（「二零零三年GETS協議」）。政府已就本集團根據協議所載的條款及條件履行服務向本集團支付港幣1.00元的名義代價。

## 16. Material Related Party Transactions (continued)

### (a) Recurring Transactions (continued)

On 9 December 2004, the Group entered into an agreement with the Government to provide front-end GETS services in relation to Certificate of Origin (“CO”) and Production Notification (“PN”) services for a term of four years expiring on 31 December 2008 (unless earlier terminated in accordance with its terms) (“2004 GETS Agreement”). The Government paid the Group a nominal price of HK\$1.00 in return for the Group performing the services in accordance with the terms and conditions set out in the agreement.

On 9 December 2004, the Group entered into an agreement with the Government to extend the agreement dated 10 October 2002 (as further amended by a supplemental agreement dated 29 December 2003) for the provision of front-end GETS services in relation to the TTRS for a further term of one year expired on 31 December 2005. The Government paid the Group a nominal price of HK\$1.00 in return for the Group performing the services in accordance with the terms and conditions set out in the agreement. The agreement was extended to 31 December 2006 for a nominal price of HK\$1.00 paid by the Government.

Each of the 2003 GETS Agreement and 2004 GETS Agreement included an arrangement whereby the Group is required to collect Government fees and charges on behalf of the Government in relation to certain trade-related documents to which each such agreement related and in respect of which the Group provides GETS services. These fees and charges collected from customers are paid over to the Government within the next working day.

- (ii) On 12 April 2002, the Group entered into an agreement with KAZ Hong Kong for the provision of system management services such as computing services, system security and other related services at HK\$640,000 per month for an initial period of eight years. Subsequently, on 16 January 2003, the Group entered into a price adjustment agreement with KAZ Hong Kong for the provision of services at HK\$651,600 per month for a period of eight years commencing on 1 January 2004. During the period, the Group also incurred additional consultancy expenses payable to KAZ Hong Kong.

## 16. 重大關連人士交易 (續)

### (a) 經常進行的交易 (續)

於二零零四年十二月九日，本集團與政府訂立協議，就產地來源證及生產通知書服務提供前端的GETS服務。協議為期四年，於二零零八年十二月三十一日屆滿，惟根據其條款提早終止除外（「二零零四年GETS協議」）。政府已就本集團根據協議所載的條款及細則履行服務，向本集團支付港幣1.00元的名義代價。

於二零零四年十二月九日，本集團與政府訂立協議，將二零零二年十月十日有關提供TTRS的前端GETS服務的協議（經二零零三年十二月二十九日的補充協議進一步修訂）延長多一年，協議於二零零五年十二月三十一日屆滿。政府已就本集團根據協議所載的條款及細則履行服務，向本集團支付港幣1.00元的名義代價。政府已支付港幣1.00元的名義代價，將該協議延至二零零六年十二月三十一日。

二零零三年GETS協議與二零零四年GETS協議均包括一項安排，據此，本集團須就各協議涉及的若干貿易相關文件及就本集團提供的GETS服務，代表政府收取政府費用及收費。由客戶處收取費用及收費，須於下一個工作日轉交政府。

- (ii) 於二零零二年四月十二日，本集團與KAZ香港訂立有關提供系統管理服務（譬如電腦服務、系統保安及其他相關服務）的協議，於最初八年的作價為每月港幣640,000元。後來，於二零零三年一月十六日，本集團與KAZ香港訂立有關服務的價格調整協議，代價為每月港幣651,600元，協議由二零零四年一月一日生效，為期八年。於本期間內，本集團亦錄得應向KAZ香港支付的額外顧問開支。

# Notes to the Condensed Financial Statements (continued)

## 簡明財務報表附註 (續)

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 16. Material Related Party Transactions (continued)

#### (a) Recurring Transactions (continued)

- (iii) On 23 October 2004, the Group entered into a licence agreement with the Government (as represented by the Commissioner for Census and Statistics) under which the Group was granted a licence to use the 2005 version of the Hong Kong Harmonised System codes and descriptions (“HKHS”) for the provision of the Government electronic trading services. The licence agreement is of one year’s duration, and the Group paid HK\$22,575 to the Government for the licence.

The agreement was extended to 31 December 2006 under which the Group was granted a licence to use the 2006 version of HKHS and the Group paid HK\$27,840 to the Government for the licence.

- (iv) On 31 August 2005, the Company, FSI and DTTNCo entered into an agreement to provide for the management and operation of DTTNCo and to regulate the rights of the shareholders of DTTNCo inter se.
- (v) On 17 May 2006, the Company and DTTNCo entered into a Business Support System Development and Service Agreement (“the Agreement”), pursuant to which the Company agreed to develop and operate a business support system for DTTNCo. The business support system is an information system covering customer registration and administration operation, customer service operation and billing operation. The Agreement shall commence on the date of the Agreement and expire on 31 December 2008. Pursuant to the terms of the Agreement, DTTNCo shall upon the signing of the Agreement pay the Company an initial costs of HK\$2,140,000 for the development of the business support system and the related information system infrastructure set-up. The average monthly subscription fees is HK\$196,399 for the second half of 2006 and HK\$164,192 for 2007 and 2008. The maximum annual subscription fee for 2006, 2007 and 2008 are HK\$3,640,000, HK\$3,690,000 and HK\$4,950,000 respectively.

### 16. 重大關連人士交易 (續)

#### (a) 經常進行的交易 (續)

- (iii) 於二零零四年十月二十三日，本集團與政府（由政府統計處處長代表）訂立特許協議。據此，本集團獲授出使用香港協調制度（2005年版本）（「HKHS」）代號及描述的特許權，以便提供政府電子貿易服務。特許協議有效期一年，而本集團已就該特許權支付港幣22,575元。

該協議延至二零零六年十二月三十一日，據此本集團已獲授使用HKHS（2006年版本）的特許權，並已就該特許權向政府支付港幣27,840元。

- (iv) 於二零零五年八月三十一日，本公司、財政司司長法團及DTTNCo訂立協議，訂明DTTNCo的管理及營運，以及釐定DTTNCo股東之間的權責。
- (v) 於二零零六年五月十七日，本公司與DTTNCo訂立業務支援系統開發及服務協議（「該協議」）。根據該協議，本公司同意為DTTNCo開發及營運業務支援系統。業務支援系統是一個資訊系統，涵蓋客戶登記、行政運作、客戶服務運作及賬單運作。該協議將於協議日期起生效，直至二零零八年十二月三十一日屆滿。根據該協議之條款，DTTNCo須於簽訂該協議後，初步向本公司支付港幣2,140,000元，作為開發業務支援系統及建設相關資訊系統基建之費用。於二零零六年下半年，每月平均服務費為港幣196,399元，而二零零七年及二零零八年則為港幣164,192元。二零零六年、二零零七年及二零零八年每年最高服務費分別為港幣3,640,000元、港幣3,690,000元及港幣4,950,000元。

## 16. Material Related Party Transactions (continued)

### (b) Amounts Due from/(to) Related Parties

		As at 30 June 2006 於二零零六年 六月三十日 HK\$'000 港幣千元	As at 31 December 2005 於二零零五年 十二月三十一日 HK\$'000 港幣千元
Government	政府	(7,598)	(10,809)
SOLL	SOLL	(198)	(198)
KAZ Hong Kong	KAZ香港	(74)	(235)
FSI	財政司司長法團	-	31,500
DTTNCo	DTTNCo	843	777
		<b>(7,027)</b>	<b>21,035</b>

(i) Amounts due to Government represent transactions fees collected on their behalf and payable on the next working day and other expenses payable.

(ii) Amounts due (to)/from SOLL and DTTNCo are unsecured, non-interest bearing and repayable on demand.

(iii) Amount due from FSI as at 31 December 2005 represents consideration receivable for sale of shares of DTTNCo to FSI. The amounts have been subsequently received within the interim period ended 30 June 2006.

## 16. 重大關連人士交易 (續)

### (b) 應收/(應付)關連人士款項

(i) 應付政府款項為替政府收取的交易費用及其他應付開支；該等費用於收取後一個工作天繳付政府。

(ii) (應付)/應收SOLL及DTTNCo的款項無抵押、免息及須於要求時償還。

(iii) 於二零零五年十二月三十一日之應收財政司司長法團款項，是向財政司司長法團出售DTTNCo股份的應收代價。其後，該筆款項已於截至二零零六年六月三十日止中期期間內收取。



# Notes to the Condensed Financial Statements (continued)

## 簡明財務報表附註 (續)

(Expressed in Hong Kong dollars)  
(以港幣為呈列單位)

### 17. Contingent Liabilities

- (a) In January 2003, the Group provided a bank guarantee amounted to HK\$1,170,000, in respect of a revolving credit facility granted to KAZ Hong Kong. The guarantee is a continuing security and shall not be released or discharged until the expiration of six months after the payment, discharge or satisfaction in full of the guaranteed liability.
- (b) Pursuant to the terms of the GETS Agreement, the Group has obtained a Performance Bond line of HK\$2,000,000 from a bank as the guarantee to the Government for the due performance of the 2003 GETS Agreement by the Group. The performance bond line facility bears commission rate of 0.95% per annum subject to a minimum of HK\$3,000 for each renewal and is secured by a charge over deposit in the amount of HK\$2,120,000. The facility is subject to review by 1 November 2006.
- (c) Pursuant to the terms of the 2004 GETS Agreement, the Group provided a bank guarantee in the amount of HK\$120,000 from a bank as the guarantee to the Government for the due performance of 2004 GETS Agreement by the Group. The guarantee is provided under the same facility as in Note 17(b) above.

### 18. Non-adjusting Post Balance Sheet Event

After the balance sheet date the Directors proposed an interim dividend for the six months ended 30 June 2006 of HK cents 4.80 per share (2005: HK cents 8.80 per share after effect of share consolidation, was declared on the basis of profit earned for the first eight months of 2005), amounting to HK\$37,326,000 (2005: HK\$63,300,000). This dividend has not been recognized as a liability at the balance sheet date.

### 17. 或有負債

- (a) 二零零三年一月，本集團就KAZ香港獲授的循環信貸額度提供港幣1,170,000元的銀行擔保。該擔保屬持續性擔保，於擔保責任獲全數付款、解除或履行後足六個月前不得放棄或解除。
- (b) 根據GETS協議的條款，本集團已向一家銀行取得港幣2,000,000元的履約保證額度，作為本集團妥為履行二零零三年GETS協議而向政府提供的擔保。履約保證額度按每年佣金率0.95%計息，每次重續前須支付最少港幣3,000元，並須以港幣2,120,000元存款的押記作為抵押。該信貸額度將於二零零六年十一月一日前檢討。
- (c) 根據二零零四年GETS協議的條款，本集團已向一家銀行取得港幣120,000元的銀行擔保，作為本集團妥為履行二零零四年GETS協議而向政府提供的擔保。該擔保提供與上文附註17(b)相同的信貸額度。

### 18. 結算日後未調整的事項

於結算日後，董事擬派截至二零零六年六月三十日止六個月的中期股息，每股4.80港仙（二零零五年：經調整股份合併的影響後每股8.80港仙，乃根據二零零五年首八個月取得的溢利宣派），合共港幣37,326,000元（二零零五年：港幣63,300,000元）。該筆股息於結算日並未確認為負債。