

Notes on the Unaudited Interim Financial Report

(Expressed in Hong Kong dollars)

1 Basis of preparation

This interim financial report has been prepared in accordance with the applicable disclosure provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, including compliance with Hong Kong Accounting Standard (“HKAS”) 34, *Interim financial reporting*, issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). It was authorised for issuance on 15 September 2006.

The preparation of an interim financial report in conformity with HKAS 34 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 has been prepared in accordance with the same accounting policies adopted in the 2005 annual financial statements. The HKICPA has issued a number of new and revised Hong Kong Financial Reporting Standards (“HKFRSs”, which term collectively includes HKASs and Interpretations) that are effective or available for early adoption for accounting periods beginning on or after 1 January 2006. The Board of Directors has determined the accounting policies to be adopted in the preparation of the Group’s annual financial statements for the year ending 31 December 2006, on the basis of HKFRSs currently in issue and effective for the current accounting period. The Group so far has concluded that the adoption of these new and revised HKFRSs which are expected to be reflected in the 2006 annual financial statements would not have a significant impact on the Group’s results of operations and financial position.

未經審核之中期財務報告附註

(以港元為單位)

1 編製基準

本中期財務報告已按照香港聯合交易所有限公司證券上市規則內適用之披露條文編製，並已遵守香港會計師公會（「會計師公會」）頒佈之香港會計準則第34號中期財務報告之規定。本中期財務報告已於二零零六年九月十五日獲授權發行。

本中期財務報告按照香港會計準則第34號之規定編製，有關規定要求管理層作出可影響政策應用，以及所呈報之資產與負債及收入與開支由年初至今之金額之判斷、估算及假設。實際業績可能與此等估算不同。

本中期財務報告乃按照與二零零五年全年財務報表所採納的相同會計政策編製。會計師公會已頒佈若干新訂及經修訂之香港財務報告準則（「香港財務報告準則」，包括香港會計準則及詮釋），有關準則於二零零六年一月一日或以後開展之會計期間生效，或可提前採用。董事會已根據現行頒佈且於本會計期間生效之香港財務報告準則，釐訂將用作編製本集團截至二零零六年十二月三十一日止年度全年財務報表之會計政策。本集團迄今之結論為採用預期於二零零六年全年財務報表反映之新訂及經修訂香港財務報告準則將不會對本集團之經營業績及財政狀況構成重大影響。

1 Basis of preparation (continued)

The HKFRSs that will be effective or are available for voluntary early adoption in the annual financial statements for the year ending 31 December 2006 may be affected by the issue of additional interpretation(s) or other changes announced by the HKICPA subsequent to the date of issuance of this interim financial report. Therefore the accounting policies that will be applied in the Group's financial statements for that period cannot be determined with certainty at the date of issuance of this interim financial report.

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 consolidated 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.

This interim financial report is unaudited, but has been reviewed by the Company's Audit Committee and 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 pages 26 and 27.

1 編製基準(續)

於截至二零零六年十二月三十一日止年度生效，或可供自願提前於該年度全年財務報表內採用之香港財務報告準則，其或會因會計師公會於本中期財務報告刊發後所頒佈之新增詮釋或所公佈之其他變動而受到影響。因此，於本中期財務報告刊發之日，亦未能準確確定將用作編製本集團該期間財務報告之會計政策。

本中期財務報告載有簡明綜合財務報表及經選定之解釋附註。附註闡述了自二零零五年度財務報表刊發以來，在了解本集團的財務狀況和表現方面極為重要的事件和交易。簡明綜合中期財務報表及其附註並不包括根據香港財務報告準則編製整份財務報表所須之所有資料。

本中期財務報告乃未經審核，但本公司審核委員會及畢馬威會計師事務所已根據會計師公會頒佈之核數準則第700條中期財務報告的審閱應聘作出審閱。畢馬威會計師事務所致董事會之獨立審閱報告乃刊載於第26頁及27頁。

1 Basis of preparation (continued)

The financial information relating to the financial year ended 31 December 2005 that is included in the interim financial report as being previously reported information does not constitute the Company's statutory financial statements for that financial year but is derived from those financial statements. Statutory financial statements for the year ended 31 December 2005 are available from the Company's registered office. The auditors have expressed an unqualified opinion on those financial statements in their report dated 11 April 2006.

2 Segment reporting

The Group's primary format for reporting segment information is business segments. Turnover represents the sales value of goods supplied to customers less goods returned and after trade discounts.

Business segments

The Group comprises two main business segments:

- manufacture and sale of composite components; and
- manufacture and sale of unit electronic components.

1 編製基準 (續)

本中期財務報告所載有關截至二零零五年十二月三十一日止財政年度之財務資料為早前已公佈資料，並不構成本公司在該財政年度之法定財務報表，惟乃源自該等財務報表。截至二零零五年十二月三十一日止年度之法定財務報表可於本公司之註冊辦事處索取。核數師已於二零零六年四月十一日之報告內就該等財務報表發表無保留意見。

2 分部資料

本集團分部資料之主要呈報格式為業務分部。營業額指供應予客戶之貨品銷售值減退回貨品並經扣除貿易折扣。

業務分部

本集團業務包括兩個主要業務分類：

- 製造及銷售複合元件；及
- 製造及銷售單位電子元件。

2 Segment reporting (continued)

2 分部資料(續)

		Composite components		Unit electronic components		Consolidated	
		Six months ended 30 June		Six months ended 30 June		Six months ended 30 June	
		複合元件		單位電子元件		綜合	
		截至六月三十日止六個月		截至六月三十日止六個月		截至六月三十日止六個月	
		2006	2005	2006	2005	2006	2005
		二零零六年	二零零五年	二零零六年	二零零五年	二零零六年	二零零五年
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		千元	千元	千元	千元	千元	千元
Turnover	營業額	<u>204,554</u>	<u>231,332</u>	<u>65,820</u>	<u>51,241</u>	<u>270,374</u>	<u>282,573</u>
Segment results	分部業績	<u>2,202</u>	<u>4,663</u>	<u>1,609</u>	<u>1,731</u>	<u>3,811</u>	6,394
Unallocated operating income and expenses	未能分配經營收入及開支					<u>3,968</u>	<u>1,282</u>
Profit from operations	經營溢利	<u>7,779</u>	<u>7,676</u>				

Traditionally, the Group experiences higher sales in the second half of each year due to the increased demand for electronic products during this period. As a result, the first half year typically reports lower revenues and segment results than the second half.

傳統上，每年下半年之電子產品需求較多，故本集團於下半年期間之銷售額較高。因此，上半年之收益及分部業績一般較下半年為低。

2 Segment reporting (continued)**Geographical segments**

An analysis of the Group's turnover by geographical location determined on the basis of the destination of the products is as follows:

Mainland China	中國
Hong Kong	香港
Korea	韓國
Others	其他

3 Profit from operations and before taxation

Profit from operations and before taxation is arrived at after charging/(crediting):

Cost of sales #	銷售成本#
Depreciation #	折舊#
Interest income	利息收入

Cost of sales included depreciation of \$6,968,000 (2005: \$6,474,000) which amount is also included in depreciation disclosed separately above.

2 分部資料(續)**地區分部**

本集團按產品目的地釐定之地區營業額分析如下：

Turnover
Six months ended 30 June
營業額
截至六月三十日止六個月

2006 二零零六年 \$'000 千元	2005 二零零五年 \$'000 千元
132,307	150,660
93,235	87,925
42,347	37,682
2,485	6,306
270,374	282,573

3 經營及除稅前溢利

經營及除稅前溢利經扣除/(計入)下列各項而計算：

Six months ended 30 June
截至六月三十日止六個月

2006 二零零六年 \$'000 千元	2005 二零零五年 \$'000 千元
226,387	249,912
10,162	8,894
(2,348)	(973)

銷售成本包括折舊6,968,000元(二零零五年: 6,474,000元)，而該金額亦納入上文獨立披露之折舊。

4 Income tax

Current tax	本期稅項
Provision for Hong Kong Profits Tax	香港利得稅準備
Taxation outside Hong Kong	香港以外地區稅項

Deferred tax	遞延稅項
Origination and reversal of temporary differences	暫時性差異之產生及轉回

Provision for Hong Kong Profits Tax is calculated at 17.5% (2005: 17.5%) of the Group's estimated assessable profits arising in Hong Kong for the six months ended 30 June 2006.

The Group carries out manufacturing activities in Mainland China under the terms of various assembling and processing agreements with local entities and has substantial involvement in these manufacturing activities undertaken in Mainland China. The profits earned are thus considered to be partly arising and derived from the manufacturing activities carried out in Mainland China and partly from other activities performed in Hong Kong. As such, the Company is granted a 50:50 offshore exemption in respect of Hong Kong Profits Tax.

Provision for income tax in respect of the subsidiary in Mainland China is calculated at 15% (2005: 15%) of its estimated assessable profits for the six months ended 30 June 2006.

4 所得稅

Six months ended 30 June
截至六月三十日止六個月

2006 二零零六年 \$'000 千元	2005 二零零五年 \$'000 千元
156	214
524	483
680	697
188	309
868	1,006

香港利得稅之準備，是按本集團截至二零零六年六月三十日止六個月估計於香港產生之應課稅溢利以 17.5% (二零零五年：17.5%) 之稅率計算。

本集團根據與中國加工工廠訂立之多項裝配及加工協議之條款在中國進行製造活動，並積極參與在中國進行之該等製造活動。由此所賺取之溢利，部分被視為從中國進行之製造活動所產生及取得，而部分被視為從香港進行之其他活動所產生及取得。故此，本公司就香港利得稅享有 50:50 之離岸豁免。

在中國之附屬公司之所得稅準備，是按其截至二零零六年六月三十日止六個月之估計應課稅溢利以 15% (二零零五年：15%) 之稅率計算。

5 Dividends

(a) Dividend payable to equity shareholders of the Company attributable to the interim period

Interim dividend declared after the interim period of 0.7 cents (2005: 1.3 cents) per ordinary share

中期後宣派之中期股息每股普通股0.7仙 (二零零五年：1.3仙)

The interim dividend has not been recognised as a liability at the balance sheet date. The calculation of the 2006 interim dividend is based on the number of ordinary shares outstanding at the date of this report.

(b) Dividend payable to equity shareholders of the Company attributable to the previous financial year, approved and paid during the interim period

Final dividend in respect of the financial year ended 31 December 2005, approved and paid during the following interim period of 1.9 cents (year ended 31 December 2004: 1.4 cents) per ordinary share

屬於截至二零零五年十二月三十一日止財政年度並於隨後中期內批准及派付之末期股息每股普通股1.9仙 (截至二零零四年十二月三十一日止年度：1.4仙)

5 股息

(a) 應付應佔中期股息之本公司股本持有人

Six months ended 30 June

截至六月三十日止六個月

2006	2005
二零零六年	二零零五年
\$'000	\$'000
千元	千元
2,193	4,073

中期股息於資產負債表日尚未確認為負債。二零零六年中期股息乃按本報告日期已發行之普通股數目計算。

(b) 中期內批准及派付之屬於對上財政年度之應付本公司股本持有人之股息

Six months ended 30 June

截至六月三十日止六個月

2006	2005
二零零六年	二零零五年
\$'000	\$'000
千元	千元
5,953	4,386

6 Earnings per share

(a) Basic earnings per share

The calculation of basic earnings per share is based on the profit attributable to equity shareholders of the Company of \$6,911,000 (2005: \$6,670,000) and the weighted average number of ordinary shares of 313,300,000 (2005: 313,300,000) in issue during the six months ended 30 June 2006.

(b) Diluted earnings per share

Diluted earnings per share are same as the basic earnings per share for the six months ended 30 June 2005 and 2006 as the inclusion of the effect of deemed issue of ordinary shares under the share options scheme would have an anti-dilutive effect on the basic earnings per share.

7 Property, plant and equipment

(a) Acquisitions

During the six months ended 30 June 2006, the Group acquired land and buildings of \$7,139,000 (2005: \$695,000) and machinery and equipment of \$12,503,000 (2005: \$9,902,000).

(b) Valuation

The Group's land and buildings held for own use were revalued as at 30 June 2005 by DTZ Debenham Tie Leung Limited, an independent firm of professional surveyors who had among their staff members of the Hong Kong Institute of Surveyors, at their open market value by direct comparison approach by making reference to comparable sales transactions as available in the relevant market. As a result of the update, revaluation surplus of \$3,902,000, net of deferred tax, was transferred to land and buildings revaluation reserve of the Group (see note 13) and a net gain of \$987,000 and the deferred tax thereon of \$43,000 were included in the consolidated income statement for the six months ended 30 June 2005.

6 每股盈利

(a) 每股基本盈利

每股基本盈利是按本公司股本持有人應佔溢利6,911,000元(二零零五年: 6,670,000元)及截至二零零六年六月三十日止六個月內已發行普通股之加權平均數313,300,000股(二零零五年: 313,300,000股)計算。

(b) 每股攤薄盈利

由於期內納入視作根據購股權計劃已發行之普通股之影響將對每股基本盈利構成反攤薄作用，故截至二零零五年及二零零六年六月三十日止六個月之每股攤薄盈利與每股基本盈利相同。

7 物業、廠房及設備

(a) 收購

截至二零零六年六月三十日止六個月，本集團收購價值7,139,000元(二零零五年: 695,000元)之土地及樓宇及價值12,503,000元(二零零五年: 9,920,000元)之設備。

(b) 估值

於二零零五年六月三十日，戴德梁行有限公司按直接比較法，並參考於有關市場可供比較之銷售交易就本集團持有作自用之土地及樓宇之公開市值進行重估。戴德梁行有限公司為獨立專業估值師，其部份員工為香港測量師學會成員。由於重估的關係，3,902,000元重估盈餘(扣除遞延稅項)已被轉撥至本集團之土地及樓宇重估儲備(見附註13)，而收入淨額987,000元及據此之遞延稅項43,000元已被納入截至二零零五年六月三十日止六個月之綜合損益表。

7 Property, plant and equipment (continued)**(b) Valuation (continued)**

The Directors of the Company, who are not qualified valuers, have reviewed the carrying value of the land and buildings as at 30 June 2006 with reference to the relevant market indices. In their opinion, there have been no significant changes in the value of land and buildings since 30 June 2005.

8 Other equity securities

Other equity securities represented equity investments in an unlisted corporate entity with a cost of \$1,500,000 (at 31 December 2005: \$1,500,000), against which a full provision for impairment loss had been made in prior years and maintained at 30 June 2006.

9 Inventories

During the six months ended 30 June 2006, \$758,000 has been recognised as a reduction in the amount of inventories recognised as an expense during the period, being the amount of reversal of write-down of inventories to their estimated net realisable value (2005: write-down of inventories of \$556,000). This reversal arose due to an increase in the estimated net realisable value of certain electronic goods as a result of a change in the estimated consumption.

10 Trade and other receivables

Trade receivables 應收貿易賬款
Prepayments, deposits and other receivables 預付款項、按金及其他應收款項

7 物業、廠房及設備(續)**(b) 估值(續)**

本公司董事(並非合資格估值師)已參考有關市場指標審閱土地及樓宇於二零零六年六月三十日之賬面值。彼等認為,土地及樓宇之賬面值自二零零五年六月三十日起並無重大變動。

8 其他股本證券

其他股本證券指一間非上市公司成本為1,500,000元(二零零五年十二月三十一日:1,500,000元)之股本投資,而過往年度已就該投資作出全面減值虧損準備,並於二零零六年六月三十日維持下去。

9 存貨

截至二零零六年六月三十日止六個月,期內確認為開支之存貨確認減少758,000元,即撥回撇減存貨至其估計可變現淨值(二零零五年:撇減存貨556,000元)。該撥回乃因估計消費改變導致若干電子產品之估計可變現淨值增加而導致。

10 應收貿易及其他賬款

At 30 June 2006 於二零零六年 六月三十日 \$'000 千元	At 31 December 2005 於二零零五年 十二月三十一日 \$'000 千元
118,941	134,901
<u>11,756</u>	<u>3,894</u>
<u><u>130,697</u></u>	<u><u>138,795</u></u>

10 Trade and other receivables (continued)

The ageing analysis of trade receivables (net of impairment losses for bad and doubtful debts) as of the balance sheet date is as follows:

Current	未逾期
Less than 1 month overdue	逾期少於一個月
Over 1 month but less than 3 months overdue	逾期多於一個月但少於三個月
Over 3 months but less than 12 months overdue	逾期多於三個月但少於十二個月

New customers are normally required to trade on a cash basis. Credit is offered to existing customers following an established payment records. The credit terms granted by the Group to its customers (including a shareholder (note 15(a))) generally range from one to two months.

10 應收貿易及其他賬款(續)

於資產負債表日，應收貿易賬款(扣除呆壞賬減值虧損)之賬齡分析如下：

At 30 June 2006	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
\$'000	\$'000
千元	千元
69,445	83,119
22,742	30,324
26,368	18,910
386	2,548
118,941	134,901

新客戶一般會以現金方式進行交易。在評估付款記錄之情況下，會給予現有客戶信貸。本集團給予客戶(包括一名股東(附註15(a)))之賒賬期，一般介乎一至兩個月。

11 Cash and cash equivalents

11 現金及現金等價物

		At 30 June 2006 於二零零六年 六月三十日 \$'000 千元	At 31 December 2005 於二零零五年 十二月三十一日 \$'000 千元
Deposits with banks and other financial institutions	銀行及其他金融機構之存款	64,289	92,339
Cash at bank and in hand	銀行存款及現金	<u>76,988</u>	<u>80,895</u>
Cash and cash equivalents in the consolidated balance sheet	綜合資產負債表內之現金及現金等價物	141,277	173,234
Less: deposits with banks and other financial institutions with more than three months of maturity when placed	減：存款時到期日多於三個月之銀行及其他金融機構之存款	<u>(9,689)</u>	<u>(15,859)</u>
Cash and cash equivalents in the condensed consolidated cash flow statement	簡明綜合現金流量表內之現金及現金等價物	<u><u>131,588</u></u>	<u><u>157,375</u></u>

12 Trade and other payables

Trade payables	應付貿易賬款
Accrued expenses and other payables	應計費用及其他應付款項

The ageing analysis of trade payables as of the balance sheet date is as follows:

Due within 1 month or on demand	一個月內或接獲通知時到期
Due after 1 month but within 3 months	一個月後但三個月內到期

12 應付貿易賬款

At 30 June 2006 於二零零六年 六月三十日 \$'000 千元	At 31 December 2005 於二零零五年 十二月三十一日 \$'000 千元
68,529	76,453
19,363	12,541
87,892	88,994

於資產負債表日，應付貿易賬款之賬齡分析如下：

At 30 June 2006 於二零零六年 六月三十日 \$'000 千元	At 31 December 2005 於二零零五年 十二月三十一日 \$'000 千元
60,008	47,701
8,521	28,752
68,529	76,453

13 Capital and reserves

13 股本及儲備

		Share capital	Share premium	Capital reserve	Land and buildings revaluation reserve 土地及樓宇 重估儲備	General reserve fund 一般 儲備金	Retained profits	Total
		股本	股份溢價	資本儲備	重估儲備	儲備金	保留溢利	總計
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		千元	千元	千元	千元	千元	千元	千元
At 1 January 2005	於二零零五年一月一日	31,330	52,900	3,676	-	802	239,228	327,936
Final dividend approved in respect of the previous year (note 5(b))	就以往年度批准之末期股息(附註5(b))	-	-	-	-	-	(4,386)	(4,386)
Transfer between reserves	儲備間之轉撥	-	-	(247)	-	-	247	-
Revaluation surplus, net of deferred tax (note 7)	重估盈餘(已扣除遞延稅項)(附註7)	-	-	-	3,902	-	-	3,902
Equity settled share-based transactions	以股份為基礎之股本付款交易	-	-	1,211	-	-	-	1,211
Profit for the period	期內溢利	-	-	-	-	-	6,670	6,670
		<u>31,330</u>	<u>52,900</u>	<u>4,640</u>	<u>3,902</u>	<u>802</u>	<u>241,759</u>	<u>335,333</u>
At 30 June 2005	於二零零五年六月三十日	31,330	52,900	4,640	3,902	802	241,759	335,333
Transfer between reserves	儲備間之轉撥	-	-	-	-	684	(684)	-
Equity settled share-based transactions	以股份為基礎之股本付款交易	-	-	587	-	-	-	587
Profit for the period	期內溢利	-	-	-	-	-	18,891	18,891
Dividend declared in respect of the current year (note 5(a))	已宣派之本年度股息(附註5(a))	-	-	-	-	-	(4,073)	(4,073)
		<u>31,330</u>	<u>52,900</u>	<u>5,227</u>	<u>3,902</u>	<u>1,486</u>	<u>255,893</u>	<u>350,738</u>
At 31 December 2005	於二零零五年十二月三十一日	31,330	52,900	5,227	3,902	1,486	255,893	350,738
At 1 January 2006	於二零零六年一月一日	31,330	52,900	5,227	3,902	1,486	255,893	350,738
Final dividend approved in respect of the previous year (note 5(b))	就以往年度批准之末期股息(附註5(b))	-	-	-	-	-	(5,953)	(5,953)
Equity settled share-based transactions	以股份為基礎之股本付款交易	-	-	571	-	-	-	571
Profit for the period	期內溢利	-	-	-	-	-	6,911	6,911
		<u>31,330</u>	<u>52,900</u>	<u>5,798</u>	<u>3,902</u>	<u>1,486</u>	<u>256,851</u>	<u>352,267</u>
At 30 June 2006	於二零零六年六月三十日	31,330	52,900	5,798	3,902	1,486	256,851	352,267

13 Capital and reserves (continued)***Equity settled share-based transactions***

The Company has a share options scheme which was adopted on 16 June 2003 whereby the Directors of the Company are authorised, at their discretion, to invite employees of the Group, including directors of any company in the Group, advisers and consultants, to take up options to subscribe for shares of the Company. Each option gives the holder the right to subscribe for one ordinary share of \$0.1 each of the Company.

During the six months ended 30 June 2006, no options have been granted, exercised, lapsed or cancelled (2005: 1,500,000 options were lapsed and cancelled). At 30 June 2006, the outstanding share options were:

<i>Date granted</i>	<i>Exercise period</i>	<i>Exercise price</i>	<i>Number of options outstanding at 30 June 2006</i>
授出日期	行使期	行使價	於二零零六年六月三十日之未行使購股權數目
7 July 2003 二零零三年七月七日	1 July 2004 to 30 June 2008 二零零四年七月一日至 二零零八年六月三十日	\$1.294	19,400,000
6 May 2004 二零零四年五月六日	1 May 2005 to 30 April 2009 二零零五年五月一日至 二零零九年四月三十日	\$1.666	1,000,000

13 股本及儲備(續)***以股本支付之股份交易***

本公司設有一項於二零零三年六月十六日採納之購股權計劃，據此，本公司董事獲授權酌情邀請本集團僱員(包括本集團任何公司之董事)、顧問及諮詢人接納可認購本公司股份之購股權。各份購股權均賦予其持有人可認購本公司一股每股面值0.1元之普通股之權利。

截至二零零六年六月三十日止六個月，並無購股權獲授出、行使、失效或註銷(二零零五年：1,500,000份購股權已失效及註銷)。於二零零六年六月三十日，未行使購股權為：

14 Capital commitments outstanding not provided for in the interim financial report

Contracted for:	已訂約：
- Purchase of property, plant and equipment	- 購買物業、廠房及設備

15 Material related party transactions

(a) Transactions with shareholder

During the six months ended 30 June 2006, the Group entered into the following transactions with Kwang Sung Electronics Co., Ltd. ("Kwang Sung Korea"), a major shareholder of the Company:

Sales of finished goods	銷售製成品
Purchases of raw materials	購買原材料
Referral commission paid/payable	已付／應付轉介佣金
Purchase of property, plant and equipment	購買物業、廠房及設備

14 未償付而又未在本中期財務報告內提撥準備之資本承擔

At 30 June 2006 於二零零六年 六月三十日 \$'000 千元	At 31 December 2005 於二零零五年 十二月三十一日 \$'000 千元
668	1,529

15 重大關連人士交易

(a) 與主要股東進行之交易

於截至二零零六年六月三十日止六個月內，本集團與本公司之主要股東株式會社光星電子（「韓國光星」）訂立以下交易：

Six months ended 30 June 截至六月三十日止六個月

2006 二零零六年 \$'000 千元	2005 二零零五年 \$'000 千元
21,399	31,628
6,723	22,362
3,048	4,504
-	969

15 Material related party transactions (continued)**(a) Transactions with shareholder (continued)**

At 30 June 2006, included in the following balance sheet captions are the amounts due from/(to) Kwang Sung Korea:

Trade receivables	應收貿易賬款
Trade payables	應付貿易賬款
Accrued expenses and other payables	應計費用及其他應付款項

The Directors of the Company are of the opinion that the above transactions were conducted in the ordinary course of business on normal commercial terms.

(b) Transactions with other related parties

- (i) Key management personnel remuneration
Remuneration for key management personnel, including amounts paid to the Company's Directors, is as follows:

Short-term employee benefits	短期僱員福利
Post-employment benefits	離職後福利
Equity compensation benefits	股本補償福利

15 重大關連人士交易(續)**(a) 與主要股東進行之交易(續)**

於二零零六年六月三十日，下列資產負債表之項目中包括應收／(應付)韓國光星之款項：

At 30 June 2006 於二零零六年 六月三十日 \$'000 千元	At 31 December 2005 於二零零五年 十二月三十一日 \$'000 千元
14,963	9,754
(3,935)	(2,416)
(2,656)	(1,549)

本公司之董事認為，上述交易，是在日常及一般業務過程中按正常商業條款進行。

(b) 與其他關連人士進行之交易

- (i) 主要管理人員之酬金
主要管理人員酬金(包括支付予本公司董事之金額)載列如下：

Six months ended 30 June
截至六月三十日止六個月

2006 二零零六年 \$'000 千元	2005 二零零五年 \$'000 千元
5,284	4,951
89	87
269	568
5,642	5,606

15 Material related party transactions (continued)

(b) Transactions with other related parties (continued)

- (ii) During the six months ended 30 June 2006, the Group paid a consultancy fee to a close family member of a major shareholder (also a Director of the Company) amounting to \$324,000 (2005: \$Nil).

15 重大關連人士交易(續)

(b) 與其他關連人士進行之交易(續)

- (ii) 於截至二零零六年六月三十日止六個月，本集團向一名主要股東(亦為本公司董事)一名近親支付顧問費324,000元(二零零五年：零元)。