

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 1. BASIS OF PREPARATION AND CHANGES IN ACCOUNTING POLICIES

These condensed consolidated interim financial statements are prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim financial reporting” issued by the Hong Kong Institute of Certified Public Accountants and the disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange.

The accounting policies and basis of preparation adopted in the preparation of the interim financial statements are the same as those used in the annual financial statements for the year ended 31 March 2006, except in relation to the following revised Hong Kong Financial Reporting Standards (“HKFRSs”, which also include HKASs and Interpretations) that affect the Group and are adopted for the first time for the current period’s financial statements:

HKAS 21 Amendment	Net Investment in Foreign Operation
HKAS 39 Amendment	The Fair Value Option
HKAS 39 & HKFRS 4 Amendments	Financial Guarantee Contracts
HK(IFRIC) – Int 4	Determining whether an Arrangement contains a Lease

## 簡明綜合財務報表附註

### 1. 編製基準及會計政策變動

此簡明綜合中期財務報表乃按照香港會計師公會頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」及聯交所證券上市規則附錄16之披露規定編製。

除了以下會影響本集團並於本期間之財務報表中首次採用之經修訂香港財務匯報準則（「香港財務匯報準則」，亦包括香港會計準則及詮釋）外，編製此本中期財務報表所採用之會計政策及編製基準，與編製截至二零零六年三月三十一日止年度之年度財務報表所採用者一致：

香港會計準則第21號 （經修訂）	海外業務之投資淨額
香港會計準則第39號 （經修訂）	期權之公平價值
香港會計準則第39號及 香港財務匯報準則 第4號（經修訂）	財務擔保合約
香港（國際財務匯報 詮釋委員會） — 詮釋第4號	釐定安排是否包括租賃

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 1. BASIS OF PREPARATION AND CHANGES IN ACCOUNTING POLICIES (continued)

The adoption of the above revised HKFRSs has no material impact on the accounting policies of the Group and the methods of computation in the Group's condensed consolidated financial statements.

#### Inventories

With proven sales track record of the products and the recovery of economic conditions in general for the regions in which the Group has operations over the past few years, the Group has revised its estimates relating to inventory provision policy during the period under review. If the old inventory provision policy were used for the current period, an additional provision of approximately HK\$6.1 million would have been made to write-down the carrying amounts of inventories.

### 2. SEGMENT INFORMATION

An analysis of the Group's revenue and profit/(loss) by business segment is not presented as the Group's revenue and results are predominantly derived from retailing and distribution of garments.

## 簡明綜合財務報表附註

### 1. 編製基準及會計政策變動 (續)

採納以上經修訂香港財務匯報準則對本集團之會計政策及本集團簡明綜合財務報表內之計算方法均無重大影響。

#### 存貨

由於產品以往之銷售成績理想，加上過去數年集團有經營業務的區域之經濟情況普遍好轉，本集團已於回顧期間修訂存貨撥備政策之有關估計。倘本集團於本期間沿用以往的存貨撥備政策，則本集團須為撇減存貨之賬面值而作出額外撥備約港幣6,100,000元。

### 2. 分類資料

鑑於本集團之收益及業績主要源自成衣零售及分銷業務，故並無提呈本集團按業務分類之收益及溢利／(虧損)分析。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 2. SEGMENT INFORMATION (continued)

An analysis of the Group's revenue and profit/(loss) by geographical segment for the six months ended 30 September 2006, together with the comparative figures for the corresponding period in 2005, is as follows:

## 簡明綜合財務報表附註

### 2. 分類資料(續)

截至二零零六年九月三十日止六個月內，本集團按地域分類之收益及溢利／(虧損)分析，連同二零零五年同期之比較數字如下：

	Hong Kong 香港		Mainland China 中國大陸		Taiwan 台灣		Singapore & Malaysia 新加坡及馬來西亞		Consolidated 綜合	
	2006 二零零六年 (Unaudited) (未經審核) HK\$'000 港幣千元	2005 二零零五年 (Unaudited) (未經審核) HK\$'000 港幣千元	2006 二零零六年 (Unaudited) (未經審核) HK\$'000 港幣千元	2005 二零零五年 (Unaudited) (未經審核) HK\$'000 港幣千元	2006 二零零六年 (Unaudited) (未經審核) HK\$'000 港幣千元	2005 二零零五年 (Unaudited) (未經審核) HK\$'000 港幣千元	2006 二零零六年 (Unaudited) (未經審核) HK\$'000 港幣千元	2005 二零零五年 (Unaudited) (未經審核) HK\$'000 港幣千元	2006 二零零六年 (Unaudited) (未經審核) HK\$'000 港幣千元	2005 二零零五年 (Unaudited) (未經審核) HK\$'000 港幣千元
Segment revenue	分類收益									
Sales to external customers	銷售予外間顧客									
Other income and gains	其他收入及收益									
Total	總計									
Segment results	分類業績									
Interest income	利息收入									
Profit from operating activities	營運業務溢利									
Finance costs	融資成本									
Profit before tax	除稅前溢利									
Tax	稅項									
Profit for the period	期內溢利									
	511,685	524,196	201,629	214,720	167,054	165,962	89,614	92,177	969,982	997,055
	1,417	633	315	530	1,081	1,634	33	11	2,846	2,808
	<u>513,102</u>	<u>524,829</u>	<u>201,944</u>	<u>215,250</u>	<u>168,135</u>	<u>167,596</u>	<u>89,647</u>	<u>92,188</u>	<u>972,828</u>	<u>999,863</u>
	<u>52,269</u>	<u>57,617</u>	<u>(12,617)</u>	<u>253</u>	<u>(20,899)</u>	<u>(6,025)</u>	<u>(2,582)</u>	<u>6,745</u>	<u>16,171</u>	<u>58,590</u>
									<u>2,425</u>	<u>2,751</u>
									<u>18,596</u>	<u>61,341</u>
									<u>—</u>	<u>(89)</u>
									<u>18,596</u>	<u>61,252</u>
									<u>(12,184)</u>	<u>(16,042)</u>
									<u>6,412</u>	<u>45,210</u>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

## 3. OTHER INCOME AND GAINS

## 3. 其他收入及收益

		Six months ended 30 September 截至九月三十日止六個月	
		2006 二零零六年 (Unaudited) (未經審核) HK\$'000 港幣千元	2005 二零零五年 (Unaudited) (未經審核) HK\$'000 港幣千元
Interest income	利息收入	2,425	2,751
Royalty income	專利費收入	19	62
Gross rental income	租金收入毛額	989	1,190
Others	其他	1,838	1,556
		<u>5,271</u>	<u>5,559</u>

## 4. FINANCE COSTS

## 4. 融資成本

		Six months ended 30 September 截至九月三十日止六個月	
		2006 二零零六年 (Unaudited) (未經審核) HK\$'000 港幣千元	2005 二零零五年 (Unaudited) (未經審核) HK\$'000 港幣千元
Interest on bank loans and overdrafts wholly repayable within five years	須於五年內悉數償還之銀行貸款及透支之利息	—	89

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**

簡明綜合財務報表附註

**5. PROFIT BEFORE TAX**

The Group's profit before tax is arrived at after charging/ (crediting):

**5. 除稅前溢利**

本集團之除稅前溢利已扣除／(計入) 下列項目：

		<b>Six months ended</b>	
		<b>30 September</b>	
		截至九月三十日止六個月	
		<b>2006</b>	2005
		二零零六年	二零零五年
		<b>(Unaudited)</b>	(Unaudited)
		(未經審核)	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		港幣千元	港幣千元
Inventory provision	存貨撥備	<b>15,029</b>	20,162
Depreciation	折舊	<b>28,290</b>	25,570
Fair value gains of derivative instruments	衍生工具之 公平值收益		
– transactions not qualifying as hedges, net	– 不合作為 對沖活動的 交易，淨額	<b>(1,216)</b>	(4,394)

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 6. TAX

Hong Kong profits tax has been provided at the rate of 17.5% (2005: 17.5%) on the estimated assessable profits arising in Hong Kong during the six months ended 30 September 2006. Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries in which the Group operates, based on existing legislation, interpretations and practices in respect thereof.

## 簡明綜合財務報表附註

### 6. 稅項

香港利得稅已按截至二零零六年九月三十日止六個月內於香港賺取之估計應課稅溢利以稅率17.5% (二零零五年：17.5%) 提撥準備。在其他地區所得應課稅溢利之稅項，乃根據本集團業務經營所在國家之現有法律、詮釋及常規，按其現行稅率計算。

#### Six months ended

#### 30 September

#### 截至九月三十日止六個月

2006	2005
二零零六年	二零零五年
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
HK\$'000	HK\$'000
港幣千元	港幣千元

Current – Hong Kong	本期間 – 香港		
Charge for the period	期內支出	9,269	11,398
Current – Elsewhere	本期間 – 其他地區		
Charge for the period	期內支出	3,090	5,372
Overprovision in prior periods	過往期間超額撥備	—	(29)
Deferred	遞延	(175)	(699)
		<u>12,184</u>	<u>16,042</u>
Total tax charge for the period	期內稅項支出總額		

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 7. DIVIDENDS

### 7. 股息

Six months ended 30 September 截至九月三十日止六個月	
2006	2005
二零零六年	二零零五年
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
HK\$'000	HK\$'000
港幣千元	港幣千元

Interim dividend – Nil (2005: HK1.8 cents per ordinary share)	中期股息—無 (二零零五年： 每股普通股1.8港仙)	—	28,240
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### 8. EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS

The calculation of basic earnings per share is based on the profit attributable to ordinary equity holders for the six months ended 30 September 2006 of HK\$6,412,000 (2005: HK\$45,210,000) and 1,568,911,394 (2005: 1,568,911,394) ordinary shares in issue during the period.

The calculation of diluted earnings per share is based on the profit attributable to ordinary equity holders for the six months ended 30 September 2006 of HK\$6,412,000 (2005: HK\$45,210,000). The number of ordinary shares used in the calculation is the 1,568,911,394 (2005: 1,568,911,394) ordinary shares in issue during the period, as used in the basic earnings per share calculation and the weighted average number of 32,047,785 (2005: 46,569,788) ordinary shares assumed to have been issued at no consideration on the deemed exercise or conversion of all dilutive potential ordinary shares into ordinary shares.

### 8. 普通權益持有人應佔每股盈利

每股基本盈利乃根據截至二零零六年九月三十日止六個月內普通權益持有人應佔溢利港幣6,412,000元(二零零五年：港幣45,210,000元)及期內已發行普通股1,568,911,394股(二零零五年：1,568,911,394股)計算。

每股攤薄盈利乃根據截至二零零六年九月三十日止六個月內普通權益持有人應佔溢利港幣6,412,000元(二零零五年：港幣45,210,000元)計算。計算所用之普通股股數(亦用於計算每股基本盈利)為期內已發行普通股1,568,911,394股(二零零五年：1,568,911,394股)，及假設被視作悉數行使或轉換所有具攤薄潛力普通股為普通股而按零代價發行之普通股加權平均數32,047,785股(二零零五年：46,569,788股)。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

## 9. PROPERTY, PLANT AND EQUIPMENT

## 9. 物業、廠房及設備

		At 30 September 2006 於二零零六年 九月三十日 (Unaudited) (未經審核) HK\$'000 港幣千元	At 31 March 2006 於二零零六年 三月三十一日 (Audited) (經審核) HK\$'000 港幣千元
Opening net carrying amount	期初賬面淨值	<b>153,334</b>	115,409
Additions	添置	<b>35,120</b>	79,397
Disposals	出售	<b>(2,993)</b>	(2,760)
Depreciation provided during the period	期內折舊撥備	<b>(28,290)</b>	(54,983)
Reversal of impairment during the period	期內減值撥回	—	15,551
Exchange realignment	匯兌調整	<b>426</b>	720
Closing net carrying amount	期末賬面淨值	<b>157,597</b>	153,334



## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 10. DEBTORS

Other than cash and credit card sales, the Group normally grants credit periods of up to 60 days to its trade customers.

An aged analysis of trade debtors as at the balance sheet date, based on the invoice date, is as follows:

## 簡明綜合財務報表附註

### 10. 應收賬款

除現金及信用卡銷售外，本集團在一般情況下授予其貿易客戶最高60天信貸期。

以下為按發票日計應收賬款於結算日之賬齡分析：

		At 30 September 2006 於二零零六年 九月三十日 (Unaudited) (未經審核) HK\$'000 港幣千元	At 31 March 2006 於二零零六年 三月三十一日 (Audited) (經審核) HK\$'000 港幣千元
0 to 30 days	0至30天	41,127	45,364
31 to 60 days	31至60天	13,322	8,097
61 to 90 days	61至90天	5,597	1,250
Over 90 days	逾90天	2,096	953
		<u>62,142</u>	<u>55,664</u>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 11. TRADE CREDITORS AND ACCRUALS

Included in trade creditors and accruals is a trade creditors balance of HK\$80,392,000 (31 March 2006: HK\$61,402,000).

An aged analysis of trade creditors as at the balance sheet date, based on the invoice date, is as follows:

## 簡明綜合財務報表附註

### 11. 應付賬款及應計賬項

在應付賬款及應計賬項內，已包括應付貿易賬款結餘港幣80,392,000元（二零零六年三月三十一日：港幣61,402,000元）。

以下為按發票日計應付貿易賬款於結算日之賬齡分析：

		At 30 September 2006 於二零零六年 九月三十日 (Unaudited) (未經審核) HK\$'000 港幣千元	At 31 March 2006 於二零零六年 三月三十一日 (Audited) (經審核) HK\$'000 港幣千元
0 to 30 days	0至30天	63,575	52,800
31 to 60 days	31至60天	8,476	6,223
61 to 90 days	61至90天	3,150	1,969
Over 90 days	逾90天	5,191	410
		<u>80,392</u>	<u>61,402</u>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 12. INTEREST-BEARING BANK LOANS

Bank loans repayable within one year	須於一年內償還銀行貸款
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**39,640**

The bank loans were secured by the Company's corporate guarantee and bore interest at 1-1.75% per annum over the Hong Kong Interbank Offered Rate.

### 13. SHARE OPTION SCHEME

Share options are granted to certain directors and employees. The exercise price of the share options is determinable by the directors, but may not be less than the higher of (i) the Stock Exchange closing price of the Company's shares on the date of the grant of the share options; (ii) the average Stock Exchange closing price of the Company's shares for the five trading days immediately preceding the date of the grant; and (iii) the nominal value of the Company's shares.

The exercise period of the share options granted is determinable by the directors, and commences after a certain vesting period and ends on a date which is not later than 10 years from the date of the grant of the share options. The Group has no legal or constructive obligation to repurchase or settle the options in cash.

The expense recognised in the condensed consolidated income statement for employee services received during the period is HK\$143,000 (2005: HK\$262,000).

## 簡明綜合財務報表附註

### 12. 計息銀行貸款

At 30 September 2006 於二零零六年 九月三十日 (Unaudited) (未經審核) HK\$'000 港幣千元	At 31 March 2006 於二零零六年 三月三十一日 (Audited) (經審核) HK\$'000 港幣千元
<b>39,640</b>	—

銀行貸款以本公司之公司擔保作為抵押，並按香港銀行同業拆息年利率加1至1.75厘計息。

### 13. 購股權計劃

購股權乃授予若干董事及僱員。購股權之行使價由董事局釐訂，惟不得低於以下之最高者：(i)本公司股份於購股權授出日期在聯交所之收市價；(ii)本公司股份於緊接授出日期前5個交易日在聯交所之平均收市價；及(iii)本公司股份面值。

已授出購股權之行使期由董事局釐訂，並自若干歸屬期間開始及於購股權授出日期起計10年內屆滿。本集團並無法律或推定責任以現金購回或結算購股權。

於簡明綜合收益表內就僱員於期內所提供服務所確認之開支為港幣143,000元(二零零五年：港幣262,000元)。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 14. RELATED PARTY TRANSACTIONS

- (a) In addition to the transactions and balances detailed elsewhere in the financial statement, the Group had the following material transactions with related parties during the period:

## 簡明綜合財務報表附註

### 14. 關連人士交易

- (a) 除財務報表所詳述之交易及結餘外，本集團於期內與關連人士進行之重大交易如下：

		<b>Six months ended</b>	
		<b>30 September</b>	
		截至九月三十日止六個月	
		<b>2006</b>	2005
		二零零六年	二零零五年
		<b>(Unaudited)</b>	(Unaudited)
		(未經審核)	(未經審核)
Notes		<b>HK\$'000</b>	HK\$'000
附註		港幣千元	港幣千元
Rental paid for	貨倉租金		
	warehouse premises	(i) 620	578
Rental paid for	辦公室租金		
	office premises	(ii) 2,910	2,612
Purchase of garments	購買成衣	(iii) 111,124	150,847
Sales of equipment	售出設備	(iv) 594	-
		<u>594</u>	<u>-</u>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 14. RELATED PARTY TRANSACTIONS (continued)

Notes:

- (i) The rental of HK\$620,000 was paid to Bright City International Limited ("Bright City"). During the six months ended 30 September 2005, the rental was paid to Laws International Group Limited ("Laws International") for the period from 1 April 2005 to 31 August 2005, and to Bright City for the period from 1 September 2005 to 30 September 2005 as Laws International had transferred its ownership of the warehouse to Bright City on 18 August 2005. Certain directors of Laws International and Bright City, who have beneficial equity interests therein, are relatives of Mr. LAW Ka Sing, a director of the Company and Mr. Simon ORR Kuen Fung, a former director of the Company. The rental was determined by reference to open market rents at the inception of the tenancy agreement. As the rental is settled monthly, the Group had no outstanding rental payable to Bright City as at 30 September 2006 (31 March 2006: Nil).
- (ii) The rental was paid to Bright City and was determined by reference to open market rents at the inception of the tenancy agreement. As the rental is settled monthly, the Group had no outstanding rental payable to Bright City as at 30 September 2006 (31 March 2006: Nil).
- (iii) During the period, garments totalling HK\$111,124,000 (2005: HK\$150,847,000) were purchased from certain wholly-owned subsidiaries of Laws International. The purchases were determined by reference to the prevailing market prices. The balance owing to these suppliers as at 30 September 2006 was HK\$22,127,000 (31 March 2006: HK\$23,573,000).
- (iv) During the period, certain equipment was sold to certain wholly-owned subsidiaries of Laws International totalling HK\$594,000 (2005: Nil). The sales consideration were determined at the net carrying amount of the equipment sold. The Group had no outstanding sales proceeds receivable from these purchasers as at 30 September 2006 (31 March 2006: Nil).

## 簡明綜合財務報表附註

### 14. 關連人士交易 (續)

附註：

- (i) 租金港幣620,000元乃繳付予澤城國際有限公司(「澤城」)。截至二零零五年九月三十日止六個月內，於二零零五年四月一日至二零零五年八月三十一日止期間，租金乃繳付予羅氏國際集團有限公司(「羅氏國際」)。由於羅氏國際已於二零零五年八月十八日將貨倉之擁有權轉讓予澤城，因此於二零零五年九月一日至二零零五年九月三十日止期間，租金乃繳付予澤城。羅氏國際及澤城之若干擁有實益股本權益之董事乃本公司董事羅家聖先生及本公司之前董事柯權峯先生之親屬。租金乃參照租約生效時之公開市值租金而釐定。由於租金乃每月繳付，本集團於二零零六年九月三十日並無應付澤城之未支付租金(二零零六年三月三十一日：無)。
- (ii) 租金乃繳付予澤城，並參照租約生效時之公開市值租金而釐定。由於租金乃每月繳付，本集團於二零零六年九月三十日並無應付澤城之未支付租金(二零零六年三月三十一日：無)。
- (iii) 期內，本公司向若干羅氏國際全資附屬公司購買合共港幣111,124,000元(二零零五年：港幣150,847,000元)之成衣。採購乃參照當時之市價釐定。於二零零六年九月三十日尚欠該等供應商之餘額為港幣22,127,000元(二零零六年三月三十一日：港幣23,573,000元)。
- (iv) 期內，本集團分別向若干羅氏國際全資附屬公司售出若干設備，合共港幣594,000元(二零零五年：無)。出售價格乃以該等設備之賬面淨值釐定。於二零零六年九月三十日，本集團並無應向該等購買商收取售出設備款項(二零零六年三月三十一日：無)。

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**

**14. RELATED PARTY TRANSACTIONS (continued)**

- (b) Compensation of key management personnel of the Group

簡明綜合財務報表附註

14. 關連人士交易 (續)

- (b) 本集團之主要管理人員之補償

		<b>Six months ended</b>	
		<b>30 September</b>	
		截至九月三十日止六個月	
		<b>2006</b>	2005
		二零零六年	二零零五年
		<b>(Unaudited)</b>	(Unaudited)
		(未經審核)	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		港幣千元	港幣千元
Short term employee benefits	短期僱員福利	<b>10,164</b>	8,087
Post-employment benefits	離職後福利	<b>117</b>	690
Share-based payments	以股份支付之款項	<b>143</b>	262
Total compensation paid to key management personnel	支付予主要管理人員之補償總額	<b>10,424</b>	9,039

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

15. COMMITMENTS

15. 承擔

		At 30 September 2006 於二零零六年 九月三十日 (Unaudited) (未經審核) HK\$'000 港幣千元	At 31 March 2006 於二零零六年 三月三十一日 (Audited) (經審核) HK\$'000 港幣千元
(a) Capital commitments	(a) 資本承擔		
Contracted, but not provided for	已訂約但未撥備		
Leasehold improvements	租賃物業裝修	1,699	1,011
Furnitures, fixture and office equipment	傢俬、裝置及辦公室設備	154	321
Computer software	電腦軟件	6,355	4,738
Motor vehicles	汽車	130	-
Capital injection in a subsidiary	注資於一間附屬公司	4,929	-
		<u>13,267</u>	<u>6,070</u>
Authorised, but not contracted for	已批准但未訂約		
Shop renovation	店舖裝修	44,000	-
IT investments	資訊科技投資	11,000	-
Leasehold improvements and others	租賃物業裝修及其他	11,000	-
		<u>66,000</u>	<u>-</u>
		<u>79,267</u>	<u>6,070</u>
(b) Others	(b) 其他		
Professional fees	專業費	3,038	-
		<u>3,038</u>	<u>-</u>

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**

**16. CONTINGENT LIABILITIES**

During the period under review, the Group had no material changes in contingent liabilities since 31 March 2006.

**17. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS**

The condensed consolidated interim financial statements were approved and authorised for issue by the board of directors on 7 December 2006.

**簡明綜合財務報表附註**

**16. 或然負債**

於回顧期間，本集團自二零零六年三月三十一日起之或然負債並無重大變動。

**17. 中期財務報表之批准**

董事局已於二零零六年十二月七日批准及授權發佈本簡明綜合中期財務報表。