

扼要中期賬目附註：**1. 編製基準及會計政策**

本扼要未經審核綜合中期賬目（「中期賬目」）乃遵從由香港會計師公會（按適用於扼要中期賬目）所發出之香港會計實務準則（「會計實務準則」）第二十五號（中期財務申報）及香港聯合交易所有限公司上市規則附錄十六而編製。

此等扼要中期賬目應與二零零一年之年度財務報表一併閱讀。

編製扼要中期賬目所用之會計政策及計算方法與截至二零零一年二月二十八日止年度之財務報表一致，惟本集團繼續採用於二零零一年一月一日當日或以後開始之會計期間生效之香港會計師公會頒佈之下列會計實務準則（「會計實務準則」）後，已修訂若干會計政策。

會計實務準則第九號（經修訂）：結算日後事項

會計實務準則第十四號（經修訂）：租賃（二零零零年七月一日或以後開始之期間）

會計實務準則第二十六號：分類報告
會計實務準則第二十八號：撥備、或然負債及或然資產

會計實務準則第二十九號：無形資產

會計實務準則第三十號：業務合併

會計實務準則第三十一號：資產減值

會計實務準則第三十二號：綜合財務報表及於附屬公司投資之會計處理

本集團修訂會計政策及採用此等新政策後之影響載列如下：

會計實務準則第九號（經修訂）結算日後事項

根據經修訂之會計實務準則第九號，本集團再無確認於結算日後建議或宣派之股息為於結算日之負債。是項會計政策修訂已追溯應用於過往年度之財務報表，因此，本中期報告已重新呈列比較數字以符合上述之政策修訂。

NOTES TO CONDENSED INTERIM ACCOUNTS:**1 BASIS OF PREPARATION AND ACCOUNTING POLICIES**

These unaudited consolidated condensed interim accounts ("interim accounts") are prepared in accordance with Hong Kong Statement of Standard Accounting Practice ("SSAP") No.25, "Interim Financial Reporting", issued by the Hong Kong Society of Accountants (as applicable to condensed interim accounts), and Appendix 16 of the Listing Rules of The Stock Exchange of Hong Kong Limited.

These condensed interim accounts should be read in conjunction with the 2001 annual financial statements.

The accounting policies and methods of computation used in the preparation of these condensed interim accounts are consistent with those used in the annual financial statements for the year ended 28th February 2001 except that the Group has changed certain of its accounting policies following its adoption of the following Statements of Standard Accounting Practice issued by the Hong Kong Society of Accountants which are effective for accounting periods commencing on or after 1st January 2001.

SSAP 9 (revised): Events after the balance sheet date

SSAP 14 (revised): Leases (effective for periods commencing on or after 1st July 2000)

SSAP 26: Segment reporting

SSAP 28: Provisions, contingent liabilities and contingent assets

SSAP 29: Intangible assets

SSAP 30: Business combinations

SSAP 31: Impairment of assets

SSAP 32: Consolidated financial statements and accounting for investments in subsidiaries

The changes to the Group's accounting policies and the effect of adopting these new policies are set out below:

SSAP 9 (revised) Events after balance sheet date

In accordance with the revised SSAP 9, the Group no longer recognises dividends proposed or declared after the balance sheet date as a liability at the balance sheet date. This change in accounting policy has been applied retrospectively so that the comparatives presented have been restated to conform to the changed policy.

扼要中期賬目附註：

如附註11所述，於二零零零年三月一日之期初保留溢利上升8,972,000港元，乃還原於二零零零年二月二十九日記錄為負債之二零零零年度擬派末期股息（雖然於結算日後始宣派）撥備。於二零零一年三月一日之期初保留溢利上升4,486,000港元，乃還原於二零零一年二月二十八日記錄為負債之二零零一年度擬派末期股息（雖然於結算日後始宣派）撥備。

是項調整造成於二零零一年二月二十八日之流動負債減少4,486,000港元，因已不需要就建議派發之股息作出準備。

就二零零一年二月二十八日之資產負債表及損益賬中有關股息及年度保留溢利採用之標題，亦已作出修訂以反映會計實務準則第九號（經修訂）所作出之修訂。

會計實務準則第十四號（經修訂）租賃

於中期報告附註13(b)，本集團已披露其租約承擔（定義見會計實務準則第十四號（經修訂））。經修訂之準則規定按下列租約期間就未來須支付之最低租金總額作分析：

- (i) 1年內
- (ii) 超過1年但不超過5年
- (iii) 5年以上

這有別於修訂前之會計實務準則第十四號，祇規定分別按由結算日起計1年內、第2至第5年（包括首尾兩年）及5年以上之租約期間，披露須於未來12個月內支付之最低租金款額。

本報告已重新呈列比較數字以符合本期之呈列方式。

NOTES TO CONDENSED INTERIM ACCOUNTS:

As detailed in Note 11, opening retained profit at 1st March 2000 has increased by HK\$8,972,000 which is the reversal of the provision for the 2000 proposed final dividend previously recorded as a liability as at 29th February 2000 although not declared until after balance sheet date. Opening retained profit at 1st March 2001 has increased by HK\$4,486,000 which is the reversal of the provision for 2001 proposed final dividend previously recorded as a liability as at 28th February 2001 although not declared until after the balance sheet date.

This adjustment has resulted in a decrease in current liabilities at 28th February 2001 by HK\$4,486,000 for provision for proposed dividends that is no longer required.

Changes to headings used in the previously reported 28th February 2001 balance sheet and profit and loss account relating to dividends and profit for the year retained have also been made to reflect the changes resulting from SSAP 9 (revised).

SSAP 14 (revised) Leases

In Note 13(b) to the interim report the Group has disclosed lease commitments as defined under SSAP 14 (revised). The revised standard requires the aggregate future minimum lease payments analysed into the following periods:

- (i) not later than one year
- (ii) later than one year and not later than five years
- (ii) later than five years

This is a change from the previous SSAP 14 which only required disclosure of the minimum lease payments payable in the next twelve months, analysed into the periods in which the lease expires within that year, in the second to fifth year inclusive and over five years from the balance sheet date.

Comparative figures have been restated to conform with the current period's presentation.

扼要中期賬目附註：

2. 分類資料

本集團主要從事皮鞋製造及銷售。

本集團於期內營業額及所佔經營(虧損)／溢利按主要市場劃分之分析如下：

		截至八月三十一日止六個月 Six months ended 31st August			
		營業額 Turnover		經營(虧損)／溢利 Operating (loss)/Profit	
		2001 千港元 HK\$'000	2000 千港元 HK\$'000	2001 千港元 HK\$'000	2000 千港元 HK\$'000
— 香港	— Hong Kong	68,043	76,860	(15,660)	(8,690)
— 中國大陸	— Mainland China	82,956	74,921	7,675	12,233
— 其他	— Others	5,606	4,898	725	116
		<u>156,605</u>	<u>156,679</u>	<u>(7,260)</u>	<u>3,659</u>

此外，本集團亦確認所佔共同控制實體(其主要業務為於中國大陸從事物業發展)溢利。期內，所佔共同控制實體溢利款額達1,167,000港元(二零零零年：7,400,000港元)。

NOTES TO CONDENSED INTERIM ACCOUNTS:

2 SEGMENT INFORMATION

The Group is principally engaged in manufacturing and sales of shoes.

An analysis of the Group's turnover and contribution to operating (loss)/profit for the period by principal markets is as follows:

		截至八月三十一日止六個月 Six months ended 31st August			
		營業額 Turnover		經營(虧損)／溢利 Operating (loss)/Profit	
		2001 千港元 HK\$'000	2000 千港元 HK\$'000	2001 千港元 HK\$'000	2000 千港元 HK\$'000
— 香港	— Hong Kong	68,043	76,860	(15,660)	(8,690)
— 中國大陸	— Mainland China	82,956	74,921	7,675	12,233
— 其他	— Others	5,606	4,898	725	116
		<u>156,605</u>	<u>156,679</u>	<u>(7,260)</u>	<u>3,659</u>

In addition, the Group also recognised share of profit of jointly controlled entity which is principally engaged in property development in the Mainland China. Share of profit from jointly controlled entity amounted to HK\$1,167,000 (2000: HK\$7,400,000) for the period.

3. 經營(虧損)／溢利

經營(虧損)／溢利已計入及扣除以下各項：

3 OPERATING (LOSS)/PROFIT

Operating (loss)/profit is stated after crediting and charging the following:

		截至八月三十一日止六個月 Six months ended 31st August	
		2001 千港元 HK\$'000	2000 千港元 HK\$'000
<u>計入</u>	<u>Crediting</u>		
匯兌溢利	Exchange gain	296	—
<u>扣除</u>	<u>Charging</u>		
核數師酬金	Auditors' remuneration	430	454
折舊	Depreciation	10,725	9,080
匯兌虧損	Exchange loss	—	327
出售固定資產之虧損	Loss on disposal of fixed assets	73	—
土地及樓宇之經營租約租金	Operating lease rentals in respect of land and buildings	19,647	20,745
投資物業之開支	Outgoings in respect of investment properties	211	197
員工成本	Staff costs	24,357	26,267

扼要中期賬目附註：

4. 稅項抵免／(支出)

NOTES TO CONDENSED INTERIM ACCOUNTS:

4 TAXATION CREDIT/(CHARGE)

		截至八月三十一日止六個月	
		Six months ended 31st August	
		2001	2000
		千港元	千港元
		HK\$'000	HK\$'000
本公司及附屬公司	<i>Company and subsidiaries</i>		
香港利得稅	Hong Kong profits tax		
前期超額準備	Overprovision in prior periods	4,267	—
中國大陸之稅項	Taxation in Mainland China		
本期稅項	Current taxation	(1,941)	(834)
前期超額準備	Overprovision in prior periods	—	386
		(1,941)	(448)
		2,326	(448)
共同控制實體	<i>Jointly controlled entity</i>		
中國大陸之稅項	Taxation in Mainland China	(385)	(2,510)
前期準備不足(附註)	Underprovision in prior periods (note)	—	(7,232)
		(385)	(9,742)
		1,941	(10,190)

附註：前期稅項準備不足是共同控制實體的額外利得稅準備，該額外準備是因為當地稅務局修改了利得稅的計算方法。新計算方法應用於以前年度的利得稅。

由於期內並無估計應課稅溢利，因此並無就香港利得稅撥備(二零零零年：無)。

溢利之稅項乃根據本期估計應課稅溢利按本集團及共同控制實體經營業務所在地之適用稅率計算。

年內並無重大未作準備之遞延稅項。

Note: The underprovision for taxation in prior periods represented additional provision for income tax of the jointly controlled entity as a result of the change in basis of income tax assessment by the local tax authority with retrospective effect.

Hong Kong profits tax has not been provided as there is no estimated assessable profit for the period (2000: Nil).

Taxation on profits has been calculated on the estimated assessable profit for the period at the rates of taxation prevailing in the countries in which the Group and jointly controlled entity operate.

There was no material unprovided deferred taxation for the period.

扼要中期賬目附註:

5. 股息

NOTES TO CONDENSED INTERIM ACCOUNTS:

5 DIVIDEND

		截至八月三十一日止六個月	
		Six months ended 31st August	
		2001	2000
		千港元	千港元
		HK\$'000	HK\$'000
已派發二零零一年度末期股息 每股港幣1.0仙(二零零零年 派付末期股息:每股港幣2.0仙) (附註)	2001 Final dividend, paid, of HK1.0 cent (2000 final dividend paid of HK2.0 cents) per share (note)	4,486	8,972

附註: 早前於結算日後建議及派發惟已於截至二零零零年二月二十九日止年度及截至二零零一年二月二十八日止年度賬目中記錄為應計賬款之末期股息分別是8,972,000港元及4,486,000港元。根據上文附註1所載本集團之新會計政策,是項賬款已於附註11之於二零零零年二月二十九日及二零零一年二月二十八日之期初儲備中撥回,並已於有關建議期間之賬目扣除。

Note: The previously recorded final dividends proposed and declared after the balance sheet date but accrued in the accounts for the years ended 29th February 2000 and 28th February 2001 were HK\$8,972,000 and HK\$4,486,000 respectively. Under the Group's new accounting policy as described in Note 1, these have been written back against opening reserves as at 29th February 2000 and 28th February 2001 in Note 11 and are now charged in the period in which they were proposed.

6. 每股(虧損)/盈利

每股(虧損)/盈利乃根據本期內股東應佔虧損5,672,000港元(二零零零年:溢利479,000港元)及期內已發行股份之加權平均數448,619,600股(二零零零年:448,619,600股)計算。

全面攤薄後之每股(虧損)/盈利並無呈列,因為於兩個期間,尚未行使之本公司優先認股權之行使價高於市場價格。

6 (LOSS)/EARNINGS PER SHARE

The calculation of (loss)/earnings per share is based on the loss attributable to shareholders of HK\$5,672,000 ((2000: profit of HK\$479,000) and on the weighted average number of shares in issue during the period of 448,619,600 (2000: 448,619,600).

Fully diluted (loss)/earnings per share is not presented as the exercise prices of the outstanding share options of the Company are higher than the market price in respect of both periods presented.

扼要中期賬目附註：

7. 貿易及其他應收賬款

本集團特許經營及信貸銷售的還款期為三十至六十日，貿易應收賬款賬齡分析如下：

		於八月三十一日 As at 31st August	於二月二十八日 As at 28th February
		2001 千港元 HK\$'000	2001 千港元 HK\$'000
應收貿易賬款	Trade receivables		
– 即日至三十日	– Current to 30 days	10,431	12,217
– 三十一日至六十日	– 31 to 60 days	626	2,380
– 六十一日至九十日	– 61 to 90 days	902	3,073
– 超過九十日	– Over 90 days	367	387
		12,326	18,057
其他應收賬款	Other receivables	6,507	5,219
總額	Total	18,833	23,276

8. 應付賬款及應計費用

應付賬款及應計費用包括應付貿易賬款，其賬齡分析如下：

		於八月三十一日 As at 31st August	於二月二十八日 As at 28th February
		2001 千港元 HK\$'000	2001 千港元 HK\$'000
應付貿易賬款	Trade Creditors		
– 即日至三十日	– Current to 30 days	4,405	11,649
– 三十一日至六十日	– 31 to 60 days	2,538	5,800
– 六十一日至九十日	– 61 to 90 days	3,833	687
– 九十一日至一百二十日	– 91 to 120 days	18	419
– 超過一百二十日	– Over 120 days	191	39
		10,985	18,594
應計費用	Accruals	30,462	37,508
總額	Total	41,447	56,102

NOTES TO CONDENSED INTERIM ACCOUNTS:

7 TRADE AND OTHER RECEIVABLES

The Group's credit terms on consignment sales and credit sales range from 30 to 60 days. The ageing analysis of trade receivables is as follows:

	於八月三十一日 As at 31st August	於二月二十八日 As at 28th February
	2001 千港元 HK\$'000	2001 千港元 HK\$'000
Trade receivables		
– Current to 30 days	10,431	12,217
– 31 to 60 days	626	2,380
– 61 to 90 days	902	3,073
– Over 90 days	367	387
	12,326	18,057
Other receivables	6,507	5,219
Total	18,833	23,276

8 CREDITORS AND ACCRUALS

Included in creditors and accruals are trade creditors and their ageing analysis is as follows:

	於八月三十一日 As at 31st August	於二月二十八日 As at 28th February
	2001 千港元 HK\$'000	2001 千港元 HK\$'000
Trade Creditors		
– Current to 30 days	4,405	11,649
– 31 to 60 days	2,538	5,800
– 61 to 90 days	3,833	687
– 91 to 120 days	18	419
– Over 120 days	191	39
	10,985	18,594
Accruals	30,462	37,508
Total	41,447	56,102

扼要中期賬目附註：

9. 長期銀行貸款 — 有抵押

須於五年內悉數償還之
有抵押銀行貸款
包括在流動負債項下於
一年內到期之款項

Secured bank loans wholly
repayable within five years
Amount due within one year
included under current liabilities

長期銀行貸款之還款期如下： The maturity of the long term bank
loans is as follows:

— 一年內
— 第二年
— 第三至五年
(包括首尾兩年)

— within one year
— in the second year
— in the third to fifth
year inclusive

NOTES TO CONDENSED INTERIM ACCOUNTS:

9. LONG TERM BANK LOANS – SECURED

	於八月三十一日	於二月二十八日
	As at 31st August	As at 28th February
	2001	2001
	千港元	千港元
	HK\$'000	HK\$'000

4,780

6,347

(2,891)

(2,892)

1,889

3,455

2,891

2,892

1,889

2,695

—

760

4,780

6,347

10. 股本

10. SHARE CAPITAL

	於八月三十一日	於二月二十八日
	As at 31st August	As at 28th February
	2001	2001
	千港元	千港元
	HK\$'000	HK\$'000

法定股本：
800,000,000 股每股
面值0.10 港元之股份

Authorised:
800,000,000 shares of
HK\$0.10 each

80,000

80,000

已發行及繳足股本：
448,619,600 股每股面
值 0.10 港元之普通股

Issued and fully paid:
448,619,600 ordinary shares of
HK\$0.10 each

44,862

44,862

優先認股權

於一九九二年十一月二十日，本公司採納優先認股計劃（「本計劃」）：據此，董事會可授予合資格僱員，包括本公司之執行董事，根據優先認股計劃之條款認購本公司股份之優先認股權。根據優先認股計劃可授出之優先認股權涉及之股份數目，不得超過本公司不時已發行股本之10%。

Share options

On 20th November 1992, the Company adopted a Share Option Scheme ("the Scheme") pursuant to which the Directors may grant options to eligible employees, including Executive Directors of the Company, to subscribe for shares in the Company in accordance with the terms of the Share Option Scheme. The number of shares in respect of which options may be granted under the Share Option Scheme shall not exceed 10% of the issued share capital of the Company from time to time.

扼要中期賬目附註:

10. 股本(續)

優先認股權(續)

每份優先認股權授予其持有人可按預先釐定之價格認購本公司每股面值0.10港元股份一股之權利。於二零零一年八月三十一日，根據本計劃授予及獲接納但尚未行使之優先認股權詳情如下：

授出優先認 股權之日期 Date of share options granted	於二零零一年 八月三十一日 已授出而尚未行使 之優先認股權數目 Number of Outstanding share options granted as at 31/8/2001	每股認購價 Subscription price per share	認購期 Subscription period
一九九四年八月十九日 19th August 1994	2,110,000	HK\$0.767港元	可於獲接納日期起計12個月或 以後開始行使，並於獲接納 日期起計10週年之日屆滿無 效。 Exercisable 12 months on or after dates of acceptance and expiring on the 10th anniversary from dates of acceptance
一九九六年二月八日 8th February 1996	2,300,000	HK\$0.67港元	可於獲接納日期起計12個月或 以後開始行使，並於獲接納 日期起計10週年之日屆滿無 效。 Exercisable 12 months on or after dates of acceptance and expiring on the 10th anniversary from dates of acceptance
	4,410,000		

NOTES TO CONDENSED INTERIM ACCOUNTS:

10. SHARE CAPITAL (Continued)

Share options (Continued)

Each share option entitles the holder to subscribe for one share of HK\$0.10 each in the Company at a predetermined price. Details of outstanding share options granted and being accepted under the Scheme as of 31st August 2001 were as follows:

扼要中期賬目附註:

11. 儲備

NOTES TO CONDENSED INTERIM ACCOUNTS:

11. RESERVES

	股份溢價 Share premium 千港元 HK\$'000	外匯 兌換儲備 Exchange translation reserve 千港元 HK\$'000	投資物業 重估儲備 Investment property revaluation reserve 千港元 HK\$'000	保留溢利 Retained profit 千港元 HK\$'000	資本儲備 Capital reserve 千港元 HK\$'000	總計 Total 千港元 HK\$'000
於二零零零年三月一日，如早前記錄 At 1st March 2000 as previously reported 採用會計實務準則第九號 (經修訂)之影響 Effect of adopting SSAP 9 (Revised)	253,319	(3,399)	1,697	127,586	4,261	383,464
於二零零零年三月一日，已重新呈列 At 1st March 2000 as restated 已派發之二零零零年度末期股息 2000 final dividend paid 投資物業重估盈餘 Surplus on revaluation of investment property 年度溢利 Profit for the year	253,319	(3,399)	1,697	136,558	4,261	392,436
	—	—	—	(8,972)	—	(8,972)
	—	—	1,100	—	—	1,100
	—	—	—	5,157	—	5,157
於二零零一年二月二十八日， 建議派發股息前 At 28th February 2001, before proposed dividend 建議派發之二零零一年度末期股息 2001 final dividend proposed	253,319	(3,399)	2,797	132,743	4,261	389,721
	—	—	—	(4,486)	—	(4,486)
於二零零一年二月二十八日， 建議派發股息後 At 28th February 2001, after proposed dividend	253,319	(3,399)	2,797	128,257	4,261	385,235
於二零零一年三月一日，如早前記錄 At 1st March 2001 as previously reported 採用會計實務準則第九號 (經修訂)之影響 Effect of adopting SSAP 9 (Revised)	253,319	(3,399)	2,797	128,257	4,261	385,235
	—	—	—	4,486	—	4,486
於二零零一年三月一日，已重新呈列 At 1st March 2001 as restated 已派發之二零零一年度末期股息 2001 final dividend paid 本期虧損 Loss for the period	253,319	(3,399)	2,797	132,743	4,261	389,721
	—	—	—	(4,486)	—	(4,486)
	—	—	—	(5,672)	—	(5,672)
於二零零一年八月三十一日 At 31st August 2001	253,319	(3,399)	2,797	122,585	4,261	379,563

扼要中期賬目附註：

12. 或然負債

- (a) 於以前年度，本集團在若干有關土地及樓宇之經營租賃協議自然屆滿前單方面終止該等租賃協議。據董事之估計，提早終止該等租賃協議可能產生之最大法律責任約為9,000,000港元(二零零一年二月二十八日：9,000,000港元)。董事認為該等法律責任實際產生之機會不大，加上已作出足夠之披露，故並無在賬目撥備。
- (b) 本公司及數間附屬公司就授予若干附屬公司之銀行融資共同向銀行給予擔保最多為246,120,000港元(二零零一年二月二十八日：199,553,000港元)，其中66,693,000港元(二零零一年二月二十八日：51,626,000港元)包括貿易融資於二零零一年八月三十一日已動用。

NOTES TO CONDENSED INTERIM ACCOUNTS:

12 CONTINGENT LIABILITIES

- (a) In the previous years, the Group unilaterally terminated certain operating lease agreements in respect of land and buildings prior to their natural expiry. The maximum potential liability arising from such early termination of lease agreements, as estimated by the Directors, amounted to approximately HK\$9 million (At 28th February 2001: HK\$9 million). The Directors are of the opinion that the likelihood for such potential liability being materialised is remote and that adequate disclosures having been made, no provision has been made in the accounts accordingly.
- (b) The Company and several subsidiaries have jointly given guarantees in favour of banks for banking facilities granted to certain subsidiaries to the extent of HK\$246,120,000 (At 28th February 2001: HK\$199,553,000) of which HK\$66,693,000 (At 28th February 2001: HK\$51,626,000), including trade finance, was utilised as at 31st August 2001.

扼要中期賬目附註:

NOTES TO CONDENSED INTERIM ACCOUNTS:

13. 承擔

13. COMMITMENTS

(a) 資本承擔

(a) Capital commitments

		八月三十一日 As at 31st August 2001 千港元 HK\$'000	二月二十八日 As at 28th February 2001 千港元 HK\$'000
已訂約但未撥出準備	Contracted but not provided for		
— 有關於中國大陸 購買土地	— in respect of purchase of land in Mainland China	37,222	—
— 有關購買固定資產	— in respect of purchase of fixed assets	118	—
— 有關共同控制實體 之投資	— in respect of investment in jointly controlled entity	1,461	1,461
		<u>38,801</u>	<u>1,461</u>

(b) 租約承擔

(b) Lease commitments

		八月三十一日 As at 31st August 2001 千港元 HK\$'000	重新呈列 二月二十八日 Restated as at 28th February 2001 千港元 HK\$'000
於期終，本集團 須在日後支付關於 土地及樓宇之不可 撤銷經營租約之 最低款項總額如下：	At the end of the period, the Group had total future aggregate minimum lease payments under non-cancellable operating leases in respect of land and buildings as follows:		
— 於第一年屆滿	— expiring in the first year	13,642	5,459
— 於第二至五年屆滿 (包括首尾兩年)	— expiring in the second to fifth year inclusive	34,712	50,885
— 於第五年後屆滿	— expiring after the fifth year	1,853	2,015
		<u>50,207</u>	<u>58,359</u>

14. 關連人士之交易

14. RELATED PARTY TRANSACTIONS

與關連公司進行之主要交易乃於本集團
日常業務中進行，現概列如下：

Principal transactions with related companies, which were
carried out in the normal course of the Group's business are
summarised as follows:

		截至八月三十一日止六個月 Six months ended 31st August 2001 千港元 HK\$'000	2000 千港元 HK\$'000
來自一間關連公司之 租金收入(附註a)	Rental income from a related company (note a)	—	249
向一間關連公司支付之 租金開支(附註b)	Rental expenses to a related company (note b)	599	492
來自若干關連公司之 管理費(附註c)	Management fee from certain related companies (note c)	429	588

扼要中期賬目附註：

14. 關連人士之交易(續)

- (a) 截至二零零零年八月三十一日止時期內，本集團向本集團主席李強(李子彬)先生(「李先生」)控制之公司致富集團有限公司(「致富」)出租其位於澳門之一項投資物業。
- (b) 期內，本集團向李先生租用一間位於澳門之店舖作為在澳門之零售門市。
- (c) 期內，本集團向致富集團有限公司之一間附屬公司(二零零零年：御將飲食有限公司及致富之一間附屬公司)提供行政服務並收取管理費。該等服務之管理費主要按成本付還方式釐定。

所有上述交易乃按一般商業條款訂立，以上附註(a)及附註(b)所述之代價亦為有關物業之公平合理市值。

董事持有股份之詳情

於二零零一年八月三十一日，根據證券(披露權益)條例(「披露權益條例」)第二十九條所設存登記冊之記錄，各董事及行政總裁於本公司及其相聯法團(定義見披露權益條例)股本之權益如下：

董事姓名 Name of Directors	個人權益 Personal interests	持有股份之數目 Number of shares held			總計 Total
		家屬權益 Family interests	法團權益 Corporate interests	其他權益 Other interests	
李強先生(「李先生」) Mr. Lee Keung ("Mr. Lee")	35,670,000	30,000,000 (附註1) (note 1)	—	255,000,000 (附註2、3及4) (notes 2, 3 & 4)	320,670,000
徐群好女士 Ms. Chui Kwan Ho Jacky	2,500,000	—	—	50,000,000	52,500,000 (附註4) (note 4)
呂妙蘭女士 Ms. Lui Miu Lan Winnie	2,070,000	—	—	—	2,070,000
林昇洪先生 Mr. Lam Sing Hung Danny	1,380,000	—	—	—	1,380,000
徐愛娟女士 Ms. Tsui Oi Kuen Doris	2,144,000	—	—	—	2,144,000
黃秀嫻女士 Ms. Wong Sau Han Carmen	200,000	—	—	—	200,000

NOTES TO CONDENSED INTERIM ACCOUNTS:

14. RELATED PARTY TRANSACTIONS

- (a) During the period ended 31st August 2000, the Group rented out its investment property located in Macau to G & F Holdings Limited ("G & F") a company controlled by Mr. Lee Keung (Lee Tze Bun Marces) ("Mr. Lee"), Chairman of the Group.
- (b) During the period, the Group rented a shop located in Macau from Mr. Lee as retail outlet in Macau.
- (c) During the period, the Group provided administrative services to a subsidiary of G & F Holdings Limited (2000: Diplomat Catering Limited and a subsidiary of G & F Holdings Limited) for management fee. The fee for these services were mainly determined on a cost reimbursement basis.

All the above mentioned transactions are entered into on normal commercial terms and the considerations as mentioned in note (a) and (b) above also represent fair and reasonable market value of the respective properties.

PARTICULARS OF SHARES HELD BY DIRECTORS

As at 31st August, 2001, the interests of the Directors and chief executives in the share capital of the Company and its associated corporations (within the meaning of the Securities (Disclosure of Interests) Ordinance (the "SDI Ordinance")) as recorded in the register maintained under section 29 of the SDI Ordinance were as follows: