

NOTES ON THE UNAUDITED INTERIM FINANCIAL REPORT

未經審核中期財務報告附註

(Expressed in Hong Kong dollars 以港幣計算)

1. Basis of preparation

This interim financial report is unaudited, but has been reviewed by KPMG in accordance with Statement of Auditing Standards 700 "Engagements to review interim financial reports", issued by the Hong Kong Society of Accountants ("HKSA"). KPMG's independent review report to the Board of Directors is included on pages 39 and 40. In addition, this interim financial report has been reviewed by the Company's Audit Committee.

The interim financial report has been prepared in accordance with the requirements of the Main Board Listing Rules of The Stock Exchange of Hong Kong Limited ("Listing Rules"), including compliance with Statement of Standard Accounting Practice ("SSAP") 25 "Interim financial reporting" issued by the HKSA.

The financial information relating to the financial year ended 31st March, 2003 included in the interim financial report does not constitute the statutory financial statements of the Company and its subsidiaries (the "Group") for that financial year but is derived from those financial statements. Statutory financial statements for the year ended 31st March, 2003 are available from the Company's registered office. The auditors have expressed an unqualified opinion on those financial statements in their report dated 9th July, 2003.

The same accounting policies adopted in the 2002/2003 annual financial statements have been applied to the interim financial report except that the Group has changed its accounting policy following the adoption of the revised SSAP 12 "Income taxes" issued by the HKSA which is effective for accounting periods commencing on or after 1st January, 2003.

Under the revised SSAP 12, deferred tax assets and liabilities arise from deductible and taxable temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the tax bases respectively. Deferred tax assets also arise from unused tax losses and unused tax credits. Deferred tax liabilities are generally provided in full on all taxable temporary differences while deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

This change in accounting policy does not have a material impact on the Group's results and net assets for the current or prior periods, therefore the opening balances have not been restated.

1. 編製基準

本中期財務報告未經審核，惟已由畢馬威會計師事務所根據香港會計師公會（「香港會計師公會」）頒布之審計準則第700號「中期財務報告的審閱」進行審閱。畢馬威會計師事務所致董事會之獨立審閱報告載於第39頁及第40頁。此外，本中期財務報告亦經由本公司之審核委員會審閱。

本中期財務報告乃根據香港聯合交易所有限公司主板上市規則（「上市規則」）之規定編製，有關規定包括符合香港會計師公會頒布之會計實務準則（「會計守則」）第25號「中期財務報告」之規定。

本中期財務報告中關於截至二零零三年三月三十一日止財政年度之財務資料並非本公司及其附屬公司（「本集團」）於該財政年度之法定賬目一部份，惟乃摘錄自該等賬目。截至二零零三年三月三十一日止年度之法定賬目可於本公司之註冊辦事處查閱。核數師於二零零三年七月九日發表之報告中就該等賬目作出無保留意見。

本中期財務報告所採用之會計政策與二零零二／二零零三年年報所採納之會計政策相同，惟本集團於採納香港會計師公會所頒布對自二零零三年一月一日或其後起計之會計期間生效之經修訂會計守則第12號「所得稅」後，其會計政策已有所變動。

根據經修訂會計守則第12號，遞延稅項資產及負債乃因作財務申報用途之資產負債賬面值與作稅基用途之資產負債賬面值兩者間之應扣減及應課稅暫時性差額而產生。遞延稅項資產亦會因未動用之稅項虧損及未動用之稅項抵免而產生。遞延稅項負債一般按所有應課稅暫時性差額作全面撥備，而遞延稅項資產則按日後可用於抵銷應扣減暫時性差額之應課稅溢利數額確認入賬。

此項會計政策變動未對本集團現行或過往期間之業績及淨資產造成重大影響，故期初之結餘並予以重列。

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2. Segmental information

The analysis of the asset-based geographical location of the operations of the Group during the period is as follows:

		Six months ended 30th September, 截至九月三十日止六個月			
		Group Turnover 集團營業額		Profit from operations 經營溢利	
		2003 \$'000 千元	2002 \$'000 千元	2003 \$'000 千元	2002 \$'000 千元
Hong Kong	香港	599,161	616,882	82,097	94,606
North America	北美洲	218,471	233,992	(18,246)	(12,886)
Mainland China	中國大陸	276,567	271,532	28,282	36,010
Australia and New Zealand	澳洲及新西蘭	48,461	35,321	(3,663)	2,192
		1,142,660	1,157,727	88,470	119,922
Unallocated	未分配之項目	-	-	(16,816)	(15,101)
		1,142,660	1,157,727	71,654	104,821

Asset-based segment reporting is in line with the Group's internal management information reporting system. No business segment analysis of the Group's turnover and trading results is presented as all the Group's turnover and trading results are generated from the manufacture and distribution of food and beverages.

Turnover by the location of customers is as follows:

		Six months ended 30th September, 截至九月三十日止六個月	
		2003 \$'000 千元	2002 \$'000 千元
Hong Kong	香港	714,515	728,994
North America	北美洲	250,087	265,587
Mainland China	中國大陸	92,428	89,043
Australia and New Zealand	澳洲及新西蘭	51,793	38,976
Others	其他	33,837	35,127
		1,142,660	1,157,727

2. 分部資料

本集團於期內按資產所在地區劃分之業務分析如下：

		Six months ended 30th September, 截至九月三十日止六個月	
		Group Turnover 集團營業額	
		2003 \$'000 千元	2002 \$'000 千元
Hong Kong	香港	599,161	616,882
North America	北美洲	218,471	233,992
Mainland China	中國大陸	276,567	271,532
Australia and New Zealand	澳洲及新西蘭	48,461	35,321
		1,142,660	1,157,727
Unallocated	未分配之項目	-	-
		1,142,660	1,157,727

按資產所在地區分部呈報之資料可配合本集團之內部管理資料申報系統。由於本集團之營業額及經營業績全部來自生產及分銷食品及飲品，故無提呈按業務分列之資料。

按客戶所在地區分部之營業額如下：

		Six months ended 30th September, 截至九月三十日止六個月	
		2003 \$'000 千元	2002 \$'000 千元
Hong Kong	香港	714,515	728,994
North America	北美洲	250,087	265,587
Mainland China	中國大陸	92,428	89,043
Australia and New Zealand	澳洲及新西蘭	51,793	38,976
Others	其他	33,837	35,127
		1,142,660	1,157,727

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3. Profit from ordinary activities before taxation

Profit from ordinary activities before taxation is arrived at after (crediting)/charging:

Interest income	利息收入
Finance charges on obligations under finance leases	融資租賃債務之財務費用
Interest on borrowings	借款利息
Depreciation	折舊
Cost of inventories	存貨成本

3. 來自正常業務之除稅前溢利

來自正常業務之除稅前溢利已(計入)/扣除：

Six months ended 30th September, 截至九月三十日止六個月	
2003 \$'000 千元	2002 \$'000 千元
(3,603)	(2,855)
135	220
4,034	4,949
55,236	53,983
535,407	545,153

4. Write back of provision for compensation for traffic accident

This represents the write back of overprovision for compensation for traffic accident relating to one of the Company's subsidiaries, Vitasoy USA Inc., which occurred in 2000. At 31st March, 2003, the Group had established a provision of \$2,342,000 for three injury claims. During the period, two injury claims were settled and the provision for claims amounting to \$101,000 was utilised. At 30th September, 2003, a provision of \$777,000 was maintained for the remaining injury claim.

4. 交通意外賠償之撥備撥回

此項撥備撥回乃本公司其中一間附屬公司Vitasoy USA Inc.於二零零零年所涉及交通意外賠償之超額撥備撥回。於二零零三年三月三十一日，本集團就三項受傷索償計提撥備2,342,000元。其中兩項索償於期內已獲得解決，所動用之索償撥備數額為101,000元。於二零零三年九月三十日，就餘下一項索償計提之撥備數額為777,000元。

5. Profit on disposal of an associate

The equity interest in Sodexho (Hong Kong) Limited, our associate, was sold in August 2002 for a consideration of \$14,000,000, giving rise to a gain on disposal of \$2,485,000.

5. 出售聯營公司之溢利

本集團於聯營公司索迪斯(香港)有限公司所持股本權益已於二零零二年八月以14,000,000元之代價出售，從中錄得溢利2,485,000元。

6. Taxation

The provision for Hong Kong profits tax is calculated at 17.5% (2002:16%) of the estimated assessable profits for the period. Taxation for subsidiaries outside Hong Kong is similarly charged at the appropriate current rates of taxation ruling in the relevant countries.

6. 稅項

Six months ended 30th September, 截至九月三十日止六個月	
2003 \$'000 千元	2002 \$'000 千元
18,338	19,808
786	1,387
(8)	112
19,116	21,307
-	(21)
19,116	21,286

香港利得稅準備乃根據期內之估計應課稅溢利按稅率17.5%(二零零二年：16%)計算。香港以外之附屬公司以類似方式按有關國家當時適用之稅率計算稅項。

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7. Dividends

(a) Dividend attributable to the interim period

		Six months ended 30th September, 截至九月三十日止六個月	
		2003 \$'000 千元	2002 \$'000 千元
Interim dividend declared after the interim period end of 2.8 cents per share (2002: 2.8 cents per share)	於本六個月期間結束後宣派之中期股息每股2.8仙 (二零零二年：每股2.8仙)	27,581	27,275

The interim dividend declared after the interim period end has not been recognised as a liability at the interim period end date.

於本六個月期間結束後宣派之中期股息並未於本六個月期間之結算日確認為負債。

(b) Dividends attributable to the previous financial year, approved and paid during the interim period

		Six months ended 30th September, 截至九月三十日止六個月	
		2003 \$'000 千元	2002 \$'000 千元
Final dividend in respect of the previous financial year, approved and paid during the interim period, of 5.7 cents per share (2002: 5.1 cents per share)	於本六個月期間批准及派發之過往財政年度末期股息每股5.7仙 (二零零二年：每股5.1仙)	56,100	49,679
Special dividend in respect of the previous financial year, approved and paid during the interim period, of 5.0 cents per share (2002: Nil)	於本六個月期間批准及派發之過往財政年度特別股息每股5.0仙(二零零二年：無)	49,211	-
		105,311	49,679

(b) 於本六個月期間批准及派發之過往財政年度股息

8. Earnings per share

(a) Basic earnings per share

The calculation of basic earnings per share is based on the profit attributable to shareholders of \$53,823,000 (2002: \$79,519,000) and the weighted average number of 981,598,000 ordinary shares (2002: 973,656,000 ordinary 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 shareholders of \$53,823,000 (2002: \$79,519,000) and the weighted average number of 989,504,000 ordinary shares (2002: 978,682,000 ordinary shares) after adjusting for the effects of all dilutive potential ordinary shares.

8. 每股盈利

(a) 每股基本盈利

每股基本盈利乃根據股東應佔溢利53,823,000元(二零零二年：79,519,000元)及按期間內已發行普通股之加權平均數981,598,000股(二零零二年：973,656,000股普通股)計算。

(b) 每股攤薄盈利

每股攤薄盈利乃根據股東應佔溢利53,823,000元(二零零二年：79,519,000元)及就所有具潛在攤薄盈利之普通股之影響作出調整後之普通股加權平均數989,504,000股(二零零二年：978,682,000股普通股)計算。

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8. Earnings per share (continued)

(c) Reconciliation

		Six months ended 30th September, 截至九月三十日止六個月	
		2003 Number of shares 股數 '000 千股	2002 Number of shares 股數 '000 千股
Weighted average number of ordinary shares used in calculating basic earnings per share	用以計算每股基本盈利之普通股加權平均股數	981,598	973,656
Deemed issue of ordinary shares for no consideration arising from share options	假設因購股權以不收取代價方式而發行之普通股	7,906	5,026
Weighted average number of ordinary shares used in calculating diluted earnings per share	用以計算每股攤薄盈利之普通股加權平均股數	989,504	978,682

8. 每股盈利 (續)

(c) 對賬

9. Inventories

Included in the inventories of the Group, there are raw materials and finished goods stated net of provisions, made in order to state these inventories at the lower of their cost and estimated net realisable value, as follows:

		At 30th September, 2003 於二零零三年 九月三十日 \$'000 千元	At 31st March, 2003 於二零零三年 三月三十一日 \$'000 千元
Raw materials	原料	15,715	16,793
Finished goods	製成品	2,211	671

9. 存貨

本集團之存貨包括分別已扣除撥備之原料及製成品，按如下之成本與估計可變現淨值中之較低值列賬：

10. Trade and other receivables

		At 30th September, 2003 於二零零三年 九月三十日 \$'000 千元	At 31st March, 2003 於二零零三年 三月三十一日 \$'000 千元
Trade debtors and bills receivable	應收賬款及應收票據	331,019	263,543
Deposits, prepayments and other debtors	按金、預付款項及其他應收款	32,592	28,979
		363,611	292,522

10. 應收賬款及其他應收款

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10. Trade and other receivables (continued)

The ageing analysis of trade debtors and bills receivable (net of provisions for bad and doubtful debts) is as follows:

By date of invoice	按發票日期
0-3 months	零至三個月
4-6 months	四至六個月
Over 6 months	六個月以上

The credit terms given to customers vary and are generally based on the financial strength of individual customer. In order to effectively manage the credit risks associated with trade debtors, credit evaluations of customers are performed periodically.

11. Cash and cash equivalents and bank deposits

Cash at bank and in hand	銀行結存及庫存現金
Bank deposits maturing within 3 months	於三個月到期之銀行存款
Cash and cash equivalents	現金及現金等值項目
Bank deposits maturing after 3 months but within 1 year	於三個月後但於一年內到期之銀行存款
Bank deposits maturing after 1 year	於一年後到期之銀行存款

12. Trade and other payables

Trade creditors and bills payable	應付賬款及應付票據
Accrued expenses and other payables	應計費用及其他應付款

10. 應收賬款及其他應收款(續)

應收賬款及應收票據(已扣除呆壞賬撥備)之賬齡分析如下:

At 30th September, 2003 於二零零三年 九月三十日 \$'000 千元	At 31st March, 2003 於二零零三年 三月三十一日 \$'000 千元
292,404	230,466
37,276	32,794
1,339	283
331,019	263,543

給予顧客之信貸期各有不同，一般因應個別顧客之財政狀況衡量。為有效管理應收賬款之信貸風險，本集團均定期進行顧客信用評估。

11. 現金及現金等值項目及銀行存款

At 30th September, 2003 於二零零三年 九月三十日 \$'000 千元	At 31st March, 2003 於二零零三年 三月三十一日 \$'000 千元
71,266	51,853
236,294	263,058
307,560	314,911
20,000	10,000
65,532	100,000
393,092	424,911

12. 應付賬款及其他應付款

At 30th September, 2003 於二零零三年 九月三十日 \$'000 千元	At 31st March, 2003 於二零零三年 三月三十一日 \$'000 千元
170,826	151,786
157,419	145,419
328,245	297,205

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12. Trade and other payables (continued)

The ageing analysis of trade creditors and bills payable is as follows:

By date of invoice	按發票日期	At 30th September, 2003 於二零零三年 九月三十日 \$'000 千元	At 31st March, 2003 於二零零三年 三月三十一日 \$'000 千元
0-3 months	零至三個月	163,891	148,427
4-6 months	四至六個月	5,000	2,186
Over 6 months	六個月以上	1,935	1,173
		170,826	151,786

12. 應付賬款及其他應付款(續)

應付賬款及應付票據之賬齡分析如下：

13. Share capital

		At 30th September, 2003 於二零零三年九月三十日		At 31st March, 2003 於二零零三年三月三十一日	
		Number of shares 股數 '000 千股	Amount 金額 \$'000 千元	Number of shares 股數 '000 千股	Amount 金額 \$'000 千元
Authorised: Ordinary shares of \$0.25 each	法定： 每股面值0.25元普通股	3,200,000	800,000	3,200,000	800,000
Issued and fully paid: At 1st April	已發行及繳足股款： 於四月一日	977,044	244,261	972,596	243,148
Shares issued on exercise of share options	就行使購股權而 發行股份	7,472	1,867	4,448	1,113
		984,516	246,128	977,044	244,261

During the period, options were exercised to subscribe for 7,472,000 ordinary shares in the Company. The net consideration was \$8,390,000 of which \$1,867,000 was credited to share capital and the balance of \$6,523,000 was credited to the share premium account (note 14).

認購7,472,000股本公司普通股之購股權於期內行使，涉及代價共8,390,000元，其中1,867,000元撥入股本，其餘6,523,000元則撥入股份溢價賬(附註14)。

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14. Reserves

14. 儲備

		Share premium 股份溢價	Capital reserve 資本儲備	Capital redemption reserve 資本贖回儲備	Legal reserve 法定儲備	General reserve 一般儲備	Exchange reserve 滙兌儲備	Retained profits 保留溢利	Total 合計
At 1st April, 2002	於二零零二年四月一日	267,574	104,175	1,101	5,408	2,261	(32,277)	589,314	937,556
Transfer from capital reserve to retained profits	自資本儲備轉撥至 保留溢利	-	(4,087)	-	-	-	-	4,087	-
Premium on shares issued on exercise of share options	就行使購股權而發行 股份之溢價	3,909	-	-	-	-	-	-	3,909
Exchange differences on translation of financial statements of foreign subsidiaries	換算海外附屬公司 財務報表所產生之 滙兌差額	-	-	-	-	-	594	-	594
Final dividend approved in respect of the previous year (note 7(b))	就上年度批准之 末期股息(附註7(b))	-	-	-	-	-	-	(49,679)	(49,679)
Interim dividend declared in respect of the current year (note 7(a))	就本年度宣派之中期 股息(附註7(a))	-	-	-	-	-	-	(27,275)	(27,275)
Profit for the year	本年度溢利	-	-	-	-	-	-	139,378	139,378
At 31st March, 2003	於二零零三年 三月三十一日	271,483	100,088	1,101	5,408	2,261	(31,683)	655,825	1,004,483

At 1st April, 2003	於二零零三年四月一日	271,483	100,088	1,101	5,408	2,261	(31,683)	655,825	1,004,483
Transfer from capital reserve to retained profits	自資本儲備轉撥至 保留溢利	-	(2,043)	-	-	-	-	2,043	-
Transfer from retained profits to legal reserve	自保留溢利轉撥至 法定儲備	-	-	-	772	-	-	(772)	-
Premium on shares issued on exercise of share options (note 13)	就行使購股權而發行股份 之溢價(附註13)	6,523	-	-	-	-	-	-	6,523
Exchange differences on translation of financial statements of foreign subsidiaries	換算海外附屬公司 財務報表所產生之 滙兌差額	-	-	-	-	-	80	-	80
Final and special dividends approved in respect of the previous year (note 7(b))	就上年度批准之 末期及特別股息 (附註7(b))	-	-	-	-	-	-	(105,311)	(105,311)
Profit for the period	本期間溢利	-	-	-	-	-	-	53,823	53,823
At 30th September, 2003	於二零零三年九月三十日	278,006	98,045	1,101	6,180	2,261	(31,603)	605,608	959,598

- (i) The application of the share premium account and the capital redemption reserve is governed by sections 48B and 49H respectively of the Hong Kong Companies Ordinance.
- (ii) As part of the restructuring of the Group in February 1994, the Company disposed of a property to a former subsidiary and consideration was received in the form of cash and another property. A total gain, representing the difference between the historical carrying value of the property disposed of and the fair value of the consideration received, resulted.

The gain arising from this transaction was divided into realised and unrealised portions in the ratio of the amount of cash and the fair value of the property received ("the property"). The unrealised gain was taken to capital reserve and is realised on depreciation of the property. During the period, \$2,043,000 (year ended 31st March, 2003: \$4,087,000) is transferred from capital reserve to retained profits.

- (i) 股份溢價賬及資本贖回儲備之用途分別受香港公司條例第48B及49H條監管。
- (ii) 作為本集團於一九九四年二月進行之重組之一部份，本公司向一間前度附屬公司出售一項物業，代價以現金及另一項物業支付。總收益指所出售物業之歷史賬面值與已收代價公平價值之差額。

該項交易之收益按已收現金及物業(「物業」)公平價值之比例分為已變現及未變現部份。未變現收益已計入資本儲備，並於計算物業折舊時變現。於本期間內，2,043,000元(截至二零零三年三月三十一日止年度：4,087,000元)自資本儲備轉撥至保留溢利。

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14. Reserves (continued)

- (iii) The legal reserve has been set up by Shenzhen Vitasoy (Guang Ming) Foods and Beverage Company Limited and Vitasoja (Macau) Limitada in accordance with regulations in Mainland China and Macau respectively.
- (iv) The exchange reserve has been set up and will be dealt with in accordance with the accounting policy adopted for translation of the financial statements of foreign subsidiaries.

15. Capital commitments

Capital commitments outstanding at 30th September, 2003 not provided for in the interim financial report were as follows:

14. 儲備 (續)

- (iii) 法定儲備由深圳維他(光明)食品飲料有限公司及維他奶(澳門)有限公司分別根據中國大陸及澳門之法例設立。
- (iv) 本集團已根據有關換算海外附屬公司財務報表之會計政策設立及維持滙兌儲備。

15. 資本承擔

於二零零三年九月三十日，未在中期財務報告中撥備之未付資本承擔詳情如下：

		At 30th September, 2003 於二零零三年 九月三十日 \$'000 千元	At 31st March, 2003 於二零零三年 三月三十一日 \$'000 千元
Contracted for	已訂約	9,956	7,799
Authorised but not contracted for	已批准但未訂約	36,118	63,024
		46,074	70,823

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16. Material related party transactions

- (a) The Group has purchased raw milk and milk products from a related party in Mainland China. The unit price of the milk products is pre-determined in an agreement entered into between the Group and the related party, and will be revised by reference to the prevailing market price of similar products in Hong Kong and Mainland China. Total purchases from the related party amounted to \$1,886,000 (2002: \$3,030,000) during the period. The amount due to the related party as at 30th September, 2003 amounted to \$111,000 (31st March, 2003: \$126,000). This transaction constitutes a connected transaction under the Listing Rules.
- (b) The products of the Group are distributed by a related party in Australia and a management fee is charged as a consideration of the provision of services. The management fee is calculated based on a pre-determined percentage of the gross sales of products distributed by the related party, which is on normal commercial terms and is on terms comparable to the prevailing market rate. Total management fee charged by the related party for the period amounted to \$1,479,000 (2002: \$1,081,000). The amount due to the related party as at 30th September, 2003 amounted to \$533,000 (31st March, 2003: \$1,579,000). This transaction constitutes a connected transaction under the Listing Rules.
- (c) Pursuant to an agreement entered into on 20th January, 2000, which was disclosed as a connected transaction under the Listing Rules, the Company has a commitment to provide financial assistance of up to \$30,000,000 to Shenzhen Guang Ming Group Corporation Limited ("Guangming"), the minority shareholder of the Company's subsidiary, Shenzhen Vitasoy (Guang Ming) Foods and Beverage Company Limited. A total of \$20,000,000 had been drawn by Guangming under this agreement and was fully settled in the prior year.

17. Post balance sheet event

After the balance sheet date, the Directors declared an interim dividend. Further details are disclosed in note 7.

18. Approval of interim financial report

The interim financial report was approved by the Board on 9th December, 2003.

16. 重大關連交易

- (a) 本集團向一名在中國大陸之關連人士採購未加工牛奶及奶類製品。奶類製品之單位價已在一份由本集團與該關連人士訂立之協議中預先釐定，並會參考香港及中國大陸同類產品之市價作出調整。期內向該關連人士採購之貨品共值1,886,000元(二零零二年：3,030,000元)。於二零零三年九月三十日應付該關連人士之款項為111,000元(二零零三年三月三十一日：126,000元)。根據上市規則，此項交易構成關連交易。
- (b) 本集團之產品由一名關連人士於澳洲分銷，該名關連人士收取服務費，作為提供服務之代價。服務費乃根據該名關連人士所分銷之產品總銷量按預先釐定之百分比計算，該百分比乃以一般商業條款及可與當時市價比較之條款而釐定。該名關連人士於期內收取之服務費總額為1,479,000元(二零零二年：1,081,000元)。於二零零三年九月三十日應付該名關連人士之欠款為533,000元(二零零三年三月三十一日：1,579,000元)。根據上市規則，此項交易構成關連交易。
- (c) 根據於二零零零年一月二十日訂立之協議(已根據上市規則以關連交易形式予以披露)，本公司承諾向深圳市光明集團有限公司(「光明」)(為本公司附屬公司深圳維他(光明)食品飲料有限公司之少數股東)提供高達30,000,000元之財政支援。光明已根據該協議提用共20,000,000元之貸款，並已於上年度全數償還。

17. 結算日後事項

於結算日之後，董事宣派中期股息。詳情載於附註7。

18. 中期財務報告之批准

中期財務報告已於二零零三年十二月九日獲董事會批准。