

The board of directors (the "Board") of Upbest Group Limited (the "Company") is pleased to present the interim report and the unaudited interim results of the Company and its subsidiaries (the "Group") for the six months ended 30th September, 2006 as follows:

美建集團有限公司(「本公司」)董事會(「董事會」)欣然提呈本公司及其附屬公司(「本集團」)截至二零零六年九月三十日止六個月之中期報告及未經審核中期業績如下:

CONDENSED CONSOLIDATED INCOME STATEMENT

簡明綜合收入報表

| | | For the six months ended 30th September 截至九月三十日止六個月 | | |
|--|--------------------------|---|--|------------|
| | | 2006 二零零六年 (unaudited) (未經審核) | 2005 二零零五年 (unaudited) (未經審核) | |
| | | HK\$'000 千港元 | HK\$'000 千港元 | |
| | Note 附註 | | | |
| Turnover | 營業額 | 3 | 87,486 | 32,812 |
| Cost of goods sold | 銷售成本 | | (43,022) | - |
| Other gains - net | 其他收益 - 淨值 | | 1,095 | - |
| Excess of net fair value of consolidation arising from acquisition of a subsidiary | 收購附屬公司所產生綜合 公平淨值之多出部份 | | - | 24,678 |
| Gain on disposal of a subsidiary | 出售附屬公司所產生 之溢利 | | - | 18,100 |
| Other income | 其他收入 | | 544 | 20 |
| Bad debts recovered | 已收回壞帳 | | 169 | - |
| Provision for doubtful debts | 呆壞帳撥備 | | (682) | (507) |
| Administrative and other operating expenses | 行政及其他經營支出 | | (11,232) | (7,771) |
| Profit from operations | 經營溢利 | | 34,358 | 67,332 |
| Finance costs | 融資成本 | 4 | (4,799) | (2,827) |
| Share of results of associates | 應佔聯營公司之業績 | | 37 | - |
| Profit before taxation | 除稅前溢利 | 5 | 29,596 | 64,505 |
| Taxation | 稅項 | 7 | (5,137) | (3,181) |
| Profit for the period | 期內溢利 | | 24,459 | 61,324 |
| Attributable to: | 應佔溢利: | | | |
| Equity holders of the Company | 本公司權益持有人 | | 24,301 | 61,324 |
| Minority interests | 少數股東權益 | | 158 | - |
| | | | 24,459 | 61,324 |
| Interim dividend | 中期股息 | | Nil無 | Nil無 |
| | | | HK cents港仙 | HK cents港仙 |
| Earnings per share | 每股溢利 | | | |
| Basic | 基本 | 6 | 1.9 | 5.0 |
| Diluted | 攤薄 | | N/A不適用 | N/A不適用 |