

DISCLOSURE PURSUANT TO CHAPTER 13 OF THE LISTING RULES

Financial assistance to affiliated companies

(a) In compliance with Rule 13.16 of Chapter 13 of the Listing Rules, details of the financial assistance given to the following affiliated companies of the Group as at 30 September 2006 which in aggregate has exceeded 8% (under the assets ratio as defined under Rule 14.07(1) of Chapter 14 of the Listing Rules) are set out below:

Name of affiliated companies	Percentage of Group's attributable interests	Financial Assistance <i>HK\$'000</i>
BAA Jet Management Limited ("BAAJM") (Note 1)	40.10%	8,805
Cyber China Inc. ("CCI") (Note 2)	50.00%	153,247
Everbest Business Limited ("Everbest") (Note 3)	50.00%	15,107
Modern Sparkles Investment Ltd. ("Modern Sparkles") (Note 4)	30.00%	16,500
Peak Elite Holdings Corp. ("Peak Elite") (Note 5)	33.33%	18,333
Westland Investments Limited ("Westland") (Note 6)	34.00%	17,003
		<u>228,995</u>

Notes:

- (1) The Group has provided shareholder's loan to BAAJM. The amount is interest free, unsecured and repayable on demand. Such amount was fully provided.
- (2) The Group has provided shareholder's loan to CCI. The amount is interest free, unsecured and repayable on demand. Such amount was fully provided.
- (3) The Group has provided shareholder's loan to Everbest. The amount is interest free, unsecured and represents the Group's equity contributions, in substance, to the jointly controlled entity.
- (4) The Group has provided shareholder's loan to Modern Sparkles. The amount is interest free, unsecured and repayable on demand.
- (5) The Group has provided shareholder's loan to Peak Elite. The amount is interest free, unsecured and repayable on demand.
- (6) The Group has provided shareholder's loan to Westland. The amount is interest free, unsecured and repayable on demand.

(b) In compliance with Rule 13.22 of Chapter 13 of the Listing Rules, the unaudited combined balance sheet of these affiliated companies as at 30 September 2006 is disclosed as follows:

	<i>HK\$'000</i>
ASSETS	
Non-current assets	
Property, plant and equipment	170
Investment in associated companies	326
	496
Current assets	
Debtors, prepayments and other deposits	28,687
Cash and bank balances	45,950
	74,637
Current Liabilities	
Creditors, deposits and accruals	(7,900)
Amount due to immediate holding company	(220,383)
	(228,283)
Net current liabilities	(153,646)
Total assets less current liabilities	(153,150)
Non-current liabilities	
Long term loans	(8,036)
Net liabilities	(161,186)
CAPITAL AND RESERVES	
Share capital	–
Reserves	(161,186)
	(161,186)