

NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS

For the six months ended 30th September, 2006

(Expressed in Hong Kong dollars)

1. BASIS OF PREPARATION

These consolidated interim financial statements are unaudited and have been prepared in accordance with the applicable disclosure requirements as set out in Appendix 16 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, and with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

2. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with those followed in the preparation of the annual financial statements of the Group for the year ended 31st March, 2006 except as disclosed below.

For the six months ended 30th September, 2006, the Group has also applied the new standards, amendments and interpretations issued by the HKICPA that are effective for the accounting periods beginning on or after 1st January, 2006. However, the adoption of these new standards does not have any significant effect on the accounting policies or results and financial position of the Group.

The Group has not early applied the following new standard, amendment or interpretations that have been issued but are not yet effective. The directors of the Company anticipate that the application of these new standard, amendment or interpretations will have no material impact on the results and the financial positions of the Group.

HKAS 1 (Amendment)	Presentation of Financial Statements: Capital Disclosures ¹
HKFRS 7	Financial Instruments: Disclosures ¹
HK(IFRIC) – INT 8	Scope of HKFRS 2 ²
HK(IFRIC) – INT 9	Reassessment of Embedded Derivatives ³
HK(IFRIC) – INT 10	Interim Financial Reporting and Impairment ⁴

¹ Effective for annual periods beginning on or after 1st January, 2007.

² Effective for annual periods beginning on or after 1st May, 2006.

³ Effective for annual periods beginning on or after 1st June, 2006.

⁴ Effective for annual periods beginning on or after 1st November, 2006.

綜合財務報表附註

截至二零零六年九月三十日止六個月

(以港元計)

1. 編製基準

本綜合中期財務報表未經審核，並根據香港聯合交易所有限公司證券上市規則附錄16及香港會計師公會頒佈之香港會計準則（「會計準則」）第34號「中期財務報告」之規定所編製。

2. 主要會計政策

本綜合財務報表所採納之會計政策與本集團編製截至二零零六年三月三十一日止年度之全年財務報表所採用者均為一致，惟下文所述者除外。

於截至二零零六年九月三十日止六個月，本集團亦採納香港會計師公會頒佈而對始於二零零六年一月一日或該日以後之會計期間生效之新訂準則、修訂及詮釋。然而，採納此等新訂準則對本集團之會計政策或業績及財務狀況並無任何重大影響。

本集團並無提早應用下列已頒佈但未生效之新準則、修訂或詮釋。本公司董事預期，應用該等新準則、修訂或詮釋將不會對本集團之業績及財務狀況造成任何重大影響。

會計準則 第1號(修訂)	財務報表之呈列： 資本披露 ¹
香港財務報告 準則第7號	金融工具：披露 ¹
香港(IFRIC) 詮釋第8號	根據香港財務報告準則 第2號之範圍 ²
香港(IFRIC) 詮釋第9號	重新評估內含衍生工具 ³
香港(IFRIC) 詮釋第10號	中期財務報告及減值 ⁴

¹ 於二零零七年一月一日或之後開始之年度期間生效。

² 於二零零六年五月一日或之後開始之年度期間生效。

³ 於二零零六年六月一日或之後開始之年度期間生效。

⁴ 於二零零六年十一月一日或之後開始之年度期間生效。

3. SEGMENT REPORTING

Segment information is presented in respect of the Group's business and geographical segments. Business segment information is chosen as the primary reporting format because it is more relevant to the Group's internal financial reporting. Geographical segment information has been chosen as the secondary reporting format.

(a) Business segments

The Group comprises the following main business segments:

Six months ended 30th September,

		Manufacture and sale of garments 製造及銷售成衣		Manufacture and sale of textiles 製造及銷售紡織品		Others 其他		Unallocated 未分類		Consolidated 綜合總額	
		2006 \$'000	2005 \$'000	2006 \$'000	2005 \$'000	2006 \$'000	2005 \$'000	2006 \$'000	2005 \$'000	2006 \$'000	2005 (restated) \$'000 (重列)
Revenue from external customers	來自外界客戶的收入	776,901	643,864	2,493	106,135	3,929	3,586	-	-	783,323	753,585
Other revenue	其他收入	2,497	1,971	-	-	372	372	2,660	322	5,529	2,665
Total revenue	收入總額	<u>779,398</u>	<u>645,835</u>	<u>2,493</u>	<u>106,135</u>	<u>4,301</u>	<u>3,958</u>	<u>2,660</u>	<u>322</u>	<u>788,852</u>	<u>756,250</u>
Segment result	分部經營結果	44,570	7,431	400	19,019	2,290	637	2,660	322	49,920	27,409
Finance costs	融資成本									(9,015)	(17,602)
Share of profits less losses of associates and jointly controlled entities	應佔聯營公司及合營公司溢利減虧損	(73)	41	4,812	1,684	550	(5,219)	-	-	5,289	(3,494)
Impairment of a subsidiary	一家附屬公司減值									(8,517)	-
Income tax	所得稅									(9,291)	(1,743)
Profit for the period	本期間溢利									<u>28,386</u>	<u>4,570</u>

3. 分部報告

分部資料乃按本集團之業務及地區分部呈列。業務分部資料獲選用作為主要呈報方式，蓋因業務分部資料較切合本集團之內部財務報告。地區分部資料則獲選用作為次要呈報方式。

(a) 業務分部

本集團由下列主要業務分部組成：

截至九月三十日止六個月

3. SEGMENT REPORTING (Continued)

(b) Geographical segments

The Group's business is managed on a worldwide basis, but participates in four principal economic environments:

Six months ended 30th September,

		Revenue from external customers 來自外界客戶的收入	
		2006 \$'000	2005 \$'000
- Europe	- 歐洲		
United Kingdom	英國	222,634	117,668
France	法國	86,016	107,585
Italy	意大利	103,445	96,281
Other European countries	其他歐洲國家	78,612	90,893
- Asia Pacific	- 亞太地區	179,822	209,145
- North America	- 北美洲	95,878	117,692
- Others	- 其他	16,916	14,321
		783,323	753,585

3. 分部報告(續)

(b) 地區分部

本集團的業務遍及世界各地，可劃分為四個主要的經濟環境經營：

截至九月三十日止六個月

4. PROFIT BEFORE TAXATION

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

4. 除稅前溢利

除稅前溢利已扣除／(計入)：

		Six months ended 30th September, 截至九月三十日止六個月	
		2006 \$'000	2005 \$'000
Finance costs (including bank charges)	融資成本(包括銀行費用)	9,015	17,602
Amortization of land lease premium	土地租賃費攤銷	73	133
Amortization of intangible assets	無形資產攤銷	-	874
Depreciation	折舊	14,377	25,472
Change in fair value of interest rate swap agreement	利率掉期協議公平價值之改變	1,135	-
Impairment of a subsidiary	一家附屬公司減值	8,517	-
Tax refund upon reinvestment of dividend income from an associate	一家聯營公司股息收入再投資之退稅	(2,114)	-
Gain on disposal of fixed assets	出售固定資產收益	(13,259)	(596)
Dividends income and interest income	股息及利息收入	(545)	(322)
		(545)	(322)

Note
附註

9(b)

5. INCOME TAX

5. 所得稅

		Six months ended 30th September, 截至九月三十日止六個月	
		2006	2005 (restated) (重列)
		\$'000	\$'000
Current tax – Hong Kong Profits Tax	本年稅項 – 香港 利得稅	7,521	1,926
Current tax – Overseas	本年稅項 – 海外	1,770	8
Deferred taxation	遞延稅項	–	(191)
		<u>9,291</u>	<u>1,743</u>

The provision for Hong Kong Profits Tax is calculated at 17.5% (2005: 17.5%) of the estimated assessable profits for the period. Taxation for overseas subsidiaries is charged at the appropriate current rates of taxation ruling in the relevant countries.

香港利得稅準備是按期內之估計應課稅溢利以17.5%之稅率(二零零五年: 17.5%)計算。海外附屬公司之稅項則同樣以相關國家適用之現行稅率計算。

6. DIVIDENDS

6. 股息

(a) Dividend attributable to the interim period

(a) 本六個月期間之股息

		Six months ended 30th September, 截至九月三十日止六個月	
		2006	2005
		\$'000	\$'000
Interim dividend declared after the interim period end of 3 cents per share (2005: Nil)	於本六個月期間結束後宣派之中期股息 每股3仙 (二零零五年: 無)	<u>6,311</u>	<u>–</u>

The interim dividend declared after the interim period end has not been recognized 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在中期完結當日確認為負債。

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

(b) 本六個月期間批准及派發之過往財政年度股息

		Six months ended 30th September, 截至九月三十日止六個月	
		2006	2005
		\$'000	\$'000
Final dividend in respect of the previous financial year, approved and paid during the interim period, of 8 cents per share (2005: 8 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8仙 (二零零五年: 每股8仙)	<u>16,829</u>	<u>16,829</u>

7. EARNINGS PER SHARE

The calculation of basic earnings per share is based on the profit attributable to the equity shareholders of the Company of \$28,417,000 (2005: \$3,034,000) and the weighted average number of 210,368,688 shares (2005: 210,368,688 shares) in issue during the period.

The diluted earnings per share is not presented as there were no dilutive potential ordinary shares in existence during the period ended 30th September, 2006 and 30th September, 2005.

8. TRADE AND OTHER RECEIVABLES

Included in trade and other receivables are trade debtors and bills receivable (net of impairment losses) with the following aging analysis:

		30th September, 2006 二零零六年 九月三十日 \$'000	31st March, 2006 二零零六年 三月三十一日 \$'000
0 – 60 days	0 – 60日	242,555	266,101
61 – 90 days	61 – 90日	2,609	14,521
> 90 days	90日以上	2,835	5,152
Trade debtors and bills receivable	應收賬款及 應收票據	247,999	285,774
Loans receivable	應收貸款	1,680	1,680
Deposits, prepayments and other debtors	訂金、預付款及 其他應收款	61,213	73,565
Prepayment for investments	投資預付款	–	33,235
Amounts due from related companies	應收關連公司款項	6,171	7,529
Amounts due from associates and jointly controlled entities	應收聯營公司及 合營公司款項	3,183	–
Dividend receivable from associates and jointly controlled entities	應收聯營公司 及合營公司 股息	40,366	39,425
		360,612	441,208

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

7. 每股盈利

每股基本盈利乃根據本公司股權持有人應佔溢利 28,417,000 元（二零零五年：3,034,000 元）及期內已發行股份之加權平均數 210,368,688 股（二零零五年：210,368,688 股）計算。

截至二零零六年九月三十日及二零零五年九月三十日止期間，本公司並無具有潛在攤薄能力之普通股；因此，攤薄後每股盈利並無予以呈列。

8. 應收賬款及其他應收款

應收賬款及其他應收款包括以下經扣除減值虧損後的應收賬款及應收票據，其賬齡分析如下：

給予應收賬款之信貸期各有不同，一般根據個別債務人之財政實力而定。為有效管理應收賬款之信貸風險，本集團會定期評估債務人之信貸。

9. NON-CURRENT ASSETS AND ASSETS OF A DISPOSAL GROUP CLASSIFIED AS HELD FOR SALE

The carrying amount of major classes of assets and liabilities classified as non-current assets and assets of a disposal group classified as held for sale are analysed as follows:

9. 分類為持有作銷售之非流動資產及出售組合資產

分類為持有作銷售之非流動資產及出售組合資產之主要資產及負債類別之賬面值分析如下：

		Note 附註	30th September, 2006 二零零六年 九月三十日 \$'000	31st March, 2006 二零零六年 三月三十一日 \$'000
Non-current assets classified as held for sale	分類為持有作銷售之非流動資產	(a)	<u>60,000</u>	<u>60,000</u>
Assets of a disposal group classified as held for sale	分類為持有作銷售之出售組合資產	(b)		
Fixed assets	固定資產		3,299	-
Other financial assets	其他金融資產		3,047	-
Deferred tax assets	遞延所得稅資產		1,889	-
Inventories	存貨		17,367	-
Trade and other receivable, deposits and prepayments	應收賬款及其他應收款、按金及預付款		62,082	-
Cash and cash equivalents	現金及現金等價物		3,909	-
			<u>91,593</u>	<u>-</u>
			<u>151,593</u>	<u>60,000</u>
Liabilities directly associated with assets of a disposal group classified as held for sale	直接與分類為持有作銷售之出售組合資產有關之負債	(b)		
Trade and other payables	應付賬款及其他應付款		65,805	-
Bank loans	銀行貸款		22,605	-
			<u>88,410</u>	<u>-</u>

9. NON-CURRENT ASSETS AND ASSETS OF A DISPOSAL GROUP CLASSIFIED AS HELD FOR SALE (Continued)

Note:

- (a) On 31st March, 2006, the Group entered into an agreement to dispose of its entire 39.12% interest in W. Haking Enterprises Limited (“W. Haking”), an associate of the Group, with one of the major shareholders of W. Haking for a consideration of \$60,000,000. The disposal is scheduled to be completed in March 2007.
- (b) Before the period ended 30th September, 2006, the management of the Company has committed a plan to dispose of its entire shares in a subsidiary, YangtzeKiang S.A., and as a result, a potential buyer is identified. On 17th November, 2006, the Company entered into a share purchase agreement with a director of the subsidiary to dispose of its entire shares in that subsidiary at a consideration of EURO300,000 (approximately HK\$3,000,000). The disposal is expected to be completed no later than 22nd December, 2006. Details of this disposal have been disclosed in the Company’s circular to shareholders dated 12th December, 2006. Accordingly, the related assets and liabilities of YangtzeKiang S.A. have been presented as a disposal group held for sale as at 30th September, 2006. Immediately before classification as disposal group held for sale, based on the expected disposal proceeds, the carrying amount of the assets within the disposal group has been written down by \$8,517,000 to reflect their recoverable value.

10. TRADE AND OTHER PAYABLES

Included in trade and other payables are trade creditors and bills payables with the following aging analysis:

		30th September, 2006 二零零六年 九月三十日 \$'000	31st March, 2006 二零零六年 三月三十一日 \$'000
0 – 60 days	0 – 60日	125,655	118,633
61 – 90 days	61 – 90日	5,045	17,812
> 90 days	90日以上	14,974	18,168
Trade creditors and bills payable	應付賬款及應付票據	145,674	154,613
Accrued charges and other creditors	應計費用及其他應付款	152,065	166,247
Amounts due to related companies	應付關連公司款項	658	2,877
Amounts due to associates and jointly controlled entities	應付聯營公司及合營公司款項	6,889	5,467
Amount due to a shareholder	應付一股東款項	3,624	3,720
		308,910	332,924

9. 分類為持有作銷售之非流動資產及出售組合資產 (續)

附註：

- (a) 於二零零六年三月三十一日，本集團訂立協議出售其於寶源基業有限公司（「寶源」）（本集團的聯營公司）之全部39.12%權益予寶源其中一名主要股東，總代價為60,000,000元。出售事項擬訂於二零零七年三月內完成。
- (b) 於二零零六年九月三十日止期間前，本公司管理層已作出了計劃，出售其於一附屬公司—YangtzeKiang S.A. 所持有之全部權益，因此，一潛在的買家被認定。於二零零六年十一月十七日，本公司與該附屬公司之一位董事訂立購股協議，出售其於該附屬公司所持有之全部權益，總代價為300,000歐羅（約3,000,000港元）。完成出售事項之日期預期將不會遲於二零零六年十二月二十二日。出售事項之詳情載列於二零零六年十二月十二日刊發之本公司致股東通函內。因此，YangtzeKiang S.A.之有關資產及負債已於二零零六年九月三十日呈列為持有作銷售之出售組合。根據預計出售所得款項，緊接於持有作銷售之出售組合進行分類前，出售組合內之資產之賬面值已被撇減8,517,000元，以反映其可收回金額。

10. 應付賬款及其他應付款

應付賬款及其他應付款包括下列應付賬款及應付票據，其賬齡分析如下：

12. CAPITAL COMMITMENTS

Capital commitments outstanding at 30th September, 2006 not provided for in the interim financial report were as follows:

		30th September, 2006 二零零六年 九月三十日 \$'000	31st March, 2006 二零零六年 三月三十一日 \$'000
Authorized but not contracted for – construction in progress	已授權但未訂約 – 在建工程	308	–
Contracted but not provided for – fixed assets	已訂約但未作出準備 – 固定資產	1,453	1,066
		1,761	1,066

The Group's share of the capital commitments of jointly controlled entities outstanding at 30th September, 2006 were as follows:

		30th September, 2006 二零零六年 九月三十日 \$'000	31st March, 2006 二零零六年 三月三十一日 \$'000
Authorized but not contracted for	已授權但未訂約	4,414	6,920
Contracted but not provided for	已訂約但未作出準備	13,373	2,117
		17,787	9,037

12. 資本承擔

於二零零六年九月三十日，仍未在中期財務報告作出準備之資本承擔如下：

於二零零六年九月三十日，本集團應佔合營公司未償付的資本承擔如下：

13. MATERIAL RELATED PARTY TRANSACTIONS

13. 與關連人士之重大交易

(1.1) The following material transactions with related parties were, in the opinion of the directors, carried out in the ordinary course of business on normal commercial terms:

(1.1) 董事會認為，下列與關連人士進行之重大交易乃於日常業務中按一般商業條款作出：

		Six months ended 30th September, 截至九月三十日止六個月			
		Note 附註	2006 \$'000	2005 \$'000	
(i)	YGM Trading Limited and its subsidiaries ("YGMT Group")	YGM貿易有限公司及其附屬公司(「YGMT集團」)			
	Purchases of traded products by the Group	本集團購買貿易產品	(a)		
	Sales of traded products by the Group	本集團銷售貿易產品	(e)	4,051	1,178
	Rental income received and receivable by the Group	本集團已收及應收物業租金收入	(e)	15,662	20,908
	Management fee received and receivable by the Group	本集團已收及應收管理費	(f)	1,948	1,948
	Building management fee received and receivable by the Group	本集團已收及應收樓宇管理費	(f)	372	372
(ii)	YGM Marketing Pte Limited	YGM Marketing Pte Limited	(b)		
	Sales of traded products by the Group	本集團銷售貿易產品	(e)	2,225	2,343
(iii)	Wuxi Talak Investment Co., Ltd. and its subsidiaries ("TALAK Group")	無錫長聯投資有限公司及其附屬公司(「長聯集團」)	(c)		
	Purchases of traded products by the Group	本集團購買貿易產品		26,197	-
	Subcontracting fee paid and payable by the Group	本集團已付及應付外發加工費用		862	-
	Purchase on behalf and sales of traded products by the Group	本集團代購買及銷售貿易產品	(g)	215	-
(iv)	Wuxi Changxin Textile Co., Ltd.	無錫長新紡織有限公司	(c)		
	Purchases of traded products by the Group	本集團購買貿易產品		-	30,858
	Sales of traded products by the Group	本集團銷售貿易產品		-	8,200
	Subcontracting fee paid and payable by the Group	本集團已付及應付外發加工費用		-	122
(v)	Allied Textiles Limited	新聯興紡織有限公司	(c)		
	Purchases of traded products by the Group	本集團購買貿易產品		-	13,234
	Purchase on behalf and sales of traded products by the Group	本集團代購買及銷售貿易產品		-	765
	Subcontracting fee paid and payable by the Group	本集團已付及應付外發加工費用		-	113
	Net claims paid and payable by the Group	本集團已付及應付賠償淨額		-	(239)
(vi)	Taizhou Changxin Textile (Xinghua) Co., Ltd.	泰州長新紡織(興化)有限公司	(c)		
Sales of traded products by the Group	本集團銷售貿易產品		-	1,585	
(vii)	Yangtzekiang Industries Sdn. Bhd.	Yangtzekiang Industries Sdn. Bhd.	(d)		
	Purchases of traded products by the Group	本集團購買貿易產品		-	3,516
	Subcontracting fee received and receivable by the Group	本集團已收及應收外發加工費用		1,683	-
	Sales of traded products by the Group	本集團銷售貿易產品		1,102	-
			<u>1,102</u>	<u>-</u>	

13. MATERIAL RELATED PARTY TRANSACTIONS (Continued)

Notes:

- (a) Certain directors of the Company are collectively the controlling shareholders of both the YGMT Group and the Group.
- (b) YGM Marketing Pte Limited is beneficially owned by certain directors of the Company.
- (c) Wuxi Changxin Textile Co., Ltd., Allied Textiles Limited and Taizhou Changxin Textile (Xinghua) Co., Ltd. are the subsidiaries of Wuxi Talak Investment Co., Ltd., a jointly controlled entity of the Group.
- (d) YangtzeKiang Industries Sdn. Bhd. is an associate of the Group.
- (e) Continuing connected transactions:

As certain directors and their associates are collectively the controlling shareholder (as defined in the Listing Rules) of YGMT Group and the Group and ultimate beneficial owner of YGM Marketing Pte Limited, the continuing connected transactions and the licence arrangement constitute connected transactions for the Group under the Listing Rules. The Stock Exchange has granted to the Company waivers from strict compliance with the disclosure and Independent Shareholders' approval requirements under Chapter 14A of the Listing Rules.

- (f) The management fees were charged for administrative, business strategy, personnel, legal and company secretarial work, accounting and management services provided, which are determined annually between the respective parties after negotiations having regard to the cost of services provided.
- (g) The Group purchased traded products on behalf of TALAK Group which were reimbursed to the Group at cost.

The above transactions were, in the opinion of the directors, carried out on prices and terms comparable to those offered to or by independent third parties.

13. 與關連人士之重大交易 (續)

附註：

- (a) 本公司若干董事統稱為YGMT集團及本集團之控股股東。
- (b) YGM Marketing Pte Limited為本公司若干董事實益擁有之公司。
- (c) 無錫長新紡織有限公司、新聯興紡織有限公司及泰州長新紡織(興化)有限公司均為本集團一家合營公司 - 無錫長聯投資有限公司之附屬公司。
- (d) YangtzeKiang Industries Sdn. Bhd. 為本集團之聯營公司。
- (e) 集團之持續關連交易：

若干董事統稱為YGMT集團及本集團之控股股東(定義見上市規則)及YGM Marketing Pte Limited之最終實益擁有人,因此,持續關連交易及使用權安排構成本集團之關連交易。聯交所已授出豁免就每次進行該等交易而嚴格遵守上市規則第14A章披露及取得獨立股東批准之規定。

- (f) 管理費收入與提供行政工作、業務策略、人事、法律及公司秘書工作、會計與管理服務有關,該費用是由有關人士每年按磋商後釐定。
- (g) 本集團代長聯集團購買之貿易產品均全數按成本付還。

董事會認為上述交易之價格及條件與提供予獨立第三者或由彼等所提供之條件相若。

13. MATERIAL RELATED PARTY TRANSACTIONS
(Continued)

(1.2) Outstanding balances due from/(to) related companies, associates and jointly controlled entities:

13. 與關連人士之重大交易 (續)

(1.2) 應收／(付) 關連公司、聯營公司及合營公司款項：

		30th September, 2006 二零零六年 九月三十日 \$'000	31st March, 2006 二零零六年 三月三十一日 \$'000
Amount due from YGMT Group	應收YGMT集團款項	4,928	7,529
Amount due to YGMT Group	應付YGMT集團款項	(658)	(2,815)
Amount due from/(to) YGM Marketing Pte Limited	應收／(付) YGM Marketing Pte Limited款項	1,243	(62)
Amount due to TALAK Group	應付長聯集團款項	(6,821)	-
Amount due to Wuxi Changxin Textile Co., Ltd.	應付無錫長新紡織有限公司款項	-	(3,651)
Amount due to Allied Textiles Limited	應付新聯興紡織有限公司款項	-	(1,689)
Amount due to a shareholder, Chan Family Investment Corporation Ltd.	應付一股東款項－Chan Family Investment Corporation Ltd.	(3,624)	(3,720)
Amount due from/(to) YangtzeKiang Industries Sdn. Bhd.	應收／(付) YangtzeKiang Industries Sdn. Bhd. 款項	3,183	(92)
Amount due to YISB Services Pte Ltd	應付YISB Services Pte Ltd款項	(68)	(35)

Balances with related companies, associates and jointly controlled entities are unsecured, interest-free and repayable on demand.

與關連公司、聯營公司及合營公司之結餘是沒有抵押、不帶利息，並需按通知即時償還。