

資產負債表

Statement of Assets and Liabilities

2007年6月30日 as at 30 June 2007

| | 30-06-2007 (港元) (HKD) | 31-12-2006 (港元) (HKD) |
|--|-----------------------------|-----------------------------|
| 資產 Assets | | |
| 投資 Investments | 199,012,805 | 190,291,435 |
| 應收收益分派款項 Distributions receivable | 532,863 | - |
| 現金及現金等價物 Cash and cash equivalents | 1,017,794 | 722,166 |
| 資產總值 Total Assets | 200,563,462 | 191,013,601 |
| 負債 Liabilities | | |
| 預提費用及其他應付款項 Accrued expenses and other payables | 161,891 | 178,358 |
| 應付收益分派款項 Distributions Payable | 1,047,131 | 573,573 |
| 負債總值 (不包括屬於單位持有人之資產淨值) Total liabilities (excluding net assets attributable to unitholders) | 1,209,022 | 751,931 |
| 屬於單位持有人之資產淨值 * Net assets attributable to unitholders * | 199,354,440 | 190,261,670 |
| 已發行單位數目 Total number of units in issue | 1,047,131 | 1,147,145 |
| 每單位資產淨值 * Net asset value per unit * | 190.38 | 165.86 |

* 基金經理欲強調公佈的基金單位價格乃根據基金之基金說明書中所列明之原則計算。此計算原則與計算財務報告中《屬於單位持有人之資產淨值》及相關的《每單位資產淨值》需按照的《香港財務報告準則》並不相同。因此，於本財務報告中所載之《屬於單位持有人之資產淨值》則有別於用作估值用途經調整後之資產淨值。

* The Manager would like to highlight that the principles for calculating the published unit price as set out in the Explanatory Memorandum of the Fund are different from that required for calculating the net assets attributable to unitholders and hence the corresponding net asset value per unit for financial reporting purposes under HKFRSs. The net assets attributable to unitholders as reported in the financial statements are therefore different from the adjusted total net assets for valuation purposes at the reporting dates.