

簡明財務報告附註

Notes to the Condensed Financial Statements

1 編製基準

本中期財務報表乃根據香港會計師公會頒佈的會計實務準則第二十五號「中期財務申報」(惟下文所述者除外)及香港聯合交易所有限公司證券上市規則(「上市規則」)附錄十六的披露規定編製,惟簡明綜合現金流量表作為載於二零零零年七月一日或其後會計期間的中期財務報表的首份簡明綜合現金流量表,並無呈列比較數字,如此偏離會計實務準則第二十五號,乃獲香港聯合交易所有限公司證券上市規則所容許。

2 主要會計政策

本中期財務報表乃根據過往成本慣例編製並就持有之投資物業之重估作出了修訂。

本中期財務報表採納之主要會計政策與編製本集團截至二零零零年十二月三十一日止年度之全年財務報表所用者貫徹一致,惟以下會計實務準則對於二零零一年一月一日或之後開始之會計期間有效,因而導致會計政策有下列變動:

會計實務準則

第九號(經修訂) 「結算日後事項」

會計實務準則第三十號 「業務合併」

(a) 會計實務準則第九號(經修訂)「結算日後事項」

根據會計實務準則第九號(經修訂),本集團不再將結算日後建議派付或宣派之股息確認為結算日之負債。此會計政策之變動已用於過往期間之比較數字,因此比較數字已重新列值,以符合新的會計政策。此變動導致本集團於一九九九年及二零零零年十二月三十一日之資產淨值增加(分別約為港幣178,536,000元及港幣298,318,000元)。

1 BASIS OF PREPARATION

The interim financial statements have been prepared in accordance with Hong Kong Statements of Standard Accounting Practice No. 25 “Interim financial reporting” (“SSAP 25”) issued by the Hong Kong Society of Accountants, except that comparative figures are not presented for the condensed consolidated cash flow statement, being the first condensed consolidated cash flow statement to be included in the interim financial statements relating to accounting periods ended on or after 1st July 2000. Such departure from SSAP 25 is permitted under the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

2 PRINCIPAL ACCOUNTING POLICIES

The interim financial statements have been prepared under the historical cost convention, as modified for the revaluation of investment properties.

The accounting policies used in the preparation of the interim financial statements are the same as those used in the annual financial statements for the year ended 31st December 2000 except the following changes of accounting policies following the adoption of the following SSAPs which became effective for accounting periods commencing on or after 1 January 2001:

SSAP 9 (revised) “Events after balance sheet date”

SSAP 30 “Business combinations”

(a) SSAP 9 (revised) “Events after balance sheet date”

In accordance with the SSAP 9 (revised), the Group no longer recognises dividend proposed or declared after the balance sheet date as a liability at the balance sheet date. This change in accounting policy has been applied retrospectively so that the comparatives presented have been restated to conform with the changed policy. The effect of this change is to increase the Group's net assets as at 31st December 1999 and 2000 of approximately HK\$178,536,000 and HK\$298,318,000 respectively.

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2 主要會計政策 (續)

(b) 會計實務準則第三十號「業務合併」

本集團於本期間採納了會計實務準則第三十號，並已選擇不重列先前在儲備內扣除(計入儲備)之商譽(負商譽)。因此，於二零零一年一月一日之前進行收購所產生之商譽乃留於儲備內，並將於出售有關附屬公司或聯營公司時，或在商譽被斷定為已經減損時，在損益表內扣除。於二零零一年一月一日前收購所產生之負商譽，將會於出售有關附屬公司或聯營公司時計算為收入。

於二零零一年一月一日或之後進行收購所產生之商譽乃撥充資本，並於其估計可使用年期(即在不超過二十年之期間內)攤銷。於二零零一年一月一日或之後進行收購所產生之負商譽，乃呈列為從資產中扣除之部份，並將會在分析過導致餘額之情況後，撥入收益表處理。

2 PRINCIPAL ACCOUNTING POLICIES (Continued)

(b) SSAP 30 "Business combinations"

In the current period, the Group has adopted SSAP 30 and elected not to restate goodwill (negative goodwill) previously charged against (credited to) reserves. Accordingly, goodwill arising on acquisitions prior to 1st January 2001 is held in reserves and will be charged to the profit and loss account at the time of disposal of the relevant subsidiary or associate, or at such time as the goodwill is determined to be impaired. Negative goodwill arising on acquisitions prior to 1st January 2001 will be credited to income at the time of disposal of the relevant subsidiary or associate.

Goodwill arising on acquisitions on or after 1st January 2001 is capitalised and amortised over its estimated useful life of not more than 20 years. Negative goodwill arising on acquisitions on or after 1st January 2001 is presented as a deduction from assets and will be released to income based on an analysis of the circumstances from which the balance resulted.

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3 分類資料 3 SEGMENT INFORMATION

按業務分類 Business Segments

		物業發展 Property Development 港幣千元 HK\$'000	收租物業 Rental Properties 港幣千元 HK\$'000	飲品 Beverage 港幣千元 HK\$'000	食品加工 及經銷 Food Processing and Distribution 港幣千元 HK\$'000	石油及化 學品經銷 Petroleum and Chemical Distribution 港幣千元 HK\$'000	建築物料 Building Materials 港幣千元 HK\$'000	零售 Retail 港幣千元 HK\$'000	投資及 其他業務 Investments and Others 港幣千元 HK\$'000	對銷 Elimination 港幣千元 HK\$'000	總計 Total 港幣千元 HK\$'000
截至二零零一年 六月三十日 止六個月	Six months ended 30th June 2001										
分類收益	Segment revenue										
營業額	Turnover										
對外銷售	External sales	498,266	177,705	1,130,956	2,837,112	5,149,517	336,930	1,885,656	43,322	—	12,059,464
業務間銷售	Inter-segment sales	—	51,250	—	16,942	—	—	8,120	—	(76,312)	—
		498,266	228,955	1,130,956	2,854,054	5,149,517	336,930	1,893,776	43,322	(76,312)	12,059,464
其他收益	Other revenue	425	1,811	12,919	21,600	26,226	2,045	5,565	4,005	—	74,596
		498,691	230,766	1,143,875	2,875,654	5,175,743	338,975	1,899,341	47,327	(76,312)	12,134,060
分類業績	Segment results	179,847	155,303	123,235	232,717	98,477	85,791	8,230	(22,504)	—	861,096
未經分攤之公司支出	Unallocated corporate expenses										(25,261)
利息收入	Interest income										155,949
出售投資所得溢利	Profit on disposal of investments										59,085
經營溢利	Profit from operations										1,050,869
財務成本	Finance costs										(223,172)
應佔聯營公司純利	Share of net profits of associates	—	—	—	20,749	6,265	3,978	1,432	188,009	—	220,433
稅項	Taxation										(96,480)
											951,650
截至二零零零年六月 三十日止六個月	Six months ended 30th June 2000										
分類收益	Segment revenue										
營業額	Turnover										
對外銷售	External sales	482,806	137,954	864,629	2,672,827	—	417,908	1,655,109	89,561	—	6,320,794
業務間銷售	Inter-segment sales	—	42,706	—	16,011	—	—	—	—	(58,717)	—
		482,806	180,660	864,629	2,688,838	—	417,908	1,655,109	89,561	(58,717)	6,320,794
其他收益	Other revenue	305	5,151	78	23,024	—	7,178	7,380	6,160	—	49,276
		483,111	185,811	864,707	2,711,862	—	425,086	1,662,489	95,721	(58,717)	6,370,070
分類業績	Segment results	161,760	118,365	104,162	200,864	—	113,896	52,134	(2,032)	—	749,149
未經分攤之公司支出	Unallocated corporate expenses										(14,836)
利息收入	Interest income										170,163
出售投資所得溢利	Profit on disposal of investments										172,205
經營溢利	Profit from operations										1,076,681
財務成本	Finance costs										(175,632)
應佔聯營公司純利	Share of net profits of associates	18,096	—	—	18,337	—	1,839	949	245,472	—	284,693
稅項	Taxation										(84,405)
											1,101,337

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3 分類資料 (續) 按地區分類

3 SEGMENT INFORMATION (Continued) Geographical Segments

		香港 Hong Kong 港幣千元 HK\$'000	中國內地 Chinese Mainland 港幣千元 HK\$'000	其他國家 Other Countries 港幣千元 HK\$'000	總計 Total 港幣千元 HK\$'000
截至二零零一年 六月三十日止六個月	Six months ended 30th June 2001				
分類收益	Segment revenue				
營業額	Turnover	7,789,469	3,733,837	536,158	12,059,464
其他收益	Other revenue	54,953	19,033	610	74,596
		7,844,422	3,752,870	536,768	12,134,060
截至二零零零年 六月三十日止六個月	Six months ended 30th June 2000				
分類收益	Segment revenue				
營業額	Turnover	4,332,947	1,682,990	304,857	6,320,794
其他收益	Other revenue	25,558	23,622	96	49,276
		4,358,505	1,706,612	304,953	6,370,070

4 財務成本

4 FINANCE COSTS

		截至六月三十日止六個月 Six months ended 30th June	
		二零零一年 港幣千元 2001 HK\$'000	二零零零年 港幣千元 2000 HK\$'000
融資租約利息	Interest on finance leases	2,175	2,648
須於五年內悉數償還之 銀行貸款及其他貸款之利息	Interest on bank loans and other loans wholly repayable within five years	214,742	162,325
融資支出	Financing charges	6,255	10,659
		223,172	175,632

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5 除稅前溢利

5 PROFIT BEFORE TAXATION

截至六月三十日止六個月
Six months ended 30th June

		二零零一年 港幣千元 2001 HK\$'000	二零零零年 港幣千元 2000 HK\$'000
除稅前溢利已扣除／(計入)：	Profit before taxation has been arrived at after charging/(crediting):		
來自其他非上市投資之股息	Dividend from unlisted other investments	(597)	(973)
折舊	Depreciation		
— 自置資產	— Owned assets	256,293	177,968
— 按融資租約持有之資產	— Assets held under finance leases	3,467	3,454
無形資產攤銷	Amortisation of intangible assets	20,159	4,612
出售土地及樓宇所得虧損	Loss on disposal of land and buildings	418	201
按地區劃分之除稅前溢利分析如下：	The analysis of profit before taxation by geographical location is set out below:		
香港	Hong Kong	816,078	877,824
中國內地	Chinese Mainland	231,517	341,105
其他國家	Other countries	27,269	3,023
		1,074,864	1,221,952

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6 稅項

6 TAXATION

		截至六月三十日止六個月 Six months ended 30th June	
		二零零一年 港幣千元 2001 HK\$'000	二零零零年 港幣千元 2000 HK\$'000
本年度稅項	Current taxation		
香港	Hong Kong		
本公司及附屬公司	Company and subsidiaries	78,686	69,310
聯營公司	Associates	22,871	24,384
中國內地	Chinese Mainland		
附屬公司	Subsidiaries	15,798	15,095
聯營公司	Associates	3,863	11,826
		121,218	120,615
遞延稅項	Deferred taxation		
香港	Hong Kong		
附屬公司	Subsidiaries	1,996	—
		123,214	120,615

香港利得稅乃根據本期間之估計應課稅溢利按稅率16% (二零零零年：16%) 計算。
中國內地所得稅乃根據適用於本集團之中國內地有關稅務法例按估計應課稅溢利撥備。

Hong Kong Profits Tax is calculated at 16% (2000: 16%) on the estimated assessable profits for the period. Chinese Mainland income tax has been provided for based on the estimated assessable profits in accordance with the relevant tax laws applicable to the Group in the Chinese Mainland.

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7. 股息

7 DIVIDENDS

截至六月三十日止六個月
Six months ended 30th June

		二零零一年 港幣千元 2001 HK\$'000	二零零零年 港幣千元 2000 HK\$'000
應派付之二零零零年末期股息 每股普通股港幣0.15元 (一九九九年：港幣0.09元) (附註(a)) 於二零零一年九月十八日 建議派付之二零零一年 中期股息每股普通股港幣0.08元 (二零零零年：港幣0.06元) (附註(b))	2000 Final dividend payable of HK\$0.15 (1999: HK\$0.09) per ordinary share (Note a) 2001 Interim, proposed on 18th September 2001, of HK\$0.08 (2000: HK\$0.06) per ordinary share (Note b)	301,795	178,596
		161,104	119,194
		462,899	297,790

(a) 於截至一九九九年及二零零零年十二月三十一日止兩個年度所產生但於結算日後才建議派付及宣派之末期股息，數額分別為港幣178,536,000元及港幣298,318,000元。根據附註2(a)所述本集團新的會計政策，此等數額已撥回至二零零零年及二零零一年一月一日之年初儲備（載於附註16），改為計算入獲准派付之期間。

(b) 董事於二零零一年九月十八日舉行會議，宣派中期股息每股普通股港幣0.08元。建議派付之股息將會計算入截至二零零一年十二月三十一日止年度作為保留溢利之分配。

(a) The previously recorded final dividends proposed and declared after the balance sheet date but accrued in the accounts for the years ended 31st December 1999 and 2000 were HK\$178,536,000 and HK\$298,318,000 respectively. Under the Group's new accounting policy as described in Note 2(a), these have been written back against opening reserves as at 1st January 2000 and 2001 in Note 16 and are now charged in the period in which they were approved.

(b) At the meeting held on 18th September 2001 the directors declared an interim dividend of HK\$0.08 per ordinary share. This proposed dividend will be reflected as appropriation of retained profits for the year ending 31st December 2001.

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8 每股盈利

8 EARNINGS PER SHARE

截至六月三十日止六個月
Six months ended 30th June

		二零零一年 港幣千元 2001 HK\$'000	二零零零年 港幣千元 2000 HK\$'000
每股基本及攤薄盈利 乃按下列數據計算：	The calculation of the basic and diluted earnings per share is based on the following data:		
盈利	Earnings		
用以計算每股基本盈利之 股東應佔溢利	Profit attributable to shareholders for the purpose of calculating basic earnings per share	787,835	765,450
因一間附屬公司之普通股 可能構成之攤薄影響	Effect due to dilutive potential ordinary shares of a subsidiary	—	(559)
用以計算每股攤薄盈利之 股東應佔溢利	Profit attributable to shareholders for the purpose of calculating diluted earnings per share	787,835	764,891
		二零零一年 2001	二零零零年 2000
股份數目	Number of shares		
用以計算每股 基本盈利之 普通股加權平均數	Weighted average number of ordinary shares for the purposes of calculating basic earnings per share	2,005,183,625	1,984,328,623
購股權可能對普通股 構成之攤薄影響	Effect of dilutive potential ordinary shares in respect of share options	22,561,378	8,490,147
用以計算每股 攤薄盈利之 普通股加權平均數	Weighted average number of ordinary shares for the purpose of calculating diluted earnings per share	2,027,745,003	1,992,818,770

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9 資本開支

9 CAPITAL EXPENDITURE

		固定資產 Fixed Assets 港幣千元 HK\$'000
於二零零一年 一月一日之賬面淨值	Net book values at 1st January 2001	9,890,833
收購附屬公司／業務時轉入	Relating to acquisition of subsidiaries/businesses	328,131
添置	Additions	360,043
出售	Disposal	(4,537)
折舊	Depreciation	(259,760)
於二零零一年六月三十日 之賬面淨值	Net book values at 30th June 2001	10,314,710

10 無形資產

10 INTANGIBLE ASSETS

		商譽 Goodwill 港幣千元 HK\$'000	商標 Brand names 港幣千元 HK\$'000	發展成本 Development costs 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
於二零零一年一月一日	At 1st January 2001	—	154,151	10,839	164,990
收購附屬公司／業務	Acquisition of subsidiaries/ businesses	106,640	23,500	—	130,140
增持一間附屬公司之股權	Relating to increase in equity interest in a subsidiary	358,747	—	—	358,747
期內攤銷	Amortisation for the period	(15,187)	(3,519)	(1,453)	(20,159)
於二零零一年六月三十日	At 30th June 2001	450,200	174,132	9,386	633,718

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11 貿易及其他應收款項

本集團一般會給予客戶以下之信貸期：

(a) 貨到付款；及

(b) 六十天賒賬

於結算日之應收貿易賬款之賬齡分析如下：

11 TRADE AND OTHER RECEIVABLES

The Group normally trades with its customers under the following credit terms:

(a) cash upon delivery; and

(b) open credit within 60 days

The following is the aged analysis of trade receivables at the reporting date:

		二零零一年 六月三十日 30th June 2001 港幣千元 HK\$'000	二零零零年 十二月三十一日 31st December 2000 港幣千元 HK\$'000
0-30天	0-30 days	985,950	1,162,263
31-60天	31-60 days	275,391	195,218
61-90天	61-90 days	29,115	23,911
90天以上	>90 days	56,505	48,004
		1,346,961	1,429,396

12 貿易及其他應付款項

於結算日之應付貿易賬款之賬齡分析如下：

12 TRADE AND OTHER PAYABLES

The following is an aged analysis of trade payables at the reporting date:

		二零零一年 六月三十日 30th June 2001 港幣千元 HK\$'000	二零零零年 十二月三十一日 31st December 2000 港幣千元 HK\$'000
0-30天	0-30 days	746,832	1,152,670
31-60天	31-60 days	412,418	423,926
61-90天	61-90 days	62,510	19,811
90天以上	>90 days	168,851	54,457
		1,390,611	1,650,864

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13 借貸

長期負債包括本集團於二零零一年五月三十日發行之230,000,000美元二零零六年到期零息可換股擔保債券。該等債券可由二零零一年七月十一日起至二零零六年五月十七日止期間，按每股作價港幣15.00元，轉換為本公司股份。該等債券如無於二零零六年五月三十一日前贖回、轉換或購買及註銷，將於二零零六年五月三十一日按其本金額之121.78%贖回。

13 BORROWINGS

Included in the long term liabilities, a US\$230,000,000 zero coupon convertible guaranteed bonds due 2006 was issued by the Group on 30th May 2001. The bonds are exchangeable for shares of the Company at a conversion price of HK\$15.00 per share during the period from 11th July 2001 to 17th May 2006 inclusive. Unless previously redeemed, converted or purchased and cancelled, the bonds will be redeemed at 121.78% of their principal amount on 31st May 2006.

14 少數股東權益

少數股東權益包括少數股東分別授予附屬公司之數額港幣427,061,000元(二零零零年十二月三十一日：港幣384,858,000元)，乃被視作為該等少數股東就該等附屬公司之營運作出之注資額(連同繳足股本)之一部份。

14 MINORITY INTERESTS

Included in the minority interests are amounts advanced to the subsidiaries by the respective minority shareholders of HK\$427,061,000 (31st December 2000: HK\$384,858,000) which are considered as part of their contributions, together with paid up capital, made to finance the operations of these subsidiaries.

15 股本

15 SHARE CAPITAL

		股份數目 Number of Shares 千股 '000	面值 Nominal value 港幣千元 HK\$'000
每股面值港幣1元之普通股	Ordinary shares of HK\$1 each		
已發行及繳足	Issued and fully paid		
於二零零一年一月一日之數額	Balance at 1st January 2001	1,988,785	1,988,785
行使購股權	Exercise of share options	10,752	10,752
為進一步收購附屬公司	Allotment of shares for		
權益而配發之股份	acquiring additional	14,263	14,263
	interests in a subsidiary		
於二零零一年六月三十日之數額	Balance at 30th June 2001	2,013,800	2,013,800

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Notes to the Condensed Financial Statements

16 儲備

16 RESERVES

		物業估值 儲備						總額 Total 港幣千元 HK\$'000
		股份溢價 Share premium 港幣千元 HK\$'000	資本儲備 Capital reserve 港幣千元 HK\$'000	Property valuation reserve 港幣千元 HK\$'000	匯兌儲備 Exchange reserve 港幣千元 HK\$'000	一般儲備 General reserve 港幣千元 HK\$'000	保留溢利 Retained profits 港幣千元 HK\$'000	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
於二零零零年一月一日 如前期所報	At 1st January 2000 As previously reported	9,677,778	(4,397,744)	11,683	21,639	60,837	3,434,900	8,809,093
剔除一九九九年 末期股息之負債 (附註2)	Derecognition of liability for final dividend for 1999 (note 2)	—	—	—	—	—	178,536	178,536
重列 發行股份溢價	As restated Premium on shares issued	9,677,778	(4,397,744)	11,683	21,639	60,837	3,613,436	8,987,629
發行股份費用	Share issue expenses	27,275	—	—	—	—	—	27,275
匯率調整	Exchange rate adjustments	(31)	—	—	—	—	—	(31)
重估盈餘	Surplus on revaluation	—	—	—	251	—	—	251
收購及增持股權 之溢價淨額	Net premium on acquisition and increase in shareholdings	—	—	34,280	—	—	—	34,280
因出售附屬公司 及聯營公司而調撥	Released due to disposal of subsidiaries and associates	—	(1,766,269)	—	—	—	—	(1,766,269)
應佔聯營公司之儲備	Share of reserves of associates	—	161,652	—	(14,263)	(53,180)	53,180	147,389
股東應佔溢利	Profit attributable to shareholders	—	(18,585)	—	(220)	—	—	(18,805)
股息	Dividends	—	—	—	—	—	1,656,733	1,656,733
轉撥	Transfer	—	—	—	—	—	(297,790)	(297,790)
於二零零一年一月一日 重列	At 1st January 2001 As restated	—	—	—	1,797	(1,797)	—	—
		9,705,022	(6,020,946)	45,963	7,407	9,454	5,023,762	8,770,662

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Notes to the Condensed Financial Statements

16 儲備 (續)

16 RESERVES (Continued)

		物業估值 儲備						總額 Total 港幣千元 HK\$'000
		股份溢價 Share premium 港幣千元 HK\$'000	資本儲備 Capital reserve 港幣千元 HK\$'000	Property valuation reserve 港幣千元 HK\$'000	匯兌儲備 Exchange reserve 港幣千元 HK\$'000	一般儲備 General reserve 港幣千元 HK\$'000	保留溢利 Retained profits 港幣千元 HK\$'000	
於二零零一年一月一日	At 1st January 2001							
如前期所報	As previously reported	9,705,022	(6,020,946)	45,963	7,407	9,454	4,725,444	8,472,344
剔除一九九九年 末期股息之負債 (附註2)	Derecognition of liability for final dividend for 2000 (note 2)	—	—	—	—	—	298,318	298,318
重列	As restated	9,705,022	(6,020,946)	45,963	7,407	9,454	5,023,762	8,770,662
發行股份溢價	Premium on shares issued	185,502	—	—	—	—	—	185,502
發行股份費用	Share issue expenses	(120)	—	—	—	—	—	(120)
匯率調整	Exchange rate adjustments	—	—	—	(430)	—	—	(430)
因出售聯營公司調撥	Released due to disposal of associates	—	—	—	(147)	(5,862)	5,862	(147)
股東應佔溢利	Profit attributable to shareholders	—	—	—	—	—	787,835	787,835
股息	Dividends	—	—	—	—	—	(301,795)	(301,795)
轉撥	Transfer	—	—	—	—	423	(423)	—
於二零零一年六月三十日	At 30th June 2001	9,890,404	(6,020,946)	45,963	6,830	4,015	5,515,241	9,441,507

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17 簡明綜合現金 流量表附註

投資活動包括於截至二零
零一年六月三十日止六個
月內所收購之附屬公司／
業務，現概述如下：

17 NOTES TO THE CONDENSED CONSOLIDATED CASH FLOW STATEMENT

Investing activities includes acquisition of subsidiaries/businesses during the
six months ended 30th June 2001 and are summarised as follows:

		港幣千元 HK\$'000
收購所得資產淨值	Net assets acquired	501,012
收購產生之商譽	Goodwill arising on acquisition	106,640
		607,652
以下列方式支付	Discharged by	
現金代價	Cash consideration	334,722
應付賬項	Accounts payable	272,930
		607,652
收購產生之現金流出淨額	Net cash outflow arising on acquisition	
現金代價	Cash consideration	334,722

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Notes to the Condensed Financial Statements

18 資本承擔

18 CAPITAL COMMITMENTS

		二零零一年 六月三十日 30th June 2001 港幣千元 HK\$'000	二零零零年 十二月三十一日 31st December 2000 港幣千元 HK\$'000
已簽約但尚未撥備之	Contracted for but not provided for		
發展中物業之開支	Expenditure in respect of properties under development	—	270,047
購入及興建固定資產	Purchase and construction of fixed assets	69,239	77,841
		69,239	347,888
已批准但尚未簽約之	Authorised but not contracted for		
租賃物業之開支	Expenditure in leasehold properties	—	22,525
購入及興建固定資產	Purchase and construction of fixed assets	293,959	114,320
		363,198	484,733

19 關連交易

19 RELATED PARTY TRANSACTIONS

- A. 本公司與華潤(集團)有限公司一間附屬公司訂立一項有條件協議，出售本公司在瀋陽華潤三洋壓縮機有限公司及瀋陽盛潤三洋壓縮機有限公司各自之25.5%權益，總代價為33,386,150美元。該兩間公司均為本集團之聯營公司。此項目於二零零一年一月完成。

- A. The Company entered into a conditional agreement with a subsidiary of China Resources (Holdings) Company Limited to dispose of its 25.5% interest in China Resources (Shenyang) Sanyo Compressor, Ltd. and Shenyang Shengrun Sanyo Compressor Co., Ltd, both were associates of the Group, at an aggregate consideration of US\$33,386,150. The disposal was completed in January 2001.

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Notes to the Condensed Financial Statements

19 關連交易(續)

19 RELATED PARTY TRANSACTIONS (Continued)

B. 期內，本集團曾與有關連人士進行以下交易：

B. During the six months ended 30th June 2001, the Group also entered into transactions with related parties as follows:

		截至六月三十日止六個月 Six months ended 30th June	
		二零零一年 港幣千元 2001 HK\$'000	二零零零年 港幣千元 2000 HK\$'000
向母公司集團之附屬公司 銷售貨品 (附註a)	Sales of goods to fellow subsidiaries (note a)	7,978	26,255
向母公司集團之附屬公司 提供倉貯服務 (附註a)	Provision for godown and storage services to fellow subsidiaries (note a)	660	1,030
從母公司集團之附屬公司 購入貨品 (附註a)	Purchases of goods from fellow subsidiaries (note a)	6,507	8,502
向母公司集團之附屬公司 支付營業租約款項及 空調費用 (附註b)	Operating lease payments and air-conditioning charges to fellow subsidiaries (note b)	22,419	6,009
一間母公司集團之附屬公司 提供建築服務 (附註b)	Construction services provided by a fellow subsidiary (note b)	211,574	235,777
支付直屬控股公司及一間 母公司集團之附屬公司 之儲油服務費 (附註b)	Tank storage service fees payable to immediate holding company and a fellow subsidiary (note b)	70,800	—
應收直屬控股公司及一間 母公司集團之附屬公司 之儲存設施管理費用 (附註b)	Storage facilities management fees receivable from immediate holding company and a fellow subsidiary (note b)	9,996	—
從一間聯營公司購入 若干租賃物業	Purchase of certain leasehold properties from an associate	—	40,000

附註：

Notes:

- (a) 此等交易是按當時市價進行。
- (b) 此等交易是依據有關協議內之條款進行。
- (c) 期內，本集團亦按象徵性價格，租賃若干由本公司直屬控股公司擁有之單位。

- (a) The transactions were carried out with reference to the prevailing market price.
- (b) The transactions were carried out in accordance with the terms set out in the relevant agreements.
- (c) During the period, the Group also leased certain premises owned by the Company's immediate holding company at a nominal amount.