

香港交易及結算所有限公司及香港聯合交易所有限公司對本公告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不會就因本公告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。



巨騰國際控股有限公司

JU TENG INTERNATIONAL HOLDINGS LIMITED

(於開曼群島註冊成立之有限公司)

(股份代號： 3336)

海外監管公告

本公告是由巨騰國際控股有限公司（「本公司」）依據香港聯合交易所有限公司證券上市規則第13.09(2)條作出。

以下所附是本公司按臺灣證券交易所股份有限公司的規定於二零零九年八月二十六日在臺灣證券交易所股份有限公司網頁刊發就本公司台灣存託憑證所出具本公司及其附屬公司二零零九年上半年度財務報告暨會計師複核報告。

承董事會命
巨騰國際控股有限公司
主席
鄭立育

香港，二零零九年八月二十六日

於本公佈日期，執行董事為鄭立育先生、鄭立彥先生、黃國光先生、謝萬福先生、羅榮德先生及徐容國先生；而獨立非執行董事為程嘉君先生、蔡文預先生及葉偉明先生。

巨騰國際控股有限公司及子公司

**民國九十八年上半年度
財務報告暨會計師複核報告
(上市之台灣存託憑證用外國公司財務報告)**

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附 件 一

會計師複核報告

巨騰國際控股有限公司 公鑒：

巨騰國際控股有限公司及子公司按香港財務報告準則(Hong Kong Financial Reporting Standards)、香港一般公認會計原則(accounting principles generally accepted in Hong Kong)及香港公司條例的揭露要求(Hong Kong Companies Ordinance)而編製之民國九十八年六月三十日及九十七年十二月三十一日之合併資產負債表，暨民國九十八年及九十七年一月一日至六月三十日之合併損益表及其相關資訊(金額以香港幣為單位)，業經香港 Ernst & Young 會計師事務所核閱完竣，並於民國九十八年八月十九日出具標準式無保留核閱報告(詳附件五)。又巨騰國際控股有限公司及子公司民國九十八年上半年度之上述財務報表依新台幣換算表示之資訊(詳附件二)暨上述財務報表之中譯本(詳附件四)，業經本會計師依照行政院金融監督管理委員會 82.8.24.(82)台財證(六)第 01972 號函發布之「募集與發行台灣存託憑證外國公司財務報告複核要點(以下簡稱複核要點)」，採行必要之複核程序予以複核竣事。另民國九十七年上半年度依中華民國一般公認會計原則重編後之主要財務報表係由其他會計師核閱，並於民國九十七年十月八日出具無保留之複核報告。

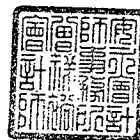
如附件三所述，巨騰國際控股有限公司及子公司因適用香港財務報告準則、香港一般公認會計原則及香港相關法令規定編製之主要財務報表與中華民國規定部分不同，是以，本會計師業已依照上述「複核要點」予以調節並複核其重編之民國九十八年上半年度合併資產負債表及合併損益表(詳附件三)。

依本會計師之複核結果，除第二段之說明外，本會計師並未發現第一段所述巨騰國際控股有限公司及子公司民國九十八年上半年度按新台幣換算之主要財務報表暨依中華民國一般公認會計原則重編後之主要財務報表，有違反上述「複核要點」規定而須作大幅修正、調整或再補充揭露之情事；本會計師亦未發現第一段所述巨騰國際控股有限公司及子公司民國九十八年上半年度合併財務報表中譯本內容與原文有重大不符而須作修正之情事。

安永會計師事務所
主管機關核准辦理公開發行公司財務報告
查核簽證文號：金管證六字第 0970005927 號
(87) 台財證(六)第 64514 號

曾祥裕

曾祥裕



會計師：

佟韻玲

佟韻玲



中華民國九十八年八月二十日

附 件 二

單位：港幣仟元／新台幣仟元

項 目	九十八年六月三十日 (未經查核)		九十七年六月三十日 (未經查核)	
	港幣	新台幣	港幣	新台幣
非流動資產				
固定資產	\$3,134,680	\$13,336,810	\$1,920,892	\$8,172,627
土地使用權	85,950	365,682	26,962	114,713
商 譽	37,894	161,224	1,730	7,360
預付投資款	-	-	84,910	361,258
預付設備款及在建工程	505,293	2,149,820	50,702	215,717
備供出售金融資產	51,414	218,746	98,096	417,359
非流動資產合計	3,815,231	16,232,282	2,183,292	9,289,034
流動資產				
存 貨	804,621	3,423,341	872,004	3,710,028
應收帳款	2,526,180	10,747,885	2,113,591	8,992,484
設定擔保應收帳款	135,978	578,532	611,679	2,602,449
預付款項、存出保證金及其他應收款	264,409	1,124,955	211,055	897,955
衍生性金融商品	-	-	29,056	123,622
抵押銀行存款及定期存款	8,576	36,487	167,805	713,943
現金及約當現金	634,304	2,698,710	254,840	1,084,242
流動資產合計	4,374,068	18,609,910	4,260,030	18,124,723
流動負債				
應付帳款及票據	1,478,658	6,291,099	1,696,719	7,218,861
其他應付款及應付費用	403,960	1,718,689	472,502	2,010,307
應付所得稅	120,585	513,041	95,255	405,272
應收帳款擔保之銀行墊款	135,978	578,532	611,679	2,602,449
計息之銀行借款	842,582	3,584,849	946,091	4,025,239
流動負債合計	2,981,763	12,686,210	3,822,246	16,262,128
流動資產淨額	1,392,305	5,923,700	437,784	1,862,595
總資產減流動負債	5,207,536	22,155,982	2,621,076	11,151,629
非流動負債				
計息之銀行借款	1,162,575	4,946,291	-	-
遞延所得稅負債	13,608	57,897	19,999	85,087
非流動負債合計	1,176,183	5,004,188	19,999	85,087
淨資產	\$4,031,353	\$17,151,794	\$2,601,077	\$11,066,542
股東權益				
歸屬於本公司股東之股東權益				
已發行股本	110,280	469,197	\$100,000	\$425,460
準 備	3,395,444	14,446,256	2,406,079	10,236,904
	3,505,724	14,915,453	2,506,079	10,662,364
少數股東權益	525,629	2,236,341	94,998	404,178
股東權益總額	\$4,031,353	\$17,151,794	\$2,601,077	\$11,066,542

註一：上列財務報表之所有資產、負債及股東權益科目金額，係以九十八年六月三十日之港幣對新台幣匯率(HKD\$1：NT\$4.2546)換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

年 度	最 高	最 低	平 均
九十七	HKD\$1:NT\$4.328	HKD\$1:NT\$3.854	HKD\$1:NT\$4.050
九十六	HKD\$1:NT\$4.270	HKD\$1:NT\$4.143	HKD\$1:NT\$4.211
九十五	HKD\$1:NT\$4.281	HKD\$1:NT\$4.043	HKD\$1:NT\$4.188

民國九十八年六月三十日
及民國九十七年一月一日至六月三十日

單位：港幣仟元／新台幣仟元

項 目	九十八年上半年度 (未經查核)		九十七年上半年度 (未經查核)	
	港幣	新台幣	港幣	新台幣
收 入	\$3,124,336	\$13,292,800	\$3,428,225	14,585,726
銷售成本	(2,567,574)	(10,924,000)	(2,893,527)	(12,310,800)
毛 利	556,762	2,368,800	534,698	2,274,926
其他收入及收益	38,798	165,070	43,225	183,905
銷售及配銷成本	(19,579)	(83,301)	(14,739)	(62,709)
管理費用	(163,594)	(696,028)	(162,603)	(691,811)
其他費用	(12,109)	(51,519)	(9,173)	(39,027)
融資成本	(31,795)	(135,275)	(36,143)	(153,774)
稅前利益	368,483	1,567,747	355,265	1,511,510
所得稅費用	(72,534)	(308,603)	(53,024)	(225,595)
本期間利益	\$295,949	\$1,259,144	\$302,241	\$1,285,915
歸屬予：				
本公司股東	\$289,636	\$1,232,285	\$283,501	\$1,206,184
少數股東	6,313	\$26,859	18,740	79,731
	\$295,949	\$1,259,144	\$302,241	\$1,285,915
期中股息	\$-	\$-	\$-	\$-
歸屬於本公司股東之每股盈餘 (港幣分／新台幣元)				
基本每股盈餘	\$28.30	\$1.20	\$28.40	\$1.21
稀釋每股盈餘	\$27.70	\$1.18	\$27.70	\$1.18

註一：上列財務報表之所有損益科目金額，係以九十八年六月三十日之港幣
對新台幣匯率(HKD\$1：NT\$4.2546)換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

年 度	最 高	最 低	平 均
九十七	HKD\$1:NT\$4.328	HKD\$1:NT\$3.854	HKD\$1:NT\$4.050
九十六	HKD\$1:NT\$4.270	HKD\$1:NT\$4.143	HKD\$1:NT\$4.211
九十五	HKD\$1:NT\$4.281	HKD\$1:NT\$4.043	HKD\$1:NT\$4.188

巨騰國際控股有限公司
合併綜合淨利表
民國九十八年六月三十日
及民國九十七年一月一日至六月三十日

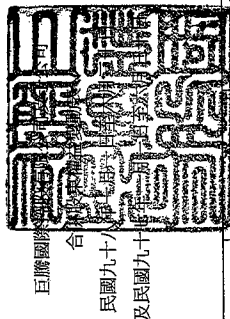
單位：港幣仟元／新台幣仟元

項 目	九十八年上半年度 (未經查核)		九十七年上半年度 (未經查核)	
	港幣	新台幣	港幣	新台幣
本期淨利	\$295,949	\$1,259,144	\$302,241	1,285,915
外幣換算調整數	20,219	86,024	122,379	520,674
備供出售金融資產(虧損)淨額	13,581	57,782	(16,871)	(71,779)
其他綜合淨利(稅後)	33,800	143,806	105,508	448,895
本期綜合淨利(稅後)	329,749	1,402,950	407,749	1,734,810
歸屬予：				
本公司股東	319,969	1,361,340	388,447	1,652,688
少數股東權益	9,780	41,610	19,302	82,122
	329,749	1,402,950	407,749	1,734,810

註一：上列財務報表之所有科目金額，係以九十八年六月三十日之港幣
對新台幣匯率(HKD\$1：NT\$4.2546)換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

年 度	最 高	最 低	平 均
九十七	HKD\$1:NT\$4.328	HKD\$1:NT\$3.854	HKD\$1:NT\$4.050
九十六	HKD\$1:NT\$4.270	HKD\$1:NT\$4.143	HKD\$1:NT\$4.211
九十五	HKD\$1:NT\$4.281	HKD\$1:NT\$4.043	HKD\$1:NT\$4.188



巨騰國際
合
民國九十八
及民國九十

單位：港幣千元

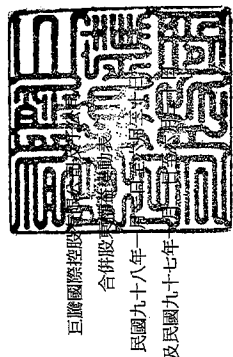
項	目	已發行股本	股本溢價	實繳盈餘公積	員工股份 酬勞準備	資本準備	法定準備基金	外幣換算 調整準備	保留盈餘	金融商品 未實現損益	預計宣告股利	合計	少數股東權益	股東權益總額
九十七年一月一日餘額		\$100,000	\$227,127	\$420,266	\$17,786	\$363,578	\$79,747	\$172,617	\$653,339	\$76,683	-	\$2,111,143	\$73,237	\$2,184,380
本期利息(未經查核)		-	-	-	-	-	-	-	283,501	-	-	283,501	18,740	302,241
其它綜合損益(未經查核)		-	-	-	-	-	-	121,817	-	(16,871)	-	104,946	562	105,508
綜合損益合計(未經查核)		-	-	-	-	-	-	121,817	283,501	(16,871)	-	388,447	19,302	407,749
少數股東增資(未經查核)		-	-	-	-	-	-	-	-	-	-	-	21,450	21,450
收購少數股東權益(未經查核)		-	-	-	-	-	-	-	-	-	-	-	(18,991)	(18,991)
股份酬勞安排(未經查核)		-	-	-	6,489	-	-	-	-	-	-	6,489	-	6,489
自保留盈餘提撥(未經查核)		-	-	-	-	-	49	-	(49)	-	-	-	-	-
九十七年六月三十日餘額(未經查核)		\$100,000	\$227,127	\$420,266	\$24,275	\$363,578	\$79,796	\$294,434	\$936,791	\$59,812	\$-	\$2,506,079	\$94,998	\$2,601,077
九十八年一月一日餘額		\$100,000	\$227,127	\$370,266	\$33,935	\$363,578	\$79,796	\$272,194	\$1,311,585	\$11,799	\$50,000	\$2,820,280	\$161,135	\$2,981,415
本期利息(未經查核)		-	-	-	-	-	-	-	289,636	-	-	289,636	6,313	295,949
其它綜合損益(未經查核)		-	-	-	-	-	-	16,752	-	13,581	-	30,333	3,467	33,800
綜合損益合計(未經查核)		-	-	-	-	-	-	16,752	289,636	13,581	-	319,969	9,780	329,749
少數股東增資(未經查核)		-	-	-	-	-	-	-	-	-	-	-	33,719	33,719
收購附屬公司(未經查核)		-	-	-	-	-	-	-	-	-	-	-	320,995	320,995
股份酬勞安排(未經查核)		-	-	-	9,592	-	-	-	-	-	-	9,592	-	9,592
股票發行(未經查核)		10,280	401,670	-	(1,422)	-	-	-	-	-	-	410,528	-	410,528
發行費用(未經查核)		-	(4,645)	-	-	-	-	-	-	-	-	(4,645)	-	(4,645)
預計宣告股利(未經查核)		-	-	-	-	-	-	-	-	-	(50,000)	(50,000)	-	(50,000)
九十八年六月三十日餘額(未經查核)		\$110,280	\$624,152	\$370,266	\$42,105	\$363,578	\$79,796	\$288,946	\$1,601,221	\$25,380	\$-	\$3,505,724	\$525,629	\$4,031,353

註一：上列財務報表之所有股東權益科目金額，係以九十八年六月三十日之港幣對新台幣

匯率(HKD\$1: NT\$4.2540)換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

年	度	最	高	最	低	平	均
九十七		HKD\$1:NT\$4.328	HKD\$1:NT\$3.854	HKD\$1:NT\$4.050			
九十六		HKD\$1:NT\$4.270	HKD\$1:NT\$4.143	HKD\$1:NT\$4.211			
九十五		HKD\$1:NT\$4.281	HKD\$1:NT\$4.043	HKD\$1:NT\$4.188			



巨騰國際控股
合併股東權益表
民國九十八年一
及民國九十七年

單位：台幣千元

項	目	已發行股本	股本溢價	實收盈餘公積	員工股份 酬勞準備	資本準備	法定準備基金	外幣換算 調整準備	保留盈餘	金融商品 未實現損益	預計宣告股利	合計	少數股東權益	股東權益總額
九十七年一月一日餘額		\$425,460	\$966,335	\$1,788,064	\$75,672	\$1,546,878	\$339,292	\$734,416	\$2,779,696	\$326,255	-	\$8,982,068	\$311,594	\$9,293,662
本期利息(未經查核)		-	-	-	-	-	-	-	1,206,183	-	-	1,206,183	79,731	1,285,914
其它綜合損益(未經查核)		-	-	-	-	-	-	518,284	-	(71,779)	-	446,505	2,391	448,896
綜合損益合計(未經查核)		-	-	-	-	-	-	518,284	1,206,183	(71,779)	-	1,652,688	82,122	1,734,810
少數股東增資(未經查核)		-	-	-	-	-	-	-	-	-	-	-	-	-
收購少數股東權益(未經查核)		-	-	-	-	-	-	-	-	-	-	-	-	-
股份酬勞安排(未經查核)		-	-	-	27,608	-	-	-	-	-	-	27,608	-	27,608
自保留盈餘提撥(未經查核)		-	-	-	-	-	208	-	(208)	-	-	-	-	-
九十七年六月三十日餘額(未經查核)		\$425,460	\$966,335	\$1,788,064	\$103,280	\$1,546,878	\$339,500	\$1,252,700	\$3,985,671	\$254,476	\$-	\$10,662,364	\$404,178	\$11,066,542
九十八年一月一日餘額		\$425,460	\$966,335	\$1,575,334	\$144,380	\$1,546,879	\$339,500	\$1,158,077	\$5,580,270	\$50,200	\$212,730	\$11,999,165	\$685,565	\$12,684,730
本期利息(未經查核)		-	-	-	-	-	-	-	1,232,285	-	-	\$1,232,285	26,859	1,259,144
其它綜合損益(未經查核)		-	-	-	-	-	-	71,273	-	57,782	-	\$129,055	14,751	143,806
綜合損益合計(未經查核)		-	-	-	-	-	-	71,273	1,232,285	57,782	-	1,361,340	41,610	1,402,950
少數股東增資(未經查核)		-	-	-	-	-	-	-	-	-	-	-	143,461	143,461
收購附屬公司(未經查核)		-	-	-	-	-	-	-	-	-	-	-	1,365,705	1,365,705
股份酬勞安排(未經查核)		-	-	-	40,810	-	-	-	-	-	-	40,810	-	40,810
股票發行(未經查核)		43,737	1,708,945	-	(6,050)	-	-	-	-	-	-	1,746,632	-	1,746,632
發行費用(未經查核)		-	(19,764)	-	-	-	-	-	-	-	-	(19,764)	-	(19,764)
預計宣告股利(未經查核)		-	-	-	-	-	-	-	-	-	(212,730)	(212,730)	-	(212,730)
九十八年六月三十日餘額(未經查核)		\$469,197	\$2,655,516	\$1,575,334	\$179,140	\$1,546,879	\$339,500	\$1,229,350	\$6,812,555	\$107,982	\$-	\$14,915,453	\$2,236,341	\$17,151,794

註一：上列財務報表之所有股東權益科目金額，係以九十八年六月三十日之港幣對新台幣

匯率(HKD\$1: NT\$4.2546)換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

年	度	最	高	最	低	平	均
九十七		HKD\$1:NT\$4.328	HKD\$1:NT\$3.854	HKD\$1:NT\$4.050			
九十六		HKD\$1:NT\$4.270	HKD\$1:NT\$4.143	HKD\$1:NT\$4.211			
九十五		HKD\$1:NT\$4.281	HKD\$1:NT\$4.043	HKD\$1:NT\$4.188			

巨騰國際控股有限公司及子公司

合併現金流量表

民國九十八年一月一日至六月三十日

及民國九十七年一月一日至六月三十日

單位：港幣仟元／新台幣仟元

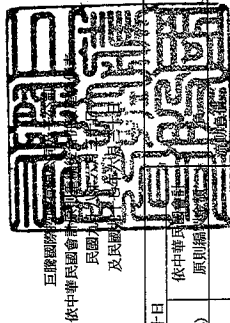
	九十八年上半年度 (未經查核)		九十七年上半年度 (未經查核)	
	港幣	新台幣	港幣	新台幣
營業活動之淨現金流入	655,529	\$2,789,014	\$135,509	\$576,537
投資活動之淨現金流出	(717,347)	\$(3,052,025)	(513,638)	\$(2,185,324)
融資活動之淨現金流入	241,960	\$1,029,443	210,363	\$895,010
現金及約當現金增加(減少)淨額	180,142	\$766,432	(167,766)	\$(713,777)
期初現金及約當現金	450,508	\$1,916,731	406,019	\$1,727,448
匯率變動影響淨額	3,654	\$15,547	16,587	\$70,571
期末現金及約當現金	\$634,304	\$2,698,710	\$254,840	\$1,084,242
現金及約當現金餘額分析				
現金及銀行餘額	\$634,304	\$2,698,710	\$254,840	\$1,084,242

註一：上列財務報表之所有科目金額，係以九十八年六月三十日 之港幣對新台幣匯率 (HKD\$1：NT\$4.2546)換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

年 度	最 高	最 低	平 均
九十七	HKD\$1:NT\$4.328	HKD\$1:NT\$3.854	HKD\$1:NT\$4.050
九十六	HKD\$1:NT\$4.270	HKD\$1:NT\$4.143	HKD\$1:NT\$4.211
九十五	HKD\$1:NT\$4.281	HKD\$1:NT\$4.043	HKD\$1:NT\$4.188

附 件 三



單位：新台幣千元

資 產	九十八年六月三十日		九十七年六月三十日		依香港財務報告準則編製金額	九十八年六月三十日		九十七年六月三十日		依香港財務報告準則編製金額
	依香港財務報告準則編製金額	調節金額(%)	依中華民國會計準則編製金額	調節金額(%)		依香港財務報告準則編製金額	調節金額(%)	依中華民國會計準則編製金額	調節金額(%)	
流動資產										
現金及約當現金	\$ 2,698,710	\$ -	\$ 2,698,710	\$ -	\$ 1,084,242	\$ 3,584,849	\$ -	\$ 3,584,849	\$ -	\$ 4,025,239
公平價值變動列入損益之金融資產	-	-	-	-	123,622	(8,598)	-	6,232,501	(5,225)	7,213,636
應收帳款	10,747,885	(996)	10,746,889	(2,746,885)	6,245,599	578,532	-	578,532	-	2,602,449
應付帳款	578,532	-	578,532	-	2,602,449	-	8,598	-	5,225	-
應收帳款應收帳款	-	1,093	1,093	-	2,746,965	-	-	513,041	-	405,272
存貨	3,423,341	-	3,423,341	-	3,710,028	-	-	1,718,689	-	2,010,307
受限制資產 - 流動	36,487	-	36,487	-	713,943	-	-	12,686,210	-	16,262,128
其他流動資產	1,124,955	(138,972)	985,983	(3,587)	894,368	-	-	-	-	-
流動資產合計	18,609,910	(138,972)	18,470,938	(3,507)	18,121,216	-	-	-	-	-
長期投資										
可供出售金融資產 - 非流動	218,746	-	218,746	-	417,359	-	-	4,946,291	-	-
預付長期投資款	-	-	-	-	361,258	-	-	57,897	-	85,087
長期投資合計	218,746	-	218,746	-	778,617	-	-	5,004,188	-	85,087
固定資產										
原始成本										
土地及建物	3,991,632	(1,882)	3,989,750	(13,194)	2,901,140	-	-	17,690,398	-	16,347,215
機器設備	10,087,427	(4,590)	10,082,837	(13,189)	6,402,565	-	-	-	-	-
運輸設備	65,525	-	65,525	-	47,149	-	-	-	-	-
生財器具	1,204,962	-	1,204,962	-	812,845	-	-	-	-	-
租賃改良物	61,951	-	61,951	-	10,028	-	-	-	-	-
成本合計	15,411,497	(6,472)	15,405,025	(26,383)	10,173,727	-	-	469,197	-	425,460
減：累計折舊	(4,421,597)	2,826	(4,418,771)	1,778	(2,611,759)	-	-	1,546,879	-	1,546,878
淨額	10,989,900	(3,646)	10,986,254	(24,605)	7,561,968	-	-	2,655,516	-	966,335
未完工程及預付設備款	2,346,910	-	2,346,910	-	586,054	-	-	179,140	-	103,280
固定資產淨額	13,336,810	-	13,333,164	-	8,148,022	-	-	1,575,334	-	1,788,064
無形資產										
商譽	161,224	-	161,224	-	10,866	-	-	6,851,854	(24,606)	3,961,065
土地使用權	365,682	-	365,682	-	114,713	-	-	107,982	-	254,476
無形資產合計	526,906	-	526,906	-	125,579	-	-	1,229,350	-	1,252,700
其他資產										
存出保證金	-	15,707	15,707	(215,717)	-	-	-	14,954,453	(24,606)	10,637,758
預付設備款	2,149,820	(2,149,820)	-	(215,717)	215,717	-	-	2,236,341	-	404,178
其他資產合計	2,149,820	(2,149,820)	-	(215,717)	215,717	-	-	17,151,794	(24,606)	11,041,936
資產總計	\$ 34,842,192	\$ -	\$ 34,881,491	(24,606)	\$ 27,389,151	-	-	\$ 34,842,192	(24,606)	\$ 27,389,151

註一：上列財務報表之所有資產、負債及股東權益科目金額，係以九十八年六月三十日之港幣對新台幣

匯率(1 HKD\$1 : NT\$4.2566)換算。

註二：最近三年度港幣對新台幣匯率如下：

年 度	最高	最低	平均
九十七	HKD\$1:NT\$4.328	HKD\$1:NT\$3.854	HKD\$1:NT\$4.050
九十六	HKD\$1:NT\$4.270	HKD\$1:NT\$4.143	HKD\$1:NT\$4.211
九十五	HKD\$1:NT\$4.281	HKD\$1:NT\$4.043	HKD\$1:NT\$4.188

董事長：

經理人：

會計主管：



單位：新台幣仟元，惟每股盈餘為元

項 目	九十八年上半年度			九十七年上半年度		
	依香港財務報告 準則編製金額	調節金額增(減)	依中華民國會計原則 編製金額	依香港財務報告 準則編製金額	調節金額增(減)	依中華民國會計原則 編製金額
營業收入	\$13,292,800	\$-	\$13,292,800	\$14,585,726	\$-	\$14,585,726
營業成本	(10,924,000)	81	(10,923,919)	(12,310,800)	438	\$(12,310,362)
營業毛利	2,368,800	81	2,368,881	2,274,926	438	2,275,364
營業費用	(779,329)	(1,370)	(780,699)	(754,520)	438	(754,082)
營業利益	1,589,471	(1,289)	1,588,182	1,520,406	876	1,521,282
營業外收入						
利息收入	22,966	-	22,966	17,648	-	17,648
兌換利益	13,534	-	13,534	47,698	-	47,698
股利收入	-	-	-	13,513	-	13,513
出售下腳及廢料收入	76,728	-	76,728	83,709	-	83,709
其 他	51,842	-	51,842	21,337	-	21,337
營業外收入合計	165,070	-	165,070	183,905	-	183,905
營業外支出						
利息費用	(135,275)	29,672	(105,603)	(153,774)	-	(153,774)
出售資產損失	(42,163)	-	(42,163)	-	-	-
其 他	(9,356)	1,451	(7,905)	(39,027)	-	(39,027)
營業外支出合計	(186,794)	31,123	(155,671)	(192,801)	-	(192,801)
稅前純益	1,567,747	29,834	1,597,581	1,511,510	876	1,512,386
所得稅費用	(308,603)	-	(308,603)	(225,595)	-	(225,595)
本期純益	\$1,259,144	\$29,834	\$1,288,978	\$1,285,915	\$876	\$1,286,791
歸屬予：						
母公司股東	\$1,232,285	\$29,834	\$1,262,119	\$1,206,183	\$876	\$1,207,059
少數股權	26,859	-	\$26,859	79,732	-	\$79,732
	\$1,259,144	\$29,834	\$1,288,978	\$1,285,915	\$876	\$1,286,791
每股盈餘						
基本每股盈餘(新台幣元)						
稅 前	\$1.50	\$-	\$1.53	\$1.42	\$-	\$1.42
稅 後	\$1.20	\$-	\$1.23	\$1.21	\$-	\$1.21
稀釋每股盈餘(新台幣元)						
稅 前	\$1.47	\$-	\$1.50	\$1.39	\$-	\$1.39
稅 後	\$1.18	\$-	\$1.21	\$1.18	\$-	\$1.18

註一：上列財務報表之所有損益科目金額，係以九十八年六月三十日之港幣
對新台幣匯率(HKD\$1：NT\$4.2546)換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

年 度	最 高	最 低	平 均
九十七	HKD\$1:NT\$4.328	HKD\$1:NT\$3.854	HKD\$1:NT\$4.050
九十六	HKD\$1:NT\$4.270	HKD\$1:NT\$4.143	HKD\$1:NT\$4.211
九十五	HKD\$1:NT\$4.281	HKD\$1:NT\$4.043	HKD\$1:NT\$4.188

董事長：



經理人：



會計主管：



巨騰國際控股有限公司及子公司
合併財務報表重編說明
民國九十八年及九十七年上半年度
(金額除另予註明者外，係以新台幣仟元為單位)

一、合併財務報表重編原則

巨騰國際控股有限公司及子公司(以下簡稱合併公司)如附件四所列之九十八年及九十七年上半年度財務報告，係包括巨騰國際控股有限公司(以下簡稱本公司)及所有持股達 50%之被投資公司之合併財務資訊(附件四譯稱“本集團”或“本集團合併”)及本公司個別之財務資訊。依香港一般公認會計原則規定，本公司個別財務報表之表達，毋須就持股達 20%以上之長期股權投資採權益法評價，而係於編製合併財務報表時，始就未編入合併財務報表者(即持股達 20%以上且未達 50%者)採權益法評價。

合併公司依香港一般公認會計原則編製之主要報表格式，包括合併資產負債表及合併損益表，因與中華民國規定不符，爰依中華民國行政院金融監督管理委員會(原財政部證券暨期貨管理委員會)八十二年八月二十四日(82)台財證(六)第 01972 號函「募集與發行台灣存託憑證外國公司財務報告複核要點」規定，就合併資產負債表及合併損益表依中華民國規定格式予以重編。

二、中華民國及香港一般公認會計原則之差異彙總說明

中華民國與香港一般公認會計原則之主要差異，茲彙總說明如次：

	中 華 民 國 一 般 公 認 會 計 原 則	香 港 一 般 公 認 會 計 原 則	對重編合併財務報表之 之 影 響
投資成本與 股權淨值間 差額之處理	取得股權或首次採用 權益法時，投資成本 與股權淨值間之差 額，按五至二十年平 均攤銷。惟自九十五 年一月一日起，依新 修訂財務會計準則公 報之規定，改為先將 投資成本予以分析處 理，投資成本超過可 辨認淨資產公平價值 部分列為商譽。商譽 不予攤銷，但每年定 期進行減損測試，且 發生特定事項或環境 改變顯示商譽可能發 生減損時，亦進行減 損測試。若所取得可 辨認淨資產公平價值 超過收購成本，則其 差額應就非流動資產 (非採權益法評價之 金融資產、待處分資 產、遞延所得稅資產 及預付退休金或其他 退休給付外)分別將 其公平價值等比例減 少之，若減少至零仍 有差額時，應列為非 常利益。自九十五年 一月一日起，其以前 取得採權益法長期股 權投資，尚未攤銷之 餘額屬投資成本超過 所取得股權淨值者， 比照商譽辦理，不再 攤銷。原投資成本與 股權淨值間之差額屬 遞延貸項部分，依剩 餘攤銷年限繼續攤 銷。	自企業合併中所取得 之商譽，在原始以成 本衡量後，續後以成 本減除其價值減損損 失衡量，每年進行商 譽之減損測試，若有 跡象顯示商譽可能發 生減損，則增加減損 測試次數。若商譽所 屬現金產生單位之可 回收金額小於其帳面 價值，減損損失應首 先分攤至該現金產生 單位之商譽，再依該 現金產生單位各項資 產帳面價值之比例分 攤至該現金產生單位 之各項資產。已認列 之商譽減損損失不得 迴轉。負商譽於投資 當年度，認列為當年 度投資利益中。	已予以調整 損益影響數 98 年上半年度：880 仟 元 97 年上半年度：880 仟 元 期末保留盈餘影響數 98 年 上 半 年 度： (22,839) 仟元 97 年 上 半 年 度： (24,601) 仟元 資產影響數 98 年 上 半 年 度： (22,839) 仟元 97 年 上 半 年 度： (24,601) 仟元

	中 華 民 國 一 般 公 認 會 計 原 則	香 港 一 般 公 認 會 計 原 則	對重編合併財務報表之 之 影 響
遞延所得稅 資產之認列	如有證據顯示遞延所得稅資產之一部份或全部有百分之五十以上之機率不會實現時，則該部分或全部應全數列入備抵評價科目，以減少遞延所得稅資產。	只有當所得稅利益「很可能」實現時才認列；「很可能」係定義為「比不發生更有可能」。另，國際會計準則第十二號中規定，並不使用備抵評價科目；而係僅於所得稅利益很可能實現時，方認列遞延所得稅利益。	註
需相當時間 完成之資產 所發生之借 款成本	如資產需經一段時間，以實施必要之購置或建造工作使其達到可用狀態及地點時，則此段時間內為該資產所支出款項而負擔之利息，乃為取得該資產成本之一部份，故此項利息，不宜按一般會計處理作為期間費用，而應將利息資本化。	即使該項資產需經一段時間，以實施必要之購置或建造工作使其達到可用狀態及地點時，企業可自行選擇是否要將相關借款成本資本化。惟自98年1月1日起，可直接歸屬之借款成本必需資本化。	已予以調整 損益影響數 98年上半年度：28,954 仟元 97年上半年度：— 期末保留盈餘影響數 98年上半年度：62,138 仟元 97年上半年度：— 資產影響數 98年上半年度：62,138 仟元 97年上半年度：—

中華民國及香港財務報表表達及其他事項之重大差異彙總說明

	中 華 民 國 財 務 報 表 表 達	香 港 一 般 公 認 會 計 原 則	對重編合併財務報表之 之 影 響
資產負債表	一般之分類方式，資產係以流動性大小排列，流動性大者在前，流動性小者在後。負債則按到期日的遠近排列，近者在先，遠者在後。股東權益按永久性大小排列，永久性大者在前，小者在後。	一般之分類方式，資產係以非流動性資產在前，流動資產在後。負債及股東權益，係以負債在前，股本及各項準備在後，負債以流動負債在前，非流動負債在後。	已依中華民國財務報表規定予以表達揭露

	中 華 民 國 財 務 報 表 表 達	香 港 一 般 公 認 會 計 原 則	對重編合併財務報表之 之 影 響
	遞延所得稅資產或負債依其相關資產或負債之分類劃分為流動或非流動項目；無相關之資產或負債者，依預期迴轉期間之長短劃分為流動或非流動項目。	遞延所得稅資產或負債一律歸類為非流動。	已依中華民國財務報表規定予以表達揭露
損益表	應區分營業收入、營業成本、營業費用、營業外收入、營業外費用、非常損益及所得稅費用，分別予以列示，但營業成本及營業費用不能分別列示者，得合併之。	應區分營業收入、聯屬公司利益（損失）、財務成本、所得稅費用、本年度利益（損失）。並列明歸屬予本公司股東及少數股東之本年度利益（損失）。	已依中華民國財務報表規定予以表達揭露
	自 98 年 1 月 1 日起，存貨跌價損失已改列為營業成本項下。	存貨跌價損失通常列為營業成本項下。	97 年上半年度影響數於本年度已一併表達於營業成本項下
少數股權	少數股權以總數表達，列示於合併資產負債表之股東權益中，與母公司股東權益分別列示，無需區分股本、資本公積及保留盈餘等。	少數股權於合併資產負債表內應單獨列示，並獨立於負債或股東權益之外。	已依中華民國財務報表表達揭露 98 年 上 半 年 度： 2,236,341 仟元 97 年 上 半 年 度： 404,178 仟元
處份固定資產利得或損失	處份固定資產利得或損失分別帳列營業外收入或支出，不以淨額表達。	處份固定資產利得或損失帳列其他收入其他費用，並以淨額表達。	已依中華民國財務報表表達揭露 98 年上半年度：42,163 仟元 97 年上半年度：—
部門別之揭露	部門別之揭露未區分主要部門或者是次要部門。產業別資訊或地區別資訊皆有其各自應揭露之資訊，並不會因主要或者是次要而有差異。	部門別之揭露係依影響企業風險報酬之程度，來決定產業別及地區別何者為主要、何者為次要；如果企業之風險及報酬主要是由企業之產品或服	不影響重編財務報表之表達

中 華 民 國	香 港 一 般 公 認	對重編合併財務報表之
財 務 報 表 表 達	會 計 原 則	之 影 響

務之差異所造成，則產業別為主要部門，地區別則是次要部門；反之亦然。若無法判斷何者為主要部門，則以產業別為主要部門。主要部門下會有較多之揭露要求。

註：影響金額未達證券交易法施行細則第六條所訂應重編財務報表之標準，未具重大性，故不予調整或重分類。

附 件 四

中期財務資料

巨騰國際控股有限公司

二零零九年六月三十日

巨騰國際控股有限公司

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中期財務資料審閱報告

致：巨騰國際控股有限公司

董事會

緒言

本核數師已完成審閱載於第2至第24頁的中期財務資料，當中包括巨騰國際控股有限公司於二零零九年六月三十日的簡明綜合財務狀況表及截至該日止六個月期間的相關簡明綜合收益表、簡明綜合全面收益表、簡明綜合權益變動表及簡明綜合現金流量表，以及其他解釋附註。

貴公司董事須負責根據由香港會計師公會頒佈的《香港會計準則》第34號編製及呈報這些中期財務資料。本核數師的責任是根據本核數師的審閱結果，對這些中期財務資料作出結論。按照本核數師所協定的應聘條款，本核數師僅向全體董事會作出報告，除此以外，本報告不可用作其他用途。本核數師概不就本報告的內容，對任何其他人士負責或承擔法律責任。

審閱範圍

本核數師依據香港會計師公會頒佈的《香港審閱項目準則》第2410號「由實體的獨立核數師執行的中期財務資料審閱」進行本核數師的審閱工作。審閱中期財務資料主要包括向負責財務和會計事務的人員作出查詢，以及進行分析性和其他審閱程序。由於審閱的範圍遠較根據香港審計準則進行審核的範圍為小，故本核數師不保證可知悉所有在審核中可能發現的重大事項。因此，本核數師不會發表審核意見。

結論

根據本核數師的審閱結果，本核數師並無發現任何事項而令本核數師相信中期財務資料在任何重大方面未有根據《香港會計準則》第34號編製。

安永會計師事務所

執業會計師

香港

中環金融街8號

國際金融中心2期18樓

二零零九年八月十九日

巨騰國際控股有限公司

簡明綜合損益表

截至二零零九年六月三十日止六個月

	附註	截至六月三十日止六個月	
		二零零九年 (未經審核) 千港元	二零零八年 (未經審核) 千港元
收入	2	3,124,336	3,428,225
銷售成本		<u>(2,567,574)</u>	<u>(2,893,527)</u>
毛利		556,762	534,698
其他收入及收益	3	38,798	43,225
銷售及分銷成本		(19,579)	(14,739)
行政開支		(163,594)	(162,603)
其他開支		(12,109)	(9,173)
融資成本	4	<u>(31,795)</u>	<u>(36,143)</u>
除稅前溢利	5	368,483	355,265
稅項	6	<u>(72,534)</u>	<u>(53,024)</u>
本期間溢利		<u>295,949</u>	<u>302,241</u>
以下人士應佔：			
本公司股權持有人		289,636	283,501
少數股東權益		<u>6,313</u>	<u>18,740</u>
		<u>295,949</u>	<u>302,241</u>
中期股息	7	<u>-</u>	<u>-</u>
本公司股權持有人 應佔每股盈利	8		
— 基本 (港仙)		<u>28.3</u>	<u>28.4</u>
— 攤薄 (港仙)		<u>27.7</u>	<u>27.7</u>

巨騰國際控股有限公司

簡明綜合全面收益表

截至二零零九年六月三十日止六個月

	截至六月三十日止六個月	
	二零零九年 (未經審核) 千港元	二零零八年 (未經審核) 千港元
期內溢利	295,949	302,241
因換算海外業務而產生之匯兌差額	20,219	122,379
可供出售投資之收益／(虧損)淨額	13,581	(16,871)
期內其他全面收入(扣除稅項)	<u>33,800</u>	<u>105,508</u>
期內全面收入總額(扣除稅項)	<u>329,749</u>	<u>407,749</u>
以下人士應佔：		
本公司股權持有人	319,969	388,447
少數股東權益	<u>9,780</u>	<u>19,302</u>
	<u>329,749</u>	<u>407,749</u>

巨騰國際控股有限公司

簡明綜合財務狀況報表

二零零九年六月三十日

		二零零九年 六月三十日 (未經審核) 千港元	二零零八年 十二月三十一日 (經審核) 千港元
附註			
非流動資產			
物業、廠房及設備	9	3,134,680	2,280,183
土地地租		85,950	65,219
商譽		37,894	4,846
收購投資按金		-	104,632
收購物業、廠房及設備預付款項		505,293	96,916
可供出售投資		51,414	33,306
非流動資產總值		<u>3,815,231</u>	<u>2,585,102</u>
流動資產			
存貨		804,621	821,866
應收貿易款項	10	2,526,180	2,863,214
已保理應收貿易款項	10	135,978	74,205
預付款項、按金及其他應收款項		264,409	216,247
衍生金融工具		-	24,381
已抵押銀行結餘及定期存款		8,576	108,933
現金及等同現金項目		634,304	450,508
流動資產總值		<u>4,374,068</u>	<u>4,559,354</u>
流動負債			
應付貿易款項及票據	11	1,478,658	1,530,098
其他應付款項及應計費用		403,960	570,584
應付稅項		120,585	101,685
已保理應收貿易款項的銀行墊款	10	135,978	74,205
計息銀行借貸		842,582	947,328
流動負債總額		<u>2,981,763</u>	<u>3,223,900</u>
流動資產淨額		<u>1,392,305</u>	<u>1,335,454</u>
總資產減流動負債		<u>5,207,536</u>	<u>3,920,556</u>
非流動負債			
計息銀行借貸		1,162,575	930,060
遞延稅項負債		13,608	9,081
非流動負債總額		<u>1,176,183</u>	<u>939,141</u>
資產淨值		<u>4,031,353</u>	<u>2,981,415</u>
股本			
本公司股權持有人應佔股本			
已發行股本	12	110,280	100,000
儲備		3,395,444	2,670,280
建議末期股息		-	50,000
少數股東權益		<u>3,505,724</u>	<u>2,820,280</u>
股本總額		<u>525,629</u>	<u>161,135</u>
		<u>4,031,353</u>	<u>2,981,415</u>

巨騰國際控股有限公司

簡明綜合權益變動表

截至二零零九年六月三十日止六個月

本公司股權持有人應佔

	已發行股本 千港元	股份溢價 千港元	實繳盈餘 千港元	僱員股份 報酬儲備 千港元	資本儲備 千港元	法定 儲備基金 千港元	外匯 波動儲備 千港元	保留溢利 千港元	可供 出售投資 重估儲備 千港元	撥派末期 股息 千港元	總額 千港元	少數股東 權益 千港元	權益 總數 千港元
於二零零八年一月一日	100,000	227,127	420,266	17,786	363,578	79,747	172,617	653,339	76,683	-	2,111,143	73,237	2,184,380
期內溢利 (未經審核)	-	-	-	-	-	-	-	283,501	-	-	283,501	18,740	302,241
其他全面收入／(虧損) (未經審核)	-	-	-	-	-	-	121,817	-	(16,871)	-	104,946	562	105,508
全面收入／(虧損) 總額 (未經審核)	-	-	-	-	-	-	121,817	283,501	(16,871)	-	388,447	19,302	407,749
從少數股東注入資本 (未經審核)	-	-	-	-	-	-	-	-	-	-	-	21,450	21,450
收購少數股東權益 (未經審核)	-	-	-	-	-	-	-	-	-	-	-	(18,991)	(18,991)
股份報酬安排 (未經審核)	-	-	-	6,489	-	-	-	-	-	-	6,489	-	6,489
從保留溢利轉撥 (未經審核)	-	-	-	-	-	49	-	(49)	-	-	-	-	-
於二零零八年六月三十日 (未經審核)	100,000	227,127	420,266	24,275	363,578	79,796	294,434	936,791	59,812	-	2,506,079	94,998	2,601,077
於二零零九年一月一日	100,000	227,127	370,266	33,935	363,578	79,796	272,194	1,311,585	11,799	50,000	2,820,280	161,135	2,981,415
期內溢利 (未經審核)	-	-	-	-	-	-	-	289,636	-	-	289,636	6,313	295,949
其他全面收入 (未經審核)	-	-	-	-	-	-	16,752	-	13,581	-	30,333	3,467	33,800
全面收入總額 (未經審核)	-	-	-	-	-	-	16,752	289,636	13,581	-	319,969	9,780	329,749
從少數股東注入資本 (未經審核)	-	-	-	-	-	-	-	-	-	-	-	33,719	33,719
收購附屬公司 (未經審核)	-	-	-	-	-	-	-	-	-	-	-	320,995	320,995
股份報酬安排 (未經審核)	-	-	-	9,592	-	-	-	-	-	-	9,592	-	9,592
股份發行 (未經審核)	10,280	401,670	-	(1,422)	-	-	-	-	-	-	410,528	-	410,528
股份發行開支 (未經審核)	-	(4,645)	-	-	-	-	-	-	-	-	(4,645)	-	(4,645)
宣派二零零八年末期股息 (未經審核)	-	-	-	-	-	-	-	-	(50,000)	(50,000)	-	-	(50,000)
於二零零九年六月三十日 (未經審核)	110,280	624,152	370,266	42,105	363,578	79,796	288,946	1,601,221	25,380	-	3,505,724	525,629	4,031,353

巨騰國際控股有限公司

簡明綜合現金流量表

截至二零零九年六月三十日止六個月

	截至六月三十日止六個月	
	二零零九年 (未經審核) 千港元	二零零八年 (未經審核) 千港元
來自經營活動的現金流入淨額	655,529	135,509
來自投資活動的現金流出淨額	(717,347)	(513,638)
來自融資活動的現金流入淨額	<u>241,960</u>	<u>210,363</u>
現金及現金等同項目增加／（減少）淨額	180,142	(167,766)
於期初之現金及現金等同項目	450,508	406,019
匯率變動影響淨額	<u>3,654</u>	<u>16,587</u>
於期末之現金及現金等同項目	<u><u>634,304</u></u>	<u><u>254,840</u></u>
現金及現金等同項目結餘分析		
現金及銀行結餘	<u><u>634,304</u></u>	<u><u>254,840</u></u>

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

1. 會計政策

截至二零零九年六月三十日止六個月（「本期間」）之簡明綜合中期財務資料乃根據香港會計準則（「香港會計準則」）第34號「中期財務報告」編製。本集團於本財務資料期間首次採用以下影響本集團之新訂及經修訂香港財務報告準則（「香港財務報告準則」，包括香港會計準則及詮釋），除此以外編製本中期財務資料所採用之會計政策及編製基準與巨騰國際控股有限公司（「本公司」）及其附屬公司（「本集團」）截至二零零八年十二月三十一日止年度之全年財務報表所採用者一致：

香港財務報告準則第1號及 香港會計準則第27號（修訂）	香港財務報告準則第1號（修訂）首次採納 香港財務報告準則及香港會計準則 第27號綜合及獨立財務報表－於附屬公司、 共同控制實體或聯營公司的投資成本
香港財務報告準則第2號（修訂）	香港財務報告準則第2號（修訂）股份形式款項－ 歸屬條件及註銷
香港財務報告準則第7號（修訂）	香港財務報告準則第7號（修訂）對有關 金融工具的披露的改進
香港財務報告準則第8號	經營分部
香港會計準則第1號（經修訂）	財務報表的呈列
香港會計準則第10號	結算日後事項
香港會計準則第18號	收入
香港會計準則第23號（經修訂）	借貸成本
香港會計準則第32號及 香港會計準則第1號（修訂）	香港會計準則第32號（修訂）金融工具：呈列及 香港會計準則第1號財務報表的呈列－可沽售 金融工具及清盤時產生的責任
香港（國際財務報告詮釋委員會）－ 詮釋第9號及香港會計準則 第39號（修訂）	嵌入式衍生工具的重新評估
香港（國際財務報告詮釋委員會）－ 詮釋第13號	客戶忠誠計劃
香港（國際財務報告詮釋委員會）－ 詮釋第15號	房地產建築協議
香港（國際財務報告詮釋委員會）－ 詮釋第16號	對沖海外業務投資淨額

香港會計準則第27號（修訂）要求所有從附屬公司、聯營公司或共同控制實體的股息於獨立財務報表的損益表中確認。香港財務報告準則第1號（修訂）允許初次採納者根據過往會計慣例，運用公平值或帳面值之視作成本，於獨立財務報表計量於附屬公司、聯營公司或共同控制實體之投資成本。

1. 會計政策(續)

香港財務報告準則第2號(修訂)明確歸屬條件僅指服務條件及業績條件，兩者均訂有對手方須完成特定任期的規定。任何其他任何條件均為非歸屬條件，而該於釐定所授出股本工具的公平值時將會考慮該等條件。倘當非歸屬條件在實體或對手方的控制下未能得到滿足時，獎勵不能行使，該等情形視之為註銷。本集團現時並無訂立附有非歸屬條件的股份付款計劃，因此採納此等修訂不大可能對股份付款的會計處理產生任何重大影響。

香港財務報告準則第7號(修訂)要求就公平值計量及流動資金風險作出額外披露。每一類別的金融工具，應各自按輸入數據來源，以三層架構披露公平值計量。此外，第三層公平值計量的期初結餘與期終結餘之間、以及第一層與第二層公平值計量之間的重大轉移，現在均須作出對帳。該等修訂亦就流動資金風險的披露要求作出澄清。

香港財務報告準則第8號指明實體應當如何報告經營分部的資料，此等資料以專供主要經營決策者決定如何在各分部間進行資源分配及評估其表現的實體部分各種資訊為依據。該準則亦要求披露關於分部所提供的產品及服務、本集團經營範圍的區域及來自本集團主要客戶的收入。

香港會計準則第1號(經修訂)引入財務報表呈列及披露的變動(包括主要報表帳目的變動)。此項經修訂準則按權益將擁有人變動及非擁有人變動獨立入帳。權益變動報表將僅包括與擁有人進行的交易詳情，而權益內所有非擁有人變動作為單項予以呈列。此外，該修訂準則引入全面收入報表：其指所有於損益表內確認的收入及開支項目，連同所有其他已確認收入及開支(無論於單份報表或兩份有聯繫報表內)。該修訂準則亦要求實體無論何時追溯採用會計政策時均應加入三份「財務狀況報表」，或於重新分類時作出追溯重列。該經修訂準則並無改變其他香港財務報告準則對指定交易及其他事項的確認、計量或披露規定。

香港會計準則第10號闡明倘於報告期後但於財務報表獲授權刊發前宣派股息(即股息獲適當授權且不再受該實體支配)，則股息於報告期末將不被確認為負債，因為當時並不存在責任。該等股息乃根據香港會計準則第1號「財務報表的呈列」於附註中披露。

香港會計準則第18號闡明金融服務費用的收入乃依據該等費用被評估的目的及任何相關金融工具的會計基準進行確認。對金融服務費用的說明不能作為所提供服務的性質及內容的指標。因此，有必要對作為金融工具的實際利率的組成部分的費用、所提供服務賺取的費用以及執行重大行動所賺取的費用進行區分。

香港會計準則第23號已作出修訂，要求於借貸成本可直接歸因於收購、建造或生產一項合資格資產時將該成本撥充資本。由於本集團現行有關借貸成本的政策與該修訂準則的規定相符，故該修訂準則不大可能對本集團構成任何財務影響。

1. 會計政策(續)

香港會計準則第32號(修訂)規定當可認沽金融工具及清盤時產生特定責任的工具符合若干指定特徵時，可獲有限豁免而被分類為權益。香港會計準則第1號(修訂)要求披露該等分類為權益的可認沽金融工具及負債的若干資料。由於本集團現時並無此類金融工具或負債，該項修訂不大可能對本集團構成任何財務影響。

香港(國際財務報告詮釋委員會)詮釋一第9號(修訂)引進新條件，根據該項條件，本集團應進行後續再評估，判定內嵌式衍生工具是否應該與主體合約區分。

除了令合約原應需要的現金流量大幅變動的合約條款變更外，若有以公平值計入損益表的金融資產，重新歸入其他類別，亦需要對修訂進行後續再評估，此等再評估應以下列較後日期的情況為基準：(a)有關實體首次成為合約訂約方的日期；及(b)令合約原應需要的現金流量大幅變動的合約條款變更。該項詮釋的修訂，不大可能對本集團造成任何財務影響。

香港(國際財務報告詮釋委員會)詮釋一第13號規定，授予客戶的忠誠獎勵嘉許乃銷售交易一部分，須作為銷售交易的一個獨立組成部份列帳。已收銷售交易代價會在忠誠獎勵嘉許與銷售的其他組成部分之間進行分配。分配至忠誠獎勵嘉許的款項乃參考其公平值釐定，並於獎勵獲履行前或該責任因其他原因解除前列作遞延項目。由於本集團現無相關的客戶忠誠獎勵嘉許，因此該詮釋不適用於本集團，也不大可能對本集團構成任何財務影響。

香港(國際財務報告詮釋委員會)詮釋一第15號代替了香港(國際財務報告詮釋委員會)一詮釋3號「收入—發展物業的預售合約」及現有房地產指引。該詮釋澄清了何時及如何將房地產建設協議根據香港會計準則第11號「建築合約」作為建築合約或根據香港會計準則第18號「收入」作為商品或服務出售協議進行會計處理。由於本集團現時並無參與任何房地產建設，此項詮釋不大可能對本集團構成任何財務影響。

香港(國際財務報告詮釋委員會)詮釋一詮釋第16號為對海外業務投資淨額對沖進行會計處理提供了指引。其中包括闡明了(i)對沖會計處理僅適用於海外業務與母公司實體的功能貨幣間產生的匯兌差額；(ii)集團內任何實體均可持有對沖工具；及(iii)於出售海外業務時，有關投資淨額及已被認為有效的對沖工具兩者的累積收益或虧損，須作為重新分類調整於損益表重新分類。由於本集團現時並無投資淨額對沖，此項詮釋應不大可能對本集團構成任何財務影響。

1. 會計政策(續)

於二零零八年十月，香港會計師公會首次頒佈「香港財務報告準則的修改」，對20項香港財務報告準則提出35條修訂。本集團從二零零九年一月一日起採納下列香港財務報告準則修訂。其中各準則均有獨立的過渡條文。採納下列若干修訂導致會計政策有所變更，但預期該等修訂不會對本集團構成重大財務影響。

- (a) 香港財務報告準則第7號金融工具：披露：刪去了關於「利息收入總額」作為融資成本的組成部份。
- (b) 香港會計準則第1號財務報表的呈列：按照香港會計準則第39號分類為持作買賣的資產及負債，不會於資產負債表自動分類為流動資產及負債。
- (c) 香港會計準則第16號物業、廠房及設備：以「公平值與出售成本的差額」取代「淨售價」項目，而物業、廠房及設備的可收回數額應以資產公平值減銷售成本與資產使用中價值兩者的較高者為準進行計算。

此外，租期屆滿後通常於日常業務過程中出售的持有作出租資產項目，在租期屆滿時轉為存貨，從而成為持作出售資產。

- (d) 香港會計準則第27號綜合及獨立財務報表：規定在母公司根據香港會計準則第39號將附屬公司按公平值於獨立財務報表列帳情況下，於該附屬公司其後分類為持作出售時繼續使用此項處理方法。
- (e) 香港會計準則第28號於聯營公司的投資：說明就減值測試而言，於聯營公司的投資是一項單一資產，概不會於載入投資餘額的商譽中獲獨立分配減值。
- (f) 香港會計準則第36號資產減值：當折現現金流量用於估計「公平值與出售成本的差額」時，須另行披露折現率，與折現現金流量用於估計「使用中價值」時要求的披露一致。

採納該等新香港財務報告準則詮釋對本集團的財務狀況或表現並無重大影響，或導致須重列比較數字。

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

2. 分部資料

本集團主要生產及銷售筆記本型電腦外殼。根據管理用途，本集團經營一個業務單位乃筆記本型電腦外殼業務及只有一個可呈報的業務分部。

以上可呈報的業務分部並無合計其他業務分部。

下表列出本集團有關不同地區的收入資料。

	截至六月三十日止六個月	
	二零零九年 (未經審核) 千港元	二零零八年 (未經審核) 千港元
中華人民共和國（「中國」）	2,966,175	3,211,250
中華民國	144,434	211,673
其他	13,727	5,302
	<u>3,124,336</u>	<u>3,428,225</u>

3. 其他收入及收益

	截至六月三十日止六個月	
	二零零九年 (未經審核) 千港元	二零零八年 (未經審核) 千港元
利息收入	5,398	4,148
承包費收入	10	491
銷售廢料	18,034	19,675
股息收入	-	3,176
匯兌收益淨額	3,181	11,211
津貼收入	7,478	2,696
其他	4,697	1,828
	<u>38,798</u>	<u>43,225</u>

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

4. 融資成本

	截至六月三十日止六個月	
	二零零九年 (未經審核)	二零零八年 (未經審核)
	千港元	千港元
須於五年內全數償還的銀行貸款 及其他貸款的利息	<u>31,795</u>	<u>36,143</u>

5. 除稅前溢利

本集團的除稅前溢利已扣除：

	截至六月三十日止六個月	
	二零零九年 (未經審核)	二零零八年 (未經審核)
	千港元	千港元
已售存貨的成本	2,492,044	2,829,419
折舊	139,751	97,471
土地地租攤銷	584	285
撇銷／出售物業、廠房及設備項目虧損淨額	<u>9,910</u>	<u>3,714</u>

6. 稅項

	截至六月三十日止六個月	
	二零零九年 (未經審核)	二零零八年 (未經審核)
	千港元	千港元
本期間撥備		
即期－中國（香港除外）		
本期間開支	69,205	43,678
過往期間（超額撥備）／撥備不足	(583)	213
即期－海外		
本期間開支	2,966	8,772
過往期間撥備不足	<u>946</u>	<u>361</u>
本期間稅項開支總額	<u>72,534</u>	<u>53,204</u>

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

6. 稅項(續)

由於本集團於本期間並無在香港獲得應課稅溢利，因此並無作出香港利得稅撥備（截至二零零八年六月三十日止六個月：無）。其他地區應課稅溢利的稅項根據有關地區既有的法例、詮釋及慣例，按本集團經營地區當時的稅率計算。

7. 中期股息

董事並不建議派發本期間之中期股息（截至二零零八年六月三十日止六個月：無）。

8. 本公司股權持有人應佔每股盈利

每股基本盈利乃根據本期間本公司股權持有人應佔溢利289,636,000港元（截至二零零八年六月三十日止六個月：283,501,000港元）及本期間已發行普通股加權平均數1,022,144,917股（截至二零零八年六月三十日止六個月：1,000,000,000股）計算。

每股攤薄盈利乃根據本期間本公司股權持有人應佔溢利289,636,000港元（截至二零零八年六月三十日止六個月：283,501,000港元）計算，而用作計算每股攤薄盈利之普通股加權平均數為本期間之已發行普通股1,022,144,917股（截至二零零八年六月三十日止六個月：1,000,000,000股），加上假設行使所有具攤薄影響潛在股份而不收代價發行普通股加權平均數25,166,106股（截至二零零八年六月三十日止六個月：24,853,887股）。

9. 物業、廠房及設備

於期內，本集團購入合共514,925,000港元之物業、廠房及設備（截至二零零八年六月三十日止六個月：256,288,000港元）、透過收購附屬公司獲得482,506,000港元之添置（截至二零零八年六月三十日止六個月：無）及出售合共18,898,000港元物業、廠房及設備（截至二零零八年六月三十日止六個月：6,384,000港元）。

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

10. 應收貿易款項

本集團給予客戶之信貸期平均介乎90至120天。本集團於申報日期按發票日期的應收貿易款項及已保理應收貿易款項帳齡分析如下：

	二零零九年 六月三十日 (未經審核) 千港元	二零零八年 十二月三十一日 (經審核) 千港元
<u>應收貿易款項</u>		
3個月內	1,693,617	1,827,885
4至6個月	813,275	1,030,249
7至12個月	15,808	3,491
超過1年	3,480	1,589
	<u>2,526,180</u>	<u>2,863,214</u>
<u>已保理應收貿易款項</u>		
3個月內	33,891	74,205
4至6個月	102,087	-
	<u>135,978</u>	<u>74,205</u>

於二零零九年六月三十日，本集團若干附屬公司將94,724,000港元的應收貿易款項（二零零八年十二月三十一日：無）以不附追索權方式向銀行保理貼現。由於本集團的附屬公司仍保留客戶拖欠付款的重大風險與回報，因此並不符合香港會計準則第39號財務資產取消確認的條件，因此本集團應收貿易款項保理所得款項作為負債在簡明綜合財務狀況報表入帳。

於二零零九年六月三十日，本集團若干附屬公司將應收貿易款項41,254,000港元（二零零八年十二月三十一日：74,205,000港元）以附追索權方式向銀行保理貼現。

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二零零九年六月三十日

11. 應付貿易款項及票據

根據發票日期計算，本集團於申報日期的應付貿易款項及票據帳齡分析如下：

	二零零九年 六月三十日 (未經審核) 千港元	二零零八年 十二月三十一日 (經審核) 千港元
3個月內	1,276,936	1,074,814
4至6個月	182,557	438,355
7至12個月	12,144	12,095
超過1年	7,021	4,834
	<u>1,478,658</u>	<u>1,530,098</u>

12. 股本

	二零零九年 六月三十日 (未經審核) 千港元	二零零八年 十二月三十一日 (經審核) 千港元
法定股本		
2,000,000,000股每股面值0.1港元股份	<u>200,000</u>	<u>200,000</u>
已發行及繳足股本		
1,102,800,000股（二零零八年十二月三十一日： 1,000,000,000股）每股面值0.1港元股份	<u>110,280</u>	<u>100,000</u>

本公司的已發行股本於本期間曾出現以下變動：

	每股面值 0.1港元的 股份數目	股份面值 千港元
已發行及繳足股本：		
於二零零九年一月一日	1,000,000,000	100,000
發行新股	(a) 100,000,000	10,000
行使購股權	(b) 2,800,000	280
於二零零九年六月三十日	<u>1,102,800,000</u>	<u>110,280</u>

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二零零九年六月三十日

12. 股本(續)

- (a) 於二零零九年五月二十五日，100,000,000份台灣存託憑證（「台灣存託憑證」），相當於本公司股本中100,000,000股每股面值0.1港元的新股份，以發行價每份台灣存託憑證17.3新台幣（相當於約4.07港元）在中華民國提呈公眾人士認購，並於臺灣證券交易所（「臺灣證券交易所」）上市。100,000,000股本公司新股份已於二零零九年五月二十二日發行。本集團從股份發行籌集的所得款項約402,335,000港元（扣除相關開支）。
- (b) 於二零零九年六月三十日，本公司因本公司一名董事行使首次公開售股前購股權計劃項下的購股權，按每股1.26港元發行2,800,000股每股面值0.1港元的股份。本集團從股份發行籌集的所得款項約3,528,000港元。

購股權

本公司首次公開售股前購股權計劃、首次公開發售後購股權計劃以及所授出的購股權資料載於中期財務資料附註13。

13. 股份報酬計劃

(a) 首次公開售股前購股權計劃

於二零零五年六月十七日，本公司採納首次公開售股前購股權計劃。同日，本公司董事徐容國先生獲授首次公開售股前購股權，可按行使價每股1.26港元認購2,800,000股本公司股份。行使期自二零零六年十一月三日起至二零一五年六月十六日（包括首尾兩日）。期內，2,800,000份首次公開售股前購股權已獲行使，導致發行2,800,000股本公司普通股及新股本280,000港元以及股份溢價3,248,000港元（未計發行開支前），進一步詳情載於中期財務資料附註12。

(b) 股份獎勵計劃

於二零零五年六月十七日，本公司採納股份獎勵計劃。於同日，本公司若干股東將本公司合共13,405,550股股份（就本公司上市而言於資本化發行後）無償轉讓予股份獎勵計劃信託人。本公司亦於當日根據股份獎勵計劃給予本公司董事黃國光先生及本集團部份員工共4,289,776股股份作為獎勵，有關股份已於往期歸屬。

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二零零九年六月三十日

13. 股份報酬計劃(續)

(c) 首次公開發售後購股權計劃

本公司設立首次公開發售後購股權計劃（「計劃」），目的在於向對本集團成功經營作出貢獻的合資格參與者提供獎勵及回報。計劃的合資格參與者包括本集團董事（包括獨立非執行董事）、本集團其他僱員、本集團貨物或服務供應商、本集團客戶、向本集團提供研究、開發或其他技術支援的人士、本集團股東及本集團諮詢人或顧問及對本集團的發展及增長有貢獻或可能有貢獻的參與者。除非計劃已取消或經修訂，計劃自二零零五年十一月三日起至二零一五年十月五日期間將仍生效。

現時批准根據計劃可授出的未行使股權數目行使時不得多於本公司不時已發行股份的30%。於任何12個月期間內每名合資格人士根據計劃獲授購股權而可獲發行的股份最高數目，以本公司不時已發行股份1%為限。再行授出超逾該上限的購股權須經股東在股東大會上批准。

向本公司董事、主要行政人員、主要股東或彼等之任何聯繫人授出購股權，須先經本公司獨立非執行董事批准。此外，於任何12個月期間內向本公司主要股東或獨立非執行董事或彼等的任何聯繫人授出購股權，而所涉及股份超逾本公司不時的已發行股份0.1%或總值（根據本公司股份於授出日期的收市價計算）超逾5,000,000港元，則須先經股東在股東大會上批准。

承授人可於獲授購股權日期起計21日內，合共支付1港元的象徵式代價接納授出購股權的建議。所授出購股權的行使期由董事釐定，行使期可由授出購股權當日開始，並於不遲於授出購股權日期起計十年當日結束。

購股權的行使價由董事釐定，但不得低於(i)香港聯合交易所有限公司（「聯交所」）每日報價表所示本公司股份於購股權授出日期的收市價；及(ii)緊接授出日期前五個交易日聯交所每日報價表所示本公司股份的平均收市價；及(iii)本公司股份面值的最高者。

購股權並不賦予持有人收取股息的權利，亦無權在股東大會上投票。

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

13. 股份報酬計劃(續)

(c) 首次公開發售後購股權計劃(續)

下列為計劃項下於期內尚未行使的購股權：

	二零零九年		二零零八年	
	加權平均		加權平均	
	行使價	購股權	行使價	購股權
	每股港元	數目	每股港元	數目
於一月一日	2.15	94,468,000	1.56	50,000,000
期內失效	2.00	(674,000)	1.56	(1,834,000)
期內授出	-	-	2.75	47,200,000
		<u> </u>		<u> </u>
於六月三十日	<u>2.15</u>	<u>93,794,000</u>	<u>2.15</u>	<u>95,366,000</u>

於本期內及過往期內並無行使購股權。

於結算日未行使之購股權之行使價及行使期如下：：

二零零九年六月三十日

購股權數目	行使價*	行使期
	每股港元	
15,668,667	1.56	7-11-2009至6-11-2016
15,668,667	1.56	7-11-2010至6-11-2016
15,668,666	1.56	7-11-2011至6-11-2016
15,595,999	2.75	7-11-2012至23-4-2018
15,595,999	2.75	7-11-2013至23-4-2018
15,596,002	2.75	7-11-2014至23-4-2018
<u>93,794,000</u>		

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二零零九年六月三十日

13. 股份報酬計劃(續)

(c) 首次公開發售後購股權計劃(續)

二零零八年六月三十日

購股權數目	行使價* 每股港元	行使期
16,055,334	1.56	7-11-2009至6-11-2016
16,055,333	1.56	7-11-2010至6-11-2016
16,055,333	1.56	7-11-2011至6-11-2016
15,733,333	2.75	7-11-2012至23-4-2018
15,733,333	2.75	7-11-2013至23-4-2018
15,733,334	2.75	7-11-2014至23-4-2018
<u>95,366,000</u>		

* 購股權之行使價可因供股或紅股，或其他本公司股本中類似變動而調整。

本集團已於期內就於過往期間授出之購股權確認購股權開支為9,592,000港元（截至二零零八年六月三十日止六個月：6,489,000港元）。

14. 業務合併

於二零零八年十月二十八日，本公司訂立收購及認購協議，以收購華元科技控股有限公司（「華元」）53.44%權益。收購代價以現金401,476,000港元（51,800,000美元）方式分別於二零零八年十一月及二零零九年三月支付。

華元為於毛里裘斯共和國註冊成立的私人有限公司。華元及其附屬公司主要從事設計、開發、製造及銷售鎂合金筆記本型電腦外殼，其製造設備位於在中國江蘇省句容市。

巨騰國際控股有限公司

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二零零九年六月三十日

14. 業務合併(續)

於收購日期華元及其附屬公司的可識別資產及負債的公平值（以暫定方式呈列）以及緊接收購前的相關帳面值如下：

	於收購時確認的 公平值 千港元	過往帳面值 千港元
物業、廠房及設備	482,506	490,600
土地地租	16,432	10,139
收購物業、廠房及設備預付款項	170,820	170,820
存貨	22,471	22,471
已抵押存款	192,024	192,024
現金及等同現金項目	34,934	34,934
預付款項、按金及其他應收款項	28,626	28,626
應收貿易款項	105,407	105,407
應付貿易款項及票據	(70,139)	(70,139)
其他應付款項及應計費用	(18,247)	(18,247)
計息銀行借貸	(275,411)	(275,411)
	<u>689,423</u>	<u>691,224</u>
少數股東權益	(320,995)	
收購產生的商譽	33,048	
	<u>401,476</u>	
支付方式：		
現金	296,844	
按金	104,632	
	<u>401,476</u>	

有關收購附屬公司的現金及等同現金項目流出淨額分析如下：

	千港元
現金代價	(296,844)
所收購現金及等同現金項目	34,934
	<u>(261,910)</u>

自收購後，華元科技控股有限公司及其附屬公司於本期間並無為本集團的營業額及溢利淨額帶來重大貢獻。

倘合併已於期初進行，亦不會對本集團於本期間的收入及溢利有任何重大影響。

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

15. 經營租賃承擔

本集團根據經營租賃安排租用辦公室物業、倉庫物業及汽車，物業商定之租期介乎一年至五年。

於結算日，本集團根據不可撤銷經營租賃所須支付之日後最低租金總額的到期日如下：

	二零零九年 六月三十日 (未經審核) 千港元	二零零八年 十二月三十一日 (經審核) 千港元
一年內	16,470	15,379
第二年至第五年 (包括首尾兩年)	16,006	24,278
	<u>32,476</u>	<u>39,657</u>

16. 承擔

除上文附註 15 所詳述的經營租賃承擔外，本集團於結算日有下列資本承擔：

	二零零九年 六月三十日 (未經審核) 千港元	二零零八年 十二月三十一日 (經審核) 千港元
已訂約但未撥備：		
土地及樓宇	261,814	110,015
機器	393,413	20,954
收購少數股東權益	23,272	-
收購一項投資	-	296,844
總資本承擔	<u>678,499</u>	<u>427,813</u>

17. 或然負債

於結算日，本公司並無任何重大或然負債。

巨騰國際控股有限公司

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二零零九年六月三十日

18. 關連人士交易

(a) 本集團於本期間內有下列重大與關連人士之交易：

		截至六月三十日止六個月	
		二零零九年	二零零八年
		(未經審核)	(未經審核)
		千港元	千港元
		附註	
向下列公司採購生產原料：			
三立有限公司			
(「三立」) (a)	(i)	2,210	390
朝昶塑膠有限公司			
(「朝昶」) (b)	(i)	-	136
向下列公司銷售製成品：			
三立	(ii)	31	73
朝昶	(ii)	17	-
向下列人士支付租金：			
林美麗女士 (c)	(iii)	<u>29</u>	<u>31</u>

(a) 三立由本公司董事鄭立育先生控制。

(b) 朝昶由本公司董事鄭立彥先生及其家庭成員控制。

(c) 林美麗女士為本公司董事鄭立育先生的配偶。

附註：

(i) 生產原料的採購價按有關各方協定的收費率釐定。

(ii) 生產原料及製成品的售價由有關各方協定的收費率釐定。

(iii) 租金乃根據有關各方協定的收費率釐定。

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

18. 關連人士交易(續)

(b) 與關連人士未清償結餘:

於申報日本集團與關連人士的未清償結餘詳載如下:

	二零零九年 六月三十日 (未經審核) 千港元	二零零八年 十二月三十一日 (經審核) 千港元
應收貿易款項:		
三立	156	178
朝昶	78	11
	<u>234</u>	<u>189</u>
應付貿易款項及票據:		
三立	1,870	1,073
朝昶	157	163
	<u>2,027</u>	<u>1,236</u>

(c) 本集團主要管理人員的酬金:

	截至六月三十日止六個月 二零零九年 (未經審核) 千港元	二零零八年 (未經審核) 千港元
短期僱員福利	3,338	2,172
僱員股份報酬開支	<u>3,456</u>	<u>1,201</u>
向主要管理人員所付酬金總額	<u>6,794</u>	<u>3,373</u>

巨騰國際控股有限公司

中期財務資料附註

二零零九年六月三十日

19. 資產抵押

於二零零九年六月三十日，本集團將零港元（二零零八年十二月三十一日：144,693,000港元）之銀行結餘及定期存款、帳面總值約102,656,000港元（二零零八年十二月三十一日：111,741,000港元）的租賃土地與樓宇及機器及約337,726,000港元（二零零八年十二月三十一日：421,166,000港元）之應收貿易款項抵押，作為本集團銀行信貸之擔保。

20. 結算日後事項

於二零零九年七月十四日，本集團若干僱員獲授予合共24,200,000份購股權。該等購股權由二零一一年十一月七日至二零一五年十一月七日止期間歸屬，行使價每股4.15港元，行使期由二零一一年十一月七日至二零一九年七月十三日止。本公司於授出日期的股份價格為每股4.15港元。

21. 批准財務資料

於二零零九年八月十九日，本公司之董事會批准並授權刊發本財務資料。

附 件 五

Interim financial information

JU TENG INTERNATIONAL HOLDINGS LIMITED

30 June 2009

Ernst & Young

JU TENG INTERNATIONAL HOLDINGS LIMITED

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Report on Review of Interim Financial Information
To the board of directors of Ju Teng International Holdings Limited

Introduction

We have reviewed the interim financial information set out on pages 2 to 24 which comprises the condensed consolidated statement of financial position of Ju Teng International Holdings Limited as of 30 June 2009 and the related condensed consolidated statements of income, comprehensive income, changes in equity and cash flows for the six-month period then ended and explanatory notes.

The directors are responsible for the preparation and presentation of this interim financial information in accordance with Hong Kong Accounting Standard 34 "Interim Financial Reporting" ("HKAS 34") issued by the Hong Kong Institute of Certified Public Accountants. Our responsibility is to express a conclusion on this interim financial information based on our review. Our report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Scope of review

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 ("HKSRE 2410") "Review of Interim financial statements Performed by the Independent Auditor of the Entity" issued by the Hong Kong Institute of Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information is not prepared, in all material respects, in accordance with HKAS 34.



Certified Public Accountants
Hong Kong
19 August 2009

JU TENG INTERNATIONAL HOLDINGS LIMITED

CONDENSED CONSOLIDATED INCOME STATEMENT

For the six months ended 30 June 2009

		For the six months ended 30 June	
		2009 (Unaudited) HK\$'000	2008 (Unaudited) HK\$'000
	Notes		
REVENUE	2	3,124,336	3,428,225
Cost of sales		<u>(2,567,574)</u>	<u>(2,893,527)</u>
Gross profit		556,762	534,698
Other income and gains	3	38,798	43,225
Selling and distribution costs		(19,579)	(14,739)
Administrative expenses		(163,594)	(162,603)
Other expenses		(12,109)	(9,173)
Finance costs	4	<u>(31,795)</u>	<u>(36,143)</u>
PROFIT BEFORE TAX	5	368,483	355,265
Tax	6	<u>(72,534)</u>	<u>(53,024)</u>
PROFIT FOR THE PERIOD		<u>295,949</u>	<u>302,241</u>
Attributable to:			
Equity holders of the Company		289,636	283,501
Minority interests		<u>6,313</u>	<u>18,740</u>
		<u>295,949</u>	<u>302,241</u>
INTERIM DIVIDEND	7	<u>-</u>	<u>-</u>
EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY	8		
- Basic (HK cents)		<u>28.3</u>	<u>28.4</u>
- Diluted (HK cents)		<u>27.7</u>	<u>27.7</u>

JU TENG INTERNATIONAL HOLDINGS LIMITED

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 June 2009

	For the six months ended 30 June	
	2009	2008
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
Profit for the period	295,949	302,241
Exchange differences on translation of foreign operations	20,219	122,379
Net gain/(loss) on available-for-sale investment	13,581	(16,871)
Other comprehensive income for the period, net of tax	<u>33,800</u>	<u>105,508</u>
Total comprehensive income for the period, net of tax	<u>329,749</u>	<u>407,749</u>
Attributable to:		
Equity holders of the Company	319,969	388,447
Minority interests	<u>9,780</u>	<u>19,302</u>
	<u>329,749</u>	<u>407,749</u>

JU TENG INTERNATIONAL HOLDINGS LIMITED

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

30 June 2009

	Notes	30 June 2009 (Unaudited) HK\$'000	31 December 2008 (Audited) HK\$'000
NON-CURRENT ASSETS			
Property, plant and equipment	9	3,134,680	2,280,183
Lease premium for land		85,950	65,219
Goodwill		37,894	4,846
Deposit for acquisition of an investment		-	104,632
Prepayments for acquisition of property, plant and equipment		505,293	96,916
Available-for-sale investment		51,414	33,306
Total non-current assets		<u>3,815,231</u>	<u>2,585,102</u>
CURRENT ASSETS			
Inventories		804,621	821,866
Trade receivables	10	2,526,180	2,863,214
Factored trade receivables	10	135,978	74,205
Prepayments, deposits and other receivables		264,409	216,247
Derivative financial instruments		-	24,381
Pledged bank balances and time deposits		8,576	108,933
Cash and cash equivalents		634,304	450,508
Total current assets		<u>4,374,068</u>	<u>4,559,354</u>
CURRENT LIABILITIES			
Trade and bills payables	11	1,478,658	1,530,098
Other payables and accruals		403,960	570,584
Tax payable		120,585	101,685
Bank advances on factored trade receivables	10	135,978	74,205
Interest-bearing bank borrowings		842,582	947,328
Total current liabilities		<u>2,981,763</u>	<u>3,223,900</u>
NET CURRENT ASSETS		<u>1,392,305</u>	<u>1,335,454</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,207,536</u>	<u>3,920,556</u>
NON-CURRENT LIABILITIES			
Interest-bearing bank borrowings		1,162,575	930,060
Deferred tax liabilities		13,608	9,081
Total non-current liabilities		<u>1,176,183</u>	<u>939,141</u>
Net assets		<u>4,031,353</u>	<u>2,981,415</u>
EQUITY			
Equity attributable to equity holders of the Company			
Issued capital	12	110,280	100,000
Reserves		3,395,444	2,670,280
Proposed final dividend		-	50,000
		<u>3,505,724</u>	<u>2,820,280</u>
Minority interests		<u>525,629</u>	<u>161,135</u>
Total equity		<u>4,031,353</u>	<u>2,981,415</u>

CONDENSED CONSOLIDATED SUMMARY STATEMENT OF CHANGES IN EQUITY

Attributable to equity holders of the Company

5

JU TENG INTERNATIONAL HOLDINGS LIMITED

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the six months ended 30 June 2009

	For the six months ended 30 June	
	2009	2008
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
NET CASH INFLOW FROM OPERATING ACTIVITIES	655,529	135,509
NET CASH OUTFLOW FROM INVESTING ACTIVITIES	(717,347)	(513,638)
NET CASH INFLOW FROM FINANCING ACTIVITIES	<u>241,960</u>	<u>210,363</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	180,142	(167,766)
Cash and cash equivalents at beginning of period	450,508	406,019
Effect of foreign exchange rate changes, net	<u>3,654</u>	<u>16,587</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>634,304</u></u>	<u><u>254,840</u></u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Cash and bank balances	<u><u>634,304</u></u>	<u><u>254,840</u></u>

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

1. ACCOUNTING POLICIES

The condensed consolidated interim financial information for the six months ended 30 June 2009 (the "Period") are prepared in accordance with Hong Kong Accounting Standard ("HKAS") 34 "Interim Financial Reporting". The accounting policies and basis of preparation adopted in the preparation of the interim financial information are the same as those used in the annual financial statements for the year ended 31 December 2008, except in relation to the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs", which also include HKASs and Interpretations) that affect Ju Teng International Holdings Limited (the "Company") and its subsidiaries (the "Group") and are adopted for the first time for the current period's financial information:

HKFRS 1 and HKAS 27 Amendments	Amendments to HKFRS 1 <i>First-time Adoption of HKFRSs</i> and HKAS 27 <i>Consolidated and Separate Financial Statements - Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate</i>
HKFRS 2 Amendments	Amendments to HKFRS 2 <i>Share-based Payment - Vesting Conditions and Cancellations</i>
HKFRS 7 Amendments	Amendments to HKFRS 7 <i>Improving Disclosures about Financial Instruments</i>
HKFRS 8	<i>Operating Segments</i>
HKAS 1 (Revised)	<i>Presentation of Financial Statements</i>
HKAS 10	<i>Events after the Balance Sheet Date</i>
HKAS 18	<i>Revenue</i>
HKAS 23 (Revised)	<i>Borrowing Costs</i>
HKAS 32 and HKAS 1 Amendments	Amendments to HKAS 32 <i>Financial Instruments: Presentation</i> and HKAS 1 <i>Presentation of Financial Statements - Puttable Financial Instruments and Obligations Arising on Liquidation</i>
HK(IFRIC) – Int 9 and HKAS 39 Amendments	<i>Reassessment of Embedded Derivative</i>
HK(IFRIC)-Int 13	<i>Customer Loyalty Programmes</i>
HK(IFRIC)-Int 15	<i>Agreements for the Construction of Real Estate</i>
HK(IFRIC)-Int 16	<i>Hedges of a Net Investment in a Foreign Operation</i>

The HKAS 27 Amendment requires all dividends from subsidiaries, associates or jointly-controlled entities to be recognised in the income statement in the separate financial statements. The HKFRS 1 Amendment allows a first-time adopter of HKFRSs to measure its investment in subsidiaries, associates or jointly-controlled entities using a deemed cost of either fair value or the carrying amount under the previous accounting practice in the separate financial statements.

The HKFRS 2 Amendments clarify that vesting conditions are service conditions and performance conditions only, both of which include a requirement for the counterparty to complete a specific period of service. Any other conditions are non-vesting conditions, which have to be taken into account to determine the fair value of the equity instruments granted. Where an award does not vest as a result of a failure to meet a non-vesting condition that is within the control of either the entity or the counterparty, this is accounted for as a cancellation. The Group has not entered into share-based payment schemes with non-vesting conditions attached and, therefore, the amendments are unlikely to have any significant implications on its accounting for share-based payments.

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

1. ACCOUNTING POLICIES (continued)

The HKFRS 7 Amendments requires additional disclosure about fair value measurement and liquidity risk. Fair value measurements are to be disclosed by source of inputs using a three level hierarchy for each class of financial instrument. In addition, a reconciliation between the beginning and ending balance for Level 3 fair value measurement is now required, as well as significant transfer between level 1 and level 2 fair value measurements. The amendments also clarify the requirement for liquidity risk disclosures.

HKFRS 8 specifies how an entity should report information about its operating segments, based on information about the components of the entity that is available to the chief operating decision maker for the purposes of allocating resources to the segments and assessing their performance. The standard also requires the disclosure of information about the products and services provided by the segments, the geographical areas in which the Group operates, and revenue from the Group's major customers.

HKAS 1 (Revised) introduces changes in the presentation and disclosures of financial statements (including changes to the titles of the main statements). The revised standard separates owner and non-owner changes in equity. The statement of changes in equity will include only details of transactions with owners, with all non-owner changes in equity presented as a single line. In addition, this revised standard introduces the statement of comprehensive income, with all items of income and expense recognised in profit or loss, together with all other items of recognised income and expense recognised directly in equity, either in one single statement, or in two linked statements. This revised standard also requires an entity to include three "statements of financial position" whenever the entity applies an accounting policy retrospectively or makes a retrospective restatement, or when it makes a reclassification. The revised standard does not change the recognition, measurement or disclosure of specific transactions and other events required by other HKFRSs.

HKAS 10 clarifies that if dividends are declared (i.e. the dividends are appropriately authorised and no longer at the discretion of the entity) after the reporting period but before the financial statements are authorised for issue, the dividends are not recognised as a liability at the end of the reporting period because no obligation exists at that time. Such dividends are disclosed in the notes in accordance with HKAS 1 Presentation of Financial Statements.

HKAS 18 clarifies that the recognition of revenue for financial service fees depends on the purposes for which the fees are assessed and the basis of accounting for any associated financial instrument. The description of fees for financial services may not be indicative of the nature and substance of the services provided. Therefore, it is necessary to distinguish between fees that are an integral part of the effective interest rate of a financial instrument, fees that are earned as services are provided, and fees that are earned on the execution of a significant act.

HKAS 23 has been revised to require capitalisation of borrowing costs when such costs are directly attributable to the acquisition, construction or production of a qualifying asset. As the Group's current policy for borrowing costs aligns with the requirements of the revised standard, the revised standard is unlikely to have any financial impact on the Group.

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

1. ACCOUNTING POLICIES (continued)

The HKAS 32 Amendments provide a limited scope exception for puttable financial instruments and instruments that impose specified obligations arising on liquidation to be classified as equity if they fulfil a number of specified features. HKAS 1 Amendments require disclosure of certain information relating to these puttable financial instruments and obligations classified as equity. As the Group currently has no such financial instruments or obligations, the amendments are unlikely to have any financial impact on the Group.

The HK(IFRIC) –Int 9 Amendments introduces new condition under which the Group should perform subsequent reassessment on whether embedded derivative should be separated from host contract.

In addition to a change in the terms of contract that significantly modified the cash flows that otherwise would have been required under the contract, the amendments require a subsequent reassessment to be performed when there is a reclassification of a financial asset out of the fair value through profit or loss category, which shall be made on the basis of the circumstances existed on the later date of: (a) when the entity first became a party to the contract; and a change in the terms of the contract; and (b) a change in the terms of contract that significantly modified the cash flows that otherwise would have been required under the contract. The amendments to the interpretation are unlikely to have any financial impact on the Group.

HK(IFRIC)-Int 13 requires that customer loyalty award credits granted to customers as part of a sales transaction are to be accounted for as a separate component of the sales transaction in which they are granted. The consideration received in the sales transaction is allocated between the loyalty award credits and the other components of the sale. The amount allocated to the loyalty award credits is determined by reference to their fair value and is deferred until the awards are redeemed or the liability is otherwise extinguished. As the Group currently has no applicable customer loyalty award credits, the interpretation is not applicable to the Group and therefore is unlikely to have any financial impact on the Group.

HK(IFRIC)-Int 15 replaces HK Interpretation 3 Revenue – Pre-completion Contracts for the Sale of Development Properties and the current guidance for real estate. It clarifies when and how an agreement for the construction of real estate should be accounted for as a construction contract in accordance with HKAS 11 Construction Contracts or an agreement for the sale of goods or services in accordance with HKAS 18 Revenue. As the Group currently is not involved in any construction of real estate, the interpretation is unlikely to have any financial impact on the Group.

HK(IFRIC)-Int 16 provides guidance on the accounting for a hedge of a net investment in a foreign operation. This includes clarification that (i) hedge accounting may be applied only to the foreign exchange differences arising between the functional currencies of the foreign operation and the parent entity; (ii) a hedging instrument may be held by any entities within a group; and (iii) on disposal of a foreign operation, the cumulative gain or loss relating to both the net investment and the hedging instrument that was determined to be an effective hedge should be reclassified to the income statement as a reclassification adjustment. As the Group currently has no hedge of a net investment, the interpretation is unlikely to have any financial impact on the Group.

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

1. ACCOUNTING POLICIES (continued)

In October 2008, the HKICPA issued its first Improvements to HKFRSs which sets out 35 amendments to 20 HKFRSs, primarily with a view to removing inconsistencies and clarifying wording. The Group adopts the following amendments to HKFRSs from 1 January 2009. There are separate transitional provisions for each standard. While the adoption of some of the amendments may result in changes in accounting policies, none of these amendments are expected to have a significant financial impact on the Group.

- (a) HKFRS 7 Financial Instruments: Disclosures: It removes the reference to “total interest income” as a component of finance costs.
- (b) HKAS 1 Presentation of Financial Statements: It clarifies that assets and liabilities which are classified as held for trading in accordance with HKAS 39 are not automatically classified as current in the balance sheet.
- (c) HKAS 16 Property, Plant and Equipment: It replaces the term “net selling price” with “fair value less costs to sell” and the recoverable amount of property, plant and equipment is calculated as the higher of an asset’s fair value less costs to sell and its value in use.

In addition, items held for rental that are routinely sold in the ordinary course of business after rental, are transferred to inventory when rental ceases and they are held for sale.

- (d) HKAS 27 Consolidated and Separate Financial Statements: It requires that when a parent entity accounts for a subsidiary at fair value in accordance with HKAS 39 in its separate financial statements, this treatment continues when the subsidiary is subsequently classified as held for sale.
- (e) HKAS 28 Investments in Associates: It clarifies that an investment in an associate is a single asset for the purpose of conducting the impairment test and that no impairment is separately allocated to goodwill included in the investment balance.
- (f) HKAS 36 Impairment of Assets: When discounted cash flows are used to estimate “fair value less cost to sell”, additional disclosure is required about the discount rate, which shall be consistent with the disclosures required when the discounted cash flows are used to estimate “value in use”.

Adoption of these new HKFRS interpretations did not have any material effect on the financial position or performance of the Group, nor resulted in restatement of comparative figures.

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

2. SEGMENT INFORMATION

The Group is principally engaged in the business of manufacture and sale of notebook computer casings. For management purposes, the Group operates in one business unit based on its casing products, and has one reportable operating segment.

No operating segments have been aggregated to form the above reportable operating segment.

The following table presents the revenue information from different geographical areas.

	For the six months ended 30 June	
	2009	2008
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
The People's Republic of China (the "PRC")	2,966,175	3,211,250
The Republic of China	144,434	211,673
Others	13,727	5,302
	<u>3,124,336</u>	<u>3,428,225</u>

3. OTHER INCOME AND GAINS

	For the six months ended 30 June	
	2009	2008
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
Interest income	5,398	4,148
Subcontracting fee income	10	491
Sale of scrap materials	18,034	19,675
Dividend income	-	3,176
Exchange gains, net	3,181	11,211
Subsidy income	7,478	2,696
Others	4,697	1,828
	<u>38,798</u>	<u>43,225</u>

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

4. FINANCE COSTS

	For the six months ended 30 June	
	2009	2008
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
Interest on bank loans and other loans wholly repayable within five years	<u>31,795</u>	<u>36,143</u>

5. PROFIT BEFORE TAX

The Group's profit before tax is arrived at after charging:

	For the six months ended 30 June	
	2009	2008
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
Cost of inventories sold	2,492,044	2,829,419
Depreciation	139,751	97,471
Amortisation of lease premium for land	584	285
Losses on write-off/disposal of items of property, plant and equipment, net	<u>9,910</u>	<u>3,714</u>

6. TAX

	For the six months ended 30 June	
	2009	2008
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
Provision for the Period		
Current – The PRC, excluding Hong Kong		
Charge for the Period	69,205	43,678
(Overprovision)/Underprovision in prior years	(583)	213
Current – Overseas		
Charge for the Period	2,966	8,772
Underprovision in prior years	<u>946</u>	<u>361</u>
Total tax charge for the Period	<u>72,534</u>	<u>53,204</u>

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

6. TAX (continued)

Hong Kong profits tax has not been provided as the Group did not have any assessable profits arising in Hong Kong during the Period (six months ended 30 June 2008: Nil). Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries in which the Group operates based on existing legislation, interpretation and practices in respect thereof.

7. INTERIM DIVIDEND

The directors did not propose to declare an interim dividend for the Period (six months ended 30 June 2008: Nil).

8. EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY

The calculation of basic earnings per share amounts is based on the profit for the Period attributable to equity holders of the Company of HK\$289,636,000 (six months ended 30 June 2008: HK\$283,501,000) and the weighted average of 1,022,114,917 (six months ended 30 June 2008: 1,000,000,000) ordinary shares in issue during the Period.

The calculation of diluted earnings per share amounts is based on the profit for the Period attributable to equity holders of the Company of HK\$289,636,000 (six months ended 30 June 2008: HK\$283,501,000). The weighted average number of ordinary shares used in the calculation is the 1,022,114,917 (six months ended 30 June 2008: 1,000,000,000) ordinary shares in issue during the Period, as used in the basic earnings per share calculation, and the weighted average of 25,166,106 (six months ended 30 June 2008: 24,853,887) ordinary shares assumed to have been issued at no consideration on the deemed exercise of all dilutive potential shares into shares.

9. PROPERTY, PLANT AND EQUIPMENT

During the Period, the Group acquired property, plant and equipment of HK\$514,925,000 (six months ended 30 June 2008: HK\$256,288,000), had additions by way of acquisition of subsidiaries of HK\$482,506,000 (six months ended 30 June 2008: Nil) and disposed of property, plant and equipment of HK\$18,898,000 (six months ended 30 June 2008: HK\$6,384,000).

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

10. TRADE RECEIVABLES

The Group allows an average credit period ranging from 90 days to 120 days to its customers. An aged analysis of the Group's trade receivables and factored trade receivables as at the reporting date, based on the invoice date, is as follows:

	30 June 2009 (Unaudited) HK\$'000	31 December 2008 (Audited) HK\$'000
<u>Trade receivables</u>		
Within 3 months	1,693,617	1,827,885
4 to 6 months	813,275	1,030,249
7 to 12 months	15,808	3,491
Over 1 year	3,480	1,589
	<u>2,526,180</u>	<u>2,863,214</u>
<u>Factored trade receivables</u>		
Within 3 months	33,891	74,205
4 to 6 months	102,087	-
	<u>135,978</u>	<u>74,205</u>

As at 30 June 2009, certain subsidiaries of the Group had factored trade receivables of HK\$94,724,000 (31 December 2008: Nil) to banks on a without-recourse basis for cash. As the subsidiaries of the Group still retained the significant risks and rewards associated with the delay in payment by the customers, the financial asset derecognition conditions as stipulated in HKAS 39 have not been fulfilled. Accordingly, the proceeds from the factoring of the Group's trade receivables have been accounted for as liabilities in the condensed consolidated statement of financial position.

As at 30 June 2009, certain subsidiaries of the Group had factored trade receivables of HK\$41,254,000 (31 December 2008: HK\$74,205,000) are factored to banks on a with-recourse basis for cash.

JU TENG INTERNATIONAL HOLDINGS LIMITED

NOTES TO INTERIM FINANCIAL INFORMATION

30 June 2009

11. TRADE AND BILLS PAYABLES

An aged analysis of the Group's trade and bills payables at the reporting date, based on the invoice date, is as follows:

	30 June 2009 (Unaudited) HK\$'000	31 December 2008 (Audited) HK\$'000
Within 3 months	1,276,936	1,074,814
4 to 6 months	182,557	438,355
7 to 12 months	12,144	12,095
Over 1 year	7,021	4,834
	<u>1,478,658</u>	<u>1,530,098</u>

12. SHARE CAPITAL

	30 June 2009 (Unaudited) HK\$'000	31 December 2008 (Audited) HK\$'000
Authorised 2,000,000,000 shares of HK\$0.1 each	<u>200,000</u>	<u>200,000</u>
Issued and fully paid 1,102,800,000 (31 December 2008: 1,000,000,000) shares of HK\$0.1 each	<u>110,280</u>	<u>100,000</u>

The following changes in the Company's issued share capital took place during the Period.

	Notes	Number of shares of HK\$0.1 each	Nominal value of shares HK\$'000
Issued and fully paid:			
As at 1 January 2009		1,000,000,000	100,000
New issue of shares	(a)	100,000,000	10,000
Exercise of share options	(b)	<u>2,800,000</u>	<u>280</u>
As at 30 June 2009		<u>1,102,800,000</u>	<u>110,280</u>

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12. SHARE CAPITAL (continued)

- (a) On 25 May 2009, 100,000,000 units of Taiwan depository receipts ("TDR"), representing 100,000,000 new shares of HK\$0.1 each of the Company, were offered for subscription by the public in the Republic of China at an offer price of NTD17.3 (equivalent to approximately HK\$4.07) per TDR and were listed on the Taiwan Stock Exchange Corporation ("Taiwan Stock Exchange"). The 100,000,000 new shares of the Company were issued by the Company on 22 May 2009. The Group raised proceeds of approximately HK\$402,335,000, net of related expenses from the share issue.
- (b) On 30 June 2009, the Company issued 2,800,000 shares at HK\$1.26 per share pursuant to exercise of options under a Pre-IPO share option scheme by a director of the Company, resulting in the issue of 2,800,000 shares of HK\$0.1 each for a total cash consideration, before expenses, of HK\$3,528,000.

Share options

Details of the Company's Pre-IPO share option scheme, Post-IPO share option scheme and the share options issued are included in note 13 to the interim financial information.

13. EQUITY COMPENSATION PLANS

(a) Pre-IPO share option scheme

On 17 June 2005, the Company adopted a Pre-IPO share option scheme (the "Pre-IPO Share Option Scheme"). On the same day, Pre-IPO share options were granted to Mr. Tsui Yung Kwok, a director of the Company, for subscribing 2,800,000 shares in the Company at an exercise price per share of HK\$1.26. The exercise period commenced from 3 November 2006 and ends on 16 June 2015 (inclusive). The 2,800,000 Pre-IPO share options were exercised during the period resulting in the issue of 2,800,000 ordinary shares of the Company and new share capital of HK\$280,000 and share premium of HK\$3,248,000 (before issue expenses), as further detailed in note 12 to the interim financial information.

(b) Share award plan

On 17 June 2005, the Company adopted a share award plan. On the same day, a total of 13,405,550 shares (after the capitalisation issue in connection with the listing of the Company) in the Company were transferred to the trustee of the share award plan by certain shareholders of the Company at nil consideration. On the same day, the Company awarded a total of 4,289,776 shares to Mr. Huang Kuo-Kuang, a director of the Company, and certain employees of the Group under the Share Award Plan, which had vested during the prior periods.

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13. EQUITY COMPENSATION PLANS (continued)

(c) Post-IPO share option scheme

The Company operates a Post-IPO share option scheme (the "Scheme") for the purpose of providing incentives and rewards to eligible participants who contribute to the success of the Group's operations. Eligible participants of the Scheme include, among others, the Group's directors, including independent non-executive directors, other employees of the Group, suppliers of goods or services to the Group, customers of the Group, persons that provides research, development or other technological support to the Group, the Group's shareholders and the advisers or consultants of the Group and participants who have contributed or may contribute to the development and growth of the Group. The Scheme became effective on 3 November 2005 and unless otherwise cancelled or amended, will remain in force for a period to 5 October 2015.

The maximum number of unexercised share options currently permitted to be granted under the Scheme is an amount equivalent, upon their exercise, to 30% of the shares of the Company in issue at any time. The maximum number of shares issuable under share options to each eligible participant in the Scheme within any 12-month period, is limited to 1% of the shares of the Company in issue at any time. Any further grant of share options in excess of this limit is subject to shareholders' approval in a general meeting.

Share options granted to a director, chief executive or substantial shareholder of the Company, or to any of their associates, are subject to approval in advance by the independent non-executive directors of the Company. In addition, any share options granted to a substantial shareholder or an independent non-executive director of the Company, or to any of their associates, in excess of 0.1% of the shares of the Company in issue at any time or with an aggregate value (based on the closing price of the Company's shares at the date of the grant) in excess of HK\$5 million, within any 12-month period, are subject to shareholders' approval in advance in a general meeting.

The offer of a grant of share options may be accepted within 21 days from the date of the offer, upon payment of a nominal consideration of HK\$1 in total by the grantee. The exercise period of the share options granted is determinable by the directors, which period may commence from the date of the offer of the share options, and ends on a date which is not later than ten years from the date of the offer of the share options.

The exercise price of the share options is determinable by the directors, but shall not be less than the highest of (i) the closing price of the Company's shares as quoted on the daily quotation sheets on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on the date of the offer of the share options; and (ii) the average closing price of the Company's shares as quoted on the Stock Exchange's daily quotation sheets for the five trading days immediately preceding the date of the offer; and (iii) the nominal value of the Company's shares.

Share options do not confer rights on the holders to dividends or to vote at shareholders' meetings.

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13. EQUITY COMPENSATION PLANS (continued)

(c) Post-IPO share option scheme (continued)

The following share options were outstanding under the Scheme during the Period:

	2009		2008	
	Weighted average exercise price HK\$ per share	Number of options	Weighted average exercise price HK\$ per share	Number of options
At 1 January	2.15	94,468,000	1.56	50,000,000
Lapsed during the period	2.00	(674,000)	1.56	(1,834,000)
Granted during the period	-	-	2.75	47,200,000
At 30 June	<u>2.15</u>	<u>93,794,000</u>	<u>2.15</u>	<u>95,366,000</u>

No share options were exercised during the current and prior periods.

The exercise prices and exercise periods of the share options outstanding as at that reporting date are as follows:

30 June 2009 Number of options	Exercise price* HK\$ per share	Exercise period
15,668,667	1.56	7-11-2009 to 6-11-2016
15,668,667	1.56	7-11-2010 to 6-11-2016
15,668,666	1.56	7-11-2011 to 6-11-2016
15,595,999	2.75	7-11-2012 to 23-4-2018
15,595,999	2.75	7-11-2013 to 23-4-2018
15,596,002	2.75	7-11-2014 to 23-4-2018
<u>93,794,000</u>		

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13. EQUITY COMPENSATION PLANS (continued)

(c) Post-IPO share option scheme (continued)

30 June 2008 Number of options	Exercise price* HK\$ per share	Exercise period
16,055,334	1.56	7-11-2009 to 6-11-2016
16,055,333	1.56	7-11-2010 to 6-11-2016
16,055,333	1.56	7-11-2011 to 6-11-2016
15,733,333	2.75	7-11-2012 to 23-4-2018
15,733,333	2.75	7-11-2013 to 23-4-2018
<u>15,733,334</u>	<u>2.75</u>	<u>7-11-2014 to 23-4-2018</u>
<u>95,366,000</u>		

* The exercise price of the share options is subject to adjustment in case of rights or bonus issues, or other similar changes in the Company's share capital.

The Group recognised a share option expense of HK\$9,592,000 (six months ended 30 June 2008: HK\$6,489,000) during the Period in respect of share options granted in the prior period.

14. BUSINESS COMBINATION

On 28 October 2008, the Group entered into the acquisition and subscription agreements for the acquisition of 53.44% interest in Wah Yuen Technology Holding Limited ("Wah Yuen"). The consideration for the acquisition was in the form of cash of HK\$401,476,000 (US\$51,800,000) which has been paid in November 2008 and March 2009.

Wah Yuen is a private company incorporated in the Republic of Mauritius with limited liability. Wah Yuen and its subsidiaries are principally engaged in the design, development, manufacture and sale of magnesium alloy casing for notebook computers with manufacturing facilities located in Jurong City of Jiangsu Province, the PRC.

JU TENG INTERNATIONAL HOLDINGS LIMITED

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14. BUSINESS COMBINATION (continued)

The fair values of the identifiable assets and liabilities of Wah Yuen and its subsidiaries as at the date of acquisition determined on a provisional basis and the corresponding carrying amounts immediately before the acquisition were as follows:

	Fair value recognised on acquisition HK\$'000	Previous carrying amount HK\$'000
Property, plant and equipment	482,506	490,600
Lease premium for land	16,432	10,139
Prepayments for acquisition of property, plant and equipment	170,820	170,820
Inventories	22,471	22,471
Pledged deposits	192,024	192,024
Cash and cash equivalents	34,934	34,934
Prepayments, deposits and other receivables	28,626	28,626
Trade receivables	105,407	105,407
Trade and bills payables	(70,139)	(70,139)
Other payables and accruals	(18,247)	(18,247)
Interest-bearing bank borrowings	<u>(275,411)</u>	<u>(275,411)</u>
	689,423	<u>691,224</u>
Minority interests	(320,995)	
Goodwill on acquisition	<u>33,048</u>	
	<u>401,476</u>	
Satisfied by:		
Cash	296,844	
Deposit	<u>104,632</u>	
	<u>401,476</u>	

An analysis of the net outflow of cash and cash equivalents in respect of the acquisition of subsidiaries is as follows:

	HK\$'000
Cash consideration	(296,844)
Cash and cash equivalents acquired	<u>34,934</u>
Net outflow of cash and cash equivalents in respect of the acquisition of subsidiaries	<u>(261,910)</u>

Since their acquisition, Wah Yuen Technology Holding Limited and its subsidiaries had no significant contribution to the Group's turnover and profit for the Period.

Had the combination taken place at the beginning of the Period, there would have been no significant impact to the revenue and profit of the Group for the Period.

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15. OPERATING LEASE COMMITMENTS

The Group leases certain of its office, warehouse properties and motor vehicles under operating lease arrangements. Leases for properties are negotiated for terms ranging from one to five years.

At the reporting date, the Group had total future minimum lease payments under non-cancellable operating leases falling due as follows:

	30 June 2009 (Unaudited) HK\$'000	31 December 2008 (Audited) HK\$'000
Within one year	16,470	15,379
In the second to fifth years, inclusive	<u>16,006</u>	<u>24,278</u>
	<u>32,476</u>	<u>39,657</u>

16. COMMITMENTS

In addition to the operating lease commitments detailed in note 15 above, the Group had the following commitments at the reporting date:

	30 June 2009 (Unaudited) HK\$'000	31 December 2008 (Audited) HK\$'000
Contracted, but not provided for:		
Land and buildings	261,814	110,015
Machinery	393,413	20,954
Acquisition of minority interests	23,272	-
Acquisition of an investment	<u>-</u>	<u>296,844</u>
Total capital commitments	<u>678,499</u>	<u>427,813</u>

17. CONTINGENT LIABILITIES

At the reporting date, the Group did not have any significant contingent liabilities.

JU TENG INTERNATIONAL HOLDINGS LIMITED

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18. RELATED PARTY TRANSACTIONS

(a) The Group had the following material related party transactions during the Period:

	Notes	For the six months ended 30 June	
		2009 HK\$'000 (Unaudited)	2008 HK\$'000 (Unaudited)
Purchase of production materials from:			
San Li Company Limited ("San Li") (a)	(i)	2,210	390
Sunrise Plastic Injection Company Limited ("Sunrise") (b)	(i)	-	136
Sale of finished goods to:			
San Li	(ii)	31	73
Sunrise	(ii)	17	-
Rental expenses paid to:			
Ms. Lin Mei-Li (c)	(iii)	<u>29</u>	<u>31</u>

(a) San Li is controlled by Mr. Cheng Li-Yu, a director of the Company.

(b) Sunrise is controlled by Mr. Cheng Li-Yen, a director of the Company, and his family members.

(c) Ms. Lin Mei-Li is the spouse of Mr. Cheng Li-Yu, a director of the Company.

Notes:

(i) The purchase prices of production materials were determined at rates mutually agreed between the relevant parties.

(ii) The selling prices of production materials and finished goods were determined at rates mutually agreed between the relevant parties.

(iii) The rentals were determined at rates mutually agreed between the relevant parties.

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18. RELATED PARTY TRANSACTIONS (continued)

(b) Outstanding balances with related parties:

Details of the Group's balances with the related companies as at the reporting date are as follows:

	30 June 2009 (Unaudited) HK\$'000	31 December 2008 (Audited) HK\$'000
Trade receivables:		
San Li	156	178
Sunrise	<u>78</u>	<u>11</u>
	<u>234</u>	<u>189</u>
Trade and bills payables:		
San Li	1,870	1,073
Sunrise	<u>157</u>	<u>163</u>
	<u>2,027</u>	<u>1,236</u>

(c) Compensation of key management personnel of the Group

	For the six months ended 30 June 2009 (Unaudited) HK\$'000	2008 (Unaudited) HK\$'000
Short term employee benefits	3,338	2,172
Employee share-based compensation expenses	<u>3,456</u>	<u>1,201</u>
Total compensation paid to key management personnel	<u>6,794</u>	<u>3,373</u>

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19. PLEDGE OF ASSETS

As at 30 June 2009, the Group's pledged bank balances and time deposits of Nil (31 December 2008: HK\$81,462,000) and leasehold land and buildings and machineries with an aggregate carrying amount of approximately HK\$102,656,000 (31 December 2008: HK\$69,731,000) and trade receivables of approximately HK\$337,726,000 (31 December 2008: HK\$193,264,000) were pledged to secure banking facilities granted to the Group.

20. POST BALANCE SHEET EVENT

On 14 July 2009, a total of 24,200,000 share options were granted to certain employees of the Group. These share options vest from 7 November 2011 to 7 November 2015 and have an exercise price of HK\$4.15 per share and an exercise period ranging from 7 November 2011 to 13 July 2019. The price of the Company's shares at the date of grant was HK\$4.15 per share.

21. APPROVAL OF THE INTERIM FINANCIAL INFORMATION

This interim financial information was approved and authorised for issue by the board of directors of the Company on 19 August 2009.