

# Interim Condensed Consolidated Income Statement

## 中期簡明合併收益表

**Unaudited**  
**Six months ended 30 June**  
未經審核  
截至六月三十日止六個月

|   |                  | Note  | 2013<br>二零一三年<br>US\$'000<br>千美元 | 2012<br>二零一二年<br>US\$'000<br>千美元 |
|---|------------------|-------|----------------------------------|----------------------------------|
|   |                  | 附註    |                                  |                                  |
| Revenue   | 收益               | 6     | <b>166,956</b>                   | 179,966                          |
| Cost of sales   | 銷售成本             | 14    | <b>(142,040)</b>                 | (149,736)                        |
| <b>Gross profit</b>   | <b>毛利</b>        |       | <b>24,916</b>                    | 30,230                           |
| Other (losses)/gains – net  | 其他(虧損)/收益—淨額     | 13    | <b>(10)</b>                      | 290                              |
| Gain on disposal of non-current assets held for sale                    | 出售持作出售非流動資產之收益   | 7(ii) | <b>986</b>                       | –                                |
| Selling and distribution expenses                                       | 銷售及分銷開支          | 14    | <b>(11,396)</b>                  | (11,189)                         |
| Administrative expenses   | 行政開支             | 14    | <b>(12,259)</b>                  | (14,050)                         |
| <b>Operating profit</b>   | <b>經營溢利</b>      |       | <b>2,237</b>                     | 5,281                            |
| Finance income  | 財政收入             |       | <b>495</b>                       | 521                              |
| Finance costs   | 財政支出             |       | <b>(434)</b>                     | (659)                            |
| Finance income/(costs) – net  | 財政收入/(支出)—淨額     | 15    | <b>61</b>                        | (138)                            |
| Share of post-tax loss of an associate                                  | 應佔一間聯營公司除稅後虧損    | 8     | <b>(9)</b>                       | (114)                            |
| <b>Profit before income tax</b>   | <b>除所得稅前溢利</b>   |       | <b>2,289</b>                     | 5,029                            |
| Income tax expense  | 所得稅開支            | 16    | <b>(768)</b>                     | (1,801)                          |
| <b>Profit for the period</b>  | <b>期內溢利</b>      |       | <b>1,521</b>                     | 3,228                            |
| <b>Profit attributable to:</b>  | <b>以下各方應佔溢利:</b> |       |                                  |                                  |
| – Owners of the Company   | – 本公司擁有人         |       | <b>1,920</b>                     | 3,673                            |
| – Non-controlling interest  | – 非控股權益          |       | <b>(399)</b>                     | (445)                            |
|   |                  |       | <b>1,521</b>                     | 3,228                            |
| Earnings per share for profit attributable to the owners of the Company | 本公司擁有人應佔溢利之每股盈利  |       |                                  |                                  |
| – <b>Basic earnings per share (expressed in US cents)</b>               | – 每股基本盈利 (以美仙列示) | 17    | <b>0.13</b>                      | 0.24                             |
| – <b>Diluted earnings per share (expressed in US cents)</b>             | – 每股攤薄盈利 (以美仙列示) | 17    | <b>0.13</b>                      | 0.24                             |

The notes on pages 27 to 44 form an integral part of this interim condensed consolidated financial information.

載於第27至44頁之附註乃構成本中期簡明合併財務資料之一部份。

# Interim Condensed Consolidated Statement of Comprehensive Income

## 中期簡明合併全面收益表

|   |                 | Unaudited<br>Six months ended 30 June<br>未經審核<br>截至六月三十日止六個月 |                                  |
|---|-----------------|--|----------------------------------|
|   |                 | 2013<br>二零一三年<br>US\$'000<br>千美元                             | 2012<br>二零一二年<br>US\$'000<br>千美元 |
| <b>Profit for the period</b>                                      | 期內溢利            | <b>1,521</b>   | 3,228                            |
| <b>Other comprehensive income</b>                                 | 其他全面收入          |  |                                  |
| Item that may be reclassified to profit or loss                   | 可重新分類為損益之項目     |  |                                  |
| Currency translation differences                                  | 匯兌差額            | <b>955</b>   | (207)                            |
| <b>Total comprehensive income for the period</b>                  | 期內全面收入總額        | <b>2,476</b>   | 3,021                            |
| <b>Total comprehensive income for the period attributable to:</b> | 以下各方應佔期內全面收入總額： |  |                                  |
| - Owners of the Company   | - 本公司擁有人        | <b>2,827</b>   | 3,472                            |
| - Non-controlling interest  | - 非控股權益         | <b>(351)</b>   | (451)                            |
|   |                 | <b>2,476</b>   | 3,021                            |

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# Interim Condensed Consolidated Statement of Changes in Equity

## 中期簡明合併權益變動表

|   |                        | Attributable to the owners of the Company<br>本公司擁有人應佔 |               |                  |                |                   | Non-controlling interest |                          | Total equity |
|---|------------------------|---|---------------|------------------|----------------|-------------------|--------------------------|--------------------------|--------------|
|   |                        | Share capital   | Share premium | Exchange reserve | Merger reserve | Retained earnings | Total                    | Non-controlling interest | Total equity |
|   |                        | 股本  | 股份溢價          | 匯兌儲備             | 合併儲備           | 保留盈利              | 總計                       | 非控股權益                    | 權益總額         |
|   |                        | US\$'000  | US\$'000      | US\$'000         | US\$'000       | US\$'000          | US\$'000                 | US\$'000                 | US\$'000     |
|   |                        | 千美元   | 千美元           | 千美元              | 千美元            | 千美元               | 千美元                      | 千美元                      | 千美元          |
| <b>Balance at 1 January 2012</b>                                    | 於二零一二年一月一日之結餘          | 15,228  | 47,358        | 15,268           | 79,994         | 113,990           | 271,838                  | (217)                    | 271,621      |
| Comprehensive income  | 全面收入                   |   |               |                  |                |                   |                          |                          |              |
| Profit for the period   | 期內溢利                   | -   | -             | -                | -              | 3,673             | 3,673                    | (445)                    | 3,228        |
| Other comprehensive income:   | 其他全面收入:                |   |               |                  |                |                   |                          |                          |              |
| Currency translation differences                                    | 匯兌差額                   | -   | -             | (201)            | -              | -                 | (201)                    | (6)                      | (207)        |
| <b>Total comprehensive income for the period ended 30 June 2012</b> | 截至二零一二年六月三十日止期間之全面收入總額 | -   | -             | (201)            | -              | 3,673             | 3,472                    | (451)                    | 3,021        |
| Transactions with owners in their capacity as owners:               | 與擁有人(以其擁有人身份)進行交易:     |   |               |                  |                |                   |                          |                          |              |
| Dividends relating to 2011 paid in May 2012                         | 於二零一二年五月支付之二零一一年度股息    | -   | -             | -                | -              | (4,740)           | (4,740)                  | -                        | (4,740)      |
| <b>Total transactions with owners</b>                               | 與擁有人之總交易額              | -   | -             | -                | -              | (4,740)           | (4,740)                  | -                        | (4,740)      |
| <b>Balance at 30 June 2012</b>                                      | 於二零一二年六月三十日之結餘         | 15,228  | 47,358        | 15,067           | 79,994         | 112,923           | 270,570                  | (668)                    | 269,902      |
| <b>Balance at 1 January 2013</b>                                    | 於二零一三年一月一日之結餘          | 15,228  | 47,358        | 15,438           | 79,994         | 114,392           | 272,410                  | (1,010)                  | 271,400      |
| Comprehensive income  | 全面收入                   |   |               |                  |                |                   |                          |                          |              |
| Profit for the period   | 期內溢利                   | -   | -             | -                | -              | 1,920             | 1,920                    | (399)                    | 1,521        |
| Other comprehensive income:   | 其他全面收入:                |   |               |                  |                |                   |                          |                          |              |
| Currency translation differences                                    | 匯兌差額                   | -   | -             | 907              | -              | -                 | 907                      | 48                       | 955          |
| <b>Total comprehensive income for the period ended 30 June 2013</b> | 截至二零一三年六月三十日止期間之全面收入總額 | -   | -             | 907              | -              | 1,920             | 2,827                    | (351)                    | 2,476        |
| Transactions with owners in their capacity as owners:               | 與擁有人(以其擁有人身份)進行交易:     |   |               |                  |                |                   |                          |                          |              |
| Dividends relating to 2012 paid in May 2013                         | 於二零一三年五月支付之二零一二年度股息    | -   | -             | -                | -              | (2,205)           | (2,205)                  | -                        | (2,205)      |
| <b>Total transactions with owners</b>                               | 與擁有人之總交易額              | -   | -             | -                | -              | (2,205)           | (2,205)                  | -                        | (2,205)      |
| <b>Balance at 30 June 2013</b>                                      | 於二零一三年六月三十日之結餘         | 15,228  | 47,358        | 16,345           | 79,994         | 114,107           | 273,032                  | (1,361)                  | 271,671      |

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# Interim Condensed Consolidated Statement of Cash Flows

## 中期簡明合併現金流量表

|   |                           | Unaudited<br>Six months ended 30 June<br>未經審核<br>截至六月三十日止六個月 |                                  |
|---|---------------------------|--|----------------------------------|
|   |                           | 2013<br>二零一三年<br>US\$'000<br>千美元                             | 2012<br>二零一二年<br>US\$'000<br>千美元 |
|   | Note<br>附註                |  |                                  |
| <b>Cash flows from operating activities</b>                           | <b>經營業務產生之現金流量</b>        |  |                                  |
| Cash (used in)/generated from operations                              | 業務(所用)/產生之現金              | (1,815)  | 8,033                            |
| Interest paid   | 已付利息                      | (427)  | (652)                            |
| Interest received   | 已收利息                      | 495  | 521                              |
| Income taxes paid   | 已付所得稅                     | (2,683)  | (4,453)                          |
| <b>Net cash (used in)/generated from operating activities</b>         | <b>經營業務(所用)/產生之現金淨額</b>   | <b>(4,430)</b>   | <b>3,449</b>                     |
| <b>Cash flows from investing activities</b>                           | <b>投資活動產生之現金流量</b>        |  |                                  |
| Purchases of property, plant and equipment                            | 購買物業、廠房及設備                | 7  | (3,313)                          |
| Purchases of intangible assets  | 購買無形資產                    | 7  | (6)                              |
| Decrease in long-term prepayment of property, plant and equipment     | 物業、廠房及設備之長期預付款項減少         | -  | 27                               |
| Proceeds from sale of property, plant and equipment                   | 銷售物業、廠房及設備所得款項            | 509  | 50                               |
| Proceeds from sale of non-current assets held for sale                | 銷售持作出售非流動資產之所得款項          | 7(ii)  | -                                |
| Decrease/(increase) in short-term bank deposits                       | 短期銀行存款減少/(增加)             | 1,421  | (1,920)                          |
| Increase in investment in an associate                                | 於聯營公司之投資增加                | 8  | (2,078)                          |
| <b>Net cash generated from/(used in) investing activities</b>         | <b>投資活動產生/(所用)之現金淨額</b>   | <b>496</b>   | <b>(7,240)</b>                   |
| <b>Cash flows from financing activities</b>                           | <b>融資活動產生之現金流量</b>        |  |                                  |
| Dividends paid  | 已付股息                      | 18   | (4,740)                          |
| Proceeds from new short-term bank borrowings                          | 新造短期銀行借貸所得款項              | 50,247   | 31,428                           |
| Repayment of short-term bank borrowings                               | 償還短期銀行借貸                  | (56,102)   | (29,760)                         |
| Repayment of non-current bank borrowings                              | 償還非即期銀行借貸                 | (2,658)  | (2,657)                          |
| Repayment of payable to Vedan Enterprise Corporation ("Taiwan Vedan") | 償還結欠味丹企業股份有限公司(「台灣味丹」)之款項 | -  | (1,083)                          |
| <b>Net cash used in financing activities</b>                          | <b>融資活動所用之現金淨額</b>        | <b>(10,718)</b>  | <b>(6,812)</b>                   |
| <b>Net decrease in cash and cash equivalents</b>                      | <b>現金及現金等價物減少淨額</b>       | <b>(14,652)</b>  | <b>(10,603)</b>                  |
| Cash and cash equivalents at beginning of the period                  | 於期初之現金及現金等價物              | 42,567   | 45,518                           |
| Exchange gains/(losses) on cash and cash equivalents                  | 現金及現金等價物之匯兌收益/(虧損)        | 407  | (82)                             |
| <b>Cash and cash equivalents at end of the period</b>                 | <b>於期末之現金及現金等價物</b>       | <b>28,322</b>  | <b>34,833</b>                    |

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