



M DREAM INWORLD LIMITED

聯夢活力世界有限公司*

(To be renamed as GET Holdings Limited 智易控股有限公司)*

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(Stock Code: 8100)

THIRD QUARTERLY RESULTS ANNOUNCEMENT FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2014

CHARACTERISTICS OF THE GROWTH ENTERPRISE MARKET (“GEM”) OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

GEM has been positioned as a market designed to accommodate companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration. The greater risk profile and other characteristics of GEM mean that it is a market more suited to professional and other sophisticated investors.

Given the emerging nature of companies listed on GEM, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

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*This announcement, for which the directors (the “**Directors**”) of M Dream Inworld Limited (to be renamed as GET Holdings Limited) (the “**Company**”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM (the “**GEM Listing Rules**”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief: (1) the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive; (2) there are no other matters the omission of which would make any statement in this announcement misleading; and (3) all opinions expressed in this announcement have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.*

* For identification purposes only

FINANCIAL HIGHLIGHTS
(unaudited)

- The turnover of the Group was approximately HK\$127,765,000 for the nine months ended 30 September 2014 (“**Period**”) representing an increase of approximately 130.5% as compared to the turnover for the corresponding period in 2013 of approximately HK\$55,421,000.
- The Group recorded a profit attributable to owners of the Company of approximately HK\$64,443,000 for the Period compared to the loss attributable to owners of the Company of approximately HK\$210,052,000 for the same period in last year.
- The Group recorded a net profit of approximately HK\$89,114,000 for the Period, compared to the net loss for the corresponding period in 2013 of approximately HK\$194,909,000. The change from a net loss to a net profit position was mainly due to (i) the operating profit of HK\$51,261,000 contributed by Apperience Corporation (“**Apperience**”) (a non-wholly owned subsidiary of the Company) and its subsidiaries, which are principally engaged in the research, development and distribution of personal computer performance software, anti-virus software, mobile applications and toolbar advertisement; (ii) the gain of approximately HK\$48,629,000 arising on change in the fair value of performance shares for settling the part of purchase consideration in relation to the acquisition of 50.5% of the issued share capital of Apperience (“**Acquisition**”), which was completed on 31 March 2013; and (iii) the absence of impairment loss on goodwill in relation to the Acquisition for the Period while the impairment loss on goodwill of approximately HK\$257,496,000 was incurred by the Group for the corresponding period in 2013.
- Earnings per share for profit attributable to owners of the Company for the Period was HK4.77 cents.
- The Directors do not recommend the payment of any dividend for the Period.

RESULTS

The board of Directors (the “**Board**”) of M Dream Inworld Limited (to be renamed as GET Holdings Limited) (the “**Company**”) is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the “**Group**”) for the three months and nine months ended 30 September 2014 (the “**Period**”), together with the comparative unaudited figures for the corresponding period in 2013, as follows:

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS — UNAUDITED

For the three months and nine months ended 30 September 2014

(Expressed in Hong Kong dollars)

	Note	Three months ended 30 September		Nine months ended 30 September	
		2014 HK\$'000	2013 (Restated) HK\$'000	2014 HK\$'000	2013 (Restated) HK\$'000
Turnover	4	47,398	27,290	127,765	55,421
Cost of sales		(17,793)	(5,825)	(35,107)	(10,530)
Gross profit		29,605	21,465	92,658	44,891
Other revenue and other gains and losses	5	5,433	46,840	45,274	(202,440)
Selling and administrative expenses		(15,206)	(7,114)	(38,013)	(19,858)
Profit/(loss) from operations		19,832	61,191	99,919	(177,407)
Finance costs	6(a)	(472)	(4,715)	(1,073)	(11,342)
Profit/(loss) before taxation	6	19,360	56,476	98,846	(188,749)
Income tax	8	(2,509)	(2,920)	(9,732)	(6,160)
Profit/(loss) for the period		16,851	53,556	89,114	(194,909)
Profit/(loss) attributable to:					
Owners of the Company		9,343	46,429	64,443	(210,052)
Non-controlling interests		7,508	7,127	24,671	15,143
		16,851	53,556	89,114	(194,909)
Earnings/(loss) per share	9				
Basic		HK0.61 cent	HK8.11 cents	HK4.77 cents	(HK45.42 cents)
Diluted		HK0.60 cent	HK4.02 cents	HK4.26 cents	N/A

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME — UNAUDITED**

For the three months and nine months ended 30 September 2014

(Expressed in Hong Kong dollars)

	Three months ended 30 September		Nine months ended 30 September	
	2014	2013	2014	2013
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Profit/(loss) for the period	16,851	53,556	89,114	(194,909)
Other comprehensive income for the period:				
<i>Items that may be reclassified to profit or loss:</i>				
Exchange differences on translation of financial statements of overseas subsidiaries	154	(18)	60	(47)
Fair value gain/(loss) on available-for-sale financial assets	5,591	23,293	(6,654)	23,293
Other comprehensive income for the period, net of tax	5,745	23,275	(6,594)	23,246
Total comprehensive income for the period	22,596	76,831	82,520	(171,663)
Total comprehensive income attributable to:				
Owners of the Company	15,005	69,704	57,813	(186,806)
Non-controlling interests	7,591	7,127	24,707	15,143
	22,596	76,831	82,520	(171,663)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY — UNAUDITED

For the nine months ended 30 September 2014 and 30 September 2013

(Expressed in Hong Kong dollars)

	Attributable to owners of the Company										Non- controlling interests	Total equity
	Share capital	Share premium	Contributed surplus	Share option reserve	Convertible note equity reserve	Investment revaluation reserve	Exchange reserve	Other reserve	Accumulated losses	Total		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 January 2013	124,889	206,661	6,426	310	6,605	—	5	—	(206,816)	138,080	—	138,080
Profit/(loss) for the period	—	—	—	—	—	—	—	—	(210,052)	(210,052)	15,143	(194,909)
Other comprehensive income for the period	—	—	—	—	—	23,293	(47)	—	—	23,246	—	23,246
Total comprehensive income for the period	—	—	—	—	—	23,293	(47)	—	(210,052)	(186,806)	15,143	(171,663)
Issue of convertible notes on 31 March 2013	—	—	—	—	325,290	—	—	—	—	325,290	—	325,290
Arising from acquisition of subsidiaries	—	—	—	—	—	—	—	—	—	—	26,440	26,440
Shares issued on conversion of convertible notes on 25 March 2013	20,000	2,170	—	—	(6,605)	—	—	—	—	15,565	—	15,565
Shares issued on conversion of convertible notes on 10 April 2013, 28 August 2013 and 9 September 2013	133,334	91,836	—	—	(119,454)	—	—	—	—	105,716	—	105,716
Dividends declared to non-controlling interests	—	—	—	—	—	—	—	—	—	—	(7,487)	(7,487)
Changes in equity for the period	153,334	94,006	—	—	199,231	—	—	—	—	446,571	18,953	465,524
At 30 September 2013	278,223	300,667	6,426	310	205,836	23,293	(42)	—	(416,868)	397,845	34,096	431,941
At 1 January 2014	492,562	46,682	414,679	310	13,809	—	(60)	—	(414,226)	553,756	35,498	589,254
Profit for the Period	—	—	—	—	—	—	—	—	64,443	64,443	24,671	89,114
Other comprehensive income for the Period	—	—	—	—	—	(6,654)	24	—	—	(6,630)	36	(6,594)
Total comprehensive income for the Period	—	—	—	—	—	(6,654)	24	—	64,443	57,813	24,707	82,520
Arising from acquisition of a subsidiary	—	—	—	—	—	—	—	—	—	—	1,729	1,729
Performance shares issued on 6 June 2014 (note 14(2))	71,552	(38,638)	—	—	—	—	—	—	—	32,914	—	32,914
Share option lapsed	—	—	—	(310)	—	—	—	—	310	—	—	—
Dividends paid to non-controlling interests	—	—	—	—	—	—	—	—	—	—	(20,350)	(20,350)
Share consolidation and capital reduction on 18 July 2014 (note 14(1))	(550,011)	—	550,011	—	—	—	—	—	—	—	—	—
Share issued for acquisition of subsidiaries on 31 July 2014 (note 14(3))	1,860	27,535	—	—	—	—	—	—	—	29,395	—	29,395
Deemed disposal of partial interest in a subsidiary	—	—	—	—	—	—	—	1,026	—	1,026	976	2,002
Changes in equity for the Period	(476,599)	(11,103)	550,011	(310)	—	—	—	1,026	310	63,335	(17,645)	45,690
At 30 September 2014	15,963	35,579	964,690	—	13,809	(6,654)	(36)	1,026	(349,473)	674,904	42,560	717,464

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the nine months ended 30 September 2014

(Expressed in Hong Kong dollars)

1. CORPORATE INFORMATION

The Company was incorporated as an exempted company with limited liability in the Cayman Islands on 30 July 2001 and continued in Bermuda on 9 January 2014 (Bermuda time). The registered office of the Company is located at Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda. The principal place of business is Room 515, 5/F, Town Health Technology Centre, 10–12 Yuen Shun Circuit, Siu Lek Yuen, Shatin, New Territories, Hong Kong.

The Company is listed on the Growth Enterprise Market (“**GEM**”) of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”). The principal activity of the Company is investment holding. The Group is principally engaged in (i) research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisement (“**Software Business**”), (ii) website development, e-learning products and services (“**E-learning Business**”), (iii) securities investment (“**Securities Investment Business**”), (iv) money lending (“**Money Lending Business**”), (v) provision of Insurance and Mandatory Provident Fund schemes brokerage services (“**Insurance and MPF Schemes Brokerage Business**”) and (vi) provision of corporate management solutions and information technology (“**I.T.**”) contract services (“**I.T. Project Implementation Business**”) during the Period.

The Group’s 2014 third quarterly unaudited condensed consolidated financial information is presented in thousands of units of Hong Kong Dollars (“**\$’000**”), unless otherwise stated. Hong Kong dollars (“**HK\$**”) is the Company’s functional and the Group’s presentation currency.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The unaudited condensed consolidated financial statements of the Company have been prepared in accordance with the Hong Kong Financial Reporting Standards (“**HKFRSs**”) issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”), accounting principles generally accepted in Hong Kong, the disclosure requirements of the Hong Kong Companies Ordinance and the Rules Governing the Listing of Securities on GEM (the “**GEM Listing Rules**”).

The Group’s 2014 third quarterly unaudited financial statements have been prepared under the historical cost convention, except for certain investment property, financial assets and liabilities which have been measured at fair values. The principal accounting policies used in the preparation of these unaudited condensed consolidated financial statements are consistent with those used in the annual consolidated financial statements for the year ended 31 December 2013 except in relation to the new and revised standards, amendments and interpretations (“**new and revised HKFRSs**”) issued by the HKICPA that are adopted for the first time for the current period’s financial statements.

3. ADOPTION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

In the current period, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operations and effective for its accounting period beginning on 1 January 2014. HKFRSs comprise Hong Kong Financial Reporting Standards; Hong Kong Accounting Standards; and Interpretations. The adoption of these new and revised HKFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's financial statements and amounts reported for the current and prior accounting periods.

The Group has not early applied the new HKFRSs that have been issued but are not yet effective. The Company has already commenced an assessment of the impact of these new HKFRSs but is not yet in a position to state whether new HKFRSs would have a material impact on its operations and financial position.

4. TURNOVER

An analysis of the Group's turnover for the periods is as follows:

	Three months ended		Nine months ended	
	30 September		30 September	
	2014	2013	2014	2013
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(Restated)		(Restated)
Provision of website development, e-learning products and services	–	616	–	2,121
Sale of computer and mobile phone software and toolbar advertisement	30,275	26,660	107,559	53,286
Loan interest income	153	14	555	14
Commission income	14,150	–	14,664	–
Provision of website development for e-commerce business	–	–	500	–
Revenue and commission income from online shopping business	801	–	2,468	–
Provision of corporate management solutions and professional I.T. contract services	2,019	–	2,019	–
	<u>47,398</u>	<u>27,290</u>	<u>127,765</u>	<u>55,421</u>

5. OTHER REVENUE AND OTHER GAINS AND LOSSES

	Three months ended		Nine months ended	
	30 September		30 September	
	2014	2013	2014	2013
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(Restated)		(Restated)
Other revenue				
Bank interest income	2	15	4	275
Fair value (loss)/gain on financial assets at fair value through profit or loss	–	(30)	9	260
Rental income	225	225	675	338
Income from provision of business centre services	–	40	–	160
Other investment interest income	–	88	–	180
Others	15	–	42	47
	<u>242</u>	<u>338</u>	<u>730</u>	<u>1,260</u>
Other gains and losses, net				
(Loss)/gain on disposal of subsidiaries	(326)	5,855	(326)	5,855
Fair value gain on investment property	1,300	–	1,300	–
Fair value gain on performance shares	4,236	40,666	48,629	47,928
Foreign exchange losses	(19)	(19)	(3)	(35)
Impairment loss on fixed assets	–	–	(169)	–
Impairment loss on goodwill	–	–	–	(257,496)
Impairment loss on intangible assets	–	–	(4,887)	–
Net sundry income	–	–	–	11
Recovery from impairment loss on trade receivables	–	–	–	37
	<u>5,191</u>	<u>46,502</u>	<u>44,544</u>	<u>(203,700)</u>
Other revenue and other gains and losses	<u><u>5,433</u></u>	<u><u>46,840</u></u>	<u><u>45,274</u></u>	<u><u>(202,440)</u></u>

6. PROFIT/(LOSS) BEFORE TAXATION

Profit/(loss) before taxation has been arrived at after charging:

	Three months ended		Nine months ended	
	30 September		30 September	
	2014	2013	2014	2013
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
(a) Finance costs:				
Interest on bank loan and other borrowing				
— wholly repayable within 5 years	194	9	264	58
Effective interest on convertible notes	278	4,706	809	11,284
	<u>472</u>	<u>4,715</u>	<u>1,073</u>	<u>11,342</u>
(b) Staff costs (including directors' remuneration):				
Salaries, wages and other benefits	2,999	2,053	6,496	6,244
Retirement scheme contributions	102	56	201	143
	<u>3,101</u>	<u>2,109</u>	<u>6,697</u>	<u>6,387</u>
(c) Other items:				
Amortisation of intangible assets	4,407	1,350	12,271	2,747
Auditor's remuneration	143	100	474	301
Depreciation	225	100	386	399
Operating lease charges:				
minimum lease payments				
— hire of office premises	514	243	716	681
Impairment loss on fixed assets	—	—	169	—
Impairment loss on goodwill	—	—	—	257,496
Impairment loss on intangible assets	—	—	4,887	—
Legal and professional fee	1,706	1,763	4,703	5,263
	<u>1,706</u>	<u>1,763</u>	<u>4,703</u>	<u>5,263</u>

7. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current period's presentation. The changes included the reclassification of fair value (loss)/gain on financial assets at fair value through profit or loss from other gains and losses to other revenue, and loan interest income from other revenue to turnover in the current period.

8. INCOME TAX

Income tax in the unaudited condensed consolidated statement of profit or loss represents:

	Three months ended		Nine months ended	
	30 September		30 September	
	2014	2013	2014	2013
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Current tax				
— Hong Kong Profits Tax				
Provision for the period (<i>Note 1</i>)	2,864	2,911	10,601	6,140
Over-provision in respect of prior year	(63)	–	(63)	–
— Japan				
Withholding tax for the period (<i>Note 2</i>)	25	9	89	20
Deferred tax (<i>Note 3</i>)	(317)	–	(895)	–
	<u>2,509</u>	<u>2,920</u>	<u>9,732</u>	<u>6,160</u>

Note 1: Provision for Hong Kong Profits Tax is calculated at 16.5% (2013: 16.5%) of the estimated assessable profits for the Period.

Note 2: Withholding tax in Japan, regarding the external sales for which customers are located in Japan, is charged at the appropriate current rates of taxation ruling in Japan.

Note 3: Deferred tax is arising from the tax effect on the fair value adjustment of intangible assets of the Group for the Period.

9. EARNINGS/(LOSS) PER SHARE

The number of shares used in the calculation of basic and diluted earnings/(loss) per share has been adjusted to reflect the effect of share consolidation which became effective on 18 July 2014. The details of capital reorganisation are set out in the note 14(1) and the circular of the Company dated 24 June 2014.

(a) Basic earnings/(loss) per share

The calculation of basic earnings/(loss) per share is based on the profit/(loss) attributable to owners of the Company and the weighted average number of ordinary shares in issue during the periods.

	Three months ended 30 September		Nine months ended 30 September	
	2014	2013	2014	2013
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Earnings/(loss) (HK\$'000)				
Earnings/(loss) attributable to owners of the Company and earnings/(loss) for the purpose of calculating basic earnings/(loss) per share	<u>9,343</u>	<u>46,429</u>	<u>64,443</u>	<u>(210,052)</u>
		(Restated)		(Restated)
Number of shares				
Weighted average of number of ordinary shares for the purpose of calculating basic earnings/(loss) per share	<u>1,535,665,076</u>	<u>572,771,085</u>	<u>1,350,320,700</u>	<u>462,474,564</u>
Basic earnings/(loss) per share	<u>HK0.61 cent</u>	<u>HK8.11 cents</u>	<u>HK4.77 cents</u>	<u>(HK45.42 cents)</u>

(b) Diluted earnings/(loss) per share

No adjustment has been made to the basic loss per share presented for the nine months ended 30 September 2013 in respect of a dilution as the impact of the convertible notes and share options outstanding at 30 September 2013 had anti-dilutive effect.

The calculation of diluted earnings per share is based on the profit attributable to owners of the Company and the weighted average number of ordinary shares in issue during the periods.

	Three months ended 30 September		Nine months ended 30 September
	2014	2013	2014
	(Unaudited)	(Unaudited)	(Unaudited)
Earnings (HK\$'000)			
Earnings attributable to owners of the Company and earnings for the purpose of calculating diluted earnings per share	9,621	51,062	65,252
		(Restated)	
Number of shares			
Weighted average of number of ordinary shares for the purpose of calculating basic earnings per share	1,535,665,076	572,771,085	1,350,320,700
Effect of dilutive potential ordinary shares:			
Convertible notes	38,532,464	697,166,615	38,532,464
Performance shares	31,634,472	–	142,365,362
Weighted average of number of ordinary shares for the purpose of calculating diluted earnings per share	1,605,832,012	1,269,937,700	1,531,218,526
Diluted earnings per share	HK0.60 cent	HK4.02 cents	HK4.26 cents

10. SEGMENT REPORTING

The Group manages its businesses by divisions, which are organised by a mixture of both business lines and geography. In a manner consistent with the way in which information is reported internally to the Group's most senior executive management for the purposes of resource allocation and performance assessment, the Group has presented the following reportable segments.

- Research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisement (“**Software Business**”)
- Website development, e-learning products and services (“**E-learning Business**”)
- Securities investment (“**Securities Investment Business**”)
- Money lending (“**Money Lending Business**”)
- Provision of Insurance and Mandatory Provident Fund schemes brokerage services (“**Insurance and MPF Schemes Brokerage Business**”)
- Provision of corporate management solutions and I.T. contract services (“**I.T. Project Implementation Business**”)

The Group's unallocated segment includes the e-commerce business, which earns its revenue from provision of website development, and the online shopping business, which earns its revenue from sales of goods and commission income from provision of an online shopping platform. None of these businesses meet any of the quantitative thresholds for determining reportable segments. The information of these other operating segments is included in the 'unallocated' column for the Period.

(a) Segment results

For the purposes of monitoring segment performances and allocating resources between segments:

- Segment profit/(loss) represented profit earned by/(loss from) each segment without allocation of central administration costs, finance costs and income tax expense.
- Segment revenue reported below represents revenue generated from external customers. Sales between segments are accounted for as if the sales were to third parties; i.e. at current market prices. There was no inter-segment sales in the last period.

Information regarding the Group's reportable segments for the period ended 30 September 2014 is set out below.

	Nine months ended 30 September 2014							Consolidated HK\$'000 (Unaudited)
	Software Business HK\$'000 (Unaudited)	E-learning Business HK\$'000 (Unaudited)	Securities Investment Business HK\$'000 (Unaudited)	Money Lending Business HK\$'000 (Unaudited)	Insurance and MPF Schemes Brokerage Business HK\$'000 (Unaudited)	I.T. Project Implementation Business HK\$'000 (Unaudited)	Unallocated HK\$'000 (Unaudited)	
Turnover								
Revenue from external customers	<u>107,559</u>	<u>-</u>	<u>-</u>	<u>555</u>	<u>14,664</u>	<u>2,019</u>	<u>2,968</u>	<u>127,765</u>
Intersegment revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>-</u>	<u>60</u>
Results								
Segment results	<u>56,674</u>	<u>(346)</u>	<u>(249)</u>	<u>504</u>	<u>3,328</u>	<u>(580)</u>	<u>(1,109)</u>	<u>58,222</u>
Interest income								4
Unallocated income								50,624
Unallocated expenses								(8,931)
Profit from operations								99,919
Finance costs								(1,073)
Profit before taxation								98,846
Income tax								(9,732)
Profit for the Period								<u>89,114</u>
Other segment information:								
Amortisation of intangible assets	(11,989)	-	-	-	-	(282)	-	(12,271)
Depreciation	-	(23)	(45)	-	(70)	(56)	(192)	(386)
Fair value gain on financial assets at fair value through profit or loss	-	-	9	-	-	-	-	9
Fair value gain on investment property	-	-	-	-	-	-	1,300	1,300
Fair value gain on performance shares	-	-	-	-	-	-	48,629	48,629
Impairment loss on intangible assets	(4,887)	-	-	-	-	-	-	(4,887)
Legal and professional fees	(1,975)	(6)	(50)	-	(6)	-	(2,666)	(4,703)
Loss on disposal of a subsidiary	-	-	-	-	-	-	(326)	(326)

Information regarding the Group's reportable segments for the period ended 30 September 2013 is set out below.

	Nine months ended 30 September 2013							Consolidated HK\$'000 (Unaudited)
	Software Business HK\$'000 (Unaudited)	E-learning Business HK\$'000 (Unaudited)	Securities Investment Business HK\$'000 (Unaudited)	Money Lending Business HK\$'000 (Unaudited)	Insurance and MPF Schemes Brokerage Business HK\$'000 (Unaudited)	I.T. Project Implementation Business HK\$'000 (Unaudited)	Unallocated HK\$'000 (Unaudited)	
Turnover								
Revenue from external customers	<u>53,286</u>	<u>2,121</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,421</u>
Results								
Segment results	<u>(220,832)</u>	<u>(2,191)</u>	<u>365</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(222,661)</u>
Interest income								275
Unallocated income								54,213
Unallocated expenses								(9,234)
Loss from operations								(177,407)
Finance costs								(11,342)
Loss before taxation								(188,749)
Income tax								(6,160)
Loss for the period								<u>(194,909)</u>
Other segment information:								
Amortisation of intangible assets	(2,286)	(461)	-	-	-	-	-	(2,747)
Depreciation	-	(26)	(50)	-	-	-	(323)	(399)
Gain on disposal of subsidiaries	-	-	-	-	-	-	5,855	5,855
Fair value gain on financial assets at fair value through profit or loss	-	-	260	-	-	-	-	260
Fair value gain on performance shares	-	-	-	-	-	-	47,928	47,928
Impairment loss on goodwill	(257,496)	-	-	-	-	-	-	(257,496)
Legal and professional fees	<u>(1,645)</u>	<u>(31)</u>	<u>(6)</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>(3,575)</u>	<u>(5,263)</u>

(b) Geographical information

The following table sets out information about the geographical location of the Group's revenue from external customers. The geographical location of customers is based on the location at which the services were provided or the goods delivered.

	Three months ended		Nine months ended	
	30 September		30 September	
	2014	2013	2014	2013
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenue from external customers				
United States of America	14,919	14,655	55,175	28,481
Germany	1,097	822	3,930	2,653
United Kingdom	2,036	1,661	7,108	3,276
Hong Kong	17,680	630	20,903	2,135
Australia	1,285	1,092	4,278	2,144
Canada	1,042	938	3,890	1,915
Russia	1,333	973	4,262	1,808
Japan	910	521	3,571	1,087
Others (including Mainland China)	7,096	5,998	24,648	11,922
	47,398	27,290	127,765	55,421

11. DIVIDENDS

The Directors do not recommend the payment of any dividend in respect of the Period (2013: nil).

12. FAIR VALUE (LOSS)/GAIN ON AVAILABLE-FOR-SALE FINANCIAL ASSETS

	30 September	30 September
	2014	2013
	<i>HK\$'000</i>	<i>HK\$'000</i>
	(Unaudited)	(Unaudited)
Available-for-sale financial assets		
At the beginning of the Period/year	53,778	–
Additions	21,026	80,032
Fair value (loss)/gain for the periods	(6,654)	23,293
At the end of the periods	68,150	103,325

13. FAIR VALUE GAIN ON PERFORMANCE SHARES

	30 September 2014 HK\$'000 (Unaudited)	30 September 2013 HK\$'000 (Unaudited)
Performance shares		
At the beginning of the Period/year	104,568	–
Contingent consideration for the acquisition of subsidiaries	–	177,186
Allotment and issue during the Period	(32,914)	–
Fair value gain on performance shares for the periods	(48,629)	(47,928)
	<u><u>23,025</u></u>	<u><u>129,258</u></u>

14. SHARE CAPITAL

	<i>Note</i>	Nominal value per share HK\$	Number of share '000	Amount HK\$'000
Authorised:				
At 1 January 2014 (Audited)		0.10	8,000,000	800,000
Share Consolidation	<i>(1A)</i>	0.40	(6,000,000)	–
Capital Reduction and Share Subdivision	<i>(1B)</i>	0.01	78,000,000	–
			<u>80,000,000</u>	<u>800,000</u>
At 30 September 2014 (Unaudited)		0.01	<u>80,000,000</u>	<u>800,000</u>
Issued and fully paid:				
At 1 January 2014 (Audited)		0.10	4,925,620	492,562
Performance shares issued	<i>(2)</i>	0.10	715,523	71,552
Share Consolidation	<i>(1A)</i>	0.40	(4,230,857)	–
Capital Reduction and Share Subdivision	<i>(1B)</i>	0.01	–	(550,011)
New issue of consideration shares	<i>(3)</i>	0.01	186,047	1,860
			<u>1,596,333</u>	<u>15,963</u>
At 30 September 2014 (Unaudited)		0.01	<u>1,596,333</u>	<u>15,963</u>

Note:

- (1) Reference is made to the circular of the Company dated 24 June 2014 in respect of the Capital Reorganisation. Unless otherwise specified herein, capitalised terms used in this paragraph shall have the same meanings as those defined in the circular.

The Capital Reorganisation was approved by the shareholders of the Company at the special general meeting of the Company held on 17 July 2014 and became effective on 18 July 2014. The Capital Reorganisation involved the followings:

A. Share Consolidation

Pursuant to the Share Consolidation, every four issued and unissued Existing Shares have been consolidated into one Consolidated Share and the total number of Consolidated Shares has been rounded down to a whole number by cancelling any fraction in the issued share capital of the Company arising from the Share Consolidation.

B. Capital Reduction and Share Subdivision

- (a) The issued share capital of the Company has been reduced through a cancellation of the paid-up capital of the Company to the extent of HK\$0.39 on each of the issued Consolidated Shares such that the nominal value of each issued Consolidated Share has been reduced from HK\$0.40 to HK\$0.01; (b) immediately following the Capital Reduction, each of the authorised but unissued Consolidated Shares of HK\$0.40 each was sub-divided into 40 New Shares of HK\$0.01 each; and (c) the credits arising in the books of the Company from (i) the cancellation of any fraction in the issued share capital of the Company arising from the Share Consolidation; and (ii) the reduction of the paid-up capital of the Company of HK\$550,011,506.07 has been credited to the contributed surplus account of the Company within the meaning of the Companies Act.
- (2) Reference is made to the circular of the Company dated 23 February 2013 (“**Circular**”) and the Company’s announcements dated 19 May 2014, 20 May 2014 and 21 May 2014 in relation to the Acquisition and the issue of Tranche I Performance Shares. Capitalised terms used in this paragraph shall have the same meaning as defined in the Circular. In accordance with the Acquisition Agreement, an aggregate of 715,522,718 Tranche I Performance Shares have been allotted and issued, credited as fully paid, by the Company to the Vendors on 6 June 2014.
- (3) On 10 June 2014, the Group entered into a sale and purchase agreement with EPRO Systems Limited for the acquisition of 100% equity interest in e-Perfect IT Limited (“**e-Perfect**”) at a consideration of HK\$48 million (“**Acquisition of e-Perfect**”). On 31 July 2014, completion of the Acquisition of e-Perfect took place and pursuant to the sale and purchase agreement, the Company issued 186,046,500 consideration shares of HK\$0.01 each at an issue price of approximately HK\$0.258 per consideration share to the nominee of e-Perfect, DX.com Holdings Limited, as settlement of the consideration for the Acquisition of e-Perfect. The final fair value of 186,046,500 consideration shares was approximately HK\$29,395,000, based on the bid price (HK\$0.158 per consideration share) at 31 July 2014.

15. RESERVES

The amounts of the Group’s reserves and the movements therein for the Period and the same period of previous year are presented in the unaudited condensed consolidated statement of changes in equity.

16. RELATED PARTY TRANSACTIONS

During the Period, the Group entered into the following transactions with related parties:

Name of related party	Nature of transactions	Nine months ended	
		2014	2013
		HK\$’000	HK\$’000
		(Unaudited)	(Unaudited)
KanHan Technologies	Income from provision of business centre services (<i>Note 1</i>)	–	160
成都奧畢	Software development fees paid (<i>Note 2</i>)	–	6,724
Verde Apparel Limited	Management fee paid (<i>Note 3</i>)	28	–
Verde Garment Manufacturing Limited	Rental expenses (<i>Note 3</i>)	96	–
Prosperous Glory Asia Limited	Issue and allot the subscription shares of a subsidiary (<i>Note 4</i>)	2,002	–

Note 1:

The above transactions were entered into with KanHan Technologies Limited (“**KanHan Technologies**”), a Hong Kong company which was previously the shareholder of the entire equity interests of KanHan Educational Services Limited (“**KanHan EDU**”). Mr. Mo Wai Ming, Lawrence is a common director for both KanHan Technologies and KanHan EDU.

The Group’s disposed wholly owned subsidiary, KanHan EDU, entered into a supply agreement and a business centre service agreement with KanHan Technologies on 19 November 2010 for the sales of website development, electronic learning products and services, and provides business centre services respectively for the term of 3 years. The annual sales cap and service charge during the term of the supply agreement and business centre service agreement should not exceed HK\$1,000,000 and HK\$300,000 respectively. The transaction constituted continuing connected transaction of the Company under the GEM Listing Rules. Details of the transaction were set out in the Company’s announcement dated 19 November 2010.

Note 2:

成都奧畢信息技術有限公司 (“**成都奧畢**”) is owned as to 70% by Mr. Dong Yuguo (“**Mr. Dong**”) and Mr. Xue Qiushi (“**Mr. Xue**”) in equal shares. As Mr. Dong and Mr. Xue are the directors of Apperience and its subsidiaries (collectively, the “**Apperience Group**”), and Mr. Xue is the Executive Director and Chief Executive Officer of the Company with effect from 5 July 2013, upon the completion of acquisition of Apperience on 31 March 2013, the I.T. consultancy service agreements entered into between Apperience and 成都奧畢 have constituted continuing connected transactions for the Company under the GEM Listing Rules. For the period ended 30 June 2013, the Group paid software development fees amounted to approximately US\$650,000 (equivalent to approximately HK\$5,044,000) to 成都奧畢. The I.T. consultancy services agreements were early terminated on 10 August 2013. Details of the agreements are set out in the Company’s announcement dated 5 December 2012 and the Company’s circular dated 23 February 2013.

Note 3:

Lujolujo Asia Limited (“**Lujolujo**”) entered into a sub-tenancy agreement with Verde Garment Manufacturing Limited on 8 April 2014 and entered into a management services agreement with Verde Apparel Limited on 1 January 2014. Upon the completion of the subscription of 77% of the enlarged issued share capital of Lujolujo on 23 April 2014, Lujolujo has become a subsidiary of the Company. After completion of the Subscription, Mr. Mok Kwan Yat owned 11.5% equity interest of Lujolujo and was a director of Lujolujo until his resignation from the position on 8 August 2014. As Verde Apparel Limited and Verde Garment Manufacturing Limited are subsidiaries of Verde Holdings Limited which is held as to 33% by Mr. Mok Kwan Yat, the above transactions had constituted related party transactions until his resignation as director of Lujolujo on 8 August 2014.

Note 4:

On 7 July 2014, the Group entered into a subscription agreement with Prosperous Glory Asia Limited (“**Prosperous Glory**”) in relation to the subscription of 49% of the enlarged share capital of GET Mdream Wealth Management Limited (“**GET Mdream**”) after the completion of the subscription at an aggregate consideration of approximately HK\$2,002,000. The completion of the subscription took place immediately after the signing of the subscription agreement. As Mr. Poon Chun Yin, a common director of GET Mdream and Prosperous Glory, has beneficial interest in Prosperous Glory, the above transaction had constituted related party transaction.

17. COMMITMENTS

(a) Capital commitments

	30 September 2014 HK\$'000 (Unaudited)	30 September 2013 HK\$'000 (Unaudited)
Contracted but not provided for:		
— development costs for intangible assets	<u>4,653</u>	<u>5,042</u>
	<u>4,653</u>	<u>5,042</u>

(b) Other commitments

On 5 February 2014, the Group entered into a conditional sale and purchase agreement in relation to the proposed acquisition of the entire issued share capital of a target at a consideration of HK\$6 million (subject to adjustment). The target is a company incorporated in Hong Kong with limited liability and is a licensed corporation to carry on business in Type 1 (dealing in securities) and Type 4 (advising on securities) regulated activities under the Securities and Futures Ordinance (“SFO”), subject to conditions imposed by the Securities and Futures Commission of Hong Kong. The target is principally engaged in the business of introducing clients to brokerage firms and securities companies in return for commission. On 28 August 2014, the Group entered into a letter agreement to change the long stop date of the proposed acquisition from 31 August 2014 (or such other date as the parties may agree in writing) to 31 December 2014 (or such other date as the parties may agree in writing). The acquisition of the target is subject to a number of conditions precedent. As at the date of this announcement, the acquisition has not yet completed. Details of the transaction were set out in the Company’s announcements dated 5 February 2014 and 28 August 2014.

18. EVENTS AFTER THE REPORTING PERIOD

(a) Placing of new shares under general mandate

On 6 October 2014, the Company entered into a placing agreement with a placing agent in relation to the placing (“Placing”) of up to 319,260,000 new shares under general mandate at a price of HK\$0.121 per placing share. Completion of the Placing took place on 17 October 2014. The net proceeds from the Placing (after deduction of commission and other expenses of the Placing) are approximately HK\$37.2 million, which is expected to be used as general working capital of the Group and for financing potential investment of the Group in the future. Details of the Placing were set out in the Company’s announcements dated 6 October 2014 and 17 October 2014.

(b) Conversion of convertible notes

On 30 September 2014, the Company received a notice from the holder of convertible notes requesting for the conversion of the convertible notes in the principal amount of HK\$16,646,024.625 at the conversion price of HK\$0.432 per conversion share. On 6 October 2014, the Company issued a total of 38,532,464 conversion shares to the converting noteholder. The details of the conversion were set out in the Company’s announcement dated 30 September 2014.

(c) Major Transaction: acquisition of Wafer Systems (Hong Kong) Limited

On 31 October 2014, the Group entered into a conditional sale and purchase agreement in relation to the proposed acquisition of the entire issued share capital of Wafer Systems (Hong Kong) Limited (“Wafer Systems”) at a consideration of HK\$18 million. Wafer Systems is a company incorporated in Hong Kong with limited liability and is principally engaged in the network system integration, including provision of network infrastructure solutions and network professional services in Hong Kong and the PRC. The acquisition of the Wafer Systems is subject to a number of conditions precedent. As at the date of this announcement, the acquisition has not yet completed. Details of the acquisition were set out in the Company’s announcement dated 31 October 2014.

MANAGEMENT DISCUSSIONS AND ANALYSIS

BUSINESS REVIEW

During this Period, the Group was committed to continuing its diversification approach. In this regard, the Group has completed the acquisition of the entire issued share capital of e-Perfect IT Limited (“**e-Perfect**”), a company incorporated in Hong Kong, which, together with its subsidiary, is principally engaged in the provision of corporate management solutions and information technology contract services in Hong Kong and the PRC.

Software Business

The Group established a strong foothold in the software industry and continue to develop new technology in the Information Technology (“**I.T.**”) field for diversification through its subsidiary, Apperience Corporation (“**Apperience**”). The Group is now engaged in research, development and distribution of software for personal computer performance, anti-virus software, mobile applications and toolbar advertisement.

To the credit of Apperience, the Group recorded a turnover of approximately HK\$107,559,000 during the Period solely contributed by the Software Business segment, representing an increase of 101.9% over the same period last year. The segment results were approximately HK\$56,674,000 for the Period.

Money Lending Business

Citi Profit Finance Limited, an indirect wholly-owned subsidiary of the Company, holds a money lenders licence granted by the licensing court in Hong Kong pursuant to the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong). The Group has adopted the money lending policy and money lending procedure manual which provide guidelines on the handling and/or monitoring of the money lending procedures according to the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong).

The Money Lending Business continued to grow steadily and become one of the Group’s revenue drivers during the Period. The segment results and its revenue from loan interest income amounted to approximately HK\$504,000 and HK\$555,000 respectively. The outstanding principal amount of loan receivables as at 30 September 2014 was approximately HK\$15,000,000.

Insurance and MPF Schemes Brokerage Business

On 2 April 2014, the Group completed an acquisition of the entire issued share capital of GET Mdream Wealth Management Limited (“**GET Mdream**”) at a consideration of approximately HK\$1,033,000. GET Mdream is a registered member of the Professional Insurance Brokers Association to carry out long term (including linked long term) insurance and general insurance lines of business. GET Mdream is principally engaged in insurance and MPF schemes brokerage business in Hong Kong. Details of the acquisition were set out in the Company’s announcements dated 28 March 2014 and 2 April 2014.

On 7 July 2014, the Group entered into a subscription agreement with Prosperous Glory in relation to the subscription of 49% of the enlarged share capital of GET Mdream after the completion of the subscription at an aggregate consideration of approximately HK\$2,002,000. The completion of the subscription took place immediately after the signing of the subscription agreement. As Mr. Poon Chun Yin is a common director of GET Mdream and Prosperous Glory, this subscription had constituted a connected transaction of the Group. Such transaction did not constitute to any notifiable transaction under Chapter 19 of the GEM Listing Rules and was fully exempt from the requirements under Chapter 20 of the GEM Listing Rules.

On 6 August 2014, the Group entered into a memorandum of understanding (“**MOU**”) in relation to a proposed co-operation between the Group and a company incorporated in Hong Kong with limited liability which is principally engaged in the provision of wealth management consulting services and insurance brokerage service (“**Target**”). Pursuant to the MOU, the Group and the Target intended to invest a total maximum amount of HK\$10 million to co-operate and explore (i) the development of a mobile phone application (“**Mobile Phone Application**”) which was intended to be used for financial planning, formulating retirement pension benefits and calculating retirement age and wealth index; and (ii) the development of a sales and marketing network for insurance investment linked products using the Mobile Phone Application. The Group also intended to acquire shares of the Target. The manner of investment and the consideration for the intended acquisition of shares of the Target would be subject to the negotiation between the parties of the MOU. Details of the MOU were set out in the Company’s announcement dated 6 August 2014. As the preliminary feasibility analysis and research was not completed on 31 October 2014, the MOU has been terminated according to its terms.

The Group is confident that it can gain new momentum and business opportunities from the acquisition of GET Mdream. The Group considers this business to be the focus in the future and proposed that the name of the Company be changed to “GET Holdings Limited” to better project the Group’s vision and further strengthen the Group’s corporate image. Details of the change of Company name were set out in the Company’s announcements dated 2 September 2014 and 15 October 2014 and the Company’s circular dated 19 September 2014 and the paragraph headed “Change of Company Name” of this announcement for details.

This business segment was still at development stage. During the Period, the segment revenue was approximately HK\$14,664,000. The segment recorded segment results of approximately HK\$3,328,000.

I.T. Project Implementation Business

For the better understanding of the Group’s products and services and to allow the shareholders to assess the Group’s risks and returns as well as making more informed judgments about the Group as a whole, the Board identified a new reporting segment, I.T. Project Implementation Business, which has been classified as one of the principal activities of the Group during the Period.

On 10 June 2014, the Group entered into a sale and purchase agreement with EPRO Systems Limited for the acquisition of 100% equity interest in e-Perfect at a consideration of HK\$48 million (“**Acquisition of e-Perfect**”). Pursuant to the sale and purchase agreement, the Company shall issue and allot, credited as fully paid, 186,046,500 consideration shares of HK\$0.01 each at an issue price of approximately HK\$0.258 per consideration share to the nominee of EPRO Systems Limited as settlement of the consideration for the acquisition. The completion of such acquisition took place on 31 July 2014. Details of the acquisition and the issue of consideration shares were set out in the announcements of the Company dated 10 June 2014 and 31 July 2014.

Subsequent to the completion of the Acquisition of e-Perfect, the Group has diversified its business into the field of I.T. Project Implementation Business, including provision of corporate management solutions and I.T. contract services to corporate clients in Hong Kong and the PRC.

During the Period, the segment revenue of such business was approximately HK\$2,019,000. The segment recorded a loss of approximately HK\$580,000.

E-learning Business

Due to fierce competition, the operating results of E-learning Business was not satisfactory. No turnover was recorded for the segment during the Period, and the segment recorded a minor loss of approximately HK\$346,000. The Group will keep the best interest of the shareholders of the Company in mind and continue to closely monitor the latest development of the e-learning market, ensuring the profitability of this segment.

Securities Investment Business

The total fair value in listed shares issued by Hong Kong listed companies and unlisted investment fund held by the Group as at 30 September 2014 was approximately HK\$68,150,000. During the Period, the segment loss amounted to approximately HK\$249,000. The results of this business segment were mainly due to the handling and commission charge for such business, as well as the unrealised loss in fair value of its available-for-sale investments recognised in investment revaluation reserve for the Period of approximately HK\$6,654,000.

FINANCIAL REVIEW

Turnover

For the Period under review, the turnover of the Group was approximately HK\$127,765,000, representing an increase of approximately 130.5% compared to the turnover for the nine months period ended 30 September 2013 of approximately HK\$55,421,000. The turnover for the Period was mainly contributed by the Software Business and Insurance and MPF Schemes Brokerage Business.

Gross profit

The gross profit of the Group for the Period increased by 106.4% to approximately HK\$92,658,000 from approximately HK\$44,891,000 for the corresponding period in 2013.

Profit for the Period

The Group recorded a profit attributable to owners of the Company of approximately HK\$64,443,000 for the Period compared to the loss attributable to owners of the Company of approximately HK\$210,052,000 for the same period last year.

The Group recorded a net profit of approximately HK\$89,114,000 for the Period, compared to the net loss for the corresponding period in 2013 of approximately HK\$194,909,000. The change from a net loss to a net profit position was mainly due to (i) the operating profit of HK\$51,261,000 contributed by Apperience (a non-wholly owned subsidiary of the Company) and its subsidiaries, which are principally engaged in the research, development and distribution of personal computer performance software, anti-virus software, mobile applications and toolbar advertisement; (ii) the gain of approximately HK\$48,629,000 arising on change in the fair value of performance shares for settling a part of purchase consideration in relation to the acquisition of 50.5% of the issued share capital of Apperience (“**Acquisition**”), which was completed on 31 March 2013; and (iii) the absence of impairment loss on goodwill in relation to the Acquisition for the Period while the impairment loss on goodwill of approximately HK\$257,496,000 was incurred by the Group for the corresponding period in 2013.

Liquidity, financial resources and capital structure

As at 30 September 2014, the Group’s cash and cash equivalents and pledged bank deposit amounted to approximately HK\$123,467,000 (as at 31 December 2013: HK\$71,030,000), which were principally denominated in Renminbi, United States dollar and Hong Kong dollar (2013: Renminbi, United States dollar and Hong Kong dollar).

The Group generally finances its operation using internally generated resources and proceeds raised from issue of new shares by way of placing on 17 October 2014.

On 14 November 2012, the Company issued convertible notes to Wise Action Limited, an indirect wholly-owned subsidiary of Hong Kong Education (Int’l) Investments Limited, in a principal amount of HK\$20,000,000 as alternative financing instruments. The net proceeds from the convertible notes of approximately HK\$19,500,000 (“**Net Proceeds**”) were planned to be used (i) as to approximately HK\$5,000,000 for financing the business of website development, e-learning products and services; and (ii) as to approximately HK\$14,500,000 for future investments in e-commerce and/or other I.T. related business as and when opportunities arise. On 23 April 2014, the investment in online shopping business of HK\$14,000,000 was financed by the Net Proceeds. As at 30 September 2014, the Net Proceeds used for e-learning products and services were approximately HK\$1,767,000. The details of the convertible notes were set out in the Company’s announcements dated 28 September 2012, 14 November 2012 and 19 March 2013.

Reference is made to the Company's circular ("**Circular**") dated 23 February 2013 in relation to the Acquisition and the announcements of the Company dated 19 May 2014, 20 May 2014 and 21 May 2014 ("**Announcements**") in relation to the issue of the Tranche I Performance Shares to the Vendors. Capitalised terms used in this paragraph shall have the same meanings as defined in the Circular and Announcements. On 6 June 2014, the Company allotted and issued the 715,522,718 Tranche I Performance Shares, credited as fully paid, to the Vendors which include the Relevant Shareholders, IDG-Accel, IDG-Accel Investors and THL which is a subsidiary of Tencent Holdings Limited.

Capital Reorganisation

During the Period, the Company has completed the Capital Reorganisation as detailed in the circular of the Company dated 24 June 2014. Unless otherwise specified herein, capitalised terms used in this paragraph shall have the same meanings as those defined in the circular. The Capital Reorganisation involved the followings:

1. Share Consolidation

The Share Consolidation pursuant to which every four issued and unissued Existing Shares have been consolidated into one Consolidated Share and the total number of Consolidated Shares has been rounded down to a whole number by cancelling any fraction in the issued share capital of the Company arising from the Share Consolidation.

2. Capital Reduction and Share Subdivision

(a) The issued share capital of the Company has been reduced through a cancellation of the paid-up capital of the Company to the extent of HK\$0.39 on each of the issued Consolidated Shares such that the nominal value of each issued Consolidated Share has been reduced from HK\$0.40 to HK\$0.01; (b) immediately following the Capital Reduction, each of the authorised but unissued Consolidated Shares of HK\$0.40 each has been sub-divided into 40 New Shares of HK\$0.01 each; and (c) the credits arising in the books of the Company from (i) the cancellation of any fraction in the issued share capital of the Company arising from the Share Consolidation; and (ii) the reduction of the paid-up capital of the Company of HK\$550,011,506.07 has been credited to the contributed surplus account of the Company within the meaning of the Companies Act.

The Capital Reorganisation was approved by the shareholders of the Company by special resolution at a special general meeting of the Company held on 17 July 2014 and became effective on 18 July 2014. Details of the Capital Reorganisation were set out in the announcements of the Company dated 3 June 2014 and 17 July 2014 and the circular of the Company dated 24 June 2014.

Placing of new shares under general mandate

On 6 October 2014, the Company entered into a placing agreement with a placing agent in relation to the placing (“**Placing**”) of up to 319,260,000 new shares under general mandate at a price of HK\$0.121 per placing share. Completion of the Placing took place on 17 October 2014. The net proceeds from the Placing (after deduction of commission and other expenses of the Placing) are approximately HK\$37.2 million, which is expected to be used as general working capital of the Group and for financing potential investment of the Group in the future. Details of the Placing were set out in the Company’s announcements dated 6 October 2014 and 17 October 2014.

As at 30 September 2014, the issued share capital of the Company was HK\$15,963,324.13 divided into 1,596,332,413 ordinary shares of HK\$0.01 each.

Gearing ratio

As at 30 September 2014, the total assets of the Group were approximately HK\$836,940,000 (as at 31 December 2013: HK\$750,754,000), whereas the total liabilities were approximately HK\$119,476,000 (as at 31 December 2013: HK\$161,500,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was 14.3% (as at 31 December 2013: 21.5%).

Interim dividend

The Directors do not recommend to pay any interim dividend for the Period (2013: HK\$nil).

Charges on the Group’s Assets

The Group’s pledged bank deposits of approximately US\$80,000 and HK\$1,005,000 (in aggregate, approximately HK\$1,627,000) represented deposits pledged to banks to secure banking facilities to the extent of HK\$1,500,000 granted to the Group. The deposits are in US\$ and HK\$ at fixed interest rate of 0.05% per annum and 0.7% per annum respectively. As at 30 September 2014, the Group had available approximately HK\$863,000 of undrawn banking facilities.

As at 30 September 2014, the Group had another pledged bank deposit of HK\$805,000 as guaranteed fund at bank for the Visa/MasterCard merchant account of the online shopping business. The deposit is in HK\$ at fixed interest rate of 0.2% per annum.

As at 30 September 2014, listed securities held by the Group with a total carrying amount of approximately HK\$44,368,000 has been charged in favour of a brokerage firms as collateral for the Group’s liabilities in respect of its margin trading account. During the Period, the Group has not used the credit limit.

Foreign exchange exposure

During the Period, the business activities of the Group were mainly denominated in Hong Kong dollars and United States dollars.

Following the completion of the acquisition of Apperience last year, United States dollars became the main currency transacted by the Group. Since Hong Kong dollars remain pegged to the United States dollars within a defined range, the Group is not exposed to any significant foreign exchange risk against the United States dollars and has not entered into any foreign exchange contract as hedging measures. The Directors did not consider the Group was significantly exposed to any foreign currency exchange risk. Notwithstanding the above, the Group manages its foreign currency risk against other currencies by closely monitoring the movement of the foreign currency rates and may use hedging derivative, such as foreign currency forward contract, to manage its foreign currency risk as appropriate.

Financial risk

The Group's available-for-sale financial assets and performance shares which may be issued in connection with the acquisition of 50.5% of the issued share capital of Apperience are measured at fair value at the end of each reporting period. Therefore, the Group is exposed to equity security price risk due to the fluctuation of price of available-for-sale financial assets and the changes in the Company's share prices to the extent that the Company's shares underlie the fair value of performance shares. The Directors regularly review the exposure to the equity security price risk on the available-for-sale financial assets.

Significant investments and disposals

Acquisition of a licensed corporation (Dealing in securities and advising on securities)

On 5 February 2014, the Group entered into a conditional sale and purchase agreement in relation to the proposed acquisition of the entire issued share capital of a target at a consideration of HK\$6 million (subject to adjustment). The target is a company incorporated in Hong Kong with limited liability and is a licensed corporation to carry on business in Type 1 (dealing in securities) and Type 4 (advising on securities) regulated activities under the SFO, subject to conditions imposed by the Securities and Futures Commission of Hong Kong. The target is principally engaged in the business of introducing clients to brokerage firms and securities companies in return for commission. The acquisition of the target is subject to a number of conditions precedent. On 28 August 2014, the Group entered into a letter agreement to change the long stop date of the proposed acquisition from 31 August 2014 (or such other date as the parties may agree in writing) to 31 December 2014 (or such other date as the parties may agree in writing). As at the date of this announcement, the acquisition has not yet completed. Details of the transaction were set out in the Company's announcement dated 5 February 2014 and 28 August 2014.

Investment in online shopping business

On 8 April 2014, the Group entered into a subscription agreement in relation to a subscription of 77% of the enlarged issued share capital of a target upon completion at a subscription price of HK\$14,000,000. The target is a company incorporated in Hong Kong with limited liability and is principally engaged in online retail and advertising business under the name of “Funshare.com”. The target provides an online shopping platform, through which, the target promotes and markets the goods and services of certain third party suppliers or providers for a fixed commission. The completion of the subscription of shares took place on 23 April 2014. Details of the subscription were set out in the Company’s announcements dated 8 April 2014 and 23 April 2014.

Acquisition of 100% equity interest of e-Perfect

The Group entered into a sale and purchase agreement to acquire 100% equity interest of e-Perfect on 10 June 2014. Such acquisition was completed on 31 July 2014. Please refer to “Business Review — I.T. Project Implementation Business” of this announcement for details.

Disposal of 51% equity interest of Dragon Oriental

On 12 June 2014, the Group entered into a sale and purchase agreement with an independent third party for the disposal of 51% of the issued share capital of Dragon Oriental Investment Limited, an indirect wholly-owned subsidiary of the Company prior to this disposal, at a cash consideration of HK\$21,700,000 and the Group has received 20% of the consideration, being HK\$4,340,000 as refundable deposit upon signing of the sale and purchase agreement. The principal asset of Dragon Oriental Investment Limited was a property which was valued at approximately HK\$43,300,000 as at 30 September 2014 by an independent professional property valuer. On 30 September 2014, completion of such disposal took place and Dragon Oriental Investment Limited ceased to be a subsidiary of the Group. Details of such disposal were set out in the Company’s announcements dated 12 June 2014 and 30 September 2014.

Investment in GET Mdream (Insurance and MPF Schemes Brokerage Business)

The Group entered into a memorandum of understanding to acquire the entire issued share capital of GET Mdream. The acquisition was completed on 2 April 2014. Please refer to “Business Review — Insurance and MPF Schemes Brokerage Business” of this announcement for details.

Acquisition of Wafer Systems

On 31 October 2014, the Group entered into a sale and purchase agreement in relation to the acquisition of 100% of the issued share capital of Wafer Systems (Hong Kong) Limited. Please refer to Events after the reporting period in note 18(c) of the Notes to the Condensed Consolidated Financial Statements for further details of the acquisition.

Apart from those disclosed in the Significant investments and disposals, the section of Business Review and Events after the reporting period in note 18(c) of the Notes to the Condensed Consolidated Financial Statements disclosed above, the Group had no other material acquisition or disposal during the Period.

Employees and remuneration policies

As at 30 September 2014, the Group had approximately 67 employees (as at 31 December 2013: 11 employees) in Hong Kong and the PRC. The Group's remuneration policy is reviewed periodically and determined by reference to market terms, company performance, individual qualifications and performance, and in accordance with the statutory requirements of the respective jurisdiction where the employees are engaged.

On 24 December 2007, the share option scheme (“**Share Option Scheme**”) was approved by shareholders of the Company in an extraordinary general meeting. The Share Option Scheme is to enable the Company to grant option to either Directors or employees of the Group in order to recognise and motivate their contribution, to provide incentives and to help the Group in retaining its existing employees and recruiting additional quality employees so as to provide them with a direct economic interest in attaining the long term business objectives of the Group. No options were granted under the Share Option Scheme during the Period.

Contingent liabilities

As at 30 September 2014, the Company had contingent liabilities in respect of a corporate guarantee for a loan of HK\$11,000,000 to a subsidiary of the Company granted to an independent third party (as at 31 December 2013: nil).

Capital commitments

Please refer to note 17(a) “Commitments” of Notes to the Condensed Consolidated Financial Statements for details.

DEALINGS FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has relied on Rules 5.48 to 5.67 of the GEM Listing Rules as the required standard of dealings in respect of any dealings in the Company's securities by the Directors. General and specific enquiries have been made to all Directors and they all confirmed they had complied with the said GEM Listing Rules during the Period.

OUTLOOK

Looking ahead, the Group will continue to seek out investments generating positive impacts and profit to increase its shareholder value.

With the rapid development of technology, computer and the internet have become an important part of our daily life. It is expected that customer's appetite for performance enhancement and anti-virus software will continue to grow. The Group will continue to develop its Software Business by stepping into the Asian market and extend its software product line. The Board believes this business has the potential to grow and will continue to contribute to the Group's revenue.

In order to broaden income base, the Group will consider exploring a new theory of financial intermediation, by using e-finance and online trading platform for the sales of wealth management-related investment products.

With careful operation of the existing businesses mentioned above, the Group will continue to enhance the quality of its current products, diversify its businesses and look for new potential investment opportunities to bring greater returns to its shareholders.

OTHER INFORMATION

DIRECTORS' INTERESTS IN CONTRACT

A copyright licence agreement (“**Copyright Licence Agreement**”) has been entered into between Apperience as licensee and Chengdu AOBI Information Technology Co., Ltd. (“**PRC Company**”) (a company owned as to 35% by Mr. Xue Qiushi (“**Mr. Xue**”), an executive Director), as licensor on 18 February 2013 pursuant to which the PRC Company granted to Apperience an exclusive licence to use the copyright of “Advanced SystemCare” registered in the name of the PRC Company in the PRC at nil consideration for a period from the date of the Copyright Licence Agreement to (i) the date on which the relevant copyright is transferred from the PRC Company and registered in the name of Apperience in the PRC; and (ii) the date on which the copyright of “Advanced SystemCare” has been registered in the name of Apperience in the US (whichever is the earlier). On 1 July 2014, the Copyright Licence Agreement was terminated.

A new copyright licence agreement (“**New Copyright Licence Agreement**”) has been entered into among Both Talent International Limited (“**Both Talent**”), a subsidiary of Apperience, as licensee, the PRC Company, as licensor, and Apperience on as of 1 July 2014 pursuant to which the PRC Company granted to Both Talent an exclusive licence to use the copyright of “Advanced SystemCare” registered in the name of the PRC Company in the PRC for a period from the date of the New Copyright Licence Agreement to the later of (i) the completion of registration of the assignment of the copyright to Both Talent in China; and (ii) the completion of registration of the copyright of “Advanced SystemCare” in the name of Both Talent in the United States. Such transactions did not constitute to any notifiable transaction under Chapter 19 of the GEM Listing Rules and were fully exempt from the requirements under Chapter 20 of the GEM Listing Rules.

Save for the New Copyright Licence Agreement, in which Mr. Xue (an executive Director) is interested through his shareholding in the PRC Company, none of the Directors was materially interested in any contract of significance or arrangement subsisting as at 30 September 2014 which is significant in relation to the business of the Group. No Director had any direct or indirect interests in any assets which have been acquired or disposed of by or leased to, or are proposed to be acquired or disposed of by or leased to, any member of the Group at the end of the Period or at any time during the Period save as the Copyright Licence Agreement and the New Copyright Licence Agreement.

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS OR SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES OR DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATIONS

As at 30 September 2014, save as disclosed below, none of the Directors nor chief executives of the Company had or was deemed to have any interests or short positions in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (“SFO”), Chapter 571 of the laws of Hong Kong) which (i) were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (iii) were required, pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by directors to be notified to the Company and the Stock Exchange:

Aggregate long positions in shares and underlying shares of the Company

Name of the Director	Capacity in which the ordinary shares of the Company (“Shares”) and underlying Shares are held	Number of Shares and underlying Shares	Approximate percentage of the Company’s issued share capital (<i>Note 1</i>)
Xue Qiushi (“ Mr. Xue ”)	Interest in a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO (<i>Note 2</i>)	260,130,873	16.30%

Notes:

1. The total number of the 1,596,332,413 Shares in issue as at 30 September 2014 have been used for the calculation of the approximate percentage.
2. Ace Source International Limited (“**Ace Source**”) (being one of the substantial shareholders of the Company whose interests are set out in the section headed “Interests discloseable under the Securities and Futures Ordinance (the “SFO”) and substantial shareholders and other persons interest in securities” in this announcement) is wholly and beneficially owned by Mr. Xue. As such, Mr. Xue is deemed to be interested in all the Shares/underlying Shares held by Ace Source pursuant to Part XV of the SFO. Based on the Director’s/Chief Executive’s Notice — Interests in Shares of Listed Corporation filed by Mr. Xue on 7 October 2014, among these 260,130,873 Shares/underlying Shares, 184,204,969 of which were underlying Shares with an exercise period from 31 March 2013 to 31 March 2017 and can be exercised at the exercise price of HK\$0.432 per Share.

Aggregate long positions in shares and underlying shares of the associated corporation of the Company

Name of the Director	Name of the associated corporation	Capacity in which the shares are held	Number of shares	Approximate percentage of the associated corporation's issued share capital
Mr. Xue	Apperience	Interest in a controlled corporation (<i>Note</i>)	3,882,391	18.79%

Note: Ace Source is wholly and beneficially owned by Mr. Xue. As such, Mr. Xue is deemed to be interested in all the shares held by Ace Source in Apperience (being an associated corporation of the Company) pursuant to Part XV of the SFO.

Aggregate long positions in debentures of the Company

Name of Director	Capacity in which the debentures are held	Amount of debentures
Mr. Xue	Other (<i>Note</i>)	HK\$16,646,025

Note: Ace Source is wholly and beneficially owned by Mr. Xue. As such, Mr. Xue is deemed to be interested in all the debentures held by Ace Source pursuant to Part XV of the SFO.

Mr. Xue was appointed as an executive Director on 5 July 2013. Ace Source is a company wholly and beneficially owned by Mr. Xue and therefore he is deemed to be interested in all the shares and underlying shares of the Company held by Ace Source pursuant to Part XV of the SFO. Interests in shares and underlying shares of the Company in which Ace Source is interested are set out in the paragraph headed "Interests discloseable under the Securities and Futures Ordinance (the "SFO") and substantial shareholders and other persons interest in securities" in this announcement. Mr. Xue is also the sole director of Ace Source.

DIRECTORS' AND CHIEF EXECUTIVES' RIGHTS TO ACQUIRE SHARES OR DEBT SECURITIES

Save for the zero coupon convertible notes issued by the Company in accordance with the acquisition agreement in relation to an acquisition of 50.5% of the issued share capital of Apperience on 15 November 2012 and the performance shares which were issued and may be issued by the Company in accordance with the terms and conditions of such acquisition agreement in which Mr. Xue is interested (through his holding of shares in Ace Source, being one of the vendors of the acquisition), at no time during the Period was the Company or any of its subsidiaries a party to any arrangements to enable the Directors and chief executives, their respective spouses or children under the age of 18 to acquire benefits by means of acquisition of shares in or debentures of the Company or any other body corporate.

SHARE OPTION SCHEME

On 24 December 2007, the existing share option scheme was approved by shareholders of the Company at an extraordinary general meeting. Such scheme is to enable the Company to grant option to either Directors or employees and recruiting additional quality employees and to provide them with a direct economic interest in attaining the long term business objective of the Group.

On 19 May 2011, the Company has granted 6,200,000* share options to a consultant of the Company under the scheme at the exercise price of HK\$0.116* per share.

Details of the movements in the share options granted under the Share Option Scheme during the Period are as follows:

Date of grant	Exercise period	Exercise price per share <i>HK\$</i>	Number of share options				Outstanding as at 30 September 2014 <i>'000</i>
			Outstanding as at 1 January 2014 <i>'000</i>	Granted during the Period	Exercised during the Period	Lapsed during the Period	
19 May 2011	20 May 2011 to 19 May 2014	0.116*	6,200*	–	–	6,200*	–

* After the adjustment for share consolidation dated 18 July 2011.

The details of share options granted are set out in the Company's announcement dated 19 May 2011. The details of share consolidation are set out in Company's announcements dated 13 June 2011, 15 June 2011, and 15 July 2011, the circular dated 27 June 2011, and the next day disclosure return dated 18 July 2011.

INTERESTS DISCLOSEABLE UNDER THE SECURITIES AND FUTURES ORDINANCE (THE “SFO”) AND SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS INTEREST IN SECURITIES

Substantial shareholders

As at 30 September 2014, the following persons (other than Directors or chief executives of the Company) had, or were deemed or taken to have interest or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or, which were recorded in the register required to be kept by the Company under Section 336 of SFO:

Long positions in the Shares and underlying Shares

Substantial shareholders	Capacity in which the Shares and underlying Shares are held	Number of Shares and underlying Shares	Approximate percentage of the Company’s issued share capital <i>Note (15)</i>	<i>Notes</i>
Wise Action Limited (“ Wise Action ”)	Beneficial owner	102,401,978	6.41%	(1)
Rosy Lane Investments Limited (“ Rosy Lane ”)	Interest of a controlled corporation	102,401,978	6.41%	(1)
Hong Kong Education (Int’l) Investments Limited (“ HK EDU INTL ”)	Interest of a controlled corporation	102,401,978	6.41%	(1)
Access Magic Limited (“ Access Magic ”)	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(2)
Dong Yuguo (“ Mr. Dong ”)	Interest of a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(2), (3)
Ace Source	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(4)

Substantial shareholders	Capacity in which the Shares and underlying Shares are held	Number of Shares and underlying Shares	Approximate percentage of the Company's issued share capital <i>Note (15)</i>	<i>Notes</i>
Wealthy Hope Limited (“ Wealthy Hope ”)	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(5)
Chen Liang (“ Mr. Chen ”)	Interest of a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(5), (6)
Well Peace Global Limited (“ Well Peace ”)	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(7)
Lian Ming (“ Mr. Lian ”)	Interest of a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(7), (8)
IDG-Accel China Growth Fund II L.P. (“ IDG-Accel ”)	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(9)
IDG-Accel China Investors II L.P. (“ IDG-Accel Investors ”)	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,873	16.30%	(10)
IDG-Accel China Growth Fund II Associates L.P. (“ IDG-Accel II Associates ”)	Interest of a controlled corporation	260,130,873	16.30%	(9), (10), (11)

Substantial shareholders	Capacity in which the Shares and underlying Shares are held	Number of Shares and underlying Shares	Approximate percentage of the Company's issued share capital <i>Note (15)</i>	<i>Notes</i>
IDG-Accel China Growth Fund GP II Associates Ltd. (“ IDG-Accel GP II ”)	Interest of a controlled corporation	260,130,873	16.30%	<i>(9), (10), (11)</i>
Zhou Quan (“ Mr. Zhou ”)	Interest of a controlled corporation	260,130,873	16.30%	<i>(9), (10), (11)</i>
Ho Chi Sing (“ Mr. Ho ”)	Interest of a controlled corporation	260,130,873	16.30%	<i>(9), (10), (11)</i>
THL A1 Limited (“ THL ”)	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	260,130,872	16.30%	<i>(12)</i>
Tencent Holdings Limited (“ Tencent ”)	Interest of a controlled corporation	260,130,872	16.30%	<i>(12)</i>
MIH TC Holdings Limited (“ MIH TC Holdings ”)	Interest of a controlled corporation	260,130,872	16.30%	<i>(12), (13)</i>
MIH (Mauritius) Limited (“ MIH Mauritius ”)	Interest of a controlled corporation	260,130,872	16.30%	<i>(12), (13), (14)</i>
MIH Ming He Holdings Limited (“ MIH Ming He ”)	Interest of a controlled corporation	260,130,872	16.30%	<i>(12), (13), (14)</i>
MIH Holdings Proprietary Limited (“ MIH Proprietary ”)	Interest of a controlled corporation	260,130,872	16.30%	<i>(12), (13), (14)</i>
Naspers Limited (“ Naspers ”)	Interest of a controlled corporation	260,130,872	16.30%	<i>(12), (13), (14)</i>
DX.com Holdings Limited (“ DX.com ”)	Beneficial owner	186,046,500	11.65%	

Notes:

- (1) Based on the corporate substantial shareholder notice filed by HK EDU INTL on 28 October 2014, Wise Action is wholly and beneficially owned by Rosy Lane. Rosy Lane is wholly owned by HK EDU INTL. Each of HK EDU INTL and Rosy Lane was deemed to be interested in all the 102,401,978 Shares held by Wise Action pursuant to Part XV of the SFO.
- (2) Access Magic was interested in 36,349,166 Shares/underlying Shares in the capacity as the beneficial owner and was deemed to be interested in 223,781,707 Shares/underlying Shares in accordance with sections 317(1)(a) and 318 of the SFO. Among these 260,130,873 Shares/underlying Shares, 184,204,969 of which were underlying Shares.
- (3) Access Magic is wholly and beneficially owned by Mr. Dong. As such, Mr. Dong is deemed to be interested in all the Shares/underlying Shares held by Access Magic pursuant to Part XV of the SFO.
- (4) Ace Source was interested in 51,496,340 Shares/underlying Shares in the capacity as the beneficial owner and was deemed to be interested in 208,634,533 Shares/underlying Shares in accordance with sections 317(1)(a) and 318 of the SFO. Among these 260,130,873 Shares/underlying Shares, 184,204,969 of which were underlying Shares. Ace Source is wholly and beneficially owned by Mr. Xue. As such, Mr. Xue is deemed to be interested in all the Shares/underlying Shares held by Ace Source. Mr. Xue's interests in the Shares and underlying Shares of the Company are disclosed in the paragraph headed "Directors' and Chief Executives' Interests or Short Positions in the Shares, Underlying Shares or Debentures of the Company or any Associated Corporations" in this announcement. Mr. Xue is a director of Ace Source.
- (5) Wealthy Hope was interested in 9,086,831 Shares/underlying Shares in the capacity as the beneficial owner and was deemed to be interested in 251,044,042 Shares/underlying Shares in accordance with sections 317(1)(a) and 318 of the SFO. Among these 260,130,873 Shares/underlying Shares, 184,204,969 of which were underlying Shares.
- (6) Wealthy Hope is wholly and beneficially owned by Mr. Chen. As such, Mr. Chen is deemed to be interested in all the Shares/underlying Shares held by Wealthy Hope pursuant to Part XV of the SFO.
- (7) Well Peace was interested in 9,086,831 Shares/underlying Shares in the capacity as the beneficial owner and was deemed to be interested in 251,044,042 Shares/underlying Shares in accordance with sections 317(1)(a) and 318 of the SFO. Among these 260,130,873 Shares/underlying Shares, 184,204,969 of which were underlying Shares.
- (8) Well Peace is wholly and beneficially owned by Mr. Lian. As such, Mr. Lian is deemed to be interested in all the Shares/underlying Shares held by Well Peace pursuant to Part XV of the SFO.
- (9) IDG-Accel was interested in 128,212,804 Shares/underlying Shares as the beneficial owner and was deemed to be interested in 131,918,069 Shares/underlying Shares in accordance with sections 317(1)(a) and 318 of the SFO. Among these 260,130,873 Shares/underlying Shares, 184,204,969 of which were underlying Shares.
- (10) IDG-Accel Investors was interested in 10,485,913 Shares/underlying Shares as the beneficial owner and was deemed to be interested in 249,644,960 Shares/underlying Shares in accordance with sections 317(1)(a) and 318 of the SFO. Among these 260,130,873 Shares/underlying Shares, 184,204,969 of which were underlying Shares.

- (11) IDG-Accel GP II owns the entire equity interest in each of IDG-Accel II Associates and IDG-Accel Investors. IDG-Accel GP II is 50% owned by Mr. Ho and 50% owned by Mr. Zhou. As such, each of Mr. Ho, Mr. Zhou and IDG-Accel GP II was deemed to be interested in all the Shares/underlying Shares held by IDG-Accel II Associates and IDG-Accel Investors.

IDG-Accel is wholly-owned by IDG-Accel II Associates. As such, IDG-Accel II Associates was deemed to be interested in all the Shares/underlying Shares held by IDG-Accel pursuant to Part XV of the SFO.

- (12) Based on the corporate substantial shareholder notice filed by Tencent on 7 October 2014, THL is wholly owned by Tencent and as such, Tencent is deemed to be interested in all 260,130,872 Shares/underlying Shares held by its controlled corporation THL pursuant to Part XV of the SFO. THL was interested in 15,412,984 Shares/underlying Shares in the capacity of beneficial owner and 244,717,888 Shares/underlying Shares in other capacities. Among these 260,130,872 Shares/underlying Shares, 184,204,968 of which were underlying Shares.
- (13) Based on the corporate substantial shareholder notice filed by MIH TC Holdings on 9 October 2014, THL is wholly owned by Tencent and Tencent is 33.65% owned by MIH TC Holdings. As such, MIH TC Holdings is deemed to be interested in all the 260,130,872 Shares/underlying Shares held by its controlled corporations THL and Tencent pursuant to Part XV of the SFO.
- (14) Based on the corporate substantial shareholder notice filed by Naspers on 9 October 2014, THL is wholly owned by Tencent, Tencent is 33.65% owned by MIH TC Holdings, which is in turn 90% owned by MIH Mauritius. MIH Mauritius is wholly owned by MIH Ming He, which is in turn wholly owned by MIH Proprietary. MIH Proprietary is wholly owned by Naspers. Based on the above relationship, each of MIH Mauritius, MIH Ming He, MIH Proprietary and Naspers is deemed to be interested in all the 260,130,872 Shares/underlying Shares held by their controlled corporations pursuant to Part XV of the SFO.
- (15) The total number of the 1,596,332,413 Shares in issue as at 30 September 2014 have been used for the calculation of the approximate percentage.

Save as disclosed above, as at 30 September 2014, so far as is known to the Directors, there is no other person who had, or were deemed to have interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or, which were recorded in the register required to be kept by the Company under Section 336 of SFO.

CONNECTED TRANSACTIONS AND CONTINUING CONNECTED TRANSACTIONS

Reference is made to note 16 “Related Party Transactions” of Notes to the Condensed Consolidated Financial Statements and the paragraph headed “Directors’ interest in Contract” in this announcement. The transactions set out in the paragraph headed “Directors’ interests in Contracts” and the related party transactions of Verde Apparel Limited and Verde Garment Manufacturing Limited for the Period disclosed in note 16 “Related Party Transactions” of Notes to the Condensed Consolidated Financial Statements were also classified as the continuing connected transactions of the Group under the GEM Listing Rules. The transactions between Lujolujo and each of Verde Apparel Limited and Verde Garment Manufacturing Limited still constituted continuing connected transactions of the Group after Mr. Mok Kwan Yat, who is a substantial shareholder of Lujolujo resigned from the position of a director of Lujolujo on 8 August 2014. The subscription of shares of GET Mdream by Prosperous Glory as disclosed in note 16 “Related Party Transactions” of Notes to the Condensed Consolidated Financial Statements also constituted a connected transaction of the Group. Such transactions did not constitute to any notifiable transactions under Chapter 19 of the GEM Listing Rules and were fully exempt from the requirements under Chapter 20 of the GEM Listing Rules.

APPOINTMENT AND RESIGNATION OF DIRECTORS

Mr. Yip Chi Fai Stevens was appointed as an independent non-executive Director with effect from 2 January 2014 and his biographical details were set out in the announcement of the Company dated 2 January 2014.

Ms. Xiao Yiming was appointed as an independent non-executive Director with effect from 17 January 2014 and her biographical details were set out in the announcement of the Company dated 17 January 2014.

Mr. Yu Pak Yan, Peter resigned as an independent non-executive Director with effect from 29 January 2014 in order to devote more time to his business.

Ms. Chan Hoi Ling resigned as an independent non-executive Director with effect from 10 February 2014 in order to devote more time to her business.

Mr. Chi Chi Hung Kenneth retired as an executive Director and Chairman of the Board with effect from 4 June 2014 and did not offer himself for re-election due to his personal commitment which required more of his time.

Mr. Kuang Hao Kun Giovanni was appointed as an executive Director and Chairman of the Board with effect from 9 June 2014 and his biographical details were set out in the announcement of the Company dated 9 June 2014.

CHANGE OF ADDRESS OF HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

The Hong Kong branch share registrar and transfer office of the Company, Tricor Tengis Limited changed its address from 26/F, Tesbury Centre, 28 Queens's Road East, Hong Kong to Level 22, Hopewell Centre, 183 Queen's Road East, Hong Kong with effect from 31 March 2014.

CHANGE OF DOMICILE

On 19 December 2013, the change of domicile of the Company from the Cayman Islands to Bermuda by way of deregistration in the Cayman Islands and continuation as an exempted company under the laws of Bermuda ("**Change of Domicile**") and the adoption of memorandum of continuance and Bye-laws in connection with the Change of Domicile was approved by the shareholders of the Company at the extraordinary general meeting of the Company. The Change of Domicile and the adoption of the memorandum of continuance and Bye-laws of the Company became effective on 9 January 2014 (Bermuda time). The memorandum and articles of association of the Company ceased to be effective upon the Change of Domicile became effective on 9 January 2014 (Bermuda time). The details of the adoption of Company's memorandum of continuance and Bye-laws were disclosed in the Company's circular dated 26 November 2013 and Company's announcements dated 12 November 2013, 19 December 2013 and 10 January 2014. An updated version of the Company's memorandum of continuance and Bye-laws is available on both the websites of the Stock Exchange and the Company.

CHANGE OF COMPANY NAME

On 15 October 2014, the change of English name of the Company from “M Dream Inworld Limited” to “GET Holdings Limited” and the adoption of “智易控股有限公司” as the new Chinese name of the Company to replace “聯夢活力世界有限公司” for identification purpose only (the “**Change of the Company Name**”) was approved by the shareholders of the Company at the special general meeting of the Company.

On 21 October 2014, the Change of the Company Name was approved by the Registrar of Companies in Bermuda and became effective. Upon completion of necessary filing procedures with the Companies Registry of Hong Kong and receiving the approval from the Stock Exchange, further announcement(s) will be made by the Company in due course to inform the shareholders of the Company when the name of GET Holdings Limited for trading of the shares of the Company on the Stock Exchange become effective.

PURCHASE, SALE OR REDEMPTION OF SHARES

Neither the Company, nor any of its subsidiaries purchased, sold or redeemed any of the Company’s listed securities during the Period.

LITIGATION

On 19 June 2014, the Company announced that Apperience and BlueSprig, Inc. (collectively, the “**Defendants**”), both being indirect non-wholly owned subsidiaries of the Company, have been named as defendants in a litigation (“**Litigation**”) filed in the United States District Court for the Northern District of California (“**US Court**”). The Litigation was pleaded as a class action by an individual as plaintiff (“**Plaintiff**”) (on his own behalf and on behalf of other purchasers of Advanced SystemCare PRO product (“**ASC**”)) against the Defendants in respect of ASC, one of the principal products marketed by Apperience to combat malware and improve computer performance.

In the Litigation, the Plaintiff alleged, among other things, that ASC did not deliver the marketing promises as advertised and that the free trial version of ASC induced consumers to purchase the full version of ASC by providing misleading diagnostic scans. The Plaintiff sought damages of US\$5,000,000 as well as relevant legal fees.

The Group has instructed its legal counsel in the United States (“**US Legal Counsel**”) to defend against the Litigation and to deal with all legal matters in relation thereto. US Legal Counsel filed a motion to dismiss the Plaintiff’s claims in their entirety on 25 July 2014 on the grounds that the Plaintiff’s claims failed to state claims cognizable under US law. The Group understands that to seek damages on behalf of a class of purchasers, the Plaintiff must convince the US Court that class proceedings are appropriate under the circumstances. The US Legal Counsel intends to oppose certification of the Litigation as a class action on the ground that, among other things, individualized issues will predominate over common issues of law or fact.

On 31 October 2014 (Pacific Time Zone), the US Court dismissed all of the Plaintiff's claims asserted against Defendants on the ground that the Plaintiff had failed to the claims upon which relief can be granted. The US Court concluded that the Plaintiff had not adequately stated his claims because he failed to alleged the problems on his own computer the software failed to cure or how Defendants' alleged marketing statements were false. The US Court also found that the Plaintiff had failed to provide a notice of breach to the Defendants within a reasonable time after discovering the breach as required by the California Commercial Code. The US Court will permit the Plaintiff to move to amend his complaint on or before 14 November 2014 (Pacific Time Zone).

The Company will make further announcement(s) to inform its shareholders and potential investors of any material development of the Litigation as and when appropriate.

COMPETING INTEREST

None of the Directors or their respective close associates (within the meaning of the GEM Listing Rules) has any business or interest in any business which competes or may compete with the business of the Group and any other conflict of interest which any such person has or may have with the Group during the Period.

CORPORATE GOVERNANCE

The Company is committed to maintaining corporation governance of high standard and quality procedures. The Company has put in place governance practices with emphasis on the integrity to shareholders and quality of disclosure, transparency and accountability to shareholders for the sake of maximizing returns to shareholders.

During the Period, the Company has complied with the code provisions set out in Appendix 15 to the GEM Listing Rules (the "**Code Provision**"), except for Code Provision A.2.1.

Under the Code Provision A.2.1, the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. Since the former Chairman of the Company, Mr. Chi Chi Hung Kenneth, retired on 4 June 2014, Mr. Xue Qiushi, the Chief Executive Officer of the Company, has temporarily taken up the role as Chairman of the Company for a transitional period with a view to allow the Company sufficient time to identify a suitable candidate for the position. Subsequently on 9 June 2014, the Company appointed Mr. Kuang Hao Kun Giovanni, as an executive Director and the Chairman of the Company and the Company has duly complied with the Code Provision A.2.1 since 9 June 2014.

AUDIT COMMITTEE

The Company established an Audit Committee with written terms of reference in accordance with Rules 5.28 to 5.33 of the GEM Listing Rules. The Audit Committee members as at the date of this announcement are Mr. Yip Chi Fai Stevens, Mr. Lam Kit Sun and Ms. Xiao Yiming, who are the independent non-executive Directors. The Audit Committee's principal duties are to review and supervise the financial reporting process and internal control procedures of the Group.

The Group's unaudited consolidated results for the Period and this announcement have been reviewed and discussed by the Audit Committee before any disclosure and release of information.

SUFFICIENCY OF PUBLIC FLOAT

Based on the information that is publicly available to the Company and within the knowledge of the Directors of the Company, as at the date of this announcement, the Company has maintained the prescribed public float under the GEM Listing Rules.

On behalf of the Board, I would like to take this opportunity to express my sincere gratitude to all shareholders of the Company for their support to the Company.

On behalf of the Board
M Dream Inworld Limited
(to be renamed as GET Holdings Limited)
Kuang Hao Kun Giovanni
Chairman

11 November 2014

As at the date of this announcement, the Board consists of two Executive Directors, namely Mr. Kuang Hao Kun Giovanni and Mr. Xue Qiushi; and three Independent Non-Executive Directors, namely Mr. Lam Kit Sun, Mr. Yip Chi Fai Stevens and Ms. Xiao Yiming.

This announcement will remain on the GEM website at www.hkgem.com on the "Latest Company Announcements" page for at least 7 days from the date of its publication and on the website of the Company at www.mdreaminworld.com.hk.