



# GET HOLDINGS LIMITED 智易控股有限公司\*

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)  
(於開曼群島註冊成立及於百慕達存續之有限公司)

Stock code 股份代號: 8100

## Third Quarterly Report **2015** 第三季度業績報告

\*For identification purposes only 僅供識別



## 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 report, for which the directors (“Directors”) of GET Holdings Limited (“Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on the GEM of The Stock Exchange of Hong Kong Limited (“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 report 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 report misleading; and (3) all opinions expressed in this report have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.*

### 香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)的特色

創業板的定位，乃為相比起其他在聯交所上市的公司帶有較高投資風險的公司提供一個上市的市場。有意投資者應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。創業板的較高風險及其他特色，表示創業板較適合專業及其他老練投資者。

由於創業板上市公司新興的性質所然，在創業板買賣的證券可能會較於聯交所主板買賣的證券承受較大的市場波動風險，同時無法保證在創業板買賣的證券會有高流通量的市場。

香港交易及結算有限公司及聯交所對本報告的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致的任何損失承擔任何責任。

本報告的資料乃遵照香港聯合交易所有限公司創業板證券上市規則(「創業板上市規則」)而刊載，旨在提供有關智易控股有限公司(「本公司」)的資料；本公司各董事(「董事」)願就本報告共同及個別地承擔全部責任。各董事在作出一切合理查詢後確認，就彼等所深知及確信：(1)本報告所載資料在各重要方面均屬準確完備，並無誤導或欺詐成分；(2)並無遺漏其他事項，足以令致本報告所載任何陳述產生誤導；及(3)本報告所表達一切意見均經過審慎周詳考慮後方始作出，並以公平合理的基準及假設為依據。

## FINANCIAL HIGHLIGHTS (UNAUDITED)

### 財務摘要(未經審核)

- The turnover of the Group (as defined below) was approximately HK\$245,928,000 for the nine months ended 30 September 2015 (“Period”) representing an increase of approximately 92.5% as compared to the turnover for the corresponding period in 2014 of approximately HK\$127,765,000.
- The Group recorded a net profit of approximately HK\$51,495,000 for the Period (2014: HK\$89,114,000).
- The Group recorded a profit attributable to owners of the Company of approximately HK\$23,844,000 for the Period compared to the profit attributable to owners of the Company of approximately HK\$64,443,000 for the same period in last year. The profit for the Period was mainly attributable to (i) net profit contributed by Apperience Corporation (“Apperience”) (a non-wholly owned subsidiary of the Company) and its subsidiaries of approximately HK\$58,110,000, (ii) the net profit of approximately HK\$8,074,000 contributed by the Corporate Management Solutions and I.T. Contract Services Business (as defined below) and (iii) the net profit of approximately HK\$2,033,000 contributed by the Securities Investment Business (as defined below), which comprised the fair value gain on financial assets at fair value through profit or loss of approximately HK\$58,893,000 during the Period and the aggregate net loss on disposals of available-for-sale financial assets and financial assets at fair value through profit or loss of approximately HK\$49,377,000 incurred by the Group for the Period.
- Earnings per share for profit attributable to owners of the Company for the Period were HK4.15 cents.
- The Board (as defined below) does not recommend the payment of any dividend for the Period.
- 截至二零一五年九月三十日止九個月(「本期間」)，本集團(定義見下文)的營業額約為245,928,000港元，較二零一四年同期的營業額約127,765,000港元增加約92.5%。
- 於本期間內，本集團錄得純利約51,495,000港元(二零一四年：89,114,000港元)。
- 於本期間內，本集團錄得本公司擁有人應佔溢利約23,844,000港元，而去年同期則錄得本公司擁有人應佔溢利約64,443,000港元。於本期間錄得溢利主要由於(i)本公司非全資附屬公司Apperience Corporation(「Apperience」)及其附屬公司貢獻純利約58,110,000港元；(ii)企業管理解決方案及資訊科技合約服務業務(定義見下文)貢獻純利約8,074,000港元；及(iii)證券投資業務(定義見下文)貢獻純利約2,033,000港元，其中包括於本期間透過損益以公平價值列賬的金融資產的公平價值收益約58,893,000港元以及本集團於本期間出售可供出售金融資產及透過損益以公平價值列賬的金融資產所產生虧損淨額合共約49,377,000港元。
- 於本期間內，本公司擁有人應佔溢利的每股盈利為4.15港仙。
- 董事會(定義見下文)不建議就本期間派付任何股息。

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS – UNAUDITED

## 簡明綜合損益表 – 未經審核

The board of Directors (“Board”) of GET Holdings Limited (“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 2015, together with the comparative unaudited figures for the corresponding period in 2014, as follows:

智易控股有限公司(「本公司」)董事會(「董事會」)欣然公佈，本公司及其附屬公司(統稱「本集團」)截至二零一五年九月三十日止三個月及九個月的未經審核簡明綜合業績，連同二零一四年同期的未經審核比較數字如下：

For the three months and nine months ended 30 September 2015  
(Expressed in Hong Kong dollars)

截至二零一五年九月三十日止三個月及九個月  
(以港元列示)

		Note 附註	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
			2015 二零一五年 HK\$'000 千港元	2014 二零一四年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2014 二零一四年 HK\$'000 千港元
Turnover	營業額	4	64,158	47,398	245,928	127,765
Cost of sales and services rendered	銷售及提供服務的成本		(32,149)	(17,793)	(123,594)	(35,107)
Gross profit	毛利		32,009	29,605	122,334	92,658
Other revenue and other gains and losses	其他收入以及其他收益及虧損	5	(9,747)	5,433	13,859	45,274
Selling and administrative expenses	銷售及行政開支		(23,872)	(15,206)	(67,478)	(38,013)
(Loss)/profit from operations	經營(虧損)/溢利		(1,610)	19,832	68,715	99,919
Finance costs	融資成本	6(a)	(364)	(472)	(677)	(1,073)
Share of profit of an associate	應佔一間聯營公司溢利		80	-	462	-
(Loss)/profit before taxation	除稅前(虧損)/溢利	6	(1,894)	19,360	68,500	98,846
Income tax	所得稅	8	(4,917)	(2,509)	(17,005)	(9,732)
<b>(Loss)/profit for the period</b>	<b>本期間(虧損)/溢利</b>		<b>(6,811)</b>	<b>16,851</b>	<b>51,495</b>	<b>89,114</b>
<b>(Loss)/profit attributable to:</b>	<b>以下人士應佔(虧損)/溢利:</b>					
Owners of the Company	本公司擁有人		(13,781)	9,343	23,844	64,443
Non-controlling interests	非控股權益		6,970	7,508	27,651	24,671
			<b>(6,811)</b>	<b>16,851</b>	<b>51,495</b>	<b>89,114</b>
				(Restated) (經重列)		(Restated) (經重列)
<b>(Loss)/earnings per share</b>	<b>每股(虧損)/盈利</b>	9				
Basic	基本		HK(1.65) cents 港仙	HK3.70 cents 港仙	HK4.15 cents 港仙	HK29.03 cents 港仙
Diluted	攤薄		HK(1.65) cents 港仙	HK3.64 cents 港仙	HK4.04 cents 港仙	HK25.92 cents 港仙

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME – UNAUDITED

## 簡明綜合損益及其他全面收益表 – 未經審核

For the three months and nine months ended 30 September 2015  
(Expressed in Hong Kong dollars)

截至二零一五年九月三十日止三個月及九個月  
(以港元列示)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2015 二零一五年 HK\$'000 千港元	2014 二零一四年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2014 二零一四年 HK\$'000 千港元
<b>(Loss)/profit for the period</b>	本期間(虧損)/溢利	<b>(6,811)</b>	16,851	<b>51,495</b>	89,114
<b>Other comprehensive income for the period:</b>	本期間其他全面收益：				
<i>Items that may be reclassified to profit or loss:</i>	<i>可重新分類至損益的項目：</i>				
Exchange differences on translation of financial statements of overseas subsidiaries	折算海外附屬公司財務報表產生的匯兌差額	-	154	<b>30</b>	60
Fair value (loss)/gain on available-for-sale financial assets	可供出售金融資產的公平價值(虧損)/收益	<b>(20,036)</b>	5,591	<b>21,459</b>	(6,654)
<b>Other comprehensive income for the period, net of tax</b>	本期間其他全面收益，扣除稅項	<b>(20,036)</b>	5,745	<b>21,489</b>	(6,594)
<b>Total comprehensive income for the period</b>	本期間全面收益總額	<b>(26,847)</b>	22,596	<b>72,984</b>	82,520
<b>Attributable to:</b>	以下人士應佔：				
Owners of the Company	本公司擁有人	<b>(33,817)</b>	15,005	<b>45,341</b>	57,813
Non-controlling interests	非控股權益	<b>6,970</b>	7,591	<b>27,643</b>	24,707
		<b>(26,847)</b>	22,596	<b>72,984</b>	82,520

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY – UNAUDITED

## 簡明綜合權益變動表 – 未經審核

For the nine months ended 30 September 2015 and 30 September 2014  
(Expressed in Hong Kong dollars)

截至二零一五年九月三十日及二零一四年九月三十日止九個月  
(以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Contributed surplus	Share option reserve	Convertible note equity reserve	Exchange reserve	Investment revaluation reserve	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價	實繳盈餘	購股權儲備	可換股票據權益儲備	匯兌儲備	投資重估儲備	累計虧損	總計	非控股權益	總權益
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2014	於二零一四年一月一日	492,562	46,682	414,679	310	13,809	(60)	-	(414,226)	553,756	35,498	589,254
Profit for the period	本期間溢利	-	-	-	-	-	-	-	64,443	64,443	24,671	89,114
Other comprehensive income for the period	本期間其他全面收益	-	-	-	-	-	24	(6,654)	-	(6,630)	36	(6,594)
Total comprehensive income for the period	本期間全面收益總額	-	-	-	-	-	24	(6,654)	64,443	57,813	24,707	82,520
Arising from acquisition of a subsidiary	收購一間附屬公司所產生	-	-	-	-	-	-	-	-	-	1,729	1,729
Performance shares issued on 6 June 2014	於二零一四年六月六日發行表現股份	71,552	(38,638)	-	-	-	-	-	-	32,914	-	32,914
Share option lapsed	已失效購股權	-	-	-	(310)	-	-	-	310	-	-	-
Dividends declared to non-controlling interests	已派付非控股權益股息	-	-	-	-	-	-	-	-	-	(20,350)	(20,350)
Share consolidation and capital reduction on 18 July 2014	於二零一四年七月十八日的股份合併及股本削減	(550,011)	-	550,011	-	-	-	-	-	-	-	-
Share issued for acquisition of subsidiaries on 31 July 2014	於二零一四年七月三十一日收購附屬公司發行的股份	1,860	27,535	-	-	-	-	-	-	29,395	-	29,395
Deemed disposal of partial interest in a subsidiary	視作出售一間附屬公司部分權益	-	-	-	-	-	-	-	1,026	1,026	976	2,002
Changes in equity for the period	本期間權益變動	(476,599)	(11,103)	550,011	(310)	-	-	-	1,336	63,335	(17,645)	45,690
At 30 September 2014	於二零一四年九月三十日	15,963	35,579	964,690	-	13,809	(36)	(6,654)	(348,447)	674,904	42,560	717,464
At 1 January 2015	於二零一五年一月一日	19,541	96,846	964,690	-	-	(83)	5,511	(360,153)	726,352	41,524	767,876
Profit for the Period	本期間溢利	-	-	-	-	-	-	-	23,844	23,844	27,651	51,495
Other comprehensive income for the Period	本期間其他全面收益	-	-	-	-	-	38	21,459	-	21,497	(8)	21,489
Total comprehensive income for the Period	本期間全面收益總額	-	-	-	-	-	38	21,459	23,844	45,341	27,643	72,984
Arising from acquisition of a subsidiary	收購一間附屬公司所產生	-	-	-	-	-	-	-	-	-	279	279
Share consolidation and capital reduction on 24 March 2015 (note 14(a))	於二零一五年三月二十四日的股份合併及股本削減(附註14(a))	(17,587)	-	17,587	-	-	-	-	-	-	-	-
Performance shares issued on 5 June 2015 (note 14(b))	於二零一五年六月五日發行表現股份(附註14(b))	165	13,000	-	-	-	-	-	-	13,165	-	13,165
Rights issue shares on 16 June 2015 (note 14(c))	於二零一五年六月十六日供股發行股份(附註14(c))	5,862	190,685	-	-	-	-	-	-	196,547	-	196,547
Dividends paid to non-controlling interests	已派付非控股權益股息	-	-	-	-	-	-	-	-	-	(13,828)	(13,828)
Share-based payments	以股份為基礎的付款	-	-	-	2,839	-	-	-	-	2,839	-	2,839
Placing of shares (note 14(d))	配售股份(附註14(d))	391	17,608	-	-	-	-	-	-	17,999	-	17,999
Changes in equity for the Period	本期間權益變動	(11,169)	221,293	17,587	2,839	-	-	-	-	230,550	(13,549)	217,001
At 30 September 2015	於二零一五年九月三十日	8,372	318,139	982,277	2,839	-	(45)	26,970	(336,309)	1,002,243	55,618	1,057,861



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

For the nine months ended 30 September 2015  
(Expressed in Hong Kong dollars)

截至二零一五年九月三十日止九個月  
(以港元列示)

### 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 address of its registered office of the Company is Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda. The principal place of business in Hong Kong is located at Room 1703, 17/F, Harcourt House, 39 Gloucester Road, Wanchai, Hong Kong.

The Company is listed on the Growth Enterprise Market (“GEM”) of The Stock Exchange of Hong Kong Limited (“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 advertisements, (ii) the provision of website development, e-learning products and services, (iii) securities investment, (iv) money lending, (v) provision of insurance and mandatory provident fund (“MPF”) schemes brokerage services and (vi) provision of corporate management solutions and Information Technology (“I.T.”) contract services during the Period.

This unaudited condensed consolidated third quarterly 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 the GEM of the Stock Exchange (“GEM Listing Rules”).

The Group’s 2015 third quarterly unaudited financial statements have been prepared under the historical cost convention, except for certain 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 2014 except for 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.

### 1. 公司資料

本公司於二零零一年七月三十日在開曼群島註冊成立為獲豁免有限公司，並於二零一四年一月九日（百慕達時間）在百慕達存續。本公司註冊辦事處地址為 Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda。香港主要營業地點位於香港灣仔告士打道 39 號夏慤大廈 17 樓 1703 室。

本公司於香港聯合交易所有限公司（「聯交所」）創業板（「創業板」）上市。本公司的主要業務為投資控股。於本期間內，本集團主要從事(i)研發及分銷個人電腦性能軟件、防毒軟件、流動電話應用程式及工具欄廣告；(ii)提供網站開發、電子學習產品及服務；(iii)證券投資；(iv)借貸；(v)提供保險及強制性公積金（「強積金」）計劃經紀服務；及(vi)提供企業管理解決方案及資訊科技（「資訊科技」）合約服務。

除非另有說明，否則本未經審核簡明綜合第三季度財務資料以千港元（「千港元」）的單位列報。港元（「港元」）為本公司的功能貨幣及本集團的列報貨幣。

### 2. 財務報表的編製基準

本公司的未經審核簡明綜合財務報表已根據香港會計師公會（「香港會計師公會」）頒佈的香港財務報告準則（「香港財務報告準則」）、香港公認會計原則，以及香港公司條例及聯交所創業板證券上市規則（「創業板上市規則」）的披露規定編製。

除若干以公平價值計量的金融資產及負債外，本集團二零一五年第三季度未經審核財務報表乃根據歷史成本基準編製。除本期間的財務報表首次採納香港會計師公會頒佈的新訂及經修訂準則、修訂及詮釋（「新訂及經修訂香港財務報告準則」）外，編製此等未經審核簡明綜合財務報表時採用的主要會計政策與編製截至二零一四年十二月三十一日止年度全年綜合財務報表所採用者一致。

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

During the 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 2015. 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 new and revised HKFRSs that have been issued but are not yet effective for the financial period beginning 1 January 2015. The Directors anticipate that the new and revised HKFRSs will be adopted in the Group's condensed consolidated financial statements when they become effective. The Group is in the process of assessing, where applicable, the potential effect of all new and revised HKFRSs that will be effective in future periods but is not yet in a position to state whether these new and revised HKFRSs would have a material impact on its results of operations and financial position.

### 4. TURNOVER

Turnover represents the sales value of goods and services supplied to customers. An analysis of the Group's turnover for the periods is as follows:

### 3. 採納新訂及經修訂香港財務報告準則

於本期間內，本集團已採納所有由香港會計師公會頒佈的新訂及經修訂香港財務報告準則，該等準則與本集團業務有關，且於二零一五年一月一日開始的本集團會計期間生效。香港財務報告準則包括香港財務報告準則、香港會計準則及詮釋。採納該等新訂及經修訂香港財務報告準則並無導致本集團的會計政策以及本集團於現時及過往會計期間呈列的財務報表及所呈報金額出現重大變動。

本集團並無提早應用已頒佈但於二零一五年一月一日開始的財政期間尚未生效的新訂及經修訂香港財務報告準則。董事預期，新訂及經修訂香港財務報告準則於生效後方會於本集團的簡明綜合財務報表中採納。本集團已著手評估(如適用)將於未來期間生效的所有新訂及經修訂香港財務報告準則的潛在影響，但尚未能指出該等新訂及經修訂香港財務報告準則會否對其經營業績及財務狀況構成重大影響。

### 4. 營業額

營業額指向客戶供應貨品及服務的銷售價值。本集團各期間的營業額分析如下：

	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月		
	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	
Sales of computer and mobile phone software and toolbar advertisement	銷售電腦及流動電話軟件以及工具欄廣告	29,761	30,275	101,480	107,559
Loan interest income	貸款利息收入	1,593	153	3,113	555
Provision of insurance and mandatory provident fund schemes brokerage services	提供保險及強制性公積金計劃經紀服務	7,764	14,150	55,584	14,664
Provision of website development for e-commerce business	為電子商貿業務提供網站開發	-	-	-	500
Revenue and commission income from online shopping business	網上購物業務的收入及佣金收入	535	801	2,496	2,468
Provision of corporate management solutions and I.T. contract services	提供企業管理解決方案及資訊科技合約服務	24,505	2,019	83,255	2,019
		<b>64,158</b>	47,398	<b>245,928</b>	127,765



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### 5. OTHER REVENUE AND OTHER GAINS AND LOSSES

### 5. 其他收入以及其他收益及虧損

	Note 附註	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Other revenue</b>					
Bank interest income		8	2	15	4
Fair value gain on financial assets at fair value through profit or loss	12	8,941	–	58,893	9
Other investment interest income		1	–	2	–
Rental income		–	225	–	675
I.T. maintenance service income		–	–	2,328	–
Dividend income		347	–	358	–
Others		46	15	452	42
		<b>9,343</b>	242	<b>62,048</b>	730
<b>Other gains and losses, net</b>					
Loss on disposals of available-for-sale financial assets, net		(9,394)	–	(23,744)	–
Loss on disposals of subsidiaries		–	(326)	–	(326)
Loss on disposals of financial assets at fair value through profit or loss		(9,751)	–	(25,633)	–
Written off of property, plant and equipment		–	–	(53)	–
Fair value gain on investment property		–	1,300	–	1,300
Fair value gain on performance shares	13	–	4,236	1,166	48,629
Foreign exchange losses, net		(9)	(19)	(79)	(3)
Impairment loss on property, plant and equipment		–	–	–	(169)
Impairment loss on intangible assets		–	–	–	(4,887)
Net sundry income		64	–	154	–
		<b>(19,090)</b>	5,191	<b>(48,189)</b>	44,544
<b>Other revenue and other gains and losses</b>		<b>(9,747)</b>	5,433	<b>13,859</b>	45,274

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### 6. (LOSS)/PROFIT BEFORE TAXATION

(Loss)/profit before taxation has been arrived at after (crediting)/charging:

### 6. 除稅前(虧損)/溢利

除稅前(虧損)/溢利已(計入)/扣除下列各項：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
(a)	<b>Finance costs:</b>	(a)	<b>融資成本：</b>		
	Interest on other borrowings and notes payable — wholly repayable within 5 years		其他借貸及應付票據利息 — 須於五年內悉數償還	332	194
	Effective interest on convertible notes		可換股票據的實際利息	-	278
	Loan interest paid		已付貸款利息	32	-
				364	472
				677	1,073
(b)	<b>Staff costs (including directors' remuneration):</b>	(b)	<b>員工成本(包括董事酬金)：</b>		
	Salaries, wages and other benefits		薪金、工資及其他福利	7,220	2,999
	Retirement scheme contributions		退休計劃供款	315	102
				7,535	3,101
				21,632	6,697
(c)	<b>Other items:</b>	(c)	<b>其他項目：</b>		
	Amortisation of intangible assets		無形資產攤銷	4,358	4,407
	Auditor's remuneration		核數師酬金	184	143
	Depreciation		折舊	343	225
	Reversal of commission clawback provision		佣金回補撥備撥回	(92)	-
	Operating lease charges: minimum lease payments — hire of office premises		經營租賃費用：最低租賃付款 — 租賃辦公室物業	1,211	514
	Loss on disposals of available-for-sale financial assets, net		出售可供出售金融資產的虧損淨額	9,394	-
	Loss on disposals of financial assets at fair value through profit or loss		出售透過損益以公平價值列賬的金融資產的虧損	9,751	-
	Impairment loss on property, plant and equipment		物業、廠房及設備減值虧損	-	-
	Impairment loss on intangible assets		無形資產減值虧損	-	-
	Legal and professional fees		法律及專業費用	1,432	1,706
				5,346	4,703

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### 7. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the Period's presentation. Segment revenue and segment results disclosed in the segment reporting have been reclassified which are disclosed in note 10 to the condensed consolidated financial statements. The Directors considered that the reclassification would result in more appropriate manner to reflect the core business of the Group. These reclassification have no impact on the Group's total equity as at 30 September 2015 and 2014 or the Group's profit or loss for the periods ended 30 September 2015 and 2014.

### 7. 比較數字

若干比較數字已重新分類，以符合本期間的列報方式。分部報告內披露的分部收入及分部業績已重新分類，並於簡明綜合財務報表附註10披露。董事認為，重新分類更適合反映本集團核心業務。此等重新分類對本集團於二零一五年及二零一四年九月三十日的總權益或對本集團截至二零一五年及二零一四年九月三十日止期間的溢利或虧損並無影響。

### 8. INCOME TAX

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

### 8. 所得稅

未經審核簡明綜合損益表的所得稅指：

	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Current tax</b>				
— Hong Kong Profits Tax				
Provision for the period (Note 1)	5,150	2,864	17,706	10,601
Overprovision in respect of prior year	—	(63)	—	(63)
— Withholding tax for the period (Note 2)	27	25	81	89
<b>Deferred tax (Note 3)</b>	<b>(260)</b>	<b>(317)</b>	<b>(782)</b>	<b>(895)</b>
	<b>4,917</b>	<b>2,509</b>	<b>17,005</b>	<b>9,732</b>

Note 1: Provision for the Hong Kong Profits Tax is calculated at 16.5% (2014: 16.5%) of the estimated assessable profits for the Period.

附註1：香港利得稅撥備乃就本期間的估計應課稅溢利按稅率16.5%（二零一四年：16.5%）計算。

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.

附註2：有關與日本客戶進行外界銷售的日本預扣稅乃按照日本現行適用稅率計算。

Note 3: Deferred tax is arising from the tax effect on the temporary difference on intangible assets of the Group for the Period.

附註3：遞延稅項源自本期間本集團無形資產的暫時性差額的稅務影響。

The Group's share of an associate's profit for the Period includes share of the associate's taxation of approximately HK\$21,000 (2014: HK\$Nil).

本集團應佔聯營公司的本期間溢利包括應佔該聯營公司的稅項約21,000港元（二零一四年：零港元）。



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### 9. (LOSS)/EARNINGS PER SHARE

#### (a) Basic (loss)/earnings per share

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

### 9. 每股(虧損)/盈利

#### (a) 每股基本(虧損)/盈利

每股基本(虧損)/盈利乃根據各期間本公司擁有人應佔(虧損)/溢利及已發行普通股的加權平均股數計算。

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>(Loss)/earnings</b> (Loss)/profit attributable to owners of the Company and (loss)/profit for the purpose of calculating basic (loss)/earnings per share	<b>(虧損)/盈利</b> 本公司擁有人應佔(虧損)/溢利及用作計算每股基本(虧損)/盈利的(虧損)/溢利	<b>(13,781)</b>	9,343	<b>23,844</b>	64,443
		'000 千股	'000 千股 (Restated) (經重列)	'000 千股	'000 千股 (Restated) (經重列)
<b>Number of shares</b> Weighted average number of ordinary shares for the purpose of calculating basic (loss)/earnings per share	<b>股份數目</b> 用作計算每股基本(虧損)/盈利的普通股加權平均股數	<b>834,212</b>	252,474	<b>574,904</b>	222,002
Basic (loss)/earnings per share (HK cents)	每股基本(虧損)/盈利 (港仙)	<b>(1.65)</b>	3.70	<b>4.15</b>	29.03

Note: The weighted number of ordinary shares in 2014 has been retrospectively adjusted for the share consolidations completed on 24 March 2015 and the rights issue was completed on 16 June 2015.

附註：於二零一四年的普通股的加權平均股數已就於二零一五年三月二十四日完成的股份合併以及於二零一五年六月十六日完成的供股追溯調整。

#### (b) Diluted (loss)/earnings per share

No adjustment has been made to the basic loss per share presented for the three months ended 30 September 2015 in respect of a dilution as the impact of share options outstanding as at 30 September 2015 had no dilutive effect.

#### (b) 每股攤薄(虧損)/盈利

由於截至二零一五年九月三十日的尚未行使購股權的影響並無攤薄效應，故概無就截至二零一五年九月三十日止三個月所呈列的每股基本虧損作出任何調整。

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### 9. (LOSS)/EARNINGS PER SHARE (continued)

#### (b) Diluted (loss)/earnings per share (continued)

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

### 9. 每股(虧損)/盈利(續)

#### (b) 每股攤薄(虧損)/盈利(續)

每股攤薄(虧損)/盈利乃根據各期間本公司擁有人應佔(虧損)/溢利及已發行普通股的加權平均股數計算。

	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>(Loss)/earnings</b> (Loss)/profit attributable to owners of the Company and (loss)/profit for the purpose of calculating basic (loss)/earnings per share	<b>(13,781)</b>	9,343	<b>23,844</b>	64,443
Finance costs saving on conversion of convertible loans outstanding	-	278	-	809
(Loss)/profit attributable to owners of the Company and (loss)/profit for the purpose of calculating diluted (loss)/earnings per share	<b>(13,781)</b>	9,621	<b>23,844</b>	65,252
	'000 千股	'000 千股 (Restated) (經重列)	'000 千股	'000 千股 (Restated) (經重列)
<b>Number of shares</b> Weighted average number of ordinary shares for the purpose of calculating basic (loss)/earnings per share	<b>834,212</b>	252,474	<b>574,904</b>	222,002
Effect of dilutive potential ordinary shares				
Convertible notes	-	6,335	-	6,335
Performance shares	-	5,201	<b>15,361</b>	23,406
Weighted average number of ordinary shares for the purpose of calculating diluted (loss)/earnings per share	<b>834,212</b>	264,010	<b>590,265</b>	251,743
Diluted (loss)/earnings per share (HK cents)	<b>(1.65)</b>	3.64	<b>4.04</b>	25.92

Note: The weighted average number of ordinary shares in 2014 has been retrospectively adjusted for the share consolidations completed on 24 March 2015 and the rights issue was completed on 16 June 2015.

附註：於二零一四年的普通股的加權平均股數已就於二零一五年三月二十四日完成的股份合併以及於二零一五年六月十六日完成的供股追溯調整。

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### 10. SEGMENT REPORTING

The Group manages its businesses by divisions, which are organised by a mixture of both business lines and geographical locations. 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 resources allocation and performance assessment, the Group had five (2014: five) reportable segments during the periods:

- Research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisements (“Software Business”)
- Securities investment (“Securities Investment Business”)
- Money lending (“Money Lending Business”)
- Provision of insurance and MPF schemes brokerage services (“Insurance and MPF Schemes Brokerage Business”)
- Provision of corporate management solutions and I.T. contract services (“Corporate Management Solutions and I.T. Contract Services Business”)

The Group's other operating segments include (i) website development, e-learning products and services (“E-learning Business”); and (ii) provision of online shopping business (“Online Shopping Business”), which do not meet any of the quantitative thresholds for determining as reportable segments. The information of these other operating segments is included in the “Others” column.

During the Period, the Directors reviewed the business segments of the Group and considered the revenue, results, assets and liabilities in relation to the E-learning Business were less than 10% of the Group's total revenue, total results, total assets and liabilities for the nine months ended 30 September 2014 and 30 September 2015. The Directors considered that re-classifying E-learning Business to other segment would result in a more appropriate manner to reflect the core business of the Group. As a result, E-learning Business previously was designated as a single reporting segment in prior period and now has been combined into the “Others” segment. Revenue and results presented in the segment reporting for the period ended 30 September 2014 have been reclassified to conform with the Period's new presentation.

### 10. 分部報告

本集團按部門管理其業務，由業務類別及地區混合組織而成。於各期間，本集團有五個(二零一四年：五個)報告分部，列報方式與為分配資源及評估表現目的而向本集團最高級行政管理人員內部報告資料的方式貫徹一致。

- 研發及分銷個人電腦性能軟件、防毒軟件、流動電話應用程式及工具欄廣告(「軟件業務」)
- 證券投資(「證券投資業務」)
- 借貸(「借貸業務」)
- 提供保險及強積金計劃經紀服務(「保險及強積金計劃經紀業務」)
- 提供企業管理解決方案及資訊科技合約服務(「企業管理解決方案及資訊科技合約服務業務」)

本集團其他營運分部包括(i)網站開發、電子學習產品及服務(「電子學習業務」);及(ii)提供網上購物業務(「網上購物業務」)，於釐定報告分部時有關業務並無達到任何量化最低要求。此等其他營運分部的資料計入「其他」一欄。

本期間內，董事已檢討本集團業務分部，認為有關電子學習業務的收入、業績、資產及負債佔本集團截至二零一四年九月三十日及二零一五年九月三十日止九個月的總收入、業績總額、資產及負債總額少於10%。董事認為將電子學習業務重新分類至其他分部更適合反映本集團核心業務。因此，於過往年度自成一報告分部的電子學習業務現已併入「其他」分部。截至二零一四年九月三十日止期間於分部報告呈列的收入及業績已重新分類，以便與本期間新列報方式保持一致。



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### 10. SEGMENT REPORTING (continued)

#### (a) Segment results

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

- Segment profit/(loss) represents 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. Inter-segment revenue is priced with reference to prices charged to external customers for similar orders.

Information regarding the Group's reportable segments for the period ended 30 September 2015 is set out below.

### 10. 分部報告 (續)

#### (a) 分部業績

為監管分部表現及在分部間分配資源：

- 分部溢利／(虧損)指每個分部在並無分配中央行政成本、融資成本及所得稅開支下所賺取溢利／(出現虧損)。
- 下文所報告分部收入指來自外界客戶的收入。分部間收入乃參考就類似訂單向外界客戶收取的價格定價。

本集團截至二零一五年九月三十日止期間的報告分部資料如下。

		Nine months ended 30 September 2015 截至二零一五年九月三十日止九個月						
		Software Business	Securities Investment Business	Money Lending Business	Insurance and MPF Schemes Brokerage Business	Corporate Management Solutions and I.T. Contract Service Business	Others	Consolidated
		軟件業務	證券投資業務	借貸業務	保險及強積金計劃經紀業務	企業管理解決方案及資訊科技合約服務業務	其他	綜合
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>Turnover</b>	<b>營業額</b>							
Revenue from external customers	外界客戶收入	101,480	-	3,113	55,584	83,255	2,496	245,928
Inter-segment revenue	分部間收入	-	-	-	-	1,012	-	1,012
Reportable segment revenue	報告分部收入	101,480	-	3,113	55,584	84,267	2,496	246,940
<b>Reconciliation:</b>	<b>對賬：</b>							
Elimination of intersegment revenue	對銷分部間收入							(1,012)
Revenue	收入							245,928
<b>Results</b>	<b>業績</b>							
Segment results	分部業績	64,421	9,422	2,411	3,280	7,208	(4,274)	82,468
<b>Reconciliation:</b>	<b>對賬：</b>							
Interest income	利息收入							15
Unallocated income	未分配收入							
- Fair value gain on performance shares	- 表現股份公平價值收益							1,166
- Other income	- 其他收入							1
Unallocated expenses	未分配開支							
- Corporate expenses	- 企業開支							(14,935)
Profit from operations	經營溢利							68,715
Finance costs	融資成本							(677)
Share of profit of an associate	應佔一間聯營公司盈利							462
Profit before taxation	除稅前溢利							68,500
Income tax	所得稅							(17,005)
Profit for the Period	本期間溢利							51,495
<b>Other segment information:</b>	<b>其他分部資料：</b>							
Amortisation of intangible assets	無形資產攤銷	(11,028)	-	-	-	(1,183)	-	(12,211)
Depreciation	折舊	-	(45)	(8)	(245)	(372)	(310)	(980)
Loss on disposals of available-for-sale financial assets, net	出售可供出售金融資產的虧損淨額	-	(23,744)	-	-	-	-	(23,744)
Loss on disposals of financial assets at fair value through profit or loss	出售透過損益以公平價值列賬的金融資產的虧損	-	(25,633)	-	-	-	-	(25,633)
Written off of property, plant and equipment	撇銷物業、廠房及設備	-	-	-	-	-	(53)	(53)
Legal and professional fees	法律及專業費用	(1,268)	-	(18)	(18)	(37)	(4,005)	(5,346)

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### 10. SEGMENT REPORTING (continued)

### 10. 分部報告 (續)

#### (a) Segment results (continued)

#### (a) 分部業績 (續)

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

本集團截至二零一四年九月三十日止期間的報告分部資料如下。

		Nine months ended 30 September 2014 截至二零一四年九月三十日止九個月						
		Software Business	Securities Investment Business	Money Lending Business	Insurance and MPF Schemes Brokerage Business	Corporate Management Solutions and I.T. Contract Service Business	Others	Consolidated
		軟件業務 HK\$'000 千港元 (Unaudited) (未經審核)	證券投資業務 HK\$'000 千港元 (Unaudited) (未經審核)	借貸業務 HK\$'000 千港元 (Unaudited) (未經審核)	保險及強積金 計劃經紀業務 HK\$'000 千港元 (Unaudited) (未經審核)	合約服務業務 HK\$'000 千港元 (Unaudited) (未經審核)	其他 HK\$'000 千港元 (Unaudited) (未經審核)	綜合 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Turnover</b>	<b>營業額</b>							
Revenue from external customers	外界客戶收入	107,559	-	555	14,664	2,019	2,968	127,765
Inter-segment revenue	分部間收入	-	-	-	-	60	-	60
Reportable segment revenue	報告分部收入	107,559	-	555	14,664	2,079	2,968	127,825
<b>Reconciliation:</b>	<b>對賬:</b>							
Elimination of intersegment revenue	對銷分部間收入							(60)
Revenue	收入							127,765
<b>Results</b>	<b>業績</b>							
Segment results	分部業績	56,674	(249)	504	3,328	(580)	(1,455)	58,222
<b>Reconciliation:</b>	<b>對賬:</b>							
Interest income	利息收入							4
Unallocated income	未分配收入							
- Fair value gain on performance shares	- 表現股份公平價值收益							48,629
- Fair value gain on investment property	- 投資物業公平價值收益							1,300
- Rental income	- 租金收入							675
- Other income	- 其他收入							20
Unallocated expenses	未分配開支							
- Corporate expenses	- 企業開支							(8,605)
- Loss on disposal of subsidiaries	- 出售附屬公司虧損							(326)
Profit from operations	經營溢利							99,919
Finance costs	融資成本							(1,073)
Profit before taxation	除稅前溢利							98,846
Income tax	所得稅							(9,732)
Profit for the period	本期間溢利							89,114
<b>Other segment information:</b>	<b>其他分部資料:</b>							
Amortisation of intangible assets	無形資產攤銷	(11,989)	-	-	-	(282)	-	(12,271)
Depreciation	折舊	-	(45)	-	(70)	(56)	(215)	(386)
Fair value gain on financial assets at fair value through profit or loss	透過損益以公平價值列賬的金融資產公平價值收益	-	9	-	-	-	-	9
Impairment loss on intangible assets	無形資產減值虧損	(4,887)	-	-	-	-	-	(4,887)
Legal and professional fees	法律及專業費用	(1,975)	(50)	-	(6)	-	(2,672)	(4,703)

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### 10. SEGMENT REPORTING (continued)

#### (b) Geographical information

The following tables set 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.

### 10. 分部報告(續)

#### (b) 地區資料

下表載列有關本集團來自外界客戶的收入的地區位置資料。客戶的地理位置乃以提供服務或交付貨品的位置為基準。

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Revenue from external customers</b>	<b>外界客戶收入</b>				
United States of America	美國	13,031	14,919	45,334	55,175
Germany	德國	1,558	1,097	5,256	3,930
United Kingdom	英國	2,506	2,036	8,509	7,108
Hong Kong	香港	34,777	17,680	121,671	20,903
Australia	澳洲	1,333	1,285	4,344	4,278
Canada	加拿大	1,119	1,042	3,897	3,890
Russia	俄羅斯	864	1,333	26,357	4,262
Japan	日本	1,214	910	3,724	3,571
Others (including Mainland China)	其他(包括中國內地)	7,756	7,096	26,836	24,648
		<b>64,158</b>	47,398	<b>245,928</b>	127,765

### 11. DIVIDENDS

The Board does not recommend the payment of any dividend in respect of the Period (2014: Nil).

### 11. 股息

董事會不建議就本期間派付任何股息(二零一四年：無)。



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### 12. FAIR VALUE GAIN ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

### 12. 透過損益以公平價值列賬的金融資產的公平價值收益

		Nine months ended 30 September 截至九月三十日止九個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Financial assets at fair value through profit or loss</b>	<b>透過損益以公平價值列賬的金融資產</b>		
Purchase of listed securities	購買上市證券	94,134	44
Fair value gain on financial assets at fair value through profit or loss	透過損益以公平價值列賬的金融資產的公平價值收益	58,893	9
Disposal during the periods	期內出售	(139,818)	(53)
Balance at 30 September	於九月三十日的結餘	13,209	-

The fair values of listed securities for the Period are based on their closing prices as at 30 September 2015 on the Stock Exchange.

本期間內上市證券的公平價值乃根據於二零一五年九月三十日的聯交所收市價計算。

### 13. FAIR VALUE GAIN ON PERFORMANCE SHARES

### 13. 表現股份公平價值收益

		Nine months ended 30 September 截至九月三十日止九個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Performance shares</b>	<b>表現股份</b>		
Balance at 1 January	於一月一日的結餘	14,331	104,568
Issue of shares during the period	期內發行股份	(13,165)	(32,914)
Fair value gain on performance shares	表現股份公平價值收益	(1,166)	(48,629)
Balance at 30 September	於九月三十日的結餘	-	23,025

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### 14. SHARE CAPITAL

### 14. 股本

		Nominal value per share 每股面值	Number of share 股份數目	Amount 金額
	Note 附註	HK\$ 港元	'000 千股	HK\$'000 千港元
<b>Authorised:</b>				
<b>法定：</b>				
At 1 January 2015		0.01	80,000,000	800,000
Share consolidation	(a)(i)	0.10	(72,000,000)	-
Capital reduction and share subdivision	(a)(ii)	0.01	72,000,000	-
At 30 September 2015 (Unaudited)	於二零一五年九月三十日 (未經審核)	0.01	80,000,000	800,000
<b>Issued and fully paid:</b>				
<b>已發行及繳足：</b>				
At 1 January 2015		0.01	1,954,125	19,541
Share consolidation	(a)(i)	0.10	(1,758,713)	-
Capital reduction and share subdivision	(a)(ii)	0.01	-	(17,587)
Performance shares issued	(b)	0.01	16,456	165
Rights issue of shares	(c)	0.01	586,238	5,862
Placing of shares	(d)	0.01	39,080	391
At 30 September 2015 (Unaudited)	於二零一五年九月三十日 (未經審核)	0.01	837,186	8,372

#### (a) 2015 Capital Reorganisation

Reference is made to the circular of the Company dated 26 February 2015 in respect of the capital reorganisation ("2015 Capital Reorganisation"). Unless otherwise specified herein, capitalised terms used in this note shall have the same meanings as those defined in such circular.

The 2015 Capital Reorganisation was approved by the shareholders of the Company ("Shareholders") at the special general meeting of the Company held on 23 March 2015 and became effective on 24 March 2015. The 2015 Capital Reorganisation involved the following:

#### (a) 二零一五年股本重組

茲提述本公司日期為二零一五年二月二十六日內容有關股本重組(「二零一五年股本重組」)的通函。除文義另有所指外，本附註所用詞彙與有關通函所界定者具相同涵義。

二零一五年股本重組已於二零一五年三月二十三日舉行的本公司股東特別大會獲本公司股東(「股東」)批准，並於二零一五年三月二十四日生效。二零一五年股本重組涉及下列步驟：

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### 14. SHARE CAPITAL (continued)

#### (a) 2015 Capital Reorganisation (continued)

##### (i) Share consolidation

Pursuant to the share consolidation ("2015 Share Consolidation"), every ten issued and unissued shares of the Company of HK\$0.01 each were consolidated into one consolidated share of HK\$0.10 each (each, a "2015 Consolidated Share") and the total number of the 2015 Consolidated Shares in the issued share capital of the Company immediately following the 2015 Share Consolidation was rounded down to a whole number by cancelling any fraction in the issued share capital of the Company arising from the 2015 Share Consolidation.

##### (ii) Capital reduction and share subdivision

- 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\$0.09 on each of the issued 2015 Consolidated Shares such that the nominal value of each issued 2015 Consolidated Share has been reduced from HK\$0.10 to HK\$0.01 ("2015 Capital Reduction");
- immediately following the 2015 Capital Reduction, each of the authorised but unissued 2015 Consolidated Shares of HK\$0.10 each was subdivided into 10 new shares of HK\$0.01 each of the Company; and
- 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 2015 Share Consolidation; and (ii) the 2015 Capital Reduction of approximately HK\$17,587,000 have been credited to the contributed surplus account of the Company within the meaning of the Companies Act 1981 of Bermuda.

Immediately after the 2015 Capital Reorganisation becoming effective on 24 March 2015, the authorised share capital of the Company was HK\$800,000,000 divided into 80,000,000,000 shares of HK\$0.01 each, of which 195,412,487 shares were in issue and the aggregate nominal value of the issued share capital was HK\$1,954,124.87.

### 14. 股本(續)

#### (a) 二零一五年股本重組(續)

##### (i) 股份合併

根據股份合併(「二零一五年股份合併」)，將每股面值0.01港元的本公司已發行及未發行的股份每十股合併為一股每股面值0.10港元的合併股份(各為一股「二零一五年合併股份」)，而於緊隨二零一五年股份合併後本公司已發行股本中的二零一五年合併股份總數已透過註銷本公司因二零一五年股份合併所產生的任何零碎已發行股本而湊合為整數。

##### (ii) 股本削減及股份拆細

- 註銷本公司每股已發行二零一五年合併股份的實收資本0.09港元，藉以削減本公司的已發行股本，令每股已發行二零一五年合併股份的面值由0.10港元減至0.01港元(「二零一五年股本削減」)；
- 緊隨二零一五年股本削減後，將每股面值0.10港元的法定但未發行二零一五年合併股份拆細為10股每股面值0.01港元的本公司新股份；及
- 因(i)註銷本公司已發行股本中因二零一五年股份合併而產生任何零碎股份；及(ii)二零一五年股本削減而產生的約17,587,000港元而於本公司賬目產生的進賬已撥入本公司的實繳盈餘賬(定義見一九八一年百慕達公司法)。

緊隨二零一五年股本重組於二零一五年三月二十四日生效後，本公司法定股本為800,000,000港元，分為80,000,000,000股每股面值0.01港元之股份，其中195,412,487股股份已發行，而已發行股本總面值為1,954,124.87港元。

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### 14. SHARE CAPITAL (continued)

#### (b) Issuance of performance shares

Reference is made to the Company's circular dated 23 February 2013 and the Company's announcement dated 28 May 2015 in relation to the very substantial acquisition of 50.5% of the issued share capital of Apperience. Capitalised terms used in this paragraph shall have the same meanings as defined in such circular. In accordance with the Acquisition Agreement, subject to the Target Profit II being equal to or more than US\$10 million, the Company shall allot and issue, credited as fully paid, an aggregate of 18,154,282 Tranche II Performance Shares (after being adjusted by the 2015 Capital Reorganisation) to the Vendors. Where the Target Profit II is less than US\$10 million but is a positive figure, the number of the Tranche II Performance Shares to be allotted and issued by the Company to the Vendors shall be 18,154,282 shares of the Company multiplied by the audited consolidated net profits of Apperience after taxation adjusted by the Adjusted Items and divided by US\$10 million, being the target consolidated net profits of Apperience after taxation adjusted by the Adjusted Items for the Target Profit Period II.

On 5 June 2015, the Company allotted and issued 16,455,916 Tranche II Performance Shares, credited as fully paid, to the Vendors to settle part of the consideration for the acquisition of Apperience. Details of the issue of Tranche II Performance Shares are set out in the Company's announcement dated 28 May 2015.

#### (c) Rights issue of shares

On 24 February 2015, the Board proposed a rights issue on the basis of three rights shares for every one share ("Rights Issue") held on 21 May 2015 ("Record Date") at the subscription price of HK\$0.35 per rights share. The Rights Issue was approved by the Shareholders as an ordinary resolution at the special general meeting of the Company held on 11 May 2015. Completion of the Rights Issue took place on 16 June 2015.

Upon the completion of the Rights Issue, 586,237,461 ordinary shares of the Company were issued at the price of HK\$0.35 each. The net proceeds arising from the Rights Issue amounted to approximately HK\$196.5 million. Details of the Rights Issue are set out in the Company's announcements dated 24 February 2015, 20 March 2015, 10 April 2015, 11 May 2015, 12 May 2015 and 15 June 2015, the Company's circular dated 22 April 2015 and the Company's prospectus dated 22 May 2015.

### 14. 股本(續)

#### (b) 發行表現股份

茲提述本公司日期為二零一三年二月二十三日的通函及本公司日期二零一五年五月二十八日的公告，內容有關收購Apperience已發行股本50.5%的非常重大收購事項。本段所用詞彙與有關通函所界定者具有相同涵義。根據收購協議，倘目標溢利II相等於或超過10,000,000美元，本公司須向賣方配發及發行合共18,154,282股入賬列作繳足的第二批表現股份(於二零一五年股本重組後調整)。倘目標溢利II少於10,000,000美元但仍處於正數水平，本公司將向賣方配發及發行的第二批表現股份數目將為18,154,282股本公司股份乘以Apperience的經審核綜合除稅後純利(已就經調整項目作出調整)，再除以10,000,000美元(即Apperience於目標溢利II的目標綜合除稅後純利，已就經調整項目作出調整)。

於二零一五年六月五日，本公司向賣方配發及發行16,455,916股入賬列作繳足的第二批表現股份，以結算Apperience收購事項的部分代價。發行第二批表現股份的詳情載於本公司日期為二零一五年五月二十八日的公告。

#### (c) 供股發行股份

於二零一五年二月二十四日，董事會建議按認購價每股供股股份0.35港元進行供股(「供股」)，基準為於二零一五年五月二十一日(「記錄日期」)每持有一股股份獲發三股供股股份。供股已於二零一五年五月十一日舉行的本公司股東特別大會上獲股東以普通決議案批准。供股已於二零一五年六月十六日完成。

供股完成後，已發行586,237,461股本公司普通股，作價每股0.35港元。供股的所得款項淨額約為196,500,000港元。供股詳情載於本公司日期分別為二零一五年二月二十四日、二零一五年三月二十日、二零一五年四月十日、二零一五年五月十一日、二零一五年五月十二日及二零一五年六月十五日的公告、本公司日期為二零一五年四月二十二日的通函及本公司日期為二零一五年五月二十二日的供股章程。



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### 14. SHARE CAPITAL (continued)

#### (d) Placing of shares

On 22 June 2015, the Company entered into a placing agreement with a placing agent in relation to the placing of up to 39,080,000 ordinary shares of the Company under general mandate at a price of HK\$0.49 per placing share ("Placing"). Completion of the Placing took place on 8 July 2015. The net proceeds from the Placing (after deduction of commission and other expenses of the Placing) were approximately HK\$18,350,000, which were expected to be used as investment in securities (listed or non-listed securities). Details of the Placing are set out in the Company's announcements dated 22 June 2015 and 8 July 2015.

### 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. COMMITMENTS

Capital commitments at the end of the reporting periods are as follows:

#### Contracted but not provided for:

- acquisition of subsidiaries (note a)
- acquisition of subsidiaries (note b)
- acquisition of available-for-sale financial assets (note c)
- development costs for intangible assets

#### 已訂約但未撥備：

- 收購附屬公司(附註a)
- 收購附屬公司(附註b)
- 收購可供出售金融資產(附註c)
- 無形資產的開發成本

### 14. 股本(續)

#### (d) 配售股份

於二零一五年六月二十二日，本公司與一名配售代理訂立配售協議，內容有關根據一般授權按每股配售股份0.49港元之價格配售最多39,080,000股本公司普通股(「配售事項」)。配售事項已於二零一五年七月八日完成。配售事項之所得款項淨額(已扣除配售事項之佣金及其他開支)約為18,350,000港元，預期將用作投資於上市證券或非上市證券。配售事項詳情載於本公司日期分別為二零一五年六月二十二日及二零一五年七月八日的公告。

### 15. 儲備

本集團於本期間及去年同期的儲備金額及變動於未經審核簡明綜合權益變動表列報。

### 16. 承擔

於報告期末的資本承擔如下：

	<b>30 September 2015</b>	30 September 2014
	二零一五年 九月三十日	二零一四年 九月三十日
	<b>HK\$'000</b>	HK\$'000
	千港元	千港元
	<b>(Unaudited)</b>	(Unaudited)
	(未經審核)	(未經審核)
	<b>42,000</b>	—
	<b>180,416</b>	—
	<b>60,000</b>	—
	<b>4,484</b>	4,653
	<b>286,900</b>	4,653

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### 16. COMMITMENTS (continued)

*Note a:* On 2 February 2015, a subsidiary of the Company and a vendor entered into a memorandum of understanding (“MOU”) in relation to a proposed acquisition by the Group of 100% of the issued share capital of Trendmode Holdings Limited (“Trendmode”) (“Trendmode Acquisition”). Trendmode has the following two wholly-owned subsidiaries which were incorporated in Hong Kong.

1. GET Wealth Management Limited is a member of The Hong Kong Confederation of Insurance Brokers and is permitted to carry on businesses in general insurance and long term (including linked long term) insurance. It is also registered as a MPF Corporate Intermediary with the Mandatory Provident Fund Schemes Authority; and
2. GET Consulting Company Limited is principally engaged in the provision of consulting services (including business referral services) in Hong Kong.

The Group paid HK\$10 million as refundable deposit to the vendor immediately after the signing of the MOU.

On 1 April 2015, the Group entered into a sale and purchase agreement in relation to the Trendmode Acquisition at the maximum consideration of HK\$52 million (subject to adjustments).

The Trendmode Acquisition was approved by the Shareholders at the special general meeting of the Company held on 13 July 2015 and its completion is still subject to other conditions precedent. As at the date of this report, completion of the Trendmode Acquisition has not yet taken place. Details of the Trendmode Acquisition are set out in the Company's announcements dated 2 February 2015, 1 April 2015, 8 May 2015, 22 May 2015, 8 June 2015, 19 June 2015, 13 July 2015 and 30 September 2015 and the Company's circular dated 22 June 2015.

*Note b:* On 13 August 2015 and 16 September 2015, the Company entered into a conditional sale and purchase agreement and a supplemental agreement respectively for the acquisition of an aggregate of 14.677% of the equity interest in Boom Max International Limited (“Boom Max”) at the consideration of HK\$180,416,400, which will be satisfied partly in cash, partly by the creation and issue of the convertible notes and partly by the allotment and issue of the shares by the Company. The acquisition is subject to a number of conditions precedent. As at the date of this report, completion of such acquisition has not yet taken place. Details of such acquisition are set out in the Company's announcements dated 13 August 2015, 16 September 2015, 16 October 2015 and 6 November 2015.

### 16. 承擔(續)

*附註a:* 於二零一五年二月二日，本公司一間附屬公司與一名賣方訂立諒解備忘錄(「諒解備忘錄」)，內容有關本集團建議收購豪創控股有限公司(「豪創」)全部已發行股本(「豪創收購事項」)。豪創擁有下列兩間於香港註冊成立的全資附屬公司。

1. 智易財富管理有限公司為香港保險顧問聯會會員，獲許可從事一般保險及長期(包括相連長期保險)保險業務。該公司亦已向強制性公積金計劃管理局註冊為強積金公司中介人；及
2. 智易顧問有限公司主要於香港從事提供諮詢服務(包括業務轉介服務)。

緊隨諒解備忘錄簽訂後，本集團向賣方支付10,000,000港元作為可退還訂金。

於二零一五年四月一日，本集團就豪創收購事項訂立買賣協議，最高代價為52,000,000港元(可予調整)。

豪創收購事項已於二零一五年七月十三日舉行的本公司股東特別大會獲股東批准，惟仍須待達成其他先決條件後，方告完成。於本報告日期，豪創收購事項尚未落實完成。豪創收購事項詳情載於本公司日期分別為二零一五年二月二日、二零一五年四月一日、二零一五年五月八日、二零一五年五月二十二日、二零一五年六月八日、二零一五年六月十九日、二零一五年七月十三日及二零一五年九月三十日的公告，以及本公司日期為二零一五年六月二十二日的通函。

*附註b:* 於二零一五年八月十三日及二零一五年九月十六日，本公司就收購 Boom Max International Limited(「Boom Max」)合共14.677%股權，分別訂立有條件買賣協議及補充協議，代價為180,416,400港元，其將部分以現金、部分以增設及發行可換股票據以及部分以配發及發行本公司股份償付。收購須待達成若干先決條件後，方可作實。於本報告日期，有關收購尚未落實完成。有關收購詳情載於本公司日期為二零一五年八月十三日、二零一五年九月十六日、二零一五年十月十六日及二零一五年十一月六日的公告內。

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### 16. COMMITMENTS (continued)

*Note c:* Reference is made to the Company's announcement dated 31 July 2015 in relation to the acquisition of listed shares and issue of new shares under specific mandate. Unless otherwise specified, the capitalised terms used in this note shall have the same meaning as defined in such announcement.

On 31 July 2015, the Company and China New Economy Fund Limited ("China New") (stock code: 80) entered into the SP Agreement pursuant to which the Company has conditionally agreed to purchase and China New has conditionally agreed to sell the Sale Shares (being 27,298,000 ordinary shares of the Target, namely China Parenting Network Holdings Limited 中國育兒網絡控股有限公司, the issued shares of which are listed on GEM (stock code: 8361)) at the Consideration of HK\$60,000,000, which would be satisfied by the Company by the allotment and issue of 146,699,266 Consideration Shares at the Issue Price of HK\$0.409 per Consideration Share, credited as fully paid, to China New at the Completion. The Target Group is an online platform focusing on the CBM (children, babies, and maternity) market in the PRC and is mainly engaged in (i) provision of marketing and promotional service; (ii) e-commerce business; and (iii) licensing of smart-hardware devices through its large and engaged user base of CBM consumers.

The completion of such acquisition took place on 7 October 2015. Details of such acquisition are set out in the Company's announcements dated 31 July 2015, 27 August 2015, 25 September 2015 and 7 October 2015 and the Company's circular dated 7 September 2015.

### 16. 承擔(續)

*附註c:* 茲提述本公司日期為二零一五年七月三十一日的公告，內容有關收購上市股份及根據特別授權發行新股份。除另有指明者外，本附註所用詞彙與有關公告所界定者具相同涵義。

於二零一五年七月三十一日，本公司與中國新經濟投資有限公司（「中國新經濟」，股份代號：80）訂立買賣協議。據此，本公司有條件同意購入而中國新經濟有條件同意出售銷售股份（相當於目標公司中國育兒網絡控股有限公司（其已發行股份於創業板上市，股份代號：8361）27,298,000股普通股），代價為60,000,000港元。代價將由本公司於完成時按發行價每股代價股份0.409港元向中國新經濟配發及發行146,699,266股入賬列為繳足的代價股份償付。目標集團為專注於中國孕嬰童市場的網絡平台，其透過龐大且忠實的孕嬰童消費者用戶群主要從事(i)提供營銷及推廣服務；(ii)電子商務業務；及(iii)許可智能硬件產品。

有關收購事項已於二零一五年十月七日完成。有關收購事項的詳情載於本公司日期為二零一五年七月三十一日、二零一五年八月二十七日、二零一五年九月二十五日及二零一五年十月七日的公告以及本公司日期為二零一五年九月七日的通函。

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### 17. EVENTS AFTER THE REPORTING PERIOD

#### (a) Major transaction: Trendmode Acquisition

On 1 April 2015, the Group entered into a sale and purchase agreement in relation to the Trendmode Acquisition at a maximum consideration of HK\$52,000,000 (subject to adjustments).

The Trendmode Acquisition was approved by the Shareholders at the special general meeting of the Company held on 13 July 2015 and its completion is subject to a number of conditions precedent. As at the date of this report, completion of the Trendmode Acquisition has not yet taken place. Details of the Trendmode Acquisition are set out in the Company's announcements dated 2 February 2015, 1 April 2015, 8 May 2015, 22 May 2015, 8 June 2015, 19 June 2015, 13 July 2015 and 30 September 2015 and the Company's circular dated 22 June 2015. Please refer to note 16(a) to the condensed consolidated financial statements for further details.

#### (b) Acquisition of listed shares and issue of new shares under specific mandate

On 31 July 2015, the Group entered into a sale and purchase agreement to acquire 27,298,000 issued ordinary shares of China Parenting Network Holdings Limited (listed on the Stock Exchange, stock code: 8361) at the consideration of HK\$60,000,000 which will be satisfied by the Company by the allotment and issue of 146,699,266 new shares at the issue price of HK\$0.409 per new share. The completion of such acquisition took place on 7 October 2015. Please refer to note 16(c) to the condensed consolidated financial statements for further details.

#### (c) Acquisition of 14.677% of the equity interest in a non-wholly owned subsidiary

On 13 August 2015, the Company entered into a conditional sale and purchase agreement for the purchase of an aggregate of 14.677% of the issued share capital of Boom Max. Boom Max is a wholly-owned subsidiary of Apperience, which is in turn indirectly owned as to 50.5% by the Company. The completion of the acquisition is conditional upon, among other conditions, the restructuring exercise ("Restructuring") to the effect that Boom Max will cease to be held by Apperience and will be held by the existing shareholders of Apperience. On 16 September 2015, the Company entered into a supplemental agreement in relation thereto. The total consideration of HK\$180,416,400 will be satisfied partly in cash, partly by the creation and issue of the convertible notes and partly by the allotment and issue of the shares by the Company. The acquisition is subject to a number of conditions precedent. As at the date of this report, completion of such acquisition has not yet taken place. Details of such acquisition are set out in the Company's announcements dated 13 August 2015, 16 September 2015, 16 October 2015 and 6 November 2015.

### 17. 報告期後事項

#### (a) 主要交易：豪創收購事項

於二零一五年四月一日，本集團就豪創收購事項訂立買賣協議，最高代價為52,000,000港元(可予調整)。

豪創收購事項已於二零一五年七月十三日舉行的本公司股東特別大會獲股東批准，惟須達成若干先決條件後，方告完成。於本報告日期，豪創收購事項尚未落實完成。豪創收購事項詳情載於本公司日期分別為二零一五年二月二日、二零一五年四月一日、二零一五年五月八日、二零一五年五月二十二日、二零一五年六月八日、二零一五年六月十九日、二零一五年七月十三日及二零一五年九月三十日的公告，以及本公司日期為二零一五年六月二十二日的通函。有關進一步詳情請參閱簡明綜合財務報表附註16(a)。

#### (b) 收購上市股份及根據特別授權發行新股份

於二零一五年七月三十一日，本集團訂立買賣協議，以按代價60,000,000港元收購中國育兒網絡控股有限公司(於聯交所上市，股份代號：8361)27,298,000股已發行普通股。代價將由本公司按發行價每股新股份0.409港元配發及發行146,699,266股新股份償付。有關收購已於二零一五年十月七日完成。有關進一步詳情，請參閱簡明綜合財務報表附註16(c)。

#### (c) 收購非全資附屬公司14.677%股權

於二零一五年八月十三日，本公司訂立有條件買賣協議，以購買Boom Max之已發行股本合共14.677%。Boom Max為Apperience之全資附屬公司，而Apperience由本公司間接擁有50.5%。完成收購須待(其中包括)重組Boom Max(「重組」)，致使Boom Max將不再由Apperience持有並將由Apperience現有股東持有，方可作實。於二零一五年九月十六日，本公司就此訂立補充協議。總代價180,416,400港元將部分以現金、部分以增設及發行可換股票據以及部分以配發及發行本公司股份償付。收購須待達成若干先決條件後，方可作實。於本報告日期，收購尚未落實完成。有關收購詳情載於本公司日期為二零一五年八月十三日、二零一五年九月十六日、二零一五年十月十六日及二零一五年十一月六日之公告內。



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### 17. EVENTS AFTER THE REPORTING PERIOD (continued)

#### (d) Issue of the 9% per annum notes (“Aug 2015 Notes”)

On 20 August 2015, the Company as issuer and Jun Yang Securities Company Limited as placing agent (“Aug 2015 Placing Agent”) entered into a placing agreement (“Aug 2015 Placing Agreement”), pursuant to which the Aug 2015 Placing Agent agreed, on a best endeavour basis, to procure placee(s) who (and its/his/her/their respective ultimate beneficial owner(s), if applicable) shall be third parties independent of, and not connected with the Company, its connected persons (within the meaning of the GEM Listing Rules) and their respective associates, to subscribe for the Aug 2015 Notes to be issued by the Company in an aggregate principal amount of up to HK\$300,000,000 maturing on the second anniversary after the issue date of the Aug 2015 Notes at the placing price equal to 100% of the principal amount of the Aug 2015 Notes (“Aug 2015 Placing”).

The placing period for the Aug 2015 Placing commenced on the day immediately following the date of the Aug Placing Agreement and up to (and including) the date falling on the 15th day of the sixth month after the date of the Aug 2015 Placing Agreement. Issue of the Aug 2015 Notes may take multiple tranches. The Company may, at any time after the first anniversary of the issue date of the Aug 2015 Notes, redeem the Aug 2015 Notes or any part thereof outstanding by giving not less than one month’s prior written notice to the holders of the Aug 2015 Notes.

At the date of this report, the Aug 2015 Notes in an aggregate principal amount of HK\$183,000,000 were issued to certain subscribers who subscribed for the Aug 2015 Notes during the period up to 15 October 2015. Details of the issue of the Aug 2015 Notes are set out in the Company’s announcements dated 20 August 2015, 30 September 2015 and 2 November 2015.

### 17. 報告期後事項(續)

#### (d) 發行9厘年息票據(「二零一五年八月票據」)

於二零一五年八月二十日，本公司(作為發行人)與君陽證券有限公司(作為配售代理，「二零一五年八月配售代理」)訂立配售協議(「二零一五年八月配售協議」)，據此，二零一五年八月配售代理同意按竭盡所能基準促使承配人認購本公司將發行本金總額高達300,000,000港元並於二零一五年八月票據發行日期第二週年當日到期的二零一五年八月票據，配售價相當於二零一五年八月票據本金額的100%(「二零一五年八月配售事項」)。承配人及(如適用)其最終實益擁有人須為獨立於本公司、其關連人士(定義見創業板上市規則)及彼等各自的聯繫人士且與上述各方概無關連的第三方。

二零一五年八月配售事項的配售期自緊隨二零一五年八月配售協議日期後一日起直至(及包括)二零一五年八月配售協議日期後第六個月的第15日當日止。二零一五年八月票據可能分批發行。本公司可於二零一五年八月票據發行日期一週年後，隨時透過事先向二零一五年八月票據持有人發出不少於一個月的書面通知贖回二零一五年八月票據或其中未贖回的任何部分。

於本報告日期，本金總額為183,000,000港元的二零一五年八月票據已發行予截至二零一五年十月十五日止期間認購二零一五年八月票據的若干認購人。有關發行二零一五年八月票據的詳情載於本公司日期為二零一五年八月二十日、二零一五年九月三十日及二零一五年十一月二日的公告。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

For the nine months ended 30 September 2015  
(Expressed in Hong Kong dollars)

截至二零一五年九月三十日止九個月  
(以港元列示)

### 17. EVENTS AFTER THE REPORTING PERIOD (continued)

#### (e) Disposal of a property

On 6 October 2015, the Company and the purchaser entered into a sale and purchase agreement pursuant to which the Company has conditionally agreed to sell, and the purchaser has conditionally agreed to purchase the sale shares, representing 100% of the issued share capital of Bonus First Group Limited ("Bonus First") whose principal asset is a commercial unit located in Central, Hong Kong, at the consideration of HK\$62,000,000 ("Disposal of Bonus First"). As at the date of this report, completion of the Disposal of Bonus First has not yet taken place. Details of the Disposal of Bonus First are set out in the Company's announcement dated 6 October 2015.

#### (f) Acquisition of listed shares

On 16 October 2015, the Group entered into a placing agreement to subscribe for 650,000,000 issued ordinary shares of Convoy Financial Holdings Limited (listed on the Stock Exchange, stock code: 1019) at a cash consideration of approximately HK\$227,500,000. The completion of the placing took place on 29 October 2015.

#### (g) Issue of new shares of Lujolujo Asia Limited

On 31 October 2015, the Group issued shares representing 83.33% of the enlarged share capital of Lujolujo Asia Limited (a non-wholly owned subsidiary of the Company immediately before the completion of the subscription and its principal activities are provision of online shopping business under the name of "Funshare.com") to an independent third party, at an aggregate consideration of HK\$8,500,000.

### 17. 報告期後事項(續)

#### (e) 出售物業

於二零一五年十月六日，本公司與買方訂立買賣協議，據此，本公司有條件同意出售待售股份，且買方有條件同意收購前述待售股份。前述待售股份相當於利元集團有限公司(「利元」)(其主要資產為位於香港中環的一個商業單位)的全部已發行股本(「出售利元」)。相關代價為62,000,000港元。於本報告日期，出售利元尚未落實完成。有關出售利元的詳情載於本公司日期為二零一五年十月六日的公告。

#### (f) 收購上市股份

於二零一五年十月十六日，本集團訂立配售協議，以認購康宏金融控股有限公司(於聯交所上市，股份代號：1019)650,000,000股已發行普通股，現金代價約為227,500,000港元。配售事項已於二零一五年十月二十九日完成。

#### (g) 發行 Lujolujo Asia Limited 的新股份

於二零一五年十月三十一日，本集團按總代價8,500,000港元向一名獨立第三方發行相當於Lujolujo Asia Limited(緊接認購事項完成前為本公司的非全資附屬公司，而其主要業務為以「Funshare.com」名義提供網上購物業務)的經擴大股本83.33%的股份。

### BUSINESS REVIEW

#### Software Business

The Group expanded its business in software market via holding 50.5% of the issued share capital of Apperience, which is principally engaged in various aspects of the I.T. industry including research and development, and progression to the final distribution of software for personal computer performances, anti-virus software, mobile applications and toolbar advertisements.

Despite being benefited from the stunning performance of Apperience and its subsidiaries (“Apperience Group”), the Software Business recorded a turnover of approximately HK\$101,480,000 for the Period, representing a decrease of approximately 5.7% over the same period last year, and the segment profit for the Software Business amounted to approximately HK\$64,421,000 for the Period, representing an increase of approximately 13.7% over the same period last year.

In the face of ever-evolving security threats and counteract new virus, malware and spyware, the Apperience Group continues to closely monitor the trend of I.T., and focus on development and upgrade of its products, including but not limited to Advanced SystemCare, Driver Booster, Smart Defrag, Game Booster, MacBooster and Random Password Generator. The version 9.0 of its flagship anti-virus product, Advanced SystemCare, which is a system utility software helping users to protect their personal computers from spyware and virus and detect and solve issues regarding computer security and performance, is planned to be launched at the end of 2015.

On 13 August 2015 and 16 September 2015, the Company entered into a conditional sale and purchase agreement and a supplemental agreement respectively for the acquisition of an aggregate of 14.677% of the equity interest in Boom Max, a wholly-owned subsidiary of Apperience, at completion conditional upon, among other conditions, the Restructuring. Boom Max holds a number of subsidiaries (“Boom Max Group”) which are principally engaged in the Software Business. Taking into account the stable financial performance of the Boom Max Group in the past, the Directors believe that the acquisition will increase the Group’s shares in the financial results of the Boom Max Group and strengthen the financial performance of the Group. The acquisition is subject to a number of conditions precedent. As at the date of this report, completion of such acquisition has not yet taken place. Details of such acquisition are set out in the Company’s announcements dated 13 August 2015, 16 September 2015, 16 October 2015 and 6 November 2015.

#### 業務回顧

#### 軟件業務

本集團透過持有 Apperience 已發行股本的 50.5% 於軟件市場擴展業務，Apperience 主要從事資訊科技行業多個領域，包括研發、升級以至最終分銷個人電腦性能軟件、防毒軟件、流動電話應用程式及工具欄廣告。

儘管受惠於 Apperience 及其附屬公司（「Apperience 集團」）的出色表現，惟於本期間內，軟件業務錄得營業額約 101,480,000 港元，較去年同期下跌約 5.7%，本期間軟件業務的分部溢利約為 64,421,000 港元，較去年同期增長約 13.7%。

為應付層出不窮的安全威脅以及對付新病毒、惡意軟件及間諜軟件，Apperience 集團將繼續密切注意資訊科技趨勢，專注開發並為其產品升級，包括（但不限於）Advanced SystemCare、Driver Booster、Smart Defrag、Game Booster、MacBooster 及 Random Password Generator。其旗艦級防毒產品 Advanced SystemCare 的 9.0 版本計劃於二零一五年年底推出，此產品為系統工具軟體，助用家保護其個人電腦免受間諜軟件及病毒攻擊，偵測及解決電腦安全及性能問題。

於二零一五年八月十三日及二零一五年九月十六日，本公司就收購 Apperience 之全資附屬公司 Boom Max 合共 14.677% 股權，分別訂立有條件買賣協議及補充協議。完成須待達成（其中包括）重組後，方可作實。Boom Max 持有多家附屬公司（「Boom Max 集團」），該等附屬公司主要從事軟件業務。考慮到 Boom Max 集團過往財務表現穩定，董事相信收購事項將提高本集團分佔 Boom Max 集團財務業績之比例，並加強本集團之財務表現。收購須待達成若干先決條件後，方可作實。於本報告日期，有關收購尚未落實完成。有關收購詳情載於本公司日期為二零一五年八月十三日、二零一五年九月十六日、二零一五年十月十六日及二零一五年十一月六日之公告內。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

### Money Lending Business

Citi Profit Finance Limited (an indirect wholly-owned subsidiary of the Company) and GEO Finance Limited (an indirect non-wholly-owned subsidiary of the Company) are holders of money lenders licences under the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong). The Group has adopted money lending policy and procedure manual which provide guidelines on the handling and/or monitoring of money lending procedures according to the Money Lenders Ordinance.

The Group's Money Lending Business has kept growing steadily during the Period after its acquisition of 51% of the issued share capital of GEO Finance Limited on 12 March 2015.

The Group recorded a substantial growth in turnover and segment profit under this business segment, which amounted to approximately HK\$3,113,000 and HK\$2,411,000 respectively during the Period. The outstanding principal amount of loan receivables as at 30 September 2015 was approximately HK\$50,935,000. During the Period, the Group did not record any doubtful or bad debt in its money lending activities.

### Insurance and MPF Schemes Brokerage Business

During the Period, the Group actively diversified its products and services to include investment-linked insurance and developed our own new sales teams for the promotion of its services and products. For the Period, the unaudited turnover and segment profit of this business were approximately HK\$55,584,000 and HK\$3,280,000 respectively.

On 1 April 2015, the Group entered into the sale and purchase agreement in relation to the Trendmode Acquisition. It was approved by the Shareholders at the special general meeting of the Company held on 13 July 2015 and is still subject to a number of conditions precedents. As at the date of this report, completion of the Trendmode Acquisition has not yet taken place. Details of the Trendmode Acquisition are set out in the Company's announcements dated 2 February 2015, 1 April 2015, 8 May 2015, 22 May 2015, 8 June 2015, 19 June 2015, 13 July 2015 and 30 September 2015 and the Company's circular dated 22 June 2015.

### 借貸業務

聯信財務有限公司(為本公司的間接全資附屬公司)及智易東方財務有限公司(為本公司的間接非全資附屬公司)為香港法例第163章放債人條例項下的放債人牌照持有人。本集團已應用借貸政策及程序手冊，提供根據放債人條例處理及／或監察借貸程序的指引。

於二零一五年三月十二日收購智易東方財務有限公司的已發行股本51%後，本集團的借貸業務於本期間保持穩定增長。

本集團於本期間就此業務分部的營業額及分部溢利錄得可觀增長，分別約為3,113,000港元及2,411,000港元。於二零一五年九月三十日，應收貸款的未償還本金額約為50,935,000港元。於本期間內，本集團並無於其借貸業務錄得任何呆壞賬。

### 保險及強積金計劃經紀業務

於本期間，本集團積極多元化發展其產品及服務至涵蓋投資相關保險，並自設新銷售團隊以推廣旗下服務及產品。於本期間，此業務的未經審核營業額及分部溢利分別約為55,584,000港元及3,280,000港元。

於二零一五年四月一日，本集團訂立買賣協議，內容有關豪創收購事項。豪創收購事項於二零一五年七月十三日舉行的本公司股東特別大會上獲股東批准，惟仍須待多項先決條件達成後方告作實。於本報告日期，豪創收購事項尚未落實完成。豪創收購事項詳情載於本公司日期為二零一五年二月二日、二零一五年四月一日、二零一五年五月八日、二零一五年五月二十二日、二零一五年六月八日、二零一五年六月十九日、二零一五年七月十三日及二零一五年九月三十日的公告以及本公司日期為二零一五年六月二十二日的通函。



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

### *Resignation and appointment of the chief executive of GET Mdream Wealth Management Limited (“GMD”)*

GMD is principally engaged in the Insurance and MPF Schemes Brokerage Business in Hong Kong and a member of the Professional Insurance Brokers Association (“PIBA”). The former chief executive of GMD resigned as the chief executive of GMD on 31 July 2015 due to personal reason. As required by the PIBA, GMD was not allowed to enter into new business contracts with clients until the appointment of a new chief executive of GMD. On 17 September 2015, with the approval of the PIBA, Mr. Tse Wing Fung was appointed as the chief executive of GMD, following which, GMD is allowed to enter into new business contracts with its clients. Details of the resignation and appointment of the chief executive are set out in the Company’s announcements dated 30 July 2015 and 17 September 2015.

### **Corporate Management Solutions and I.T. Contract Services Business**

On 31 July 2014, the Group completed the acquisition of 100% equity interest in e-Perfect IT Limited (“e-Perfect”) at a consideration of HK\$48 million (“e-Perfect Acquisition”). e-Perfect is principally engaged in (i) provision of corporate management solutions; (ii) provision of I.T. contract services; and (iii) re-sale of hardware and software in Hong Kong. Details of the e-Perfect Acquisition are disclosed in the Company’s announcements dated 10 June 2014 and 31 July 2014. The e-Perfect Acquisition offers new business opportunities to the Group and the Group starts to provide corporate management solutions and I.T. contract services to corporate clients in Hong Kong and the People’s Republic of China (“PRC”).

On 31 December 2014, the Group completed the acquisition of 100% of the issued share capital of Wafer Systems (Hong Kong) Limited (“Wafer HK”) by e-Perfect at a consideration of HK\$18,000,000 (“Wafer HK Acquisition”). Wafer HK is principally engaged in network system integration, including provision of network infrastructure solutions and network professional services in Hong Kong and the PRC. Details of the Wafer HK Acquisition are set out in the Company’s announcements dated 31 October 2014, 30 December 2014 and 31 December 2014 and the Company’s circular dated 11 December 2014.

During the Period, the Group emerged as a comprehensive I.T. business platform as it further stepped into the field of I.T. project implementation business. The management believes that e-Perfect and Wafer HK will provide strong support to the Software Business development and play a more prominent role in enhancing the financial performance of the Group.

The turnover derived from this business segment and the segment profit for the Period were approximately HK\$84,267,000 and HK\$7,208,000 respectively.

### *聯夢智易財富管理有限公司(「聯夢智易」)的行政總裁辭任及委任*

聯夢智易主要於香港從事保險及強積金計劃經紀業務，並為香港專業保險經紀協會(「PIBA」)會員。聯夢智易的前任行政總裁基於個人理由而於二零一五年七月三十一日辭去聯夢智易的行政總裁職務。PIBA規定，在委任新任聯夢智易行政總裁前，聯夢智易不得與客戶訂立新業務合約。於二零一五年九月十七日，在PIBA的批准下，謝榮峰先生獲委任為聯夢智易的行政總裁。隨後，聯夢智易獲准與其客戶訂立新業務合約。有關行政總裁辭任及委任的詳情載於本公司日期為二零一五年七月三十日及二零一五年九月十七日的公告。

### **企業管理解決方案及資訊科技合約服務業務**

於二零一四年七月三十一日，本集團完成收購普暉科技有限公司(「普暉」)全部股權，代價為48,000,000港元(「普暉收購事項」)。普暉主要於香港從事(i)提供企業管理解決方案；(ii)提供資訊科技合約服務；及(iii)轉售硬件及軟件。有關普暉收購事項的詳情於本公司日期為二零一四年六月十日及二零一四年七月三十一日的公告披露。普暉收購事項為本集團提供新商機，藉此本集團開始向香港及中華人民共和國(「中國」)企業客戶提供企業管理解決方案及資訊科技合約服務。

於二零一四年十二月三十一日，本集團完成收購普暉所持威發系統(香港)有限公司(「威發香港」)全部已發行股本，代價為18,000,000港元(「威發香港收購事項」)。威發香港主要於香港及中國從事網絡系統整合，包括提供網絡基建解決方案及網絡專業服務。威發香港收購事項的詳情載於本公司日期為二零一四年十月三十一日、二零一四年十二月三十日及二零一四年十二月三十一日的公告以及本公司日期為二零一四年十二月十一日的通函。

於本期間內，由於本集團進一步踏足資訊科技項目推行業務，因而成為綜合資訊科技業務平台。管理層相信，普暉及威發香港將為軟件業務發展帶來更強大支持，並在加強本集團財務表現方面扮演舉足輕重的角色。

於本期間內，來自此業務分部的營業額以及分部溢利分別約為84,267,000港元及7,208,000港元。

### Securities Investment Business

During the Period, the segment profit amounted to approximately HK\$9,422,000 (2014: segment loss of approximately HK\$249,000) and the comprehensive income of fair value gain on available-for-sale financial assets was approximately HK\$21,459,000 (2014: fair value loss of approximately HK\$6,654,000).

The segment profit of approximately HK\$9,422,000 for the Period comprised the fair value gain on financial assets at fair value through profit or loss of approximately HK\$58,893,000 and the aggregate net loss on disposals of available-for-sale financial assets and financial assets at fair value through profit and loss ("FVTPL financial assets") of approximately HK\$49,377,000 incurred by the Group for the Period. Such net loss on disposals of financial assets during the Period was mainly attributable to the disposals of shares in Target Insurance (Holdings) Limited (Stock code: 6161) (which were classified as FVTPL financial assets), DX.com Holdings Limited (Stock code: 8086) and Finsoft Corporation Investment Holdings Limited (Stock code: 8018) (both were classified as available-for-sale financial assets). The net loss on such disposals, in aggregate, amounted to approximately HK\$45,100,000. As at 30 September 2015, the total fair value of the investment portfolio held by the Group was approximately HK\$221,840,000 (as at 31 December 2014: HK\$73,150,000) and such investment portfolio comprised 10 investment items including shares listed on the Stock Exchange and non-listed investment funds, approximately HK\$13,209,000 of which were classified as FVTPL financial assets and the remaining of approximately HK\$208,631,000 were classified as available-for-sale financial assets.

To further diversify the securities investment portfolio, on 31 July 2015, the Group entered into a sale and purchase agreement to purchase 27,298,000 ordinary shares of China Parenting Network Holdings Limited (stock code: 8361) at the consideration of HK\$60,000,000, which will be satisfied by the Company by the allotment and issue of 146,699,266 new shares. The completion of the acquisition took place on 7 October 2015. The details of such investment are set out in the Company's announcements dated 31 July 2015, 27 August 2015, 25 September 2015 and 7 October 2015, the Company's circular dated 7 September 2015 and note 16(c) to the condensed consolidated financial statements.

### 證券投資業務

本期間的分部溢利約為9,422,000港元(二零一四年: 分部虧損約249,000港元), 而可供出售金融資產公平價值收益的全面收益則約為21,459,000港元(二零一四年: 公平價值虧損約6,654,000港元)。

本期間的分部溢利約9,422,000港元包括透過損益以公平價值列賬的金融資產的公平價值收益約58,893,000港元以及本集團於本期間出售可供出售金融資產及透過損益以公平價值列賬的金融資產(「透過損益以公平價值列賬的金融資產」)所產生虧損淨額合共約49,377,000港元。於本期間出售金融資產的虧損淨額主要源於出售泰加保險(控股)有限公司(股份代號: 6161)之股份(分類為透過損益以公平價值列賬之金融資產)、DX.com控股有限公司(股份代號: 8086)及匯財金融投資控股有限公司(股份代號: 8018)(均分類為可供出售金融資產)的股份。有關出售的虧損淨額合共約為45,100,000港元。於二零一五年九月三十日, 本集團所持投資組合的公平價值總值約為221,840,000港元(於二零一四年十二月三十一日: 73,150,000港元)。有關投資組合包括10個投資項目, 其中包括於聯交所上市的股份及非上市投資基金, 其中約13,209,000港元分類為透過損益以公平價值列賬的金融資產, 而其餘約208,631,000港元則分類為可供出售金融資產。

為進一步使證券投資組合更趨多元化, 於二零一五年七月三十一日, 本集團訂立買賣協議, 以按代價60,000,000港元收購中國育兒網絡控股有限公司(股份代號: 8361)27,298,000股普通股, 代價將由本公司透過配發及發行146,699,266股新股份償付。收購已於二零一五年十月七日完成。有關投資的詳情載於本公司日期為二零一五年七月三十一日、二零一五年八月二十七日、二零一五年九月二十五日及二零一五年十月七日的公告、本公司日期為二零一五年九月七日的通函以及簡明綜合財務報表附註16(c)。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

On 16 October 2015, the Group entered into a placing agreement to subscribe for 650,000,000 issued ordinary shares of Convoy Financial Holdings Limited (listed on the Stock Exchange, stock code: 1019) at a cash consideration of approximately HK\$227,500,000, including the related charges, fee and commission. The completion of the placing took place on 29 October 2015.

### E-learning Business

During the Period, E-learning Business performance tumbled under keen competition within the industry. By keeping the Shareholders' best interest in mind, the Group will continue to closely monitor this business's performance. During the Period, this business recorded a minor loss of approximately HK\$33,000.

## FINANCIAL REVIEW

### Turnover

For the Period under review, the turnover of the Group was approximately HK\$245,928,000 representing an increase of approximately 92.5% compared with the turnover for the nine months period ended 30 September 2014 of approximately HK\$127,765,000. The turnover for the Period was mainly contributed by the turnovers of (i) the Software Business of approximately HK\$101,480,000, (ii) the Insurance and MPF Schemes Brokerage Business of approximately HK\$55,584,000 and (iii) the Corporate Management Solutions and I.T. Contract Services Business of approximately HK\$83,255,000.

### Gross profit

The gross profit of the Group for the Period increased by approximately 32.0% to approximately HK\$122,334,000 from approximately HK\$92,658,000 for the corresponding period in 2014.

### Profit for the Period

The Group recorded a net profit of approximately HK\$51,495,000 for the Period (2014: HK\$89,114,000). The net profit for the Period was mainly contributed by (i) the net profit of the Apperience Group of approximately HK\$58,110,000, (ii) the net profit of approximately HK\$8,074,000 contributed by the Corporate Management Solutions and I.T. Contract Services Business and (iii) the net profit of approximately HK\$2,033,000 contributed by the Securities Investment Business.

The profit attributable to owners of the Company for the Period was approximately HK\$23,844,000 compared with the profit attributable to owners of the Company of approximately HK\$64,443,000 for the corresponding period in 2014.

於二零一五年十月十六日，本集團訂立配售協議，以按現金代價約227,500,000港元(包括相關開支、費用及佣金)認購康宏金融控股有限公司(於聯交所上市，股份代號：1019) 650,000,000股已發行普通股。配售事項已於二零一五年十月二十九日完成。

### 電子學習業務

於本期間內，鑑於業內同行競爭激烈，電子學習業務表現未如理想。本集團將以股東最佳利益為依歸，並繼續密切監察此業務的表現。於本期間，此業務錄得輕微虧損約33,000港元。

### 財務回顧

#### 營業額

於回顧期間內，本集團的營業額約為245,928,000港元，較截至二零一四年九月三十日止九個月期間的營業額約127,765,000港元增加約92.5%。本期間營業額主要來自以下各項的營業額：(i)軟件業務貢獻約101,480,000港元；(ii)保險及強積金計劃經紀業務貢獻約55,584,000港元；及(iii)企業管理解決方案及資訊科技合約服務業務貢獻約83,255,000港元。

#### 毛利

於本期間內，本集團的毛利由二零一四年同期約92,658,000港元上升約32.0%至約122,334,000港元。

#### 期間溢利

本集團於本期間錄得純利約51,495,000港元(二零一四年：89,114,000港元)。本期間純利主要來自(i)Apperience集團貢獻的純利約58,110,000港元；(ii)企業管理解決方案及資訊科技合約服務業務貢獻純利約8,074,000港元；及(iii)證券投資業務所貢獻純利約2,033,000港元。

於本期間內，本公司擁有人應佔溢利約為23,844,000港元，而二零一四年同期的本公司擁有人應佔溢利則約為64,443,000港元。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

The decrease in net profit for the Period as compared with that for the corresponding period in 2014 was mainly attributable to the combined effects of (1) the substantial decrease in fair value gain on performance shares (which amounted to approximately HK\$48,629,000 in the corresponding period in 2014) in the Period (which amounted to approximately HK\$1,166,000 for the Period). Such performance shares were allotted and issued to the vendors of Apperience during the Period to satisfy part of the consideration for the acquisition of 50.5% of the issued share capital of Apperience, which was completed on 31 March 2013; (2) the net profit of approximately HK\$2,033,000 contributed by the Securities Investment Business during the Period as compared with the net loss of approximately HK\$520,000 in the corresponding period in 2014; (3) the net profit of approximately HK\$8,074,000 contributed by the Corporate Management Solutions and I.T. Contract Service Business, which is a new business segment of the Group commencing during the Period; and (4) the net profit of approximately HK\$58,893,000 contributed by the Apperience Group as compared with that of approximately HK\$51,261,000 in the corresponding period in 2014.

### Liquidity, financial resources and capital structure

As at 30 September 2015, the Group's cash and cash equivalents and pledged deposit amounted to approximately HK\$305,800,000 (as at 31 December 2014: HK\$151,337,000), which were principally denominated in Renminbi, United States dollar and Hong Kong dollar (2014: Renminbi, United States dollar and Hong Kong dollar).

The Group generally finances its operation by (1) internally generated resources, (2) proceeds raised from the Rights Issue and (3) proceeds raised from issues of notes by the Company during the Period.

#### Rights Issue

On 24 February 2015, the Board proposed the Rights Issue on the basis of three rights shares ("Rights Shares") for every one share held on the Record Date at the subscription price of HK\$0.35 per Rights Share to raise approximately HK\$205.2 million before deduction of expenses by issuing 586,237,461 Rights Shares to the qualifying Shareholders. The net proceeds of the Rights Issue were approximately HK\$196.5 million.

The Rights Issue was approved by the Shareholders at a special general meeting of the Company held on 11 May 2015. Completion of the Rights Issue took place on 16 June 2015. Details of the Rights Issue are set out in the Company's announcements dated 24 February 2015, 20 March 2015, 10 April 2015, 11 May 2015, 12 May 2015 and 15 June 2015, the Company's circular dated 22 April 2015 and the Company's prospectus dated 22 May 2015.

本期間純利較二零一四年同期減少主要受以下各項綜合影響：(1) 本期間表現股份的公平價值收益大幅下降(於二零一四年同期約為48,629,000港元)(本期間約為1,166,000港元)，該等表現股份已於本期間配發及發行予Apperience的賣方，以就收購Apperience已發行股本50.5%(已於二零一三年三月三十一日完成)支付部分代價；(2) 於本期間證券投資業務貢獻純利約2,033,000港元，而於二零一四年同期則錄得虧損淨額約520,000港元；(3) 本集團於本期間開展的新業務分部企業管理解決方案及資訊科技合約服務業務貢獻純利約8,074,000港元；及(4) Apperience集團貢獻純利約58,893,000港元，而於二零一四年同期則約為51,261,000港元。

### 流動資金、財務資源及資本架構

於二零一五年九月三十日，本集團的現金及現金等價物以及已抵押存款約為305,800,000港元(於二零一四年十二月三十一日：151,337,000港元)，主要以人民幣、美元及港元(二零一四年：人民幣、美元及港元)列值。

於本期間內，本集團主要以(1) 內部產生資源；(2) 供股所得款項；及(3) 本公司發行票據所得款項為其營運提供資金。

#### 供股

於二零一五年二月二十四日，董事會建議透過按認購價每股供股股份(「供股股份」)0.35港元向合資格股東發行586,237,461股供股股份進行供股，基準為於記錄日期每持有一股股份獲發三股供股股份，藉以集資約205,200,000港元(扣除開支前)。供股所得款項淨額約為196,500,000港元。

供股已於二零一五年五月十一日舉行的本公司股東特別大會獲股東批准。供股已於二零一五年六月十六日完成。有關供股的詳情載於本公司日期為二零一五年二月二十四日、二零一五年三月二十日、二零一五年四月十日、二零一五年五月十一日、二零一五年五月十二日及二零一五年六月十五日的公告，本公司日期為二零一五年四月二十二日的通函及本公司日期為二零一五年五月二十二日的供股章程。



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

The actual use of the net proceeds of the Rights Issue as at 30 September 2015 was as follows:

於二零一五年九月三十日，供股所得款項淨額的實際用途如下：

Intended use of the net proceeds	Actual use of the net proceeds as at 30 September 2015	所得款項淨額擬定用途	於二零一五年九月三十日所得款項淨額實際用途
Net proceeds from the Rights Issue of approximately HK\$196.5 million was intended to be used in the following manner:		供股所得款項淨額約196,500,000港元擬作以下用途：	
(i) Approximately HK\$20 million for funding the incorporation of a company in Hong Kong which is to be wholly owned by the Group to carry on Type 1 regulated activity (dealing in securities) under the SFO (as defined below);	Approximately HK\$18,000 used for the legal and professional fee regarding the incorporation of a company in Hong Kong	(i) 約20,000,000港元擬撥作為於香港註冊成立一間將由本集團全資擁有以從事證券及期貨條例(定義見下文)項下第1類(證券交易)受規管活動的公司的資金；	約18,000港元用作於香港註冊成立公司的法律及專業費用
(ii) Approximately HK\$50 million for funding the Money Lending Business;	Approximately HK\$36.7 million used for the Money Lending Business which is one of the principal business activities of the Group	(ii) 約50,000,000港元用作為借貸業務提供資金；	約36,700,000港元用於借貸業務(本集團的主要業務之一)
(iii) Approximately HK\$42 million for future potential acquisitions or investments which are related to Insurance and MPF Schemes Brokerage Business (note a);	Approximately HK\$1.0 million used for the legal and professional fee regarding the Trendmode Acquisition	(iii) 約42,000,000港元用作為日後進行與保險及強積金計劃經紀業務有關之潛在收購或投資提供資金(附註a)；	約1,000,000港元用於豪創收購事項的法律及專業費用
(iv) Approximately HK\$17.9 million for settling part of the purchase price of the Property Acquisition (as defined below) (note a);	Approximately HK\$17.9 million used for paying part of the consideration of the Property Acquisition	(iv) 約17,900,000港元用作支付物業收購事項(定義見下文)部分購買價(附註a)；	約17,900,000港元用於支付物業收購事項部分代價
(v) Approximately HK\$20.1 million for other future investment opportunities of the Group (note a);	Approximately HK\$20.1 million used for paying part of the deposit of the acquisition of 14.677% of the issued share capital of Boom Max	(v) 約20,100,000港元用作為本集團日後其他投資機會提供資金(附註a)；	約20,100,000港元用於支付收購Boom Max已發行股本14.677%的部分訂金
(vi) Approximately HK\$36 million for future potential acquisition of properties; and	Approximately HK\$36 million used for paying part of the consideration of the Property Acquisition	(vi) 約36,000,000港元用作為日後潛在收購物業提供資金；及	約36,000,000港元用於支付物業收購事項部分代價
(vii) Approximately HK\$10.5 million for general working capital of the Group	Approximately HK\$10.5 million used for investment in listed securities and unlisted investment funds which is one of the principal business activities of the Group	(vii) 約10,500,000港元撥作本集團日常營運資金	約10,500,000港元用作投資上市證券及非上市投資基金(本集團的主要業務之一)
	The remaining unutilized proceeds will be utilised as intended.		餘下未動用所得款項將按擬定用途動用。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

*Note a:* It was disclosed in the Company's prospectus dated 22 May 2015 that, among others, the Relevant Proceeds (as defined in the Company's announcement dated 10 August 2015) would be used for future potential acquisitions or investments which were related to the Insurance and MPF Schemes Brokerage Business. As at the date of this report, the Group did not identify any potential investment opportunity which was related to the Insurance and MPF Schemes Brokerage Business and the Group changed the use of the Relevant Proceeds. Details of change of use of Relevant Proceeds from Right Issues are disclosed in the Company's announcement dated 10 August 2015.

### *Placing of new shares under general mandate*

On 22 June 2015, the Company and Win Fung Securities Limited as placing agent ("Placing Agent") entered into a placing agreement, pursuant to which the Placing Agent will procure not less than six placees who and whose ultimate beneficial owners shall be third parties independent of the Group and not connected nor acting in concert with any of the connected persons of the Group or any of their respective associates, on a best effort basis, to subscribe for up to 39,080,000 ordinary shares of HK\$0.01 each of the Company ("Placing Shares") at a price of HK\$0.49 per Placing Share.

The Directors considered that the Placing could strengthen the financial position of the Group and provide additional funding to the Group's investment in the Securities Investment Business. The Directors also considered that the Placing represented good opportunities to broaden the Shareholders' base and capital base of the Company and raise additional funds at a reasonable cost. Completion of the Placing took place on 8 July 2015. An aggregate of 39,080,000 Placing Shares were allotted and issued pursuant to the general mandate granted to the Directors at the annual general meeting held on 4 June 2015. The aggregate nominal value of the Placing Shares was HK\$390,800. The net proceeds from the Placing were approximately HK\$18,350,000 (after deduction of commission to the Placing Agent and other expenses of the Placing), and the net issue price was approximately HK\$0.47 per Placing Share. The Company intended to apply such net proceeds towards investment in securities (listed or non-listed securities). As at the date of this report, the net proceeds of approximately HK\$18,350,000 were used for the investment in listed securities. Details of the Placing are set out in the Company's announcements dated 22 June 2015 and 8 July 2015.

### *Issue of the 6% per annum notes ("Feb 2015 Notes") in an aggregate principal amount of up to HK\$50,000,000*

On 5 February 2015, the Company as issuer and GEO Securities Limited as placing agent ("Feb 2015 Placing Agent"), entered into a placing agreement ("Feb 2015 Placing Agreement") pursuant to which the Feb 2015 Placing Agent agreed to procure the placee(s) who and whose respective ultimate beneficial owner(s) shall be third parties independent of, and not connected with the Company, its connected persons and their respective associates (each within the meaning of the GEM Listing Rules), on a best endeavour basis, to subscribe for the Feb 2015 Notes to be issued by the Company in an aggregate principal amount of up to HK\$50,000,000 maturing on the second anniversary of the respective issue date(s) of the Feb 2015 Notes at the placing price equal to 100% of the principal amount of the Feb 2015 Notes ("Feb 2015 Placing").

*附註 a:* 本公司日期為二零一五年五月二十二日的招股章程中披露(其中包括)有關所得款項(定義見本公司日期為二零一五年八月十日之公告)將用作日後保險及強積金計劃經紀業務相關的潛在收購或投資。於本報告日期,本集團尚未物色到任何保險及強積金計劃經紀業務相關的潛在投資機會,且本集團已改變有關所得款項的用途。有關變更供股的有關所得款項用途詳情,於本公司日期為二零一五年八月十日的公告中披露。

### *根據一般授權配售新股份*

於二零一五年六月二十二日,本公司與永鋒證券有限公司(作為配售代理)(「配售代理」)訂立配售協議,據此,配售代理按竭盡所能基準,促使不少於六名承配人(彼等及彼等的最終實益擁有人應為獨立於本集團的第三方,並與本集團的任何關連人士或彼等各自的任何聯繫人士並無關連,亦非與彼等一致行動)認購最多39,080,000股每股面值0.01港元的本公司普通股(「配售股份」),作價每股配售股份0.49港元。

董事認為,配售事項可增強本集團之財務狀況,並為本集團提供額外資金投資於證券投資業務。董事亦認為,配售事項為擴大本公司股東基礎及資本基礎之良機,並可按合理成本自行籌集額外資金。配售事項於二零一五年七月八日完成。合共39,080,000股配售股份已根據於二零一五年六月四日舉行的股東週年大會上向董事授出的一般授權予以配發及發行。配售股份的面值總額為390,800港元。配售事項所得款項淨額(已扣除應付配售代理之佣金及配售事項的其他開支)約為18,350,000港元,而每股配售股份淨發行價約為0.47港元。本公司擬將該等所得款項淨額用作投資證券(上市或非上市證券)。於本報告日期,所得款項淨額約18,350,000港元已用作投資上市證券。有關配售事項的詳情載於本公司日期為二零一五年六月二十二日及二零一五年七月八日的公告。

### *發行本金總額高達50,000,000港元的6厘年息票據(「二零一五年二月票據」)*

於二零一五年二月五日,本公司(作為發行人)與智易東方證券有限公司(作為配售代理(「二零一五年二月配售代理」))訂立配售協議(「二零一五年二月配售協議」),據此,二零一五年二月配售代理同意按竭盡所能基準促使承配人認購本公司將發行本金總額高達50,000,000港元並於二零一五年二月票據各自的發行日期第二週年當日到期的二零一五年二月票據,配售價相當於二零一五年二月票據本金額的100%(「二零一五年二月配售事項」)。承配人及其最終實益擁有人為獨立於本公司、其關連人士及彼等各自的聯繫人士(定義均見創業板上規例)且與上述各方概無關連的第三方。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

The placing period (“Placing Period”) for the Feb 2015 Placing commenced on the day immediately following the date of the Feb 2015 Placing Agreement and ended on the date falling on the 15th day of the sixth month after the date of the Feb 2015 Placing Agreement. The Placing Period ended on 15 August 2015. No security or pledge was offered by the Group for issuing the Feb 2015 Notes.

The Directors considered that the Feb 2015 Placing represented an opportunity to obtain funding, which was intended to be used to finance any potential investment opportunities of the Group that might arise from time to time and for the general working capital of the Group.

As disclosed in the announcements of the Company dated 1 April 2015 and 1 May 2015, the Feb 2015 Notes in an aggregate principal amount of HK\$4,500,000 were issued to certain subscribers who subscribed for the Feb 2015 Notes during the period from 6 February 2015 to 15 April 2015. As at the date of this report, the net proceeds of approximately HK\$4,171,000 (after deduction of commission to Feb 2015 Placing Agent and other expenses of the Feb 2015 Placing) were used for the investment in listed securities. Details of the issue of the Feb 2015 Notes are set out in the Company’s announcements dated 5 February 2015, 1 April 2015, 1 May 2015 and 17 August 2015.

### *Issue of the 10% per annum notes (“Jun 2015 Notes”) in an aggregate principal amount of up to HK\$30,000,000*

On 26 June 2015, the Company as issuer and GEO Securities Limited as placing agent (“Jun 2015 Placing Agent”) entered into a placing agreement (“Jun 2015 Placing Agreement”), pursuant to which the Jun 2015 Placing Agent agreed to procure the placee(s) who and whose respective ultimate beneficial owner(s) shall be third parties independent of, and not connected with the Company, its connected persons and their respective associates (each within the meaning of the GEM Listing Rules), on a best endeavour basis, to subscribe for the Jun 2015 Notes to be issued by the Company in an aggregate principal amount of up to HK\$30,000,000 maturing on the second anniversary of the issue date of the Jun 2015 Notes at the placing price equal to 100% of the principal amount of the Jun 2015 Notes (“Jun 2015 Placing”).

The placing period for the Jun 2015 Placing shall last for a period commencing on the day immediately following the date of the Jun 2015 Placing Agreement and up to (and including) the date falling on the 15th day of the sixth month after the date of the Jun 2015 Placing Agreement.

二零一五年二月配售事項的配售期(「配售期」)自緊隨二零一五年二月配售協議日期翌日起直至二零一五年二月配售協議日期後第六個月的第15日當日止。配售期於二零一五年八月十五日結束。本集團並無就發行二零一五年二月票據作出任何擔保或抵押。

董事認為，二零一五年二月配售事項為取得資金的良機，有關資金擬用於本集團不時可能覓得的任何潛在投資機遇及作為本集團的一般營運資金。

誠如本公司日期為二零一五年四月一日及二零一五年五月一日的公告所披露，本金總額為4,500,000港元的二零一五年二月票據已發行予於二零一五年二月六日至二零一五年四月十五日日期間認購二零一五年二月票據的若干認購人。於本報告日期，所得款項淨額約4,171,000港元(經扣除支付予二零一五年二月配售代理的佣金及二零一五年二月配售事項的其他開支)已用於投資於上市證券。有關發行二零一五年二月票據的詳情載於本公司日期為二零一五年二月五日、二零一五年四月一日、二零一五年五月一日及二零一五年八月十七日的公告。

### *發行本金總額高達30,000,000港元的10厘年息票據(「二零一五年六月票據」)*

於二零一五年六月二十六日，本公司(作為發行人)與智易東方證券有限公司(作為配售代理，「二零一五年六月配售代理」)訂立配售協議(「二零一五年六月配售協議」)，據此，二零一五年六月配售代理同意按竭盡所能基準促使承配人認購本公司將發行本金總額高達30,000,000港元並於二零一五年六月票據發行日期第二週年當日到期的10厘年息票據(「二零一五年六月票據」)，配售價相當於二零一五年六月票據本金額的100%(「二零一五年六月配售事項」)。承配人及其最終實益擁有人為獨立於本公司、其關連人士及彼等各自的聯繫人士(定義均見創業板上市規則)且與上述各方概無關連的第三方。

二零一五年六月配售事項的配售期自緊隨二零一五年六月配售協議日期翌日起直至(及包括)二零一五年六月配售協議日期後第六個月的第15日當日止。



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

On 3 August 2015, the Company and the Jun 2015 Placing Agent entered into a supplemental placing agreement (“Supplemental Placing Agreement”), pursuant to which the Company and the Jun 2015 Placing Agent agreed to amend the date of closing(s) for the subscription of the Jun 2015 Notes. Under the Jun 2015 Placing Agreement (as supplemented by the Supplemental Placing Agreement), subject to the fulfilment of the conditions precedent to the subscription and provided that the Jun 2015 Placing Agent has procured the placee(s) for the Jun 2015 Notes, the Jun 2015 Placing Agent is entitled to issue a 7-day prior notice to the Company specifying, among other matters, the proposed date of closing(s) (which shall be the 1st business day or the 15th day (if this is not a business day, the next business day thereafter) of the relevant calendar month).

As at 30 September 2015, the Jun 2015 Notes in an aggregate principal amount of HK\$17,500,000 were issued to certain subscribers who subscribed for the Jun 2015 Notes during the period from 27 June 2015 to 7 September 2015. At the date of this report, the net proceeds (after deduction of commission to Jun 2015 Placing Agent and other expenses of the Jun 2015 Placing) of approximately HK\$9,900,000 were used for paying part of the deposit of the acquisition of 14.677% of the issue share capital of Boom Max, and of approximately HK\$6,565,000 were used for the investment in listed securities. Details of the issue of the Jun 2015 Notes are set out in the Company’s announcements dated 26 June 2015, 3 August 2015, 17 August 2015, 1 September 2015 and 15 September 2015.

### *Issue of the Aug 2015 Notes in an aggregate principal amount of up to HK\$300,000,000*

On 20 August 2015, the Company as issuer and Jun Yang Securities Company Limited as Aug 2015 Placing Agent entered into the Aug 2015 Placing Agreement. Please refer to note 17(d) to the condensed consolidated financial statements for further details.

As at 30 September 2015, the Aug 2015 Notes in an aggregate principal amount of HK\$13,500,000 were issued to certain subscribers who subscribed for the Aug 2015 Notes during the period from 10 September 2015 to 22 September 2015. At the date of this report, the net proceeds of approximately HK\$12,995,000 (after deduction of commission to Aug 2015 Placing Agent and other expenses of the Aug 2015 Placing) were used for the investment in listed securities. Details of the issue of the Aug 2015 Notes are set out in the Company’s announcements dated 20 August 2015 and 30 September 2015.

### *Capital reorganisation and change in board lot size in March 2015*

In March 2015, the Company completed the 2015 Capital Reorganisation as described in the circular of the Company dated 26 February 2015.

The 2015 Capital Reorganisation was approved by the Shareholders by a special resolution by a special general meeting of the Company held on 23 March 2015 and became effective on 24 March 2015.

於二零一五年八月三日，本公司與二零一五年六月配售代理訂立補充配售協議（「補充配售協議」），據此，本公司及二零一五年六月配售代理同意修訂認購二零一五年六月票據的截止日期。根據二零一五年六月配售協議（經補充配售協議補充），待認購事項的先決條件達成後及二零一五年六月配售代理已促使承配人認購二零一五年六月票據，則二零一五年六月配售代理有權向本公司發出7日事先通知，其中列明（其中包括）建議截止日期，有關日期須為有關曆月第一個營業日或第15日（倘當日並非營業日則其後下一個營業日）。

於二零一五年九月三十日，本金總額為17,500,000港元的二零一五年六月票據已發行予於二零一五年六月二十七日至二零一五年九月七日期間認購二零一五年六月票據的若干認購人。於本報告日期，所得款項淨額（經扣除支付予二零一五年六月配售代理的佣金及二零一五年六月配售事項的其他開支）約9,900,000港元已用作支付收購Boom Max已發行股本14.677%的部分訂金，約6,565,000港元則用於投資於上市證券。有關發行二零一五年六月票據的詳情載於本公司日期為二零一五年六月二十六日、二零一五年八月三日、二零一五年八月十七日、二零一五年九月一日及二零一五年九月十五日的公告。

發行本金總額高達300,000,000港元的二零一五年八月票據

於二零一五年八月二十日，本公司（作為發行人）與君陽證券有限公司（作為二零一五年八月配售代理）訂立二零一五年八月配售協議。有關進一步詳情請參閱簡明綜合財務報表附註17(d)。

於二零一五年九月三十日，本金總額為13,500,000港元的二零一五年八月票據已發行予於二零一五年九月十日至二零一五年九月二十二日期間認購二零一五年八月票據的若干認購人。於本報告日期，所得款項淨額約12,995,000港元（經扣除支付予二零一五年八月配售代理的佣金及二零一五年八月配售事項的其他開支）已用於投資於上市證券。發行二零一五年八月票據的詳情載於本公司日期為二零一五年八月二十日及二零一五年九月三十日的公告。

於二零一五年三月重組股本及更改每手買賣單位

於二零一五年三月，本公司已完成本公司日期為二零一五年二月二十六日的通函所述二零一五年股本重組。

二零一五年股本重組已於二零一五年三月二十三日舉行的本公司股東特別大會獲股東以特別決議案方式批准，並於二零一五年三月二十四日生效。



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

Upon the 2015 Capital Reorganisation becoming effective, the board lot size for trading of the shares of the Company has been changed from 20,000 to 5,000.

As at the date of this report, the issued share capital of the Company was HK\$9,838,851.3 divided into 983,885,130 shares of HK\$0.01 each. Details of the 2015 Capital Reorganisation and change of board lot size are disclosed in the Company's announcements dated 2 February 2015, 17 February 2015 and 23 March 2015, the Company's circular dated 26 February 2015 and note 14(a) to the condensed consolidated financial statements.

### *Issue of Tranche II Performance Shares in June 2015*

For the details of issue of Tranche II Performance Shares, please refer to note 14(b) to the condensed consolidated financial statements.

### **Gearing ratio**

As at 30 September 2015, the total assets of the Group were approximately HK\$1,360,897,000 (as at 31 December 2014: HK\$942,389,000), whereas the total liabilities were approximately HK\$303,036,000 (as at 31 December 2014: HK\$174,513,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was 22.3% (as at 31 December 2014: 18.5%).

### **Interim dividend**

The Board has resolved not to declare any interim dividend for the Period (2014: Nil).

### **Charges on the Group's Assets**

As at 30 September 2015, the Group's pledged bank deposits of approximately US\$80,000, HK\$1,009,000 and HK\$100,000 (in aggregate, approximately HK\$1,731,000 (as at 31 December 2014: HK\$1,626,000)) represented deposits pledged to banks to secure banking facilities to the extent of HK\$1,600,000 (as at 31 December 2014: HK\$1,500,000) granted to the Group. The deposits are in United States dollars, Hong Kong dollars and Hong Kong dollars with terms of 6 months, 1 month and 1 month respectively and at fixed interest rates of 0.05% per annum, 0.5% per annum and 0.01% per annum respectively.

As at 30 September 2015, the Group had pledged bank deposit of approximately HK\$807,000 as guaranteed fund at bank for the Visa/MasterCard merchant account of the Online Shopping Business. The deposit is in Hong Kong dollars at a fixed interest rate of 0.2% per annum.

As at 30 September 2015, the Group had undrawn banking facilities of approximately HK\$1,408,000 (as at 31 December 2014: HK\$855,000).

於二零一五年股本重組生效後，本公司股份的每手買賣單位已由20,000股改為5,000股。

於本報告日期，本公司已發行股本為9,838,851.3港元，分為983,885,130股每股面值0.01港元的股份。有關二零一五年股本重組及更改每手買賣單位的詳情於本公司日期為二零一五年二月二日、二零一五年二月十七日及二零一五年三月二十三日的公告、本公司日期為二零一五年二月二十六日的通函以及簡明綜合財務報表附註14(a)披露。

### *於二零一五年六月發行第二批表現股份*

有關發行第二批表現股份的詳情，請參閱簡明綜合財務報表附註14(b)。

### **資產負債比率**

於二零一五年九月三十日，本集團的資產總值約為1,360,897,000港元（於二零一四年十二月三十一日：942,389,000港元），而負債總額則約為303,036,000港元（於二零一四年十二月三十一日：174,513,000港元）。本集團的資產負債比率（即負債總額與資產總值的比例）為22.3%（於二零一四年十二月三十一日：18.5%）。

### **中期股息**

董事會已決議不就本期間宣派任何中期股息（二零一四年：無）。

### **本集團資產抵押**

於二零一五年九月三十日，本集團的已抵押銀行存款約80,000美元、1,009,000港元及100,000港元（合共約1,731,000港元（於二零一四年十二月三十一日：1,626,000港元））指抵押予銀行作為本集團獲授高達1,600,000港元（於二零一四年十二月三十一日：1,500,000港元）銀行融資擔保的存款。有關存款分別以美元、港元及港元列值，分別為期六個月、一個月及一個月，並分別按固定年利率0.05厘、0.5厘及0.01厘計息。

於二零一五年九月三十日，本集團的已抵押銀行存款約807,000港元乃作為網上購物業務的Visa/MasterCard商家賬戶的銀行保證金。有關保證金以港元計值，按固定年利率0.2厘計息。

於二零一五年九月三十日，本集團有未提取銀行融資約1,408,000港元（於二零一四年十二月三十一日：855,000港元）。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

As at 30 September 2015, listed securities held by the Group with a total carrying amount of approximately HK\$55,913,000 (as at 31 December 2014: HK\$42,929,000) was charged in favour of a brokerage firm as collateral for the Group's liabilities in respect of its margin trading account. As at 30 September 2015, the Group did not use 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, United States dollars has become 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 FVTPL financial assets 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 fair value of available-for-sale financial assets and FVTPL financial assets. The Directors regularly review the exposure to the equity security price risk on the available-for-sale financial assets and FVTPL financial assets.

於二零一五年九月三十日，本集團所持賬面總值約為55,913,000港元(於二零一四年十二月三十一日：42,929,000港元)的上市證券已抵押予一間經紀行，作為本集團保證金貿易賬戶所涉及負債的抵押品。於二零一五年九月三十日，本集團並無動用信貸限額。

### 外匯風險

於本期間內，本集團的業務活動主要以港元及美元列值。

於完成收購Apperience後，美元成為本集團的主要交易貨幣。由於港元仍在既定範圍內與美元掛鈎，故在兌換美元上本集團並無承受任何重大外匯風險，亦無訂立任何外匯合約作為對沖措施。董事認為，本集團並無承受任何重大外匯風險。儘管存在上述情況，本集團仍透過密切監察外幣匯率走勢管理兌換其他貨幣的外幣風險，並可能於適當情況下利用對沖衍生工具(如外幣遠期合約)管理其外幣風險。

### 財務風險

本集團的可供出售金融資產、透過損益按公平價值列賬的金融資產按於各報告期末的公平價值計量。因此，本集團承受股本證券價格風險，乃來自可供出售金融資產及透過損益按公平價值列賬的金融資產公平價值波動。董事定期檢討可供出售金融資產及透過損益按公平價值列賬的金融資產的股本證券價格風險。

### Operation risk

GMD is a registered member of the PIBA to carry out long term (including linked long term) insurance and general insurance lines of business. The Insurance and MPF Schemes Brokerage Business may expose the Group to additional risks, for example, penalty and potential liabilities. This business relies on the Group's consultants to carry out the sale function. Although the Group has provided suitable training to the consultants and adopted suitable guideline and policy, the Group cannot rule out the possibility that the consultants, who are registered with PIBA as technical representatives and engaged by the Group, may be involved in improper conduct during the process of negotiating and selling of insurance products and, in some cases, MPF schemes, which may expose the Group to liabilities. The Group may also be exposed to compliance risk as insurance brokerage is a highly regulated industry in Hong Kong. The Group will need to incur additional costs to ensure compliance with the relevant rules and regulations. Non-compliance with such rules and regulations may result in significant penalty or other potential liabilities to the Group.

### Trendmode Acquisition

On 1 April 2015, the Group entered into a sale and purchase agreement to acquire 100% equity interest of Trendmode. Please refer to the section headed "Business Review — Insurance and MPF Schemes Brokerage Business" of this report and note 16(a) to the condensed consolidated financial statements for further details.

### Acquisition of listed shares and issue of new shares under specific mandate

On 31 July 2015, the Group entered into a sale and purchase agreement to acquire 27,298,000 issued ordinary shares of China Parenting Network Holdings Limited (listed on the Stock Exchange, stock code: 8361) at the consideration of HK\$60,000,000 which will be satisfied by the Company by the allotment and issue of 146,699,266 new shares at the issue price of HK\$0.409 per new share. Please refer to notes 16(c) and 17(b) to the condensed consolidated financial statements for further details.

### 營運風險

聯夢智易為PIBA註冊會員，可從事長期保險(包括相連長期保險)及一般保險業務。保險及強積金計劃經紀業務可能令本集團承擔額外風險(例如罰款及潛在責任)。此業務依賴本集團顧問履行銷售職能。儘管本集團已向顧問提供合適培訓並採納合適指引及政策，惟本集團不排除已向PIBA註冊為技術代表及受聘於本集團的顧問可能於磋商及銷售保險產品(若干情況下為強積金計劃)的過程中涉及不當行為，而可能導致本集團承擔責任。由於保險經紀在香港屬高度受監管行業，本集團亦可能面對合規風險。本集團將需投入額外成本以確保遵守相關規則及規例。無法遵守該等規則及規例可能導致本集團面臨重大罰款或其他潛在責任。

### 豪創收購事項

於二零一五年四月一日，本集團訂立買賣協議以收購豪創全部股權。有關進一步詳情請參閱本報告「業務回顧 — 保險及強積金計劃經紀業務」一節及簡明綜合財務報表附註16(a)。

### 收購上市股份及根據特別授權發行新股份

於二零一五年七月三十一日，本集團訂立買賣協議，以按代價60,000,000港元收購中國育兒網絡控股有限公司(於聯交所上市，股份代號：8361)27,298,000股已發行普通股。代價將由本公司按發行價每股新股份0.409港元配發及發行146,699,266股新股份償付。有關進一步詳情，請參閱簡明綜合財務報表附註16(c)及17(b)。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

### Property Acquisition and Disposal of Bonus First

On 8 August 2015, Bonus First, currently a wholly-owned subsidiary of the Company, entered into a provisional sale and purchase agreement in respect of the purchase of a commercial unit in Central, Hong Kong at a consideration of approximately HK\$54,000,000 (“Property Acquisition”). Completion of the Property Acquisition took place 30 September 2015.

On 6 October 2015, the Company entered into a sale and purchase agreement in respect of the Disposal of Bonus First. The disposal represents an opportunity for the Group to realise its investment in Bonus First, and thereby utilise such financial resources for financing other future potential investment opportunities and/or working capital of the Group. As at the date of this report, completion of the Disposal of Bonus First has not yet taken place. Please refer to note 17(e) to the condensed consolidated financial statements for further details.

### Material acquisitions and disposals

Apart from those disclosed in the sections headed “Business Review”, “Trendmode Acquisition”, “Acquisition of listed shares and issue of new shares under specific mandate” and “Property Acquisition and Disposal of Bonus First” in this report, the Group had no material acquisition or disposal during the Period.

### Employees and remuneration policies

As at 30 September 2015, the Group had approximately 119 employees (as at 31 December 2014: 111 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.

### Contingent liabilities

As at 30 September 2015, the Group did not have any significant contingent liabilities (as at 31 December 2014: Nil).

### Capital commitments

As at 30 September 2015, the capital commitments contributed but not provided for acquisition of subsidiaries, acquisition of available-for-sale financial assets and development costs of intangible assets were approximately HK\$286,900,000 (as at 31 December 2014: for development costs for intangible assets of approximately HK\$21,715,000). Please refer to note 16 to the condensed consolidated financial statements for details.

### 物業收購事項及出售利元

於二零一五年八月八日，本公司現時之全資附屬公司利元就購買香港中環一個商業單位訂立臨時買賣協議，代價約為54,000,000港元（「物業收購事項」）。物業收購事項已於二零一五年九月三十日落實完成。

於二零一五年十月六日，本公司就出售利元訂立買賣協議。出售就本集團而言實屬良機，以變現其於利元的投資，因此可動用此等財務資源為其他未來潛在投資機會提供資金，及／或撥付作本集團營運資金。於本報告日期，出售利元尚未落實完成。進一步詳情請參閱簡明綜合財務報表附註17(e)。

### 重大收購及出售

除本報告「業務回顧」、「豪創收購事項」、「收購上市股份及根據特別授權發行新股份」及「物業收購事項及出售利元」各節所披露者外，於本期間內，本集團並無任何重大收購或出售事項。

### 僱員及薪酬政策

於二零一五年九月三十日，本集團於香港及中國聘用約119名（於二零一四年十二月三十一日：111名）僱員。本集團根據市場慣例、公司表現、個人資歷及表現以及聘用僱員所在司法權區的法例規定，定期檢討並釐定薪酬政策。

### 或然負債

於二零一五年九月三十日，本集團並無任何重大或然負債（於二零一四年十二月三十一日：無）。

### 資本承擔

於二零一五年九月三十日，就收購附屬公司、收購可供出售金融資產及無形資產的開發成本作出已訂約但未撥備的資本承擔約為286,900,000港元（於二零一四年十二月三十一日：就無形資產的開發成本約21,715,000港元）。詳情請參閱簡明綜合財務報表附註16。



### OUTLOOK

In the last quarter of 2015, the Software Business is expected to continually be one of the pillar businesses of the Group. During the Period, the Group continued to lead the peers in I.T. field of personal computers, anti-virus software and mobile applications leveraging on its strong foundation, including extensive experience in software market, team of talented professionals and broad customer base of the Apperience Group. With the Apperience Group's strong financial performance during the Period, the Board firmly believes in its business prospect and expects revenue from the Apperience Group will continue to contribute significantly to the Group's income.

During the Period, the further diversification of products and services portfolio and development of new sales teams for the promotion of its services and products were beginning to yield positive results in the Insurance and MPF Schemes Brokerage Business. The Board is optimistic in the market prospect and the Group's business development.

As to the Money Lending Business, acquisition of 51% of the issued share capital of GEO Finance Limited has enabled the Group to offer a new type of products to its customers. Apart from secured and/or unsecured loans, the Group intends to further develop the market of subordinate property mortgage loan. During the Period, the Group completed reviewing the appropriateness and efficiency of internal control procedures of GEO Finance Limited and updating its internal control procedures as needed.

In the near future, the Group will continue to strengthen the Money Lending Business by broadening the customer base to both individual and corporate customers. As the Group foresees a strong potential of the mortgage refinancing driven by continuing demand for landed property, the Group will focus on providing services including subordinate property mortgage loan and the Group expects a satisfactory return from such business.

Looking ahead, the Group will spare no effort in seeking investments with the view of generating positive impacts and profit to increase its Shareholders' value.

### 展望

於二零一五年最後一個季度，預期軟件業務將繼續為本集團其中一項主要業務。於本期間，憑藉本集團奠定的穩健基礎，包括 Apperience 集團在軟件市場的豐富經驗、能幹的專業團隊及廣闊客戶基礎，本集團繼續在個人電腦、防毒軟件及流動電話應用程式的資訊科技領域傲視同儕。憑藉 Apperience 集團於本期間凌厲的財務表現，董事會對其業務前景充滿信心，並預期來自 Apperience 集團的收益將繼續為本集團收入帶來重大貢獻。

於本期間，就保險及強積金計劃經紀業務進一步增強產品及服務組合的多樣性以及發展新銷售團隊以推廣其服務及產品漸見成效。董事會對市場前景及本集團的業務發展感樂觀。

至於借貸業務方面，收購智易東方財務有限公司已發行股本的 51% 讓本集團可向其客戶提供新類型產品。除有抵押及／或無抵押貸款外，本集團擬進一步發展二按物業按揭貸款市場。於本期間，本集團已完成有關智易東方財務有限公司的內部監控程序是否合適有效的檢討，並按需要更新其內部監控程序。

於不久將來，本集團將繼續透過將客戶基礎擴展至個人及企業客戶，加強借貸業務。由於本集團估計對物業的持續需求令二按市場具有強大潛力，故本集團將專注於提供二按物業按揭貸款服務，並預期將自有關業務取得理想回報。

展望未來，本集團將竭盡全力物色投資以產生正面影響及盈利，從而提升其股東價值。

#### DEALINGS FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted Rules 5.48 to 5.67 of the GEM Listing Rules as the required standard of dealings in respect to 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.

#### DIRECTORS' INTERESTS IN CONTRACT OR ARRANGEMENTS

A copyright licence agreement ("New Copyright Licence Agreement") was entered into among Both Talent International Limited ("Both Talent"), a subsidiary of Apperience, as licensee, Chengdu AOBI Information Technology Co., Ltd. ("PRC Company"), as licensor, and Apperience on 1 July 2014 pursuant to which the PRC Company granted 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 as part of the Group's internal reorganisation. Mr. Xue Qiushi (an executive Director) ("Mr. Xue") is interested through his shareholding in the PRC Company. Such transaction does not constitute notifiable transaction under Chapter 19 of the GEM Listing Rules and is fully exempt from the requirements under Chapter 20 of the GEM Listing Rules.

A conditional sale and purchase agreement dated 13 August 2015 (as varied and supplemented by a supplemental agreement dated 16 September 2015) ("Acquisition Agreement") was entered into among the Company, the vendors and the warrantors in relation to sale and purchase of an aggregate of 14.677% of the issued share capital of Boom Max, which acquisition would be conditional upon, among other conditions, the Restructuring. Such acquisition constitutes a major transaction for the Company under the GEM Listing Rules and is subject to the notification, announcement and shareholders' approval requirements of Chapter 19 of the GEM Listing Rules. Mr. Xue, being one of the warrantors, is interested as one of the vendors Ace Source International Limited is wholly and beneficially owned by him. Details of the acquisition are set out in the Company's announcements dated 13 August 2015, 16 September 2015, 16 October 2015 and 6 November 2015.

#### 董事進行證券交易

本公司已採納創業板上市規則第5.48至5.67條作為董事買賣任何本公司證券的交易規定標準。經向全體董事作出一般及特定查詢後，彼等均已確認於本期間內一直遵守上述創業板上市規則。

#### 董事於合約或安排的權益

於二零一四年七月一日，Apperience的附屬公司善同國際有限公司（「善同」）（作為被授權人）、奧畢信息技術有限公司（「中國公司」）（作為授權人）與Apperience訂立版權牌照協議（「新版權牌照協議」），據此，中國公司已向善同授出獨家牌照，於中國使用以中國公司名義註冊的「Advanced SystemCare」版權，自新版權牌照協議日期起至(i)於中國完成註冊轉讓予善同的版權；及(ii)於美國完成以善同名義註冊「AdvancedSystemCare」版權（以較後者為準），作為本集團內部重組其中一環。執行董事薛秋實先生（「薛先生」）透過持有中國公司之股權於當中擁有權益。有關交易不構成創業板上市規則第19章項下的須予公佈交易，並獲全面豁免遵守創業板上市規則第20章的規定。

本公司、賣方與擔保人就買賣Boom Max已發行股本合共14.677%於二零一五年八月十三日訂立有條件買賣協議（由日期為二零一五年九月十六日的補充協議修訂及補充）（「收購協議」）。收購須待達成（其中包括）重組後，方可作實。有關收購構成創業板上市規則項下本公司一項主要交易，須遵守創業板上市規則第19章項下通知、公告及股東批准規定。由於薛先生（為擔保人之一）全資及實益擁有其中一名賣方Ace Source International Limited，因而於當中擁有權益。有關收購詳情載於本公司日期為二零一五年八月十三日、二零一五年九月十六日、二零一五年十月十六日及十一月六日的公告。

Save for the New Copyright Licence Agreement, the Acquisition Agreement and the Restructuring, none of the Directors is or was materially interested, whether directly or indirectly, in any contract of significance or arrangement subsisting during or at the end of the Period which is significant in relation to the business of the Group, nor had any 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.

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

As at 30 September 2015, the interests or short positions of the Directors and the chief executive of the Company in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO"), Chapter 571 of the laws of Hong Kong) as recorded in the register required to be kept under section 352 of the SFO, or otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors as referred to in Rule 5.46 of the GEM Listing Rules, were as follows:

#### Long positions in ordinary shares and underlying shares of the Company

Name of Director	Capacity	Number of shares/ underlying shares of the Company held 所持本公司 股份／相關股份數目	Approximate percentage of the total issued share capital of the Company (Note 1) 佔本公司全部已發行股本 概約百分比(附註1)
董事姓名	身分		
Xue Qiushi	Interest of a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO	524,677,156 (Note 2) (附註2)	62.67%
薛秋實	受控法團權益及根據證券及期貨條例第317(1)(a)及318條被視為擁有的權益		
Kuang Hao Kun Giovanni ("Mr. Kuang")	Beneficial owner	6,155,000 (Note 3) (附註3)	0.74%
鄺豪銀(「鄺先生」)	實益擁有人		

#### Notes:

- The total number of the 837,185,864 shares of the Company in issue as at 30 September 2015 has been used for the calculation of the approximate percentage.
- Such shares were held by Ace Source International Limited ("Ace Source"). Ace Source was interested in 296,710,183 shares/underlying shares in the capacity of the beneficial owner and was deemed to be interested in 227,966,973 shares/underlying shares in accordance with sections 317(1)(a) and 318 of the SFO. Mr. Xue was deemed to be interested in all the shares of the Company held by Ace Source under Part XV of the SFO given that Mr. Xue is beneficially interested in 100% of the issued share capital of Ace Source. Among these 524,677,156 shares/underlying shares, 250,693,999 of which were underlying shares with an exercise period from 31 December 2015 to 31 December 2017 at an exercise price of HK\$0.3 per share.

除新版權牌照協議、收購協議及重組外，概無董事於本期間內或本期間結束時仍然生效且對本集團業務而言屬重大的任何合約或安排中擁有或已擁有重大直接或間接權益，亦無任何董事於本集團任何成員公司於本期間結束時或本期間內任何時間所收購、出售或租賃或擬收購、出售或租賃的任何資產中擁有任何直接或間接權益。

#### 董事及主要行政人員於本公司或任何相聯法團的股份、相關股份或債券的權益或淡倉

於二零一五年九月三十日，董事及本公司主要行政人員於本公司或其任何相聯法團(定義見香港法例第571章證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份或債券中，擁有須根據證券及期貨條例第352條規定存置之登記冊內所記錄或根據創業板上市規則第5.46條所述董事進行買賣的規定標準須另行知會本公司及聯交所的權益或淡倉如下：

#### 於本公司普通股及相關股份的好倉

Name of Director	Capacity	Number of shares/ underlying shares of the Company held 所持本公司 股份／相關股份數目	Approximate percentage of the total issued share capital of the Company (Note 1) 佔本公司全部已發行股本 概約百分比(附註1)
董事姓名	身分		
Xue Qiushi	Interest of a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO	524,677,156 (Note 2) (附註2)	62.67%
薛秋實	受控法團權益及根據證券及期貨條例第317(1)(a)及318條被視為擁有的權益		
Kuang Hao Kun Giovanni ("Mr. Kuang")	Beneficial owner	6,155,000 (Note 3) (附註3)	0.74%
鄺豪銀(「鄺先生」)	實益擁有人		

#### 附註：

- 概約百分比按本公司於二零一五年九月三十日的已發行股份總數837,185,864股計算。
- 該等股份由Ace Source International Limited(「Ace Source」)持有。Ace Source以實益擁有人身分於296,710,183股股份／相關股份中擁有權益，並根據證券及期貨條例第317(1)(a)及318條被視為於227,966,973股股份／相關股份中擁有權益。由於薛先生實益擁有Ace Source全部已發行股本，故根據證券及期貨條例第XV部，薛先生被視為於Ace Source持有的全部本公司股份中擁有權益。在該524,677,156股股份／相關股份中，其中250,693,999股為相關股份，行使期為自二零一五年十二月三十一日起至二零一七年十二月三十一日止，行使價為每股0.3港元。

## OTHER INFORMATION

### 其他資料

3. On 2 July 2015, the Company granted 6,155,000 share options to Mr. Kuang.

3. 於二零一五年七月二日，本公司向鄺先生授出6,155,000份購股權。

#### Long positions in shares of associated corporation of the Company

於本公司相聯法團股份的好倉

Name of 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
董事姓名	相聯法團名稱	持有股份的身分	股份數目	佔相聯法團已發行股本概約百分比
Xue Qiushi	Apperience Corporation	Interest in a controlled corporation (Note)	3,882,391	18.79%
薛秋實	Apperience Corporation	受控法團權益(附註)		

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.

附註：Ace Source由薛先生全資實益擁有。因此，根據證券及期貨條例第XV部，薛先生被視作於Ace Source所持Apperience（為本公司相聯法團）全部股份中擁有權益。

Save as disclosed above, as at 30 September 2015, none of the Directors nor chief executive of the Company had or was deemed to have any interests or short positions in the shares, underlying shares and debenture of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under section 352 of the SFO, or otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by the Directors as referred to in Rule 5.46 of the GEM Listing Rules.

除上文披露者外，於二零一五年九月三十日，董事及本公司主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債券中，擁有或被視作擁有須記錄於根據證券及期貨條例第352條規定存置之登記冊內或根據創業板上市規則第5.46條所述董事進行買賣的規定標準須另行知會本公司及聯交所的權益或淡倉。

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

#### 董事及主要行政人員收購股份或債務證券的權利

Save for the performance shares allotted and issued by the Company in accordance with the terms and conditions of the acquisition agreement in relation to the very substantial acquisition of 50.5% of the issued share capital of Apperience in which Mr. Xue is interested (through his holding of shares in Ace Source, being one of the vendors of Apperience), 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.

除薛先生透過持有Apperience其中一名賣方Ace Source的股份而於本公司根據有關Apperience其中50.5%已發行股本的非常重大收購的收購協議項下條款及條件予以配發及發行的表現股份中擁有權益外，於本期間內任何時間，本公司或其任何附屬公司概無訂立任何安排，致使董事及主要行政人員、彼等各自的配偶或18歲以下子女可藉著購入本公司或任何其他法團的股份或債券而獲利。



## SHARE OPTION SCHEME

On 24 December 2007, the share option scheme (“Share Option Scheme”) was approved by Shareholders 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.

Upon acceptance of an option to subscribe for shares granted pursuant to the Share Option Scheme, the eligible participant shall pay HK\$1.00 to the Company by way of consideration for the grant. Such option will be offered for acceptance for a period of 7 days from the date on which the offer is made. The total number of shares issued and to be issued upon exercise of the options granted to each participant or grantee (including exercised and outstanding options) in any 12 month period up to the date of grant shall not exceed 1% of the shares in use at the date of grant. The exercise price for shares under the Share Option Scheme may be determined by the Board at its absolute discretion but in any event will not be less than the highest of: (i) the closing price of the shares as stated in the daily quotations sheet of the Stock Exchange on the date of grant, which must be a trading day; (ii) the average closing price of the shares as stated in the daily quotations sheets of the Stock Exchange for the five trading days immediately preceding the date of grant; (iii) the average closing price of the shares as stated in the daily quotation sheets of the Stock Exchange for the ten trading days immediately preceding the date of grant; and (iv) the nominal value of the share on the date of grant.

On 2 July 2015, the Company granted 12,310,000 share options (“Options”). Among the Options granted, (i) Option entitling the holder thereof to subscribe for an aggregate of 6,155,000 shares was granted to Mr. Kuang, the chairman of the Board and an executive Director and (ii) Options entitling the holders thereof to subscribe for an aggregate of 6,155,000 shares were granted to two directors of subsidiaries of the Company (one of whom is also the company secretary and financial controller of the Company).

The grant of the Option to Mr. Kuang has been reviewed and approved by the independent non-executive Directors in accordance with Rule 23.04(1) of the GEM Listing Rules.

The details of the Options granted by the Company have been disclosed in the Company’s announcement dated 2 July 2015.

## 購股權計劃

於二零零七年十二月二十四日，股東於股東特別大會批准購股權計劃（「購股權計劃」）。購股權計劃旨在讓本公司可向本集團董事或僱員授出購股權以作為肯定彼等為本集團所作貢獻的獎勵，以助本集團留聘其現有僱員及增聘優秀僱員，讓彼等直接分享本集團達成長遠業務目標帶來的經濟成果。

於接納根據購股權計劃授出可認購股份的購股權時，合資格參與者須向本公司支付1.00港元，作為授出代價。該等購股權的接納期將為提呈當日起計7日期間。截至授出日期止任何12個月期間，因授予各參與者或承授人的購股權（包括已行使及尚未行使購股權）獲行使而已發行及將發行的股份總數，不得超過於授出日期已發行股份的1%。購股權計劃項下股份的行使價可由董事會全權酌情釐定，惟於任何情況下均不會低於以下各項的最高者：(i) 股份於授出日期（該日須為交易日）在聯交所每日報價表中的收市價；(ii) 股份於緊接授出日期前五個交易日在聯交所每日報價表中的平均收市價；(iii) 股份於緊接授出日期前十個交易日在聯交所每日報價表中的平均收市價；及(iv) 股份於授出日期的面值。

於二零一五年七月二日，本公司已授出12,310,000份購股權（「購股權」）。於所授出購股權中，(i) 賦予持有人權利認購合共6,155,000股股份之購股權已授予董事會主席兼執行董事鄭先生；及(ii) 賦予持有人權利認購合共6,155,000股股份之購股權已授予本公司兩名附屬公司董事，其中一名亦為本公司之公司秘書兼財務總監。

授予鄭先生的購股權已根據創業板上市規則第23.04(1)條獲獨立非執行董事審閱及批准。

本公司授出的購股權詳情已於本公司日期為二零一五年七月二日的公告內披露。

## OTHER INFORMATION

### 其他資料

Details of the movements in the Options granted under the Share Option Scheme during the Period are as follow: 根據購股權計劃授出的購股權於本期間內變動詳情如下：

Date of grant	Grantees	Exercise period	Exercise price per Share	Outstanding as at 1 January 2015 於二零一五年一月一日尚未行使	Granted during the Period	Cancelled/ exercised during the Period 本期間註銷/行使	Lapsed during the Period	Outstanding as at 30 September 2015 於二零一五年九月三十日尚未行使
授出日期	獲授人	行使期	每股行使價	尚未行使	本期間授出	本期間註銷/行使	本期間失效	尚未行使
2 July 2015 二零一五年七月二日	Mr. Kuang 鄭先生	15 July 2015 to 14 July 2018 二零一五年七月十五日至二零一八年七月十四日	HK\$0.551 0.551 港元	-	6,155,000	-	-	6,155,000
2 July 2015 二零一五年七月二日	Two directors of subsidiaries of the Company 本公司兩名附屬公司董事	15 July 2015 to 14 July 2018 二零一五年七月十五日至二零一八年七月十四日	HK\$0.551 0.551 港元	-	6,155,000	-	-	6,155,000
<b>Total 總計</b>				-	12,310,000	-	-	12,310,000

As at the date of this report, the total number of shares available for issue under the Share Option Scheme under the existing 10% limit is 4,052.

於本報告日期，購股權計劃項下在現行10%限制下可供發行的股份總數為4,052股。

**INTERESTS DISCLOSEABLE UNDER THE SFO AND  
SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS  
INTEREST IN SECURITIES**

**Substantial shareholders**

As at 30 September 2015, the following persons (other than Directors or chief executives of the Company) had, or were deemed or taken 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:

*Long positions in ordinary shares of the Company*

根據證券及期貨條例須予披露的權益以及主要股東及其他人士於證券的權益

**主要股東**

於二零一五年九月三十日，除董事或本公司主要行政人員外，以下人士於本公司股份或相關股份中，擁有或被當作或視為擁有須根據證券及期貨條例第XV部第2及3分部向本公司及聯交所披露或載入本公司根據證券及期貨條例第336條須存置的登記冊的權益或淡倉：

*於本公司普通股的好倉*

Shareholders	Capacity	Number of shares held (Note 1)	Approximate percentage of the total issued share capital of the Company (Note 2)	Note
股東	身分	所持股份數目 (附註1)	佔本公司全部已發行股本概約百分比 (附註2)	附註
DX.com Holdings Limited DX.com 控股有限公司	Beneficial owner 實益擁有人	74,418,600(L)	8.89%	
China New Economy Fund Limited 中國新經濟投資有限公司	Beneficial owner 實益擁有人	146,699,266(L)	17.52%	
Fastek Investments Limited ("Fastek") Fastek Investments Limited ("Fastek")	Beneficial owner 實益擁有人	118,600,000(L)	14.17%	(3)
Rosy Lane Investments Limited ("Rosy Lane") Rosy Lane Investments Limited ("Rosy Lane")	Interest of a controlled corporation 受控法團權益	159,560,788(L)	19.06%	(3)
Hong Kong Education (Int'l) Investments Limited ("HK EDU INTL") 香港教育(國際)投資集團有限公司 ("香港教育國際")	Interest of a controlled corporation 受控法團權益	159,560,788 (L)	19.06%	(3)

## OTHER INFORMATION

### 其他資料

Shareholders	Capacity	Number of shares held <i>(Note 1)</i>	Approximate percentage of the total issued share capital of the Company <i>(Note 2)</i> 佔本公司全部 已發行股本 概約百分比	<i>Note</i>
股東	身分	所持股份數目 <i>(附註1)</i>	<i>(附註2)</i>	附註
Access Magic Limited (“Access Magic”)	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	524,677,156 (L)	62.67%	(4)
Access Magic Limited (「Access Magic」)	實益擁有人及根據證券及期貨條例第317(1)(a)及318條被視為擁有的權益			
Dong Yuguo (“Mr. Dong”)	Interest of a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO	524,677,156 (L)	62.67%	(4), (5)
董雨果(「董先生」)	受控法團權益及根據證券及期貨條例第317(1)(a)及318條被視為擁有的權益			
Ace Source International Limited (“Ace Source”)	Beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO	524,677,156 (L)	62.67%	(6)
Ace Source International Limited (「Ace Source」)	實益擁有人及根據證券及期貨條例第317(1)(a)及318條被視為擁有的權益			
Tencent Holdings Limited (“Tencent”)	Interest of a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO	524,677,156 (L)	62.67%	(7)
騰訊控股有限公司(「騰訊」)	受控法團權益及根據證券及期貨條例第317(1)(a)及318條被視為擁有的權益			
MIH TC Holdings Limited (“MIH TC Holdings”)	Interest of a controlled corporation	524,677,156 (L)	62.67%	(7), (8)
MIH TC Holdings Limited (「MIH TC Holdings」)	受控法團權益			
Naspers Limited (“Naspers”)	Interest of a controlled corporation	524,677,156 (L)	62.67%	(7), (8), (9)
Naspers Limited (「Naspers」)	受控法團權益			



Notes:

- The letter "L" denotes a long position in the shares of the Company.
- The total number of the 837,185,864 shares of the Company in issue as at 30 September 2015 has been used for the calculation of the approximate percentage.
- Wise Action Limited ("Wise Action") and Fastek are 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 the 40,960,788 shares and 118,600,000 shares of the Company held by Wise Action and Fastek respectively pursuant to Part XV of the SFO.
- Access Magic was interested in 176,099,398 shares/underlying shares in the capacity as the beneficial owner and was deemed to be interested in 348,577,758 shares/underlying shares in accordance with sections 317(1)(a) and 318 of the SFO.
- Access Magic is wholly and beneficially owned by Mr. Dong, a director of a subsidiary of the Company. As such, Mr. Dong was deemed to be interested in all the shares/underlying shares held by Access Magic pursuant to Part XV of the SFO.
- Ace Source was interested in 296,710,183 shares/underlying shares in the capacity as the beneficial owner and was deemed to be interested in 227,966,973 shares/underlying shares in accordance with sections 317(1)(a) and 318 of the SFO. Ace Source is wholly and beneficially owned by Mr. Xue. As such, Mr. Xue was deemed to be interested in all the shares/underlying shares held by Ace Source. Mr. Xue is a director of Ace Source.
- Based on the corporate substantial shareholder notice filed by Tencent on 13 October 2015, THL A1 Limited ("THL") is wholly owned by Tencent and as such, Tencent was deemed to be interested in all 524,677,156 shares/underlying shares held by its controlled corporation THL pursuant to Part XV of the SFO. THL had a direct interest of 698,553 shares/underlying shares and an indirect interest of 523,978,603 shares/underlying shares.
- Based on the corporate substantial shareholder notice filed by MIH TC Holdings on 19 October 2015, THL is wholly owned by Tencent and Tencent is 33.52% owned by MIH TC Holdings. As such, MIH TC Holdings was deemed to be interested in all the 524,677,156 shares/underlying shares held by its controlled corporations THL and Tencent pursuant to Part XV of the SFO.
- Based on the corporate substantial shareholder notice filed by Naspers on 19 October 2015, THL is wholly owned by Tencent, Tencent is 33.52% owned by MIH TC Holdings, which is in turn 90% owned by MIH (Mauritius) Limited ("MIH Mauritius"). MIH Mauritius is wholly owned by MIH Ming He Holdings Limited ("MIH Ming He"), which is in turn wholly owned by MIH Holdings Proprietary Limited ("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 was deemed to be interested in all the 524,677,156 shares/underlying shares held by its controlled corporations pursuant to Part XV of the SFO.

附註：

- 字母「L」指於本公司股份的好倉。
- 計算概約百分比時已採用二零一五年九月三十日的本公司已發行股份總數837,185,864股。
- 智僑有限公司(「智僑」)及Fastek由Rosy Lane全資實益擁有。Rosy Lane由香港教育國際全資擁有。根據證券及期貨條例第XV部，香港教育國際及Rosy Lane各自被視作於智僑及Fastek分別所持40,960,788股及118,600,000股本公司股份中擁有權益。
- Access Magic以實益擁有人身分於176,099,398股股份／相關股份中擁有權益，並根據證券及期貨條例第317(1)(a)及318條被視作擁有348,577,758股股份／相關股份權益。
- Access Magic由本公司附屬公司董事董先生全資實益擁有。因此，根據證券及期貨條例第XV部，董先生被視作於Access Magic所持全部股份／相關股份中擁有權益。
- Ace Source以實益擁有人身分於296,710,183股股份／相關股份中擁有權益，並根據證券及期貨條例第317(1)(a)及318條被視作擁有227,966,973股股份／相關股份權益。Ace Source由薛先生全資實益擁有。因此，薛先生被視作於Ace Source所持全部股份／相關股份中擁有權益。薛先生為Ace Source的董事。
- 根據騰訊於二零一五年十月十三日提呈的公司主要股東通知，THL A1 Limited (「THL」)由騰訊全資擁有，因此，根據證券及期貨條例第XV部，騰訊被視作透過其受控法團THL於全部524,677,156股股份／相關股份中擁有權益。THL於698,553股股份／相關股份中擁有直接權益，並於523,978,603股股份／相關股份中擁有間接權益。
- 根據MIH TC Holdings於二零一五年十月十九日提呈的公司主要股東通知，THL由騰訊全資擁有，而騰訊由MIH TC Holdings擁有33.52%權益。因此，根據證券及期貨條例第XV部，MIH TC Holdings被視作透過其受控法團THL及騰訊於全部524,677,156股股份／相關股份中擁有權益。
- 根據Naspers於二零一五年十月十九日提呈的公司主要股東通知，THL由騰訊全資擁有，騰訊由MIH TC Holdings擁有33.52%權益，而MIH TC Holdings由MIH (Mauritius) Limited (「MIH Mauritius」)擁有90%權益。MIH Mauritius由MIH Ming He Holdings Limited (「MIH Ming He」)全資擁有，MIH Ming He由MIH Holdings Proprietary Limited (「MIH Proprietary」)全資擁有。MIH Proprietary由Naspers全資擁有。基於上述關係，根據證券及期貨條例第XV部，MIH Mauritius、MIH Ming He、MIH Proprietary及Naspers各自被視作透過其受控法團於全部524,677,156股股份／相關股份中擁有權益。

## OTHER INFORMATION

### 其他資料

10. Pursuant to the terms and conditions of the sale and purchase agreement entered into between the Company as purchaser, Access Magic (a company wholly owned by Mr. Dong), Ace Source (a company wholly owned by Mr. Xue), Wealthy Hope Limited (a company wholly owned by Mr. Chen Liang) and Well Peace Global Limited (a company wholly owned by Mr. Lian Ming) as vendors, and Mr. Dong, Mr. Xue, Mr. Chen Liang and Mr. Lian Ming as warrantors (as supplemented and varied by a supplemental agreement dated 16 September 2015 made by the same parties) in relation to the proposed acquisition of 14.677% of the issued share capital of Boom Max International Limited ("Boom Max Acquisition Agreement"), a non-wholly-owned subsidiary of the Company, each of Wealthy Hope Limited and Well Peace Global Limited would have a notifiable interest (within the meaning of the SFO) in the Company. Taking into account the shares of the Company which may fall to be allotted and issued to Access Magic and Wealthy Hope Limited pursuant to the Boom Max Acquisition Agreement, each of Wealthy Hope Limited and Well Peace Global Limited should be interested in 524,677,156 shares of the Company (in the capacity of beneficial owner and interests deemed under sections 317(1)(a) and 318 of the SFO) and such shares represented 62.67% of the issued share capital of the Company as at 30 September 2015. By virtue of the relationship between (i) Wealthy Hope Limited and Mr. Chen Liang; and (ii) Well Peace Global Limited and Mr. Lian Ming as described above, Mr. Chen Liang (in the capacity as interest in a controlled corporation) is deemed to be interested in which Wealthy Hope Limited is interested and Mr. Lian Ming (in the capacity as interest in a controlled corporation) is deemed to be interested in which Well Peace Limited is interested.

Save as disclosed above, the Directors were not aware of any other person (other than Directors or chief executive of the Company) who, as at 30 September 2015, had or was 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 the SFO.

10. 根據本公司(作為買方)、Access Magic(董先生全資擁有的公司)、Ace Source(薛先生全資擁有的公司)、Wealthy Hope Limited(陳亮先生全資擁有的公司)及Well Peace Global Limited(連銘先生全資擁有的公司)(作為賣方)以及董先生、薛先生、陳亮先生及連銘先生(作為保證人)就建議收購本公司非全資附屬公司Boom Max International Limited已發行股本14.677%所訂立的買賣協議(「Boom Max收購協議」,經上述各方所訂立日期為二零一五年九月十六日的補充協議補充及修改)的條款及條件,Wealthy Hope Limited及Well Peace Global Limited將各自於本公司中擁有須予披露權益(定義見證券及期貨條例)。考慮到根據Boom Max收購協議可能向Access Magic及Wealthy Hope Limited配發及發行的本公司股份,Wealthy Hope Limited及Well Peace Global Limited將各自於524,677,156股本公司股份中擁有權益(以實益擁有人身分及根據證券及期貨條例第317(1)(a)條及318條被視為擁有權益),而有關股份佔本公司於二零一五年九月三十日的已發行股本62.67%。鑑於上述(i) Wealthy Hope Limited與陳亮先生的關係;及(ii) Well Peace Global Limited與連銘先生的關係,陳亮先生(以受控法團權益的身分)被視為於Wealthy Hope Limited擁有權益的實體中擁有權益,而連銘先生(以受控法團權益的身分)於Well Peace Global Limited擁有權益的實體中擁有權益。

除上文披露者外,據董事所知,於二零一五年九月三十日,概無任何其他人士(董事或本公司主要行政人員除外)於本公司股份或相關股份中,擁有或被視為擁有須根據證券及期貨條例第XV部第2及3分部向本公司及聯交所披露或載入本公司根據證券及期貨條例第336條須存置的登記冊的權益或淡倉。

## APPOINTMENT AND RESIGNATION OF INDEPENDENT NON-EXECUTIVE DIRECTOR

Mr. Lam Kit Sun resigned as an independent non-executive Director, the chairman of the Remuneration Committee and a member of the Audit Committee and the Nomination Committee of the Company with effect from 23 April 2015 due to his other business commitments which require more of his time. Professor Chui Tsan Kit was appointed as an independent non-executive Director, the chairman of the Remuneration Committee and a member of the Audit Committee and the Nomination Committee of the Company with effect from 23 April 2015 and his biographical details are set out in the Company's announcement dated 23 April 2015.

Mr. Yip Chi Fai Stevens resigned as an independent non-executive Director, the chairman of the Audit Committee and a member of the Remuneration Committee and the Nomination Committee of the Company with effect from 1 September 2015 due to his other business commitments which require more of his time. Professor Lee T.S., alias, Lee Tien-sheng, was appointed as an independent non-executive Director, the chairman of the Remuneration Committee and a member of the Audit Committee and the Nomination Committee of the Company with effect from 1 September 2015 and his biographical details are set out in the Company's announcement dated 1 September 2015. Professor Chui Tsan Kit was re-designated as the chairman of the Audit Committee and a member of the Remuneration Committee with effect from 1 September 2015.

## 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.

## COMPETING INTEREST

None of the Directors, nor their respective close associates (as defined under the GEM Listing Rules) had any interest in a business, apart from the business of the Group, which competes or is likely to compete, either directly or indirectly, with the business of the Group during the Period.

## CORPORATE GOVERNANCE

During the Period, the Company complied with the code provisions set out in Appendix 15 to the GEM Listing Rules.

## 獨立非執行董事委任及辭任

林傑新先生因須投放更多時間處理其他事務，故自二零一五年四月二十三日起辭任獨立非執行董事、本公司薪酬委員會主席以及審核委員會及提名委員會成員職務。自二零一五年四月二十三日起，徐燦傑教授獲委任為獨立非執行董事、本公司薪酬委員會主席以及審核委員會及提名委員會成員，彼之履歷詳情載於本公司日期為二零一五年四月二十三日的公告。

葉志輝先生因須投放更多時間處理其他公務而辭任獨立非執行董事、審核委員會主席以及薪酬委員會及提名委員會成員，自二零一五年九月一日起生效。李天生教授獲委任為獨立非執行董事、薪酬委員會主席以及審核委員會及提名委員會成員，自二零一五年九月一日起生效，其履歷詳情載於本公司日期為二零一五年九月一日的公告內。徐燦傑教授獲調任為審核委員會主席及薪酬委員會成員，自二零一五年九月一日起生效。

## 購買、出售或贖回股份

於本期間內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

## 競爭權益

於本期間內，除本集團業務外，董事或彼等各自的緊密聯繫人士（定義見創業板上市規則）並無直接或間接於與本集團業務競爭或可能競爭的任何業務或於當中擁有任何權益。

## 企業管治

於本期間內，本公司已遵守創業板上市規則附錄十五所載守則條文。

## OTHER INFORMATION

### 其他資料

#### 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 currently comprises the three independent non-executive Directors, namely, Ms. Xiao Yiming, Professor Lee T.S. and Professor Chui Tsan Kit (the chairman of the Audit Committee). 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 have been reviewed by the Audit Committee.

#### SUFFICIENCY OF PUBLIC FLOAT

Based on the information that is publicly available to the Company and within the knowledge of the Directors, as at the date of this report, the Company 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 for their support to the Company.

On behalf of the Board  
**GET Holdings Limited**  
**Kuang Hao Kun Giovanni**  
Chairman

12 November 2015

*As at the date of this report, the Board consists of two executive Directors, namely Mr. Kuang Hao Kun Giovanni and Mr. Xue Qiushi; and three independent non-executive Directors, namely Professor Lee T.S., Ms. Xiao Yiming and Professor Chui Tsan Kit.*

#### 審核委員會

根據創業板上市規則第5.28至5.33條的規定，本公司已成立審核委員會，並以書面訂明職權範圍。審核委員會現時由三名獨立非執行董事肖一鳴女士、李天生教授及徐燦傑教授（審核委員會主席）組成。彼等均為獨立非執行董事。審核委員會的主要工作為檢討與監督本集團的財務申報及內部監控程序。

審核委員會已審閱本集團本期間的未經審核綜合業績。

#### 足夠公眾持股量

根據本公司所取得公開資料及據董事所知，於本報告日期，本公司的公眾持股量維持於創業板上市規則所指定水平。

本人謹藉此機會代表董事會衷心感謝各位股東對本公司的支持。

代表董事會  
**智易控股有限公司**  
主席  
**鄭豪鋌**

二零一五年十一月十二日

於本報告日期，董事會成員包括兩名執行董事鄭豪鋌先生及薛秋實先生；三名獨立非執行董事李天生教授、肖一鳴女士及徐燦傑教授。



