

**APPENDIX II THE UNAUDITED CONSOLIDATED RESULTS OF THE GROUP
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2007**

The following are unaudited consolidated results of the Group for the three months and the nine months ended 30 September 2007 together with the comparative figures for the last corresponding periods which are extracted from the third quarterly report of the Group published on 14 November 2007:

	Notes	Unaudited three months ended 30 September		Unaudited nine months ended 30 September	
		2007 HK\$'000	2006 HK\$'000 (restated)	2007 HK\$'000	2006 HK\$'000 (restated)
Continuing operations:					
Revenue	(3)	196,136	72,507	449,615	245,700
Other operating income		532	2,582	1,202	3,162
Salaries, commission and related benefits		(73,975)	(31,945)	(174,142)	(108,249)
Depreciation and amortisation		(2,865)	(1,567)	(5,539)	(4,852)
Finance costs		(23,416)	(9,028)	(60,420)	(31,850)
Other operating, selling and administrative expenses		(33,224)	(13,895)	(76,563)	(50,925)
Net increase in fair value of listed investments held for trading		3,226	2,255	17,549	6,784
Allowance for bad and doubtful debts		(3,000)	–	(3,000)	–
Profit before taxation		63,414	20,909	148,702	59,770
Taxation charge	(4)	(6,500)	(1,201)	(16,800)	(5,291)
Profit for the period from continuing operations		56,914	19,708	131,902	54,479
Discontinued operation:					
Profit (Loss) for the period from discontinued operation	(5)	–	(5,798)	27,832	(20,376)
Profit for the period		<u>56,914</u>	<u>13,910</u>	<u>159,734</u>	<u>34,103</u>
Attributable to:					
Equity holders of the Company		56,782	13,150	158,387	33,054
Minority interests					
– continuing operations		132	760	682	1,049
– discontinued operation		–	–	665	–
		<u>56,914</u>	<u>13,910</u>	<u>159,734</u>	<u>34,103</u>

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	<i>Notes</i>	Unaudited three months ended 30 September		Unaudited nine months ended 30 September	
		2007 <i>HK\$'000</i>	2006 <i>HK\$'000</i> (restated)	2007 <i>HK\$'000</i>	2006 <i>HK\$'000</i> (restated)
Dividends recognised as distribution during the period:					
– 2007 interim					
– HK\$0.02 per Share (2006: HK\$0.03 per Share)		29,671	41,462	29,671	41,462
– 2006 final					
– HK\$0.02 per Share (2005: nil)		–	–	27,661	–
		<u>29,671</u>	<u>41,462</u>	<u>57,332</u>	<u>41,462</u>
Earnings per share	(6)				
From continuing and discontinued operations:					
– Basic		<u>3.9 cents</u>	<u>1.0 cent</u>	<u>11.2 cents</u>	<u>2.4 cents</u>
– Diluted		<u>3.9 cents</u>	<u>0.9 cent</u>	<u>11.2 cents</u>	<u>2.4 cents</u>
From continuing operations:					
– Basic		<u>3.9 cents</u>	<u>1.4 cents</u>	<u>9.3 cents</u>	<u>3.9 cents</u>
– Diluted		<u>3.9 cents</u>	<u>1.4 cents</u>	<u>9.3 cents</u>	<u>3.9 cents</u>

Notes:

(1) Basis of preparation

The unaudited consolidated results of the Group have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRS”) issued by the Hong Kong Institute of Certified Public Accountants. In addition, the unaudited consolidated accounts include applicable disclosures required by the GEM Listing Rules and by the Hong Kong Companies Ordinance.

The unaudited consolidated results for the nine months ended 30 September 2007 have not been audited by the Company’s auditors, but have been reviewed by the Company’s audit committee.

(2) Significant accounting policies

The accounting policies and methods of computation used in the preparation of these accounts are consistent with those used in the annual accounts for the year ended 31 December 2006.

The new standards, amendment or interpretations which become effective and therefore are adopted in 2007 have no material impact on the results and financial position of the Group.

The Group has not early applied the following new standards, amendment or interpretations that have been issued but are not yet effective. The Directors of the Company anticipate that the application of these standards, amendment or interpretations will also have no material impact on the results and the financial position of the Group.

HKFRS 8	Operating segments ¹
HK(IFRIC) – INT 11	HKFRS 2 – Group and Treasury Share Transactions ²
HK(IFRIC) – INT 12	Service concession arrangements ³

¹ Effective for annual periods beginning on or after 1 January 2009.

² Effective for annual periods beginning on or after 1 March 2007.

³ Effective for annual periods beginning on or after 1 January 2008.

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(3) Revenue

	Unaudited		Unaudited	
	three months ended		nine months ended	
	30 September		30 September	
	2007	2006	2007	2006
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
		(restated)		(restated)
Continuing operations:				
Fees and commission income	156,269	55,808	352,192	189,072
Interest income	39,867	16,699	97,423	56,628
	<u>196,136</u>	<u>72,507</u>	<u>449,615</u>	<u>245,700</u>
Discontinued operation:				
Online game subscription income	–	11,731	42,702	17,459
Sales of online game auxiliary products	–	–	33,463	–
Licensing income	–	–	195	–
	<u>–</u>	<u>11,731</u>	<u>76,360</u>	<u>17,459</u>

(4) Taxation charge

	Unaudited		Unaudited	
	three months ended		nine months ended	
	30 September		30 September	
	2007	2006	2007	2006
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
Continuing operations:				
Profits tax:				
– Hong Kong	6,500	1,201	16,800	2,791
Deferred taxation charge	–	–	–	2,500
	<u>6,500</u>	<u>1,201</u>	<u>16,800</u>	<u>5,291</u>

Hong Kong Profits Tax is calculated at 17.5% on the estimated assessable profits for both periods.

Part of the deferred tax asset of HK\$2,500,000 had been utilised in 2006 due to assessable profit was expected to be earned by certain subsidiaries. No other deferred tax asset has been recognised in the financial statements due to the unpredictability of future taxable profit streams.

Certain subsidiaries of the Group under discontinued operation are operating in overseas. Taxes on profits assessable elsewhere have been calculated at the rates prevailing in the countries in which the Group operates, based on existing legislation, interpretations and practices in respect thereof.

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(5) Discontinued operation

Pursuant to an ordinary resolution passed by the independent shareholders at the special general meeting of the Company held on 23 April 2007, the disposal of the entire equity interest in Netfield Technology Limited and its subsidiaries (“Game Group”) was completed on 1 June 2007. Accordingly, the online game services previously engaged by the Game Group was reclassified as discontinued operation under HKFRS 5 Non-current Assets Held for Sale and Discontinued Operations. The comparative figures for 2006 have been reclassified to conform with the current period presentation.

The profit (loss) for the period from discontinued operation is analysed as follows:

	Unaudited three months ended 30 September		Unaudited nine months ended 30 September	
	2007 HK\$'000	2006 HK\$'000 (restated)	2007 HK\$'000	2006 HK\$'000 (restated)
Loss from discontinued operation for the period	–	(5,798)	(5,758)	(20,376)
Profit on disposal of discontinued operation	–	–	33,590	–
	–	(5,798)	27,832	(20,376)

The results of the Game Group for the current period, which have been included in the consolidated income statement, were as follows:

	Unaudited three months ended 30 September		Unaudited period from 1.1.2007 to 30 September ended	
	2007 HK\$'000	2006 HK\$'000 (restated)	31.5.2007 HK\$'000	2006 HK\$'000 (restated)
Revenue	–	11,731	76,360	17,459
Other operating income	–	8	339	15
Salaries, commission and related benefits	–	(1,503)	(8,149)	(6,348)
Depreciation and amortisation	–	(1,990)	(4,071)	(5,883)
Finance costs	–	–	–	(14)
Other operating, selling and administrative expenses	–	(14,299)	(70,293)	(25,605)
Write back of allowance for bad and doubtful debts	–	255	–	–
Loss before taxation	–	(5,798)	(5,814)	(20,376)
Taxation credit	–	–	56	–
Loss for the period	–	(5,798)	(5,758)	(20,376)

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(6) Earnings per share

The calculation of basic and diluted earnings per share attributable to the ordinary equity holders of the Company for the three months and the nine months ended 30 September 2007 together with the comparative figures for the prior periods are based on the following data:

	Unaudited three months ended 30 September 2007		Unaudited nine months ended 30 September 2007	
	<i>HK\$'000</i>	<i>HK\$'000</i> (restated)	<i>HK\$'000</i>	<i>HK\$'000</i> (restated)
Profit for the purpose of basic and diluted earnings per Share				
From continuing and discontinued operations	<u>56,782</u>	<u>13,150</u>	<u>158,387</u>	<u>33,054</u>
From continuing operations	<u>56,782</u>	<u>18,948</u>	<u>130,555</u>	<u>53,430</u>
	Unaudited three months ended 30 September 2007		Unaudited nine months ended 30 September 2007	
	<i>HK\$'000</i>	<i>HK\$'000</i> (restated)	<i>HK\$'000</i>	<i>HK\$'000</i> (restated)
Number of shares				
Weighted average number of ordinary shares for the purpose of basic earnings per share	1,438,314,491	1,381,051,448	1,409,105,294	1,368,142,107
Effect of dilutive potential ordinary shares assumed exercise of share options	<u>2,709,051</u>	<u>5,542,404</u>	<u>1,996,527</u>	<u>3,130,352</u>
Weighted average number of ordinary shares for the purpose of diluted earnings per Share	<u>1,441,023,542</u>	<u>1,386,593,852</u>	<u>1,411,101,821</u>	<u>1,371,272,459</u>

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(7) Reserves

	Unaudited three months ended 30 September 2007						
	Notes	Share premium HK\$'000	Contributed surplus HK\$'000	Share-based payment reserve HK\$'000	Translation reserve HK\$'000	Retained profits	Total HK\$'000
						(Accumulated losses) HK\$'000	
Beginning of the three months period		121,166	200,550	2,496	–	91,842	416,054
Profit for the period, representing total recognised income for the period		–	–	–	–	56,782	56,782
Amount transferred to set off accumulated losses	(a)(ii)	–	(30,000)	–	–	30,000	–
2007 interim dividend paid	(a)(ii)	–	–	–	–	(29,671)	(29,671)
Issue of new shares	(b)(v)	19,698	–	–	–	–	19,698
End of the three months period		<u>140,864</u>	<u>170,550</u>	<u>2,496</u>	<u>–</u>	<u>148,953</u>	<u>462,863</u>

	Unaudited three months ended 30 September 2006						
		Share premium HK\$'000	Contributed surplus HK\$'000	Share-based payment reserve HK\$'000	Translation reserve HK\$'000	(Accumulated losses)	Total HK\$'000
						Retained profits HK\$'000	
Beginning of the three months period		221,083	173,550	883	64	(33,774)	361,806
Profit for the period, representing total recognised income for the period		–	–	–	–	13,150	13,150
Recognition of employee share option benefits		–	–	1,051	–	–	1,051
End of the three months period		<u>221,083</u>	<u>173,550</u>	<u>1,934</u>	<u>64</u>	<u>(20,624)</u>	<u>376,007</u>

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Unaudited nine months ended 30 September 2007							
Notes	Share	Contributed	Convertible	Share-based	Translation	(Accumulated	Total
	premium	surplus	loan note	payment	reserve	losses)	
	HK\$'000	HK\$'000	equity	reserve	reserve	Retained	HK\$'000
	HK\$'000	HK\$'000	reserve	HK\$'000	HK\$'000	profits	HK\$'000
Beginning of the nine months period	220,970	128,550	–	2,496	(288)	(10,102)	341,626
Profit for the period, representing total recognised income for the period	–	–	–	–	–	158,387	158,387
Amount transferred from share premium account to contributed surplus account	(100,000)	100,000	–	–	–	–	–
Amount transferred to set off accumulated losses	–	(28,000)	–	–	–	28,000	–
Amount transferred to set off accumulated losses	–	(30,000)	–	–	–	30,000	–
Reduction arising from disposal of subsidiaries	–	–	–	–	288	–	288
2006 final dividend paid	–	–	–	–	–	(27,661)	(27,661)
2007 interim dividend paid	–	–	–	–	–	(29,671)	(29,671)
Issue of new shares	19,894	–	–	–	–	–	19,894
End of the nine months period	<u>140,864</u>	<u>170,550</u>	<u>–</u>	<u>2,496</u>	<u>–</u>	<u>148,953</u>	<u>462,863</u>
Unaudited nine months ended 30 September 2006							
Notes	Share	Contributed	Convertible	Share-based	Translation	(Accumulated	Total
	premium	surplus	loan note	payment	reserve	losses)	
	HK\$'000	HK\$'000	equity	reserve	reserve	Retained	HK\$'000
	HK\$'000	HK\$'000	reserve	HK\$'000	HK\$'000	profits	HK\$'000
Beginning of the nine months period	130,794	173,550	581	883	–	(53,678)	252,130
Profit for the period, representing total recognised income for the period	–	–	–	–	–	33,054	33,054
Conversion of convertible loan note	10,508	–	(308)	–	–	–	10,200
Arising from partial repayment of convertible loan note	–	–	(273)	–	–	–	(273)
Issue of new shares	82,781	–	–	–	–	–	82,781
Transaction costs attributable to issue of new shares	(3,000)	–	–	–	–	–	(3,000)
Recognition of employee share option benefits	–	–	–	1,051	–	–	1,051
Exchange difference arising from translation of foreign operations	–	–	–	–	64	–	64
End of the nine months period	<u>221,083</u>	<u>173,550</u>	<u>–</u>	<u>1,934</u>	<u>64</u>	<u>(20,624)</u>	<u>376,007</u>

*Notes:***(a) *Transfer of amount from the contributed surplus account***

- (i) Pursuant to a minutes of a board of Directors' meeting held on 8 June 2007, an amount of HK\$28,000,000 was transferred from the contributed surplus account to the retained earnings account for payment of final dividend for the year ended 31 December 2006 of HK\$27,661,000.
- (ii) Pursuant to a minutes of a board of Directors' meeting held on 3 September 2007, an amount of HK\$30,000,000 was transferred from the contributed surplus account to the retained earnings account for payment of interim dividend for the six months ended 30 June 2007 of HK\$29,671,000.

(b) *Issue of new shares*

- (i) Pursuant to the placing agreement dated 15 September 2005, a total of 155,000,000 new shares of HK\$0.10 each were issued to placees at a placing price of HK\$0.40 each on 10 January 2006. The gross proceeds from the placing were HK\$62,000,000. These shares rank pari passu in all respects with other shares in issue.
- (ii) Pursuant to the subscription agreement dated 15 September 2005, a total of 120,000,000 new shares of HK\$0.10 each were issued to Celestial Investment Group Limited ("CIGL"), the controlling shareholder of the Company, at a subscription price of HK\$0.40 each on 10 January 2006. The gross proceeds from the subscription were HK\$48,000,000. These shares rank pari passu in all respects with other shares in issue.
- (iii) On 26 January 2006, 1,170,000 share options were exercised at an exercise price of HK\$0.34 each, resulting in the issue of a total of 1,170,000 new shares of HK\$0.10 each for a total consideration (before expenses) of HK\$397,800. These shares rank pari passu in all respects with other shares in issue.
- (iv) On 23 April 2007, 1,000,000 share options were exercised at an exercise price of HK\$0.296 each, resulting in the issue of a total of 1,000,000 new shares of HK\$0.10 each for a total consideration (before expenses) of HK\$296,000. These shares rank pari passu in all respects with other shares in issue.
- (v) In July 2007 and August 2007, a total of 62,700,000 share options and 37,800,000 share options were exercised at an exercise price of HK\$0.296 each respectively, resulting in the issue of a total of 100,500,000 new shares of HK\$0.10 each for a total consideration (before expenses) of HK\$29,748,000. These shares rank pari passu in all respects with other shares in issue.

(c) *Transfer of amount from the share premium account*

Pursuant to a special resolution passed on 1 June 2007, the share premium account of the Company as at 1 June 2007 was reduced by an amount of HK\$100,000,000 and such amount was transferred to the contributed surplus account of the Company.

(d) *Conversion of convertible loan note*

On 18 January 2006, a total of 60,000,000 new shares of HK\$0.10 each were issued upon partial exercise of conversion right attaching to the convertible loan note issued on 1 September 2004 in the sum of HK\$16,200,000 at the conversion price of HK\$0.27 each. These shares rank pari passu in all respects with other shares in issue.