

## FUTURE PLANS AND PROSPECTS

### BUSINESS OBJECTIVES AND STRATEGIES

Please refer to the paragraph headed "Our strategies and business objectives" in the section headed "Business" in this document for a detailed description of our business objectives and strategies.

### IMPLEMENTATION PLAN

For the period from the Latest Practicable Date to 31 December 2009:

<b>Product and technology development</b>	<b>Broadening our market coverage and expansion of our sales network</b>	<b>Enhancing our research and development capability</b>
Develop daily logging system and information sharing platform, "HeartPal online", on Facebook for "Live-Lite" series products	Continue discussions with major consumer electronics and fitness equipment OEM in relation to co-branding and/or co-marketing of the "Live-Lite" series	
Continue developing open source-based multimedia Internet devices		
Amount to be invested from the [●]:		
Nil	Nil	Nil

<b>FUTURE PLANS AND PROSPECTS</b>
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For the period from 1 January 2010 to 30 June 2010:

<b>Product and technology development</b>	<b>Broadening our market coverage and expansion of our sales network</b>	<b>Enhancing our research and development capability</b>
Enhance and introduce additional features on the "Live-Lite" series products, such as lower power consumption, enhanced G-sensor algorithm and GPS functions	Commence sale of products in the PRC  Commence the establishment of the domestic sales channel in the PRC	Continue hiring additional research and development staffs
Commence development of algorithm for new applications under the "Live-Lite" series which cater for other sports such as cycling, rowing and swimming	Participate in trade fairs and exhibitions in Hong Kong and overseas  Continue discussions with major consumer electronics and fitness equipment OEM in relation to co-branding and/or co-marketing of the "Live-Lite" series	
Enhancements of the Web 2.0 base applications such as social networking support functions	Continue discussions with fitness institutions, sports and healthcare associations in relation to a possible alliance	
Launch of open source-based multimedia Internet devices		

Amount to be invested from the [●]

HK\$[3] million

HK\$[3] million

HK\$[3] million

<b>FUTURE PLANS AND PROSPECTS</b>
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For the period from 1 July 2010 to 31 December 2010:

<b>Product and technology development</b>	<b>Broadening our market coverage and expansion of our sales network</b>	<b>Enhancing our research and development capability</b>
<p>Continue enhancing and introducing new features on the "Live-Lite" series products such as Bluetooth and WiFi connectivity and new user interface</p> <p>Continue development of algorithm for new applications under the "Live-Lite" series which cater for other sports such as cycling, rowing and swimming</p> <p>Continue development of new features and applications on the open source-based multimedia Internet devices, such as multi-touch panel, enhanced LCD monitor, camera functions, 3.5G and/or 4G connectivity</p> <p>Continue development of other open source-based consumer electronics, including but not limited to digital mobile televisions</p>	<p>Continue the development of the domestic sales channel in the PRC</p> <p>Participate in trade fairs and exhibitions in Hong Kong and overseas</p> <p>Continue discussions with major consumer electronics and fitness equipment OEM in relation to co-branding and/or co-marketing of the "Live-Lite" series</p> <p>Continue discussions with fitness institutions, sports and healthcare associations in relation to a possible alliance series</p>	<p>Continue hiring additional research and development staffs</p>
<p>Amount to be invested from the [●]</p>		
HK\$[3] million	HK\$[3] million	HK\$[2] million

<b>FUTURE PLANS AND PROSPECTS</b>
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For the period from 1 January 2011 to 30 June 2011:

<b>Product and technology development</b>	<b>Broadening our market coverage and expansion of our sales network</b>	<b>Enhancing our research and development capability</b>
Continue enhancing and introducing new features on the "Live-Lite" series products such as fat analyzer, glucose and blood pressure measurement	Continue the development of the domestic sales channel in the PRC	Continue hiring additional research and development staffs
Continue development of algorithm for new applications under the "Live-Lite" series which cater for other sports such as cycling, rowing and swimming	Participate in trade fairs and exhibitions in Hong Kong and overseas	
Explore usage of the "Live-Lite" series technologies in other areas	Continue discussions with major consumer electronics and fitness equipment OEM in relation to co-branding and/or co-marketing of the "Live-Lite" series	
Continue development of new features and applications on the open source-based multimedia Internet devices	Continue discussions with fitness institutions, sports and healthcare associations in relation to a possible alliance series	
Continue development of other open source-based consumer electronic devices		
Amount to be invested from the [●]		
HK\$[3] million	HK\$[3] million	HK\$[2] million

<b>FUTURE PLANS AND PROSPECTS</b>
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For the period from 1 July 2011 to 31 December 2011:

<b>Product and technology development</b>	<b>Broadening our market coverage and expansion of our sales network</b>	<b>Enhancing our research and development capability</b>
Continue enhancing and introducing new features on the "Live-Lite" series products	Continue the development of the domestic sales channel in the PRC	Continue hiring additional research and development staffs
Continue development of algorithm for new applications under the "Live-Lite" series	Participate in trade fairs and exhibitions in Hong Kong and overseas	
Explore usage of "Live-Lite" series technologies in other areas	Continue discussions with major consumer electronics and fitness equipment OEM in relation to co-branding and/or co-marketing of the "Live-Lite" series	
Continue development of new features and applications on the open source-based multimedia Internet devices	Continue discussions with fitness institutions, sports and healthcare associations in relation to a possible alliance series	
Continue development of other open source-based consumer electronic devices	Develop new sales channel for health care, heart condition and elderly monitoring	

Amount to be invested from the [●]:

HK\$[3 ] million

HK\$[2.5] million

HK\$[2] million

## FUTURE PLANS AND PROSPECTS

### BASES AND ASSUMPTIONS

The business objectives set out by the Directors are based on the following bases and assumptions:

- there will be no significant economic change in respect of inflation, interest rate, tax rate and currency exchange rate in the PRC, Hong Kong or any part of the world that will adversely affect the business of our Group;
- our Group will have sufficient financial resources to meet the planned capital expenditure and business development requirements during the period to which the business objectives relate;
- there will be no material changes in the existing laws (whether in the PRC, Hong Kong or any part of the world), policies or industry or regulatory treatment relating to our Group, or in the political, economic or market conditions in which our Group operates;
- there will be no change in the funding requirement for each of the near term business objectives described in this document from the amount as estimated by the Directors;
- there will be no material changes in the bases or rates of taxation applicable to our Group;
- there be no disasters, natural, political or otherwise, which would materially disrupt the business or operations of our Group or cause substantial loss, damage or destruction to its property or facilities;
- there will be no change in the effectiveness of the licenses and permits obtained by our Group; and
- our Group will not be materially affected by the risk factors as set out under the section headed "Risk factors" in this document.