

North Asia Strategic Holdings Limited 北亞策略控股有限公司*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 8080)



First Quarterly Report

2014/15

第一季度業績報告

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 (the “Directors” or the “Board”) of North Asia Strategic Holdings Limited collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on The Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”) for the purpose of giving information with regard to North Asia Strategic Holdings Limited. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.

香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)之特色

創業板的定位，乃為相比起其他在聯交所上市之公司帶有較高投資風險的公司提供一個上市的市場。有意投資的人士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，在創業板買賣之證券可能會較於聯交所主板買賣之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之證券會有高流通量的市場。

香港交易及結算所有限公司及聯交所對本報告之內容概不負責，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之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》(「創業版上市規則」)而刊載，旨在提供有關北亞策略控股有限公司的資料；北亞策略控股有限公司的董事(「董事」，或「董事會」)願就本報告的資料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，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何事項，足以令致本報告或其所載任何陳述產生誤導。

RESULTS

The Board of directors (the "Board") of North Asia Strategic Holdings Limited (the "Company") presents the unaudited condensed consolidated results of the Company and its subsidiaries (collectively, the "Group") for the three months ended 30th June 2014, together with the comparative unaudited figures of the corresponding period in 2013.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

業績

北亞策略控股有限公司(「本公司」)董事會(「董事會」)提呈本公司及其附屬公司(合稱「本集團」)截至二零一四年六月三十日止三個月之未經審核簡明綜合業績連同二零一三年同期之未經審核比較數字。

未經審核簡明綜合損益表

| | | For the three months ended 30th June | |
|---|------------------|---|-------------|
| | | 截至六月三十日止三個月 | |
| | | 2014 | 2013 |
| | | 二零一四年 | 二零一三年 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| | | (Restated) | |
| | | (經重列) | |
| | | Notes | |
| | | 附註 | |
| Continuing operations | 持續經營業務 | | |
| Revenue | 收入 | 3 | 258,978 |
| Cost of sales | 銷售成本 | | (224,830) |
| Gross profit | 毛利 | | 34,148 |
| Other income and gains, net | 其他收入及收益·淨額 | | 183 |
| Selling and distribution expenses | 銷售及分銷費用 | | (18,205) |
| General and administrative expenses | 一般及行政費用 | | (16,720) |
| Operating loss | 經營虧損 | | (594) |
| Finance income | 財務收入 | 4 | 1,873 |
| Finance costs | 財務費用 | 4 | (11) |
| Share of profits and losses of joint ventures | 應佔合營企業溢利及虧損 | 6 | — |
| Profit/(loss) before income tax | 除所得稅前溢利/(虧損) | | 1,268 |
| Income tax expense | 所得稅支出 | 5 | (1,108) |
| Profit/(loss) for the period from continuing operations | 持續經營業務之期內溢利/(虧損) | | 160 |
| Discontinued operation | 終止經營業務 | | |
| Profit for the period from a discontinued operation | 終止經營業務之期內溢利 | 7 | — |
| PROFIT/(LOSS) FOR THE PERIOD | 期內溢利/(虧損) | | 160 |
| | | | (1,582) |

**UNAUDITED CONDENSED CONSOLIDATED
STATEMENT OF PROFIT OR LOSS** (Continued)

未經審核簡明綜合損益表(續)

| | | For the three months ended 30th June 截至六月三十日止三個月 | |
|--|------------------------|--|---|
| | | 2014 二零一四年 | 2013 二零一三年 |
| | | HK\$'000 千港元 (Unaudited) (未經審核) | HK\$'000 千港元 (Unaudited) (Restated) (經重列) |
| | | Notes 附註 | |
| Earnings/(loss) per share attributable to ordinary shareholders of the Company | 本公司普通股股東應佔每股盈利/(虧損) | 8 | |
| Basic and diluted | 基本及攤薄 | | |
| — For profit/(loss) for the period (HK cents) | — 期內溢利/(虧損)(港仙) | 0.01 | (0.12) |
| — For profit/(loss) for the period from continuing operations (HK cents) | — 持續經營業務之期內溢利/(虧損)(港仙) | 0.01 | (0.26) |

Details of the dividend are disclosed in note 9 to this unaudited condensed consolidated financial information.

股息詳情於本未經審核簡明綜合財務資料附註9披露。

**UNAUDITED CONDENSED CONSOLIDATED
STATEMENT OF COMPREHENSIVE INCOME**

未經審核簡明綜合全面收益表

| | | For the three months ended 30th June | |
|---|-----------------------|---|-------------|
| | | 截至六月三十日止三個月 | |
| | | 2014 | 2013 |
| | | 二零一四年 | 二零一三年 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| | | | (Restated) |
| | | | (經重列) |
| Profit/(loss) for the period | 期內溢利／(虧損) | 160 | (1,582) |
| OTHER COMPREHENSIVE INCOME | 其他全面收益 | | |
| Other comprehensive income to be reclassified to profit or loss in the subsequent period: | 於其後期間將重新分類至損益之其他全面收益： | | |
| Currency translation differences: | 貨幣換算差額： | | |
| Currency translation differences of foreign operations | 海外業務之貨幣換算差額 | (118) | 412 |
| Share of other comprehensive income of joint ventures | 應佔合營企業之其他全面收益 | — | 2,607 |
| OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX OF NIL | 期內其他全面收益，除所得稅零後淨額 | (118) | 3,019 |
| TOTAL COMPREHENSIVE INCOME FOR THE PERIOD | 期內全面收益總額 | 42 | 1,437 |

Notes:

1. General information

North Asia Strategic Holdings Limited (the “Company”), and its subsidiaries (collectively, the “Group”) are principally engaged in the following businesses during the period:

- **hi-tech distribution and services:** trading of surface mount technology (“SMT”) assembly equipment, machinery and spare parts and the provision of related installation, training, repair and maintenance services for SMT assembly equipment; and
- investment holding.

The Company is a limited liability company incorporated in Bermuda as an exempted company under the Bermuda Companies Act 1981 (the “Companies Act”). The address of its registered office is Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda and of its principal place of business is Suite 1318, 13th Floor, Two Pacific Place, 88 Queensway, Hong Kong.

The Company’s ordinary shares are listed on The Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

This unaudited condensed consolidated financial information is presented in Hong Kong dollars (“HK\$”) and all values are rounded to the nearest thousand, except when otherwise indicated.

This unaudited condensed consolidated financial information has been approved for issue by the Company’s Board of Directors on 7th August 2014.

2. Basis of preparation

This unaudited condensed consolidated financial information has been prepared to comply with the disclosure requirements of the Rules Governing the Listing of Securities on The Growth Enterprise Market of the Stock Exchange (the “GEM Listing Rules”).

This unaudited condensed consolidated financial information does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual financial statements for the year ended 31st March 2014.

附註：

1. 一般資料

北亞策略控股有限公司(「本公司」)及其附屬公司(合稱「本集團」)期內主要從事以下業務：

- **高科技產品分銷及服務：**表面貼裝技術(「SMT」)組裝設備、機器及零部件貿易，以及提供SMT組裝設備之相關安裝、培訓、維修及保養服務；及
- 投資控股。

本公司為根據百慕達一九八一年公司法(「公司法」)於百慕達註冊成立之獲豁免有限公司。其註冊辦事處之地址為Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda，而其主要營業地點之地址為香港金鐘道88號太古廣場二座13樓1318室。

本公司之普通股於香港聯合交易所有限公司(「聯交所」)創業板上市。

除另有說明外，本未經審核簡明綜合財務資料以港元(「港元」)呈列，所有價值均調整至最接近千位數。

本未經審核簡明綜合財務資料已於二零一四年八月七日經本公司董事會批准刊發。

2. 編製基準

本未經審核簡明綜合財務資料乃遵照聯交所《創業板證券上市規則》(「創業板上市規則」)之披露規定編製而成。

本未經審核簡明綜合財務資料並不包括年度財務報表之所有資料及披露要求，故應與本集團截至二零一四年三月三十一日止年度之年度財務報表一併閱覽。

2. Basis of preparation (Continued)

The accounting policies adopted in the preparation of this unaudited condensed consolidated financial information are consistent with those followed in the preparation of the Group's annual financial statements for the year ended 31st March 2014, except for the adoption of the following new and revised standards and interpretations for the first time for the current period's financial information:

| | |
|--|--|
| HKFRS 10, HKFRS 12 and HKAS 27 (2011) Amendments | Amendments to HKFRS 10, HKFRS 12 and HKAS 27 (2011) — <i>Investment Entities</i> |
| HKAS 32 Amendments | Amendments to HKAS 32 <i>Financial Instruments: Presentation — Offsetting Financial Assets and Financial Liabilities</i> |
| HKAS 39 Amendments | Amendments to HKAS 39 <i>Financial Instruments: Recognition and Measurement — Novation of Derivatives and Continuation of Hedge Accounting</i> |
| HK(IFRIC)-Int 21 | <i>Levies</i> |

The adoption of these new and revised standards and interpretations has had no significant impact on the Group.

3. Turnover and revenue

Turnover represents sales of goods, commission and other service income. The amounts of each category of revenue recognised from continuing operations during the period are as follows:

| | |
|-------------------------------------|-----------|
| Sales of goods | 出售貨品 |
| Commission and other service income | 佣金及其他服務收入 |

2. 編製基準(續)

除以下新訂及經修訂之準則及詮釋於本期間之財務資料首次採納外，編製本未經審核簡明綜合財務資料所採納之會計政策與編製本集團截至二零一四年三月三十一日止年度之年度財務報表所採用者相符：

| | |
|--|---|
| 香港財務報告準則第10號、香港財務報告準則第12號及香港會計準則第27號(二零一一年)之修訂 | 香港財務報告準則第10號、香港財務報告準則第12號及香港會計準則第27號(二零一一年) — <i>投資實體</i> 之修訂 |
| 香港會計準則第32號之修訂 | 香港會計準則第32號金融工具：呈列 — <i>金融資產及金融負債之抵銷</i> 之修訂 |
| 香港會計準則第39號之修訂 | 香港會計準則第39號金融工具：確認及計量 — <i>衍生工具之更替及對沖會計法之延續</i> 之修訂 |
| 香港(國際財務報告詮釋委員會) — 詮釋第21號 | <i>徵費</i> |

採納此等新訂及經修訂準則及詮釋對本集團並無重大影響。

3. 營業額及收入

營業額指出售貨品、佣金及其他服務收入。各收入類別於期內之持續經營業務確認之金額如下：

For the three months ended 30th June 截至六月三十日止三個月

| | 2014 二零一四年 | 2013 二零一三年 |
|-------------------------------------|--|---|
| | HK\$'000 千港元 (Unaudited) (未經審核) | HK\$'000 千港元 (Unaudited) (未經審核) (Restated) (經重列) |
| Sales of goods | 256,307 | 308,308 |
| Commission and other service income | 2,671 | 3,463 |
| | 258,978 | 311,771 |

4. Finance income and costs

An analysis of finance income and costs from continuing operations is as follows:

4. 財務收入及費用

持續經營業務之財務收入及費用分析如下：

| | | For the three months ended 30th June 截至六月三十日止三個月 | |
|---|-----------------|--|---|
| | | 2014 二零一四年 | 2013 二零一三年 |
| | | HK\$'000 千港元 (Unaudited) (未經審核) | HK\$'000 千港元 (Unaudited) (Restated) (經重列) |
| Finance income: | 財務收入： | | |
| Interest income from bank deposits | 銀行存款之利息收入 | 1,202 | 365 |
| Interest income from notes receivables | 應收票據之利息收入 | 234 | — |
| Increase in discounted amounts arising from the passage of time | 隨時間流逝而產生之折扣金額增加 | 437 | — |
| Net foreign exchange gains on financing activities | 融資活動外匯收益淨額 | — | 362 |
| | | 1,873 | 727 |
| Finance costs: | 財務費用： | | |
| Interest on bank loans | 銀行貸款之利息 | 11 | 64 |

5. Income tax expense

The Company is exempted from taxation in Bermuda until 2016. Hong Kong profits tax has been calculated at the rate of 16.5% (2013: 16.5%) on the estimated assessable profit for the period.

Subsidiaries established in Mainland China are subject to the Mainland China corporate income tax at the standard rate of 25% (2013: 25%).

Taxation on overseas (other than Hong Kong and Mainland China) profits has been calculated on the estimated assessable profit for the year at the applicable rates of taxation prevailing in the jurisdictions in which the Group operates.

5. 所得稅支出

本公司獲豁免繳納百慕達稅項直至二零一六年。香港利得稅就期內估計應課稅溢利按稅率16.5% (二零一三年：16.5%)計算。

於中國內地成立之附屬公司須按25% (二零一三年：25%)之標準稅率繳納中國內地企業所得稅。

海外(香港及中國內地以外)溢利之稅項乃就年內之估計應課稅溢利按本集團經營所在司法管轄區之現行適用稅率計算。

5. Income tax expense (Continued)

The amounts of income tax expense from continuing operations recorded in the unaudited condensed consolidated statement of profit or loss represent:

| | 當期稅項 | 2014 二零一四年 | 2013 二零一三年 |
|-------------------------------------|-----------|--|--|
| | | HK\$'000 千港元 (Unaudited) (未經審核) | HK\$'000 千港元 (Unaudited) (未經審核) |
| Current taxation | 當期稅項 | | |
| Hong Kong profits tax | 香港利得稅 | | |
| — current period | — 本期間 | 1,026 | 628 |
| Mainland China corporate income tax | 中國內地企業所得稅 | | |
| — current period | — 本期間 | 82 | 35 |
| | | 1,108 | 663 |

6. Disposal of investment in joint ventures

On 8th July 2013, the Group entered into an agreement (the "Agreement") to dispose of 100% of preferred shares of Coland Group Limited ("Coland") (the "Disposal"). Details of the Disposal are discussed in the Company's announcement dated 8th July 2013 and the Company's circular dated 12th August 2013. The disposal of Coland had been completed on 19th September 2013.

With the disposal of Coland, the results from Coland were no longer included in the Group's results subsequent to the completion of the Disposal.

The unaudited shared revenue and expenses of Coland for the period ended 30th June 2013 are set out as below:

| | 收入 | 110,005 |
|---|----------|-----------|
| | 開支 | (107,663) |
| Revenue | 收入 | 110,005 |
| Expenses | 開支 | (107,663) |
| Profit before income tax | 除所得稅前溢利 | 2,342 |
| Income tax expense | 所得稅支出 | (1,604) |
| Non-controlling interests | 非控股權益 | 24 |
| Profit after tax | 除稅後溢利 | 762 |
| Other comprehensive income | 其他全面收益 | 2,607 |
| Total comprehensive income for the period | 期內全面收益總額 | 3,369 |

5. 所得稅支出(續)

記錄於未經審核簡明綜合損益表中之持續經營業務之所得稅支出金額指：

For the three months ended 30th June 截至六月三十日止三個月

| | 2014 二零一四年 | 2013 二零一三年 |
|-------------------------------------|--|--|
| | HK\$'000 千港元 (Unaudited) (未經審核) | HK\$'000 千港元 (Unaudited) (未經審核) |
| Current taxation | | |
| Hong Kong profits tax | | |
| — current period | 1,026 | 628 |
| Mainland China corporate income tax | | |
| — current period | 82 | 35 |
| | 1,108 | 663 |

6. 出售於合營企業之投資

於二零一三年七月八日，本集團訂立協議（「該協議」）以出售其於高龍集團有限公司（「高龍」）之100%優先股（「出售事項」）。出售事項之詳情於本公司日期為二零一三年七月八日之公告及本公司日期為二零一三年八月十二日之通函內討論。出售高龍已於二零一三年九月十九日完成。

因出售高龍，高龍之業績於出售事項完成後已不再計入本集團之業績。

高龍截至二零一三年六月三十日止期間之未經審核分佔收入及開支載列如下：

For the three months ended 30th June 2013 截至二零一三年 六月三十日止三個月 HK\$'000 千港元 (Unaudited) (未經審核)

| | 收入 | 110,005 |
|---|----------|-----------|
| | 開支 | (107,663) |
| Revenue | 收入 | 110,005 |
| Expenses | 開支 | (107,663) |
| Profit before income tax | 除所得稅前溢利 | 2,342 |
| Income tax expense | 所得稅支出 | (1,604) |
| Non-controlling interests | 非控股權益 | 24 |
| Profit after tax | 除稅後溢利 | 762 |
| Other comprehensive income | 其他全面收益 | 2,607 |
| Total comprehensive income for the period | 期內全面收益總額 | 3,369 |

7. Discontinued operation

On 29th August 2013, the Group entered into a sale and purchase agreement to dispose of its entire interests in Smart Tactic Limited and its subsidiaries ("Smart Tactic Group"). Smart Tactic Group engages in branded food operation. The Group has decided to cease its branded food operation because it enables the Group to reserve more resources on its hi-tech distribution and services operation and explore future investment to enhance shareholders' value. Details are disclosed in the Company's announcement dated 29th August 2013. The disposal of Smart Tactic Group had been completed on 31st October 2013.

With the disposal of Smart Tactic Group, the results from Smart Tactic Group were no longer included in the Group's results subsequent to the completion of disposal.

The unaudited consolidated results of Smart Tactic Group for the period ended 30th June 2013 are set out as below:

| | | For the three months ended 30th June 2013 截至二零一三年 六月三十日止三個月 HK\$'000 千港元 (Unaudited) (未經審核) |
|---|-------------|--|
| Revenue | 收入 | 26,147 |
| Expenses | 開支 | (23,681) |
| Finance costs | 財務費用 | (551) |
| Profit before income tax | 除所得稅前溢利 | 1,915 |
| Income tax expense | 所得稅支出 | — |
| Profit for the period from a discontinued operation | 終止經營業務之期內溢利 | 1,915 |

The calculation of basic and diluted earnings per share from the discontinued operation are based on:

| | | |
|---|-----------------------------------|---------------|
| Profit attributable to ordinary shareholders of the parent from the discontinued operation (HK\$'000) | 終止經營業務之母公司之普通股股東應佔溢利(千港元) | 1,915 |
| Weighted average number of ordinary shares in issue during the period used in the basic and diluted earnings per share calculation (note 8) | 用於計算每股基本及攤薄盈利之期內已發行普通股之加權平均數(附註8) | 1,345,938,948 |
| Earnings per share from the discontinued operation Basic and diluted (HK cents) | 終止經營業務之每股盈利基本及攤薄(港仙) | 0.14 |

7. 終止經營業務

於二零一三年八月二十九日，本集團訂立一份買賣協議以出售其於穎策有限公司及其附屬公司(「穎策集團」)之全部權益。穎策集團從事品牌食品業務。本集團決定終止其品牌食品業務，因為這可讓本集團保留更多資源投放於其高科技產品分銷及服務業務，並發掘未來投資機會，以提升股東價值。詳情於本公司日期為二零一三年八月二十九日之公告內披露。出售穎策集團已於二零一三年十月三十一日完成。

因出售穎策集團，穎策集團之業績於出售事項完成後已不再計入本集團之業績。

穎策集團截至二零一三年六月三十日止期間之未經審核綜合業績載列如下：

| | For the three months ended 30th June 2013 截至二零一三年 六月三十日止三個月 HK\$'000 千港元 (Unaudited) (未經審核) |
|---|--|
| Revenue | 26,147 |
| Expenses | (23,681) |
| Finance costs | (551) |
| Profit before income tax | 1,915 |
| Income tax expense | — |
| Profit for the period from a discontinued operation | 1,915 |

終止經營業務之每股基本及攤薄盈利乃根據下列各項計算：

| | For the three months ended 30th June 2013 截至二零一三年 六月三十日止三個月 (Unaudited) (未經審核) |
|---|---|
| Profit attributable to ordinary shareholders of the parent from the discontinued operation (HK\$'000) | 1,915 |
| Weighted average number of ordinary shares in issue during the period used in the basic and diluted earnings per share calculation (note 8) | 1,345,938,948 |
| Earnings per share from the discontinued operation Basic and diluted (HK cents) | 0.14 |

8. Earnings/(loss) per share

Basic earnings/(loss) per share

Basic earnings/(loss) per share is calculated by dividing the Group's profit/(loss) attributable to shareholders of the Company by the weighted average number of ordinary shares in issue during the period.

8. 每股盈利/(虧損)

每股基本盈利/(虧損)

每股基本盈利/(虧損)乃將本公司股東應佔本集團之溢利/(虧損)除以期內已發行普通股之加權平均數計算。

For the three months ended 30th June

截至六月三十日止三個月

| | | 2014 二零一四年 | | | 2013 二零一三年 | | |
|--|-------------------------|--|---|--------------------------------------|---|--|--------------------------------------|
| | | Continuing operations 持續經營業務 (Unaudited) (未經審核) | Discontinued operation 終止經營業務 (Unaudited) (未經審核) | Total 總計 (Unaudited) (未經審核) | Continuing operations 持續經營業務 (Unaudited) (未經審核) (Restated) (經重列) | Discontinued operation 終止經營業務 (Unaudited) (未經審核) (Restated) (經重列) | Total 總計 (Unaudited) (未經審核) |
| Profit/(loss) attributable to shareholders of the Company (HK\$'000) | 本公司股東應佔溢利/(虧損) (千港元) | 160 | — | 160 | (3,497) | 1,915 | (1,582) |
| Weighted average number of ordinary shares in issue | 已發行普通股之加權平均數 | 1,345,938,948 | 1,345,938,948 | 1,345,938,948 | 1,345,938,948 | 1,345,938,948 | 1,345,938,948 |
| Basic earnings/(loss) per Share (HK cents) | 每股基本盈利/(虧損) (港仙) | 0.01 | — | 0.01 | (0.26) | 0.14 | (0.12) |

Diluted earnings/(loss) per share

No adjustment has been made to the basic earnings/(loss) per share amounts presented for the periods ended 30th June 2014 and 2013 as the Group did not have any potential diluted ordinary shares during the periods ended 30th June 2014 and 2013.

每股攤薄盈利/(虧損)

由於本集團於截至二零一四年及二零一三年六月三十日止期間內並無任何潛在攤薄普通股，故並無對截至二零一四年及二零一三年六月三十日止期間呈列之每股基本盈利/(虧損)金額作出調整。

9. Dividend

The directors do not recommend the payment of an interim dividend for the three months ended 30th June 2014 (2013: Nil).

9. 股息

董事並不建議派發截至二零一四年六月三十日止三個月之中期股息(二零一三年：無)。

10. Equity

Movements in unaudited consolidated equity are as follows:

10. 權益

未經審核綜合權益變動如下：

| | | (Unaudited) (未經審核) | | | |
|---|--------------------|------------------------|---------------------------|-------------------------------|------------------------|
| | | Share capital 股本 | Other reserves 其他儲備 | Accumulated losses 累計虧損 | Total 總計 |
| | | <i>HK\$'000</i> 千港元 | <i>HK\$'000</i> 千港元 | <i>HK\$'000</i> 千港元 | <i>HK\$'000</i> 千港元 |
| Balances at 1st April 2014 | 於二零一四年四月一日 之結餘 | 13,459 | 1,094,029 | (114,956) | 992,532 |
| Profit for the period | 期內溢利 | — | — | 160 | 160 |
| Currency translation differences of foreign operations | 海外業務之貨幣換算差額 | — | (118) | — | (118) |
| Total comprehensive income for the period | 期內全面收益總額 | — | (118) | 160 | 42 |
| Balances at 30th June 2014 | 於二零一四年六月三十日 之結餘 | 13,459 | 1,093,911 | (114,796) | 992,574 |
| Balances at 1st April 2013 | 於二零一三年四月一日 之結餘 | 13,459 | 1,122,294 | (162,106) | 973,647 |
| Loss for the period | 期內虧損 | — | — | (1,582) | (1,582) |
| Currency translation differences of foreign operations | 海外業務之貨幣換算差額 | — | 412 | — | 412 |
| Share of other comprehensive income of joint ventures | 應佔合營企業之 其他全面收益 | — | 2,607 | — | 2,607 |
| Total comprehensive income for the period | 期內全面收益總額 | — | 3,019 | (1,582) | 1,437 |
| Balances at 30th June 2013 | 於二零一三年六月三十日 之結餘 | 13,459 | 1,125,313 | (163,688) | 975,084 |

11. Event after the reporting period

On 13th June 2014, the Group entered into a sale and purchase agreement (the "Transaction") with Million Land Limited, an independent third party, to acquire its entire interest in Dragon Mining Overseas Limited and its subsidiaries (the "Dragon Group") for a total consideration of HK\$260,000,000 consist of HK\$140,000,000 cash, HK\$60,000,000 consideration shares and HK\$60,000,000 convertible bonds. The Dragon Group is principally engaged in provision of advisory services in mining exploration, exploitation and valuation for mergers and acquisition projects. Details of the Transaction are disclosed in the Company's announcement and circular dated 13th June 2014 and 24th July 2014, respectively. The Transaction has not been completed as of the date of this report. The Group decided to acquire the Dragon Group in order to provide better return and better diversification to shareholders, as it is considered a profitable service business and it offers high growth prospects in its nature of business.

12. Comparative Figures

The comparative unaudited consolidated statement of profit or loss has been represented as if the discontinued operation has been discontinued at the beginning of the comparative period (note 7).

11. 報告期後事項

於二零一四年六月十三日，本集團與獨立第三方 Million Land Limited 訂立買賣協議（「該交易」），以收購其於 Dragon Mining Overseas Limited 及其附屬公司（「Dragon 集團」）之全部權益，總代價為 260,000,000 港元，包括 140,000,000 港元之現金、60,000,000 港元之代價股份及 60,000,000 港元之可換股債券。Dragon 集團主要從事就併購項目提供礦業勘探、開採及估值之諮詢服務。該交易之詳情分別於本公司日期為二零一四年六月十三日之公告及二零一四年七月二十四日之通函內披露。該交易於本報告日期仍未完成。由於 Dragon 集團被視為具盈利能力之服務業務及其業務性質提供高增長前景，故本集團決定收購 Dragon 集團，以向股東提供更佳回報及更多元化投資。

12. 比較數字

比較未經審核綜合損益表已經重列，猶如終止經營業務已於比較期初終止（附註 7）。

BUSINESS REVIEW

For the three months ended 30th June 2014 (the “quarter”), the Group recorded an unaudited consolidated revenue of approximately HK\$258,978,000 versus an unaudited consolidated revenue of approximately HK\$311,771,000 (restated) in the corresponding period last year, representing a decrease of 16.9%. During the quarter, the Group recorded an unaudited consolidated net profit of approximately HK\$160,000, as compared to an unaudited consolidated net loss of approximately HK\$1,582,000 for the corresponding period last year. During the quarter, the Group has only the hi-tech distribution and services division (“division”) and did not record profits from its 40% joint venture of the fishmeal, fish oil and aquatic products division and branded food division since they were disposed of on 19th September 2013 and discontinued on 31st October 2013, respectively. In the corresponding period last year, the branded food division recorded a net profit of approximately HK\$1,915,000 and the Group shared a net profit of approximately HK\$762,000 from joint venture of fishmeal, fish oil and aquatic products division.

During the quarter, the operating expenditures amounted to approximately HK\$34,925,000, representing a decrease of approximately 13.9% from the corresponding period last year. The decrease in operating expenditure was mainly due to the one-off professional expenses incurred in the corresponding period last year in relation to the proposed issuance of convertible preference shares with unlisted warrants under a specific mandate and decrease in selling and distribution expenses which was in line with the decrease in revenue in the quarter.

The unaudited basic earnings per share from the continuing operations in the quarter was approximately HK0.01 cents whereas the Group recorded an unaudited basic loss per share from the continuing operations of approximately HK0.26 cents for the corresponding period last year. Furthermore, the unaudited consolidated net asset value of the Company per ordinary share was approximately HK\$0.737 as at 30th June 2014 and which was same as the preceding quarter as at 31st March 2014.

財務回顧

於截至二零一四年六月三十日止三個月(「本季度」)，本集團錄得未經審核綜合收入約258,978,000港元，而去年同期則錄得未經審核綜合收入約311,771,000港元(經重列)，下跌16.9%。於本季度內，本集團錄得未經審核綜合溢利淨額約160,000港元，而去年同期則錄得未經審核綜合虧損淨額約1,582,000港元。於本季度內，本集團只經營高科技產品分銷及服務分部(「分部」)，由於本集團擁有40%之合營企業之魚粉、魚油及水產產品分部及品牌食品分部分別於二零一三年九月十九日出售及於二零一三年十月三十一日終止，故並無自該等業務錄得溢利。於去年同期，品牌食品分部錄得溢利淨額約1,915,000港元及本集團分佔合營企業之魚粉、魚油及水產產品分部溢利淨額約762,000港元。

於本季度內，營運開支約為34,925,000港元，較去年同期減少約13.9%。營運開支減少乃主要由於去年同期就建議根據特別授權發行可換股優先股連非上市認股權證產生之一次性專業費用及銷售及分銷費用減少(與本季度內之收入減少一致)。

於本季度內，持續經營業務之未經審核每股基本盈利約為0.01港仙，而本集團於去年同期則錄得持續經營業務之未經審核每股基本虧損0.26港仙。此外，於二零一四年六月三十日，每股普通股之本公司未經審核綜合資產淨值約為0.737港元，與上一季度(於二零一四年三月三十一日)相同。

Hi-tech Distribution and Services Division

American Tec Company Limited (“American Tec”), is our wholly owned subsidiary, and the leader in Asia in the distribution, sales and service of surface mount technology (“SMT”) equipment, with a history of more than 25 years serving its customers in the hi-technology sector. Our team of more than 235 engineers and customer care staffs are located in more than 25 cities in China, Vietnam and India. Customers include most of the major telecom and electronic equipment manufacturers in the world. We are especially well positioned with the growing base of Chinese manufacturers. Our suppliers include leading equipment and solutions manufacturers from Asia, the United States and Europe. With its leading market position, American Tec signed new distribution and service agreements with leading SMT and software suppliers during the quarter to complement our major partnership with Fuji Machine Manufacturing Co. Ltd. (“Fuji”) to offer a comprehensive and competitive SMT solution.

For the three months ended 30th June 2014, the unaudited revenue of American Tec was approximately HK\$258,978,000, representing a decrease of 16.9% from the corresponding period last year. The reasons of decrease in revenue were mainly due to decline in demand from the global key customers, delays in taking delivery of machines ordered by customers and postponement of software project deployment. The division recorded approximately HK\$235,029,000 of direct machine sales, HK\$432,000 of software sales, HK\$20,846,000 of spare parts sales and HK\$2,671,000 of commission and other service income for the quarter, compared with approximately HK\$288,269,000 of direct machines sales, HK\$3,414,000 of software sales, HK\$16,625,000 of spare parts sales and HK\$3,463,000 of commission and other service income in the corresponding period last year.

高科技產品分銷及服務分部

美亞電子科技有限公司(「美亞科技」)為本集團之全資附屬公司及亞洲表面貼裝技術(「SMT」)設備之分銷、銷售及服務範疇之領導者，為高科技行業之客戶提供服務逾25年。本集團擁有逾235名工程師及客戶服務員工之團隊，分佈於中國、越南及印度逾25個城市。客戶包括全球大部分主要電訊及電子設備製造商。隨著中國製造商不斷增加，本集團具備之條件尤為有利。本集團供應商包括來自亞洲、美國及歐洲之領先設備及解決方案製造商。美亞科技憑藉其領導市場地位，於本季度內與多間SMT及軟件之領先供應商簽訂新分銷及服務協議，務求補足其與主要夥伴富士機械製造株式會社(「富士」)之合作，以提供全面及具競爭力之SMT解決方案。

於截至二零一四年六月三十日止三個月，美亞科技之未經審核收入約為258,978,000港元，較去年同期減少16.9%。收入減少之主要原因為主要國際客戶之需求下跌、延期交付客戶已訂購之機械及軟件項目部署延後。於本季度內，分部錄得機械直接銷售額約253,029,000港元、軟件銷售額約432,000港元、零部件銷售額約20,846,000港元，以及佣金及其他服務收入約2,671,000港元，而去年同期則為直接機械銷售額約288,269,000港元、軟件銷售額約3,414,000港元、零部件銷售額約16,625,000港元，以及佣金及其他服務收入約3,463,000港元。

Despite the decrease in revenue, the gross profit margin of this division was approximately 13.2% during the quarter, representing a 2.1% increase from that of 11.1% for the corresponding period last year. The slight increase in gross profit margin was mainly due to increase in relative proportion of spare part sales which has higher gross profit. During the quarter, the net profit margin of American Tec was 1.6%, which was same as the corresponding period last year. The unaudited net profit of this division was approximately HK\$4,133,000 during the quarter, representing a decrease of 15.6% from the corresponding period last year.

CORPORATE DEVELOPMENT

On 13th June 2014, the Group entered into a sale and purchase agreement with Million Land Limited, an independent third party, to acquire its entire interest in Dragon Mining Overseas Limited and its subsidiaries ("Dragon Group") for a total consideration of HK\$260,000,000 consist of HK\$140,000,000 cash, HK\$60,000,000 consideration shares and HK\$60,000,000 convertible bonds. The Dragon Group is principally engaged in provision of advisory services in mining exploration, exploitation and valuation for mergers and acquisition projects. In order to provide better return and better diversification to Shareholders, the Group has decided to acquire Dragon Group and considered that it is a profitable service business and it offers high growth prospects in its nature of business. The Group are confident that it will enhance our Group's earning base and the shareholders' value. Details are disclosed in the Company's announcement and circular dated 13th June 2014 and 24th July 2014, respectively.

儘管收入減少，於本季度內，此分部之毛利率約為13.2%，較去年同期之11.1%增加2.1%。毛利率輕微增加乃主要由於具有較高毛利之零部件銷售之銷售額所佔之相對比例增加所致。於本季度內，美亞科技之邊際純利率為1.6%，與去年同期相同。此分部於本季度內之未經審核溢利淨額約為4,133,000港元，較去年同期減少15.6%。

企業發展

於二零一四年六月十三日，本集團與獨立第三方 Million Land Limited 訂立買賣協議，以收購其於 Dragon Mining Overseas Limited 及其附屬公司（「Dragon 集團」）之全部權益，總代價為 260,000,000 港元，包括 140,000,000 港元之現金、60,000,000 港元之代價股份及 60,000,000 港元之可換股債券。Dragon 集團主要從事就併購項目提供礦業勘探、開採及估值之諮詢服務。為向股東提供更佳回報及更多元化投資，本集團決定收購 Dragon 集團，並認為其為具盈利能力之服務業務及其業務性質提供高增長前景。本集團有信心其將提升本集團之盈利基礎及股東價值。詳情分別於本公司日期為二零一四年六月十三日之公告及二零一四年七月二十四日之通函內披露。

OUTLOOK

Overall Summary

In the quarter, the Group had entered into a sales and purchase agreement to acquire a mining consulting business. Going forward, the Group will continue to focus on companies and industries possessing ample growth potential, explore future investment opportunities to enhance shareholders' value together with effectively manage, deploy and apply available cash resources to meet operational and investment needs and for the benefit of our Shareholders as a whole.

Hi-tech Distribution and Services Division

With increasing popularity and adoption of 4G-LTE enabled devices and the mobile operators increasingly rolling out and expanding 4G-LTE networks, we expect that our customers in our serving regions will have the need to upgrade their manufacturing facilities with more advanced equipment to get ready for the upcoming demand of next generation mobile devices, such as smart phone, tablets and smart wearable devices, etc. Our major partner, Fuji, had launched a new generation of higher efficiency and lower overall cost, pick and place machine, NXTIII. At the same time, our peripheral equipment partners are also introducing better performance and leading edge machines, enhance overall manufacturing competitive and quality. We believe this will continuously stimulate our customers' demand for upgrading their equipment to achieve higher production efficiency and improvement in cost control under current demanding manufacturing environment. With this outlook, we will continue to expand our product offering and service coverage, improve customer satisfaction through enhancement of American Tec's ERP system and CRM system and aim at seizing larger market share. At the same time, we will also closely monitor our working capital, gross profit margin, operating costs and foreign exchange risk closely with a view to protect our cash flow and profitability.

展望

整體概要

於本季度內，本集團已訂立買賣協議以收購採礦諮詢業務。展望將來，本集團將繼續專注於具有強大增長潛力之公司及行業，發掘未來投資機會，以提升股東價值，同時有效管理、調動及運用可供動用之現金資源以應付營運及投資需要，符合股東之整體利益。

高科技產品分銷及服務分部

隨著支援4G-LTE之裝置日漸普及且應用廣泛，以及流動通訊服務營辦商持續推出及擴展4G-LTE網絡，本集團預期在其服務地區內之客戶將需要將其製造設施升級至更先進之設備，為智能電話、平板電腦及智能可佩戴裝置等新一代移動裝置之日後需求作好準備。本集團之主要夥伴富士推出效能更高及整體成本更低之新一代NXTIII貼片機。與此同時，本集團之周邊設備夥伴亦推出表現更佳之尖端機械，提升整體製造競爭力及質量。本集團相信，此將繼續刺激客戶提升設備之需求，在現時門檻極高之製造環境下達致更佳之生產效能及成本效益。在此前景下，本集團將繼續擴展產品組合及服務範圍，透過提升美亞科技之ERP系統及CRM系統提高客戶滿意度，並藉此擴大市場份額。同時，本集團亦將密切監控營運資金、毛利率、經營成本及外匯風險，以維護其現金流量及盈利能力。

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30th June 2014, the Directors and chief executive of the Company and their respective associates had the following interests and short positions in the shares and underlying shares of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to the securities transactions by Directors:

| Name of Director 董事姓名 | Capacity 身份 | Number of ordinary shares held 所持普通股數目 | Approximate percentage of shareholdings 持股之概約百分比 |
|--------------------------|---------------------------|---|---|
| Ding Yi 丁屹 | Beneficial owner 實益擁有人 | 402,445,296 | 29.90% |

Save as disclosed above, as at 30th June 2014, none of the Directors and chief executive of the Company or their respective associates had any interests or short positions in the securities of the Company or 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 as otherwise notified to the Company and the Stock Exchange pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by Directors.

董事及最高行政人員於股份及相關股份之權益及淡倉

於二零一四年六月三十日，董事及本公司最高行政人員以及彼等各自之聯繫人士於本公司或其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)之股份及相關股份中擁有下列須列入根據證券及期貨條例第352條予以存置之登記冊內或根據創業板上市規則第5.46條至第5.67條有關董事進行證券交易之規定須知會本公司及聯交所之權益及淡倉：

除上文所披露者外，於二零一四年六月三十日，概無任何董事及本公司最高行政人員或彼等各自之聯繫人士於本公司或其相聯法團(定義見證券及期貨條例第XV部)之證券中擁有任何已列入根據證券及期貨條例第352條須予存置之登記冊內，或根據創業板上市規則第5.46條至第5.67條有關董事進行證券交易之規定已知會本公司及聯交所之權益或淡倉。

INTERESTS OR SHORT POSITIONS OF OTHER PERSONS

As at 30th June 2014, so far as is known to the Directors and chief executive of the Company, the following persons (other than the Directors and chief executive of the Company whose interests were disclosed above) had interests or short positions in the shares or underlying shares of the Company which were recorded in the register required to be kept under Section 336 of the SFO:

Long positions in the shares of the Company

Other shareholders of the Company

| Name 名稱 | Capacity 身份 | Number of ordinary shares held 所持普通股數目 | Approximate percentage of shareholdings 持股之概約百分比 |
|--|---------------------------|---|---|
| C.L. Davids Fond og Samling | Beneficial owner 實益擁有人 | 106,178,010 | 7.89% |
| United Overseas Bank Limited 大華銀行有限公司 | Beneficial owner 實益擁有人 | 69,457,701 | 5.16% |

Save as disclosed above, the Directors and the chief executive of the Company were not aware of any person (other than the Directors and chief executive of the Company the interests whose interests were disclosed above) who has an interest or short position in the securities of the Company that were required to be entered in the register of the Company pursuant to Section 336 of the SFO as at 30th June 2014.

SHARE OPTION SCHEME

On 31st October 2006, the Company approved a share option scheme (the "Best Creation Scheme") adopted by Best Creation Investments Limited ("Best Creation"), a wholly-owned subsidiary of the Company, allowing its board of directors to grant options to subscribe for shares in Best Creation to the selected participants under such scheme as incentives or rewards for their contribution to the Best Creation group. The Best Creation Scheme has a life of ten years commencing on the adoption date of 31st October 2006. As at 30th June 2014, no share options have been granted pursuant to the Best Creation Scheme.

其他人士之權益或淡倉

於二零一四年六月三十日，就董事及本公司最高行政人員所知，下列人士(已於上文披露權益之董事及本公司最高行政人員除外)於本公司股份或相關股份中，擁有須列入根據證券及期貨條例第336條予以存置之登記冊內之權益或淡倉：

於本公司股份之好倉

其他本公司股東

| Number of ordinary shares held 所持普通股數目 | Approximate percentage of shareholdings 持股之概約百分比 |
|---|---|
|---|---|

除上文所披露者外，於二零一四年六月三十日，就董事及本公司最高行政人員所知，概無任何人士(已於上文披露權益之董事及本公司最高行政人員除外)於本公司證券中擁有須列入根據證券及期貨條例第336條予以存置之登記冊內之權益或淡倉。

購股權計劃

於二零零六年十月三十一日，本公司已批准其全資附屬公司Best Creation Investments Limited (「Best Creation」)採納之購股權計劃(「Best Creation計劃」)，讓其董事會可根據該計劃向經挑選參與者授出可認購Best Creation股份之購股權，作為彼等對Best Creation集團所作貢獻之鼓勵或獎賞。Best Creation計劃由採納日期二零零六年十月三十一日起計，為期十年。於二零一四年六月三十日，概無根據Best Creation計劃授出任何購股權。

COMPETING INTERESTS

As at 30th June 2014, none of the Directors or substantial shareholders of the Company or any of their respective associates has engaged in any business that competes or may compete with the business of the Group or has any other conflict of interests with the Group.

PURCHASES, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities for the three months ended 30th June 2014.

CORPORATE GOVERNANCE CODE

The Company endeavours to maintain high standards of corporate governance in the interests of shareholders, and follows the principles set out in the Corporate Governance Code (the "Code") contained in Appendix 15 of the GEM Listing Rules. Except for the deviations described below, no Director of the Company is aware of any information which would reasonably indicate that the Company is not, or was not at any time during the three months ended 30th June 2014, acting in compliance with the Code.

Code provision A.2.1 stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. However, the Board's decisions are implemented under the leadership of the Chairman with the involvement and support of the chief executive officer(s) and general manager(s) of the Company's operating companies. The Board believes that the balance of authority and division of responsibility are adequately ensured by the operations of the Board and management which comprise experienced and high calibre individuals.

Code provision A.4.1 stipulates that non-executive directors should be appointed for specific terms. However, Mr. James Tsiolis, Non-Executive Director elected by the shareholders at the general meeting of the Company has not been appointed for a specific term but is subject to retirement by rotation and re-election at annual general meetings in accordance with the bye-laws of the Company.

競爭性業務之權益

於二零一四年六月三十日，董事或本公司主要股東或任何彼等各自之聯繫人士概無從事與任何本集團業務構成或可能構成競爭之業務或對本集團構成任何其他利益衝突。

購入、售出或贖回本公司之上市證券

本公司或其任何附屬公司概無於截至二零一四年六月三十日止三個月內購入、售出或贖回本公司任何上市證券。

企業管治守則

本公司致力保持高水平之企業管治，以符合股東之利益，並恪守創業板上市規則附錄15所載企業管治守則(「守則」)所載原則。除下述偏離外，概無本公司董事知悉任何資料足以合理地顯示本公司於截至二零一四年六月三十日止三個月內任何時間內沒有遵守守則。

守則條文A.2.1條訂明，主席與行政總裁的角色應有區分，並不應由一人同時兼任。然而，董事會之決策在主席之領導下，以及本公司營運公司之行政總裁及總經理之參與及支持下獲執行。董事會相信，由經驗豐富及高素質人材組成之董事會及管理團隊之運作，足以確保權力及責任分立之平衡。

守則條文A.4.1條訂明，非執行董事之委任應有指定任期。然而，非執行董事James Tsiolis先生於本公司之股東大會上獲股東選任，且並非按指定任期委任，惟根據本公司之公司細則，彼須於股東週年大會上輪席告退及膺選連任。

AUDIT COMMITTEE

The Company has established an audit committee with written terms of reference that set out the authorities and duties of the committee adopted by the Board. The committee comprises three Independent Non-executive Directors and is chaired by Mr. Joseph Liang Hsien Tse who has appropriate professional qualifications and experience in financial matters. The terms of reference of the audit committee are aligned with the provisions set out in the Code. The committee's principal duties are to ensure the adequacy and effectiveness of the accounting and financial controls of the Group, oversee the performance of internal control systems and financial reporting process, monitor the integrity of the financial statements and compliance with statutory and listing requirements and to oversee independence and qualifications of the external auditors.

The unaudited condensed consolidated financial information for the three months ended 30th June 2014 of the Company now reported on have been reviewed by the audit committee.

On behalf of the Board

North Asia Strategic Holdings Limited

Ding Yi

Chairman and Executive Director

Hong Kong, 7th August 2014

As at the date of this report, the Board comprises Mr. Ding Yi (Chairman and Executive Director); Mr. James Tsiolis (Deputy Chairman and Non-Executive Director) and Mr. Joseph Chan Nap Kee (Non-Executive Director); and Mr. Stephen Luk Kai Ming, Mr. Kenneth Kon Hiu King and Mr. Joseph Liang Hsien Tse (being Independent Non-Executive Directors).

審核委員會

本公司已成立審核委員會，並已書面訂明職權範圍，載有董事會採納之委員會權限及職責。委員會由三名獨立非執行董事組成，主席為梁顯治先生，彼具備適當之專業資格及財務事宜經驗。審核委員會之職權範圍與守則所載條文相符一致。委員會之主要職責為確保本集團之會計及財務監控足夠及有效、監察內部監控制度及財務申報程序之表現、監控財務報表之完整性及符合法定及上市規定之情況以及監察外聘核數師之獨立性及資格。

本公司現正提呈之截至二零一四年六月三十日止三個月之未經審核簡明綜合財務資料已經由審核委員會審閱。

代表董事會

北亞策略控股有限公司

主席兼執行董事

丁屹

香港，二零一四年八月七日

於本報告日期，董事會成員包括丁屹先生(主席兼執行董事)；James Tsiolis先生(副主席兼非執行董事)及陳立基先生(非執行董事)；及陸啟明先生、干曉勁先生及梁顯治先生(獨立非執行董事)。

North Asia Strategic Holdings Limited

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