

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)



Third Quarterly Report

2014/15

第三季度業績報告

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.

Hong Kong Exchanges and Clearing Limited and the Stock Exchange take no responsibility for the contents of this report, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this report.

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" or the "Directors") 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 nine months and three months ended 31st December 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」或「董事」)提呈本公司及其附屬公司(合稱「本集團」)截至二零一四年十二月三十一日止九個月及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 nine months ended 31st December 截至十二月三十一日止九個月		For the three months ended 31st December 截至十二月三十一日止三個月	
		2014 二零一四年	2013 二零一三年	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) (未經審核) (經重列)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (Restated) (未經審核) (經重列)
Continuing operations	持續經營業務				
Revenue	收入	3	921,257	789,318	290,644
Cost of sales	銷售成本		(800,733)	(686,190)	(249,442)
Gross profit	毛利		120,524	103,128	41,202
Other income and gains, net	其他收入及收益，淨額		451	1,638	(487)
Selling and distribution expenses	銷售及分銷費用		(61,681)	(53,727)	(19,510)
General and administrative expenses	一般及行政費用		(55,088)	(56,082)	(19,632)
Gain on disposal of joint ventures	出售合營企業之收益		—	23,835	—
Operating profit/(loss)	經營溢利/(虧損)		4,206	18,792	1,573
Finance income	財務收入	4	6,463	2,207	2,716
Finance costs	財務費用	4	(535)	(110)	(516)
Share of profits and loss of joint ventures	應佔合營企業溢利及虧損	6	—	(3,472)	—
Profit before income tax	除所得稅前溢利		10,134	17,417	3,773
Income tax expense	所得稅支出	5	(4,010)	(2,705)	(1,325)
Profit for the period from continuing operations	持續經營業務之期內溢利		6,124	14,712	2,448
					(380)

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

未經審核簡明綜合損益表(續)

		Notes 附註	For the nine months ended 31st December 截至十二月三十一日止九個月		For the three months ended 31st December 截至十二月三十一日止三個月	
			2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (Restated) (未經審核) (經重列)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (Restated) (未經審核) (經重列)
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	—	37,444	—	36,309
Profit for the period	期內溢利		6,124	52,156	2,448	35,929
Earnings per share attributable to shareholders of the Company	本公司股東應佔每股盈利	8				
Basic	基本					
— For profit for the period (HK cents)	— 期內溢利(港仙)		0.41	3.88	0.15	2.67
— 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)		0.41	1.10	0.15	(0.03)
Diluted	攤薄					
— For profit for the period (HK cents)	— 期內溢利(港仙)		0.41	3.88	0.15	2.67
— 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)		0.41	1.10	0.15	(0.03)

Details of the dividends 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 nine months ended 31st December 截至十二月三十一日止九個月		For the three months ended 31st December 截至十二月三十一日止三個月	
		2014 二零一四年	2013 二零一三年	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)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
Profit for the period	期內溢利	6,124	52,156	2,448	35,929
OTHER COMPREHENSIVE INCOME	其他全面收益				
Other comprehensive income to be reclassified to profit or loss in the subsequent periods:	於其後期間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	116	679	(88)	117
Reclassification adjustment for exchange differences included in profit or loss upon disposal of joint ventures	因出售合營企業而對計入損益之匯兌差額作出重新分類調整	—	(32,289)	—	—
Share of other comprehensive income of joint ventures	應佔合營企業之其他全面收益	—	3,545	—	—
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	116	(28,065)	(88)	117
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	期內全面收益總額	6,240	24,091	2,360	36,046

Notes:

1. General information

The Group is principally engaged in the following businesses:

- **hi-tech distribution and services:** trading of surface mount technology (“SMT”) assembly equipment, machinery and spare parts and provision of related installation, training, repair and maintenance services for SMT assembly equipment;
- **mining consulting:** provision of advisory services in mining exploration, exploitation and valuation services for mergers and acquisitions projects; 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 6th February 2015.

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.

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 (i) accounting for convertible bond and (ii) the new and revised standards and interpretations for the first time for the current period’s financial information, as further explained below:

附註：

1. 一般資料

本集團主要從事以下業務：

- **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；
- **探礦諮詢：**提供礦業勘探、開採及併購項目估值之諮詢服務；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 HM11, 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。

除另有指明外，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二零一五年二月六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。

誠如下文進一步解釋，除(i)可換股債券之會計處理法及(ii)新訂及經修訂之準則及詮釋於本期間之財務資料獲首次採納外，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依循者相符：

2. Basis of preparation (Continued)

(i) Convertible bond

The component of convertible bond that exhibits characteristics of a liability is recognised as a liability in the statement of financial position, net of transaction costs. On issuance of convertible bond, the fair value of the liability component is determined using a market rate for an equivalent non-convertible bond; and this amount is carried as a long term liability on the amortised cost basis until extinguished on conversion or redemption. The remainder of the proceeds is allocated to the conversion option that is recognised and included in shareholders' equity, net of transaction costs. The carrying amount of the conversion option is not remeasured in subsequent years. Transaction costs are apportioned between the liability and equity components of the convertible bonds based on the allocation of proceeds to the liability and equity components when the instruments are first recognised.

If the conversion option of convertible bond exhibits characteristics of an embedded derivative, it is separated from its liability component. On initial recognition, the derivative component of the convertible bond is measured at fair value and presented as part of derivative financial instruments. Any excess of proceeds over the amount initially recognised as the derivative component is recognised as the liability component. Transaction costs are apportioned between the liability and derivative components of the convertible bond based on the allocation of proceeds to the liability and derivative components when the instruments are initially recognised. The portion of the transaction costs relating to the liability component is recognised initially as part of the liability. The portion relating to the derivative component is recognised immediately in profit or loss.

2. 編製基準(續)

(i) 可換股債券

具有負債特點之可換股債券部分於財務狀況表確認為負債，並扣除交易成本。於發行可換股債券時，負債部分之公允值以同等不可換股債券之市場利率釐定，而此金額按攤銷成本基準入賬列為長期負債，直至轉換或贖回為止。餘下所得款項於扣除交易成本後分配至換股權，而換股權在股東權益內確認並計入其中。換股權之賬面值不會於隨後年度重新計量。交易成本按所得款項於首次確認該等工具時在負債與權益部分之分配額在可換股債券之負債與權益部分之間分配。

倘可換股債券之換股權具有嵌入式衍生工具之特徵，則與其負債部分分開入賬。於首次確認時，可換股債券之衍生工具部分按公允值計量，並列為衍生財務工具部分。倘所得款項超出首次確認為衍生工具部分之金額，則超出金額確認為負債部分。交易成本按所得款項於該等工具首次確認時在負債與衍生工具部分之分配額在負債與衍生工具之間分配。有關負債部分之交易成本部分於首次確認時確認為負債部分。有關衍生工具部分則即時在損益表確認。

2. Basis of preparation (Continued)

(ii) New and revised standards and interpretations

Amendments to HKFRS 10, HKFRS 12 and HKAS 27 (2011)	<i>Investment Entities</i>
Amendments to HKAS 32	<i>Offsetting Financial Assets and Financial Liabilities</i>
Amendments HKAS 39	<i>Novation of Derivatives and Continuation of Hedge Accounting</i>
HK(IFRIC)-Int 21	<i>Levies</i>
Amendment to HKFRS 2 included in <i>Annual Improvements 2010-2012 Cycle</i>	<i>Definition of Vesting Condition¹</i>
Amendment to HKFRS 3 included in <i>Annual Improvements 2010-2012 Cycle</i>	<i>Accounting for Contingent Consideration in a Business Combination¹</i>
Amendment to HKFRS 13 included in <i>Annual Improvements 2010-2012 Cycle</i>	<i>Short-term Receivables and Payables</i>
Amendment to HKFRS 1 included in <i>Annual Improvements 2011-2013 Cycle</i>	<i>Meaning of Effective HKFRSs</i>

¹ Effective from 1st July 2014

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

2. 編製基準(續)

(ii) 新訂及經修訂準則及詮釋

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)修訂本	投資實體
香港會計準則第32號修訂本	金融資產及金融負債抵銷
香港會計準則第39號修訂本	衍生工具之更替及對沖會計法之延續
香港(國際財務報告詮釋委員會)－詮釋第21號	徵費
香港財務報告準則第2號修訂本，納入二零一零年至二零一二年週期之年度改進	歸屬條件之定義 ¹
香港財務報告準則第3號修訂本，納入二零一零年至二零一二年週期之年度改進	業務合併中或然代價之會計處理 ¹
香港財務報告準則第13號修訂本，納入二零一零年至二零一二年週期之年度改進	短期應收及應付款項
香港財務報告準則第1號之修訂本納入二零一一年至二零一三年週期之年度改進	有效香港財務報告準則之涵義

¹ 自二零一四年七月一日起生效

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. Turnover and revenue

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

	For the nine months ended 31st December 截至十二月三十一日止九個月		For the three months ended 31st December 截至十二月三十一日止三個月	
	2014 二零一四年	2013 二零一三年	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)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
Sales of goods 出售貨品	899,647	777,288	277,554	97,286
Commission and other service income 佣金及其他服務收入	6,452	12,030	1,508	7,344
Consulting fee income 諮詢費用收入	15,158	—	11,582	—
	921,257	789,318	290,644	104,630

3. 營業額及收入

營業額代表出售貨品、佣金及其他服務收入及諮詢費用收入。持續經營業務之各收入類別於期內確認之金額如下：

4. Finance income and costs

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

	For the nine months ended 31st December 截至十二月三十一日止九個月		For the three months ended 31st December 截至十二月三十一日止三個月	
	2014 二零一四年	2013 二零一三年	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)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
Finance income: 財務收入：				
Interest income from bank deposits 銀行存款之利息收入	3,311	1,846	906	856
Interest income from notes receivable 應收票據之利息收入	585	—	117	—
Interest in discounted amounts arising from the passage of time 隨時間流逝而產生之折扣 金額之利息	1,116	—	242	—
Net foreign exchange gains on financing activities 融資活動外匯收益淨額	1,451	361	1,451	—
	6,463	2,207	2,716	856
Finance costs: 財務費用：				
Interest on bank loans 銀行貸款利息	116	110	97	15
Interest on convertible bonds redeemable within five years 可於五年內贖回之可換股債券 之利息	419	—	419	—
	535	110	516	15

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：

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 the 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 period at the applicable rates of taxation prevailing in the jurisdictions in which the Group operates.

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

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)溢利之稅項乃就期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。

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 nine months ended 31st December 截至十二月三十一日止九個月		For the three months ended 31st December 截至十二月三十一日止三個月	
		2014 二零一四年	2013 二零一三年	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)	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	3,852	2,312	1,275	918
Mainland China enterprise income tax	中國內地企業所得稅				
— current period	— 本期間	158	378	50	118
Deferred taxation	遞延稅項	—	15	—	(9)
		4,010	2,705	1,325	1,027

6. Disposal of investment in joint ventures

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

Upon the completion of the disposal of Coland on 19th September 2013, the results from Coland were no longer included in the Group's results since then.

The unaudited shared revenue and expenses of Coland up to the completion date of disposal are set out as below:

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於二零一三年七月八日刊發之公告及本公司於二零一三年八月十二日刊發之通函披露。出售事項已於二零一三年九月十九日完成。

於二零一三年九月十九日完成出售高龍後，高龍之業績自此不再計入本集團之業績。

截至出售事項完成日期，高龍之未經審核分佔收入及支出載列如下：

		For the nine months ended 31st December 2013 截至 二零一三年 十二月三十一日 止九個月 HK\$'000 千港元 (Unaudited) (未經審核) (Restated) (經重列)
Revenue	收入	282,032
Expenses	支出	(285,109)
Loss before tax	除稅前虧損	(3,077)
Income tax expense	所得稅支出	(374)
Non-controlling interests	非控制性權益	(21)
Loss for the period	期內虧損	(3,472)
Other comprehensive income	其他全面收益	3,545
Total comprehensive income for the period	期內全面收益總額	73

7. Discontinued operation

On 29th August 2013, the Group entered into an agreement to dispose of its entire interests in Smart Tactic Limited and its subsidiaries ("Smart Tactic Group"). Smart Tactic Group engaged in branded food operation. 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.

Upon the completion of the disposal of Smart Tactic Group on 31st October 2013, the results from Smart Tactic Group were no longer included in the Group's results since then.

The unaudited consolidated results of Smart Tactic Group up to the completion date of disposal are set out as below:

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。詳情於本公司於二零一三年八月二十九日刊發之公告內披露。出售穎策集團已於二零一三年十月三十一日完成。

於二零一三年十月三十一日完成出售穎策集團後，穎策集團之業績自此不再計入本集團之業績。

穎策集團截至出售事項完成日期之未經審核綜合業績載列如下：

		For the nine months ended 31st December 2013 截至 二零一三年 十二月三十一日止 九個月 HK\$'000 千港元 (Unaudited) (未經審核) (Restated) (經重列)	For the three months ended 31st December 2013 截至 二零一三年 十二月三十一日止 三個月 HK\$'000 千港元 (Unaudited) (未經審核) (Restated) (經重列)
Revenue	收入	59,802	7,480
Expenses	支出	(58,633)	(8,444)
Finance costs	財務費用	(1,059)	(61)
Profit/(loss) before tax from a discontinued operation	終止經營業務之除稅前溢利/(虧損)	110	(1,025)
Income tax expense	所得稅支出	—	—
Profit/(loss) after tax	除稅後溢利/(虧損)	110	(1,025)
Gain on disposal of a discontinued operation	出售終止經營業務之收溢	37,334	37,334
Profit for the period from a discontinued operation	終止經營業務之期內溢利	37,444	36,309

7. Discontinued operation (Continued)

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

Profit attributable to ordinary equity holders of the parent from the discontinued operation (HK\$'000)	終止經營業務之母公司之普通股權持有人應佔溢利(千港元)	37,444	36,309
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	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)	2.78	2.70

8. Earnings 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.

Diluted earnings/(loss) per share amounts for the nine months and the three months ended 31st December 2014 are calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. The convertible bonds are assumed to have been converted into ordinary shares, and the profit for the nine months and the three months ended 31st December 2014 are adjusted to reflect the interest expense on convertible bonds less tax effect, if any.

7. 終止經營業務(續)

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 nine months ended 31st December 2013 截至二零一三年十二月三十一日止九個月 (Unaudited) (未經審核) (Restated) (經重列)	For the three months ended 31st December 2013 截至二零一三年十二月三十一日止三個月 (Unaudited) (未經審核) (Restated) (經重列)
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8. 每股盈利

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。

截至二零一四年十二月三十一日止九個月及三個月之每股攤薄盈利/(虧損)乃就假設所有潛在攤薄普通股已獲兌換而對流通普通股之加權平均數作出調整而計算。可換股債券假設已兌換為普通股，而截至二零一四年十二月三十一日止九個月及三個月之溢利已作調整以反映扣除稅務影響後之可換股債券利息開支(如有)。

8. Earnings per share (Continued)

The calculation of basic and diluted earnings/(loss) are based on:

8. 每股盈利(續)

基本及攤薄盈利/(虧損)乃按以下各項計算：

For the nine months ended 31st December

截至十二月三十一日止九個月

		2014 二零一四年			2013 二零一三年		
		Continuing Operations (Unaudited) (未經審核)	Discontinued Operation (Unaudited) (未經審核)	Total (Unaudited) (未經審核)	Continuing Operations (Unaudited) (未經審核) (Restated) (經重列)	Discontinued Operation (Unaudited) (未經審核) (Restated) (經重列)	Total (Unaudited) (未經審核) (Restated) (經重列)
Earnings	盈利						
Profit attributable to shareholder of the Company, used in the basic earnings per share calculation (HK\$'000)	本公司股東應佔溢利，用作計算每股基本盈利 (千港元)	6,124	—	6,124	14,712	37,444	52,156
Interest on convertible bonds (HK\$'000)	可換股債券利息 (千港元)	419	—	419	—	—	—
Profit attributable to shareholder of the Company, used in the diluted earnings per share calculation (HK\$'000)	本公司股東應佔溢利，用作計算每股攤薄盈利 (千港元)	6,543	—	6,543	14,712	37,444	52,156
Shares	股份						
Weighted average number of ordinary shares in issue, used in the basic earnings per share calculation	已發行普通股之加權平均數，用作計算每股基本盈利	1,476,065,324	—	1,476,065,324	1,345,938,948	1,345,938,948	1,345,938,948
Effect of dilution — weighted average number of ordinary shares: Convertible bonds	攤薄影響 — 普通股之加權平均數：可換股債券	116,072,727	—	116,072,727	—	—	—
Weighted average number of ordinary shares in issue, used in the diluted earnings per share calculation	已發行普通股之加權平均數，用作計算每股攤薄盈利	1,592,138,051	—	1,592,138,051	1,345,938,948	1,345,938,948	1,345,938,948

8. Earnings per share (Continued)

8. 每股盈利(續)

For the nine months ended 31st December

截至十二月三十一日止九個月

		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) (Restated) (經重列)
Earnings	盈利						
Profit/(loss) attributable to shareholder of the Company, used in the basic earnings per share calculation (HK\$'000)	本公司股東應佔溢利/(虧損)，用作計算每股基本盈利(千港元)	2,448	—	2,448	(380)	36,309	35,929
Interest on convertible bonds (HK\$'000)	可換股債券利息(千港元)	419	—	419	—	—	—
Profit/(loss) attributable to shareholder of the Company, used in the diluted earnings per share calculation (HK\$'000)	本公司股東應佔溢利/(虧損)，用作計算每股攤薄盈利(千港元)	2,867	—	2,867	(380)	36,309	35,929
Shares	股份						
Weighted average number of ordinary shares in issue, used in the basic earnings per share calculation	已發行普通股之加權平均數，用作計算每股基本盈利	1,614,997,244	—	1,614,997,244	1,345,938,948	1,345,938,948	1,345,938,948
Effect of dilution — weighted average number of ordinary shares: Convertible bonds	攤薄影響 — 普通股之加權平均數：可換股債券	240,000,000	—	240,000,000	—	—	—
Weighted average number of ordinary shares in issue, used in the diluted earnings per share calculation	已發行普通股之加權平均數，用作計算每股攤薄盈利	1,854,997,244	—	1,854,997,244	1,345,938,948	1,345,938,948	1,345,938,948

9. Dividends

On 6th November 2014, the Board declared a special dividend of HK\$0.013 per ordinary share, approximately HK\$20,995,000 in aggregate. This special dividend has been paid on 3rd December 2014.

Apart from this, the Directors do not recommend the payment of any interim dividend for the nine months ended 31st December 2014 (2013: Nil).

9. 股息

於二零一四年十一月六日，董事會宣佈派發特別股息每股普通股0.013港元，合共約20,995,000港元。此特別股息已於二零一四年十二月三日派付。

除此之外，董事不建議派付截至二零一四年十二月三十一日止九個月之任何中期股息(二零一三年：無)。

10. Equity

Movements in unaudited consolidated equity are as follows:

Balances at 1st April 2014	於二零一四年四月一日 之結餘
Profit for the period	期內溢利
Currency translation differences of foreign operations	海外業務之貨幣換算差額
Total comprehensive income for the period	期內全面收益總額
Issue of Consideration Shares for a business combination (note)	就業務合併發行代價股份 (附註)
Special dividend (note 9)	特別股息(附註9)
Balances at 31st December 2014	於二零一四年十二月 三十一日之結餘

Note:

During the nine months ended 31st December 2014, the Company has issued 269,058,296 Consideration Shares of HK\$0.01 each at a price of HK\$0.223 each for the partial settlement of the Acquisition (as defined in note 11 to this unaudited condensed consolidated financial information), resulting in the increase of share capital and share premium by HK\$2,691,000 and HK\$57,309,000, respectively.

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 總額
HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
13,459	1,094,029	(114,956)	992,532
—	—	6,124	6,124
—	116	—	116
—	116	6,124	6,240
2,691	57,309	—	60,000
—	(20,995)	—	(20,995)
16,150	1,130,459	(108,832)	1,037,777

附註：

於截至二零一四年十二月三十一日止九個月內，本公司按每股0.223港元之價格發行269,058,296股每股面值0.01港元之代價股份，作為收購事項(定義見本未經審核簡明綜合財務資料附註11)之部分清償，導致股本及股份溢價分別增加2,691,000港元及57,309,000港元。

10. Equity (Continued)

		10. 權益(續)			
		(Unaudited) (未經審核)			
		Share capital 股本 HK\$'000 千港元	Other reserves 其他儲備 HK\$'000 千港元	Accumulated losses 累計虧損 HK\$'000 千港元	Total 總額 HK\$'000 千港元
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
Profit for the period	期內溢利	—	—	52,156	52,156
Currency translation differences of foreign operations	海外業務之貨幣換算差額	—	679	—	679
Reclassification adjustment for exchange differences included in profit or loss upon in the disposal of joint ventures	因出售合營企業而對計入損益之匯兌差額作出重新分類調整	—	(32,289)	—	(32,289)
Share of other comprehensive income of joint ventures	應佔合營企業之其他全面收益	—	3,545	—	3,545
Total comprehensive income for the period	期內全面收益總額	—	(28,065)	52,156	24,091
Balances at 31st December 2013	於二零一三年十二月三十一日之結餘	13,459	1,094,229	(109,950)	997,738

11. Business combination

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 equity interests in Dragon Mining Overseas Limited and its subsidiaries ("Dragon Group") and the shareholder's loan owed by Dragon Group to its then shareholder (the "Acquisition"), at a consideration with a total fair value of HK\$272,453,000, consisting of HK\$140,000,000 cash, HK\$60,000,000 consideration shares and HK\$72,453,000 convertible bond (principal amount: HK\$60,000,000). Dragon Group is principally engaged in provision of advisory services in mining exploration, exploitation and valuation services for mergers and acquisitions projects. The Acquisition was completed on 20th August 2014.

11. 業務合併

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」）之全部股權及 Dragon 集團結欠其當時股東之股東借款（「收購事項」），代價之公允值總額為 272,453,000 港元，包括現金 140,000,000 港元、60,000,000 港元之代價股份及 72,453,000 港元之可換股債券（本金額：60,000,000 港元）。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。收購事項已於二零一四年八月二十日完成。

11. Business combination (Continued)

The provisional fair value of the identifiable assets and liabilities of Dragon Group as at the date of acquisition and the corresponding carrying amounts immediately before the Acquisition were as follows:

		Provisional fair value and carrying amount 暫定公允值及賬面值
		HK\$'000 千港元
Property, plant and equipment	物業、廠房及設備	1,807
Trade and other receivables	貿易應收款項及其他應收款項	18,823
Cash and cash equivalents	現金及現金等值項目	10,320
Other payables	其他應付款項	(4,309)
Income tax liabilities	所得稅負債	(314)
		26,327
Provisional goodwill	暫定商譽	246,126
		272,453
Satisfied by:		
以下列方式支付：		
Cash	現金	140,000
Consideration Shares (note 10)	代價股份(附註10)	60,000
Convertible bond at conversion price of HK\$0.25	兌換價為0.25港元之可換股債券	72,453
		272,453

An analysis of net cash outflow of cash and cash equivalents in respect of the acquisition of Dragon Group is as follows:

		HK\$'000 千港元
Cash consideration	現金代價	140,000
Cash and bank balances acquired	所收購之現金及銀行結餘	(10,320)
Net outflow of cash and cash equivalents in respect of the acquisition of Dragon Group	收購Dragon集團產生之現金及現金等值項目之流出淨額	(129,680)

Goodwill arising on the acquisition of Dragon Group during the period is determined on a provisional basis as the nature and fair value of the identifiable assets acquired can be determined on a provisional value only as at the end of the reporting period. The Company is in the process of obtaining independent valuation to assess the fair value. It may be adjusted upon the completion of the initial accounting.

Since its acquisition, Dragon Group has contributed to the Group's revenue and to the Group's consolidated profit of HK\$15,158,000 and HK\$1,789,000 respectively for the period ended 31st December 2014.

Had the combination taken place at the beginning of the current period, the revenue and the profit of the Group for the nine months ended 31st December 2014 would have been HK\$30,437,000 and HK\$6,831,000, respectively.

12. Comparative figures

The comparative unaudited consolidated statement of profit or loss has been represented to conform with the presentation of the Group's annual financial statements for the year ended 31st March 2014.

11. 業務合併(續)

Dragon集團於收購日期之可識別資產及負債之暫定公允值及其於緊接收購事項前相應之賬面值如下：

		Provisional fair value and carrying amount 暫定公允值及賬面值
		HK\$'000 千港元
Property, plant and equipment	物業、廠房及設備	1,807
Trade and other receivables	貿易應收款項及其他應收款項	18,823
Cash and cash equivalents	現金及現金等值項目	10,320
Other payables	其他應付款項	(4,309)
Income tax liabilities	所得稅負債	(314)
		26,327
Provisional goodwill	暫定商譽	246,126
		272,453
Satisfied by:		
以下列方式支付：		
Cash	現金	140,000
Consideration Shares (note 10)	代價股份(附註10)	60,000
Convertible bond at conversion price of HK\$0.25	兌換價為0.25港元之可換股債券	72,453
		272,453

收購Dragon集團產生之現金及現金等值項目之現金流出淨額分析如下：

		HK\$'000 千港元
Cash consideration	現金代價	140,000
Cash and bank balances acquired	所收購之現金及銀行結餘	(10,320)
Net outflow of cash and cash equivalents in respect of the acquisition of Dragon Group	收購Dragon集團產生之現金及現金等值項目之流出淨額	(129,680)

由於於報告期末所收購可識別資產之性質及公允值只能以暫定值釐定，故期內收購Dragon集團而產生之商譽乃根據暫定基準釐定。本公司現正取得獨立估值以評估公允值，並於首次會計程序完成時可予調整。

自收購後，Dragon集團於截至二零一四年十二月三十一日止期間分別向本集團之收入及本集團之綜合溢利貢獻15,158,000港元及1,789,000港元。

倘合併在本期初進行，本集團截至二零一四年十二月三十一日止九個月之收入及溢利則分別為30,437,000港元及6,831,000港元。

12. 比較數字

比較未經審核綜合損益表已經重列，以符合本集團截至二零一四年三月三十一日止年度之年度財務表之呈列方式。

BUSINESS REVIEW

Financial and Business Performance

During the nine months ended 31st December 2014 (the “9-month period”), the Group recorded an unaudited consolidated revenue of approximately HK\$921,257,000, representing an increase of 16.7% from approximately HK\$789,318,000 in the corresponding period last year and an unaudited consolidated net profit from continuing operations of approximately HK\$6,124,000, representing a decrease of 58.4% from approximately HK\$14,712,000 (restated) in the corresponding period last year. The significant decrease in net profit from continuing operations was mainly due to the absence of the disposal gain of fishmeal business in the 9-month period. Excluding this disposal gain, the Group’s net loss from continuing operations was approximately HK\$9,123,000 (restated) in the corresponding period last year.

During the 9-month period, the Group’s unaudited consolidated revenue comprised revenue from its hi-tech distribution and service division of approximately HK\$906,099,000 representing an increase of 14.8% from approximately HK\$789,318,000 in the corresponding period last year and its mining consulting division of approximately HK\$15,158,000, representing the post-acquisition revenue recorded from the date of completion of acquisition on 20th August 2014.

Following to the Group’s disposal of its joint venture of the fishmeal, fish oil and aquatic products division and the branded food division (“Disposal Transactions”) in last financial year, there were no results recorded from them. Furthermore, the significant decrease in net profit in the 9-month period was mainly due to an one-off disposal gain of approximately HK\$61,169,000 (restated) was recorded from the Disposals Transactions in the corresponding period last year.

During the 9-month period, the Group’s operating expenditures amount to approximately HK\$116,769,000, representing an increase of 6.3% from approximately HK\$109,809,000 in the corresponding period last year. The increase was mainly due to the selling expenses increased in relation to the increase in direct machines sales of 16.3% as compared with corresponding period last year.

The unaudited basic earnings per share from the continuing operations in the 9-month period was approximately HK0.41 cents versus an unaudited basic earnings per share from the continuing operations of approximately HK1.10 cents (restated) in the corresponding period last year. Furthermore, the unaudited consolidated net asset value of the Company per ordinary share was approximately HK\$0.643 as at 31st December 2014 and which reflected a decrease of HK\$0.011 from HK\$0.654 as at 30th September 2014.

業務回顧

財務及業務表現

截至二零一四年十二月三十一日止九個月（「九個月期間」），本集團錄得未經審核綜合收入約921,257,000港元，較去年同期之約789,318,000港元增加16.7%，而持續經營業務之未經審核綜合溢利淨額約為6,124,000港元，較去年同期約14,712,000港元（經重列）減少58.4%。持續經營業務之溢利淨額大幅減少乃主要由於九個月期間並無出售魚粉業務收益所致。扣除此出售收益後，本集團於去年同期持續經營業務之虧損淨額約為9,123,000港元（經重列）。

於九個月期間，本集團之未經審核綜合收入包括高科技產品分銷及服務分部之收入約906,099,000港元，較去年同期約789,318,000港元增加14.8%，及採礦諮詢分部之收入約15,158,000港元（即自二零一四年八月二十日收購完成日期後錄得之收購後收入）。

自本集團於上一個財政年度出售其於魚粉、魚油及水產產品分部之合營企業及品牌食品分部（「出售交易」）後，概無於該等分部錄得業績。此外，於九個月期間之溢利淨額大幅減少，乃主要由於去年同期自出售交易錄得之一次性出售收益約61,169,000港元（經重列）所致。

於九個月期間，本集團之營運開支約為116,769,000港元，較去年同期約109,809,000港元增加6.3%。增加乃主要由於直接機器銷售增加16.3%導致銷售費用較去年同期增加所致。

九個月期間持續經營業務之未經審核每股基本盈利約為0.41港仙，而於去年同期則錄得持續經營業務之未經審核每股基本盈利約1.10港仙（經重列）。此外，於二零一四年十二月三十一日，每股普通股之本公司未經審核綜合資產淨值約為0.643港元，較二零一四年九月三十日之0.654港元減少0.011港元。

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") and a shareholder's loan for a total consideration of HK\$260,000,000, consisting of HK\$140,000,000 in cash, HK\$60,000,000 in consideration shares and HK\$60,000,000 convertible bond. Dragon Group is principally engaged in provision of advisory services in mining exploration, exploitation and valuation services for mergers and acquisitions projects. The Group is confident that its profitability will be improved and benefited from high growth prospect of Dragon Group. Upon completion of acquisition on 20th August 2014, Dragon Group became wholly-owned subsidiaries of the Group and all the profit and loss and assets and liabilities of the Dragon Group were consolidated to the consolidated financial statements of the Group. Details of business of Dragon Group were discussed under Mining Consulting Division in this Business Review.

During the third quarter, the Group had successfully established a wholly foreign owned lease company ("leasing company") in Shanghai, China and the leasing company had obtained the license approved by the relevant government authority for carrying out businesses in finance lease, sale and leaseback, leasing transactions advisory etc., in China. This new leasing business was established initially mainly to support the Group's hi-tech distribution business. In the future, the leasing company would be actively seeking other finance lease and related business opportunities in different business fields.

Below is a summary of financial and business highlights of each business division. The unaudited profit/loss figures disclosed below do not include any intra-group charges, as they are eliminated upon consolidation.

Hi-tech Distribution and Service Division

American Tec Company Limited ("American Tec"), is the Group's 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 staff 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 continues to explore potential SMT, semiconductor and software suppliers and partners to complement our major partnership with Fuji Machine Manufacturing Co. Ltd. ("Fuji") to offer a comprehensive and competitive Printed-Circuit Board and Assembly ("PCBA") and advance packaging solution.

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」）之全部權益及股東貸款，總代價為 260,000,000 港元，包括現金 140,000,000 港元、60,000,000 港元之代價股份及 60,000,000 港元之可換股債券。Dragon 集團主要從事提供礦業勘探、開採及併購項目估值服務之諮詢服務。本集團有信心，其盈利能力可予改善，並受惠於 Dragon 集團之高增長前景。於二零一四年八月二十日收購事項完成後，Dragon 集團成為本集團之全資附屬公司，而 Dragon 集團之全部溢利、虧損、資產及負債已於本集團之綜合財務報表中綜合入賬。Dragon 集團之業務詳情載於本業務回顧採礦諮詢分部內。

於第三季度內，本集團成功在中國上海設立外商獨資租賃公司（「租賃公司」），租賃公司已就於中國進行融資租賃、出售及租回、租賃交易諮詢等業務取得有關當局批出之許可。此項新業務成立初期乃以支援本集團之高科技產品分銷業務為主。租賃公司日後將積極尋找其他融資租賃及不同業務範疇之相關業務商機。

以下為各業務分部之財務及業務摘要。由於集團內公司間之費用已於綜合賬目時對銷，以下披露之未經審核溢利／虧損數字並不包括任何該等費用。

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，並為亞洲表面貼裝技術（「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，持續發掘潛在 SMT、半導體及軟件供應商及夥伴，務求補足其與主要供應商富士機械製造株式會社（「富士」）之合作，以提供更全面及具競爭力之印刷電路板總成（「PCBA」）及先進包裝解決方案。

During the 9-month period, the unaudited revenue was approximately HK\$906,099,000, representing an increase of 14.8% from approximately HK\$789,318,000 in the corresponding period last year and an unaudited net profit of approximately HK\$18,928,000, representing an increase of 23.3% from approximately HK\$15,347,000 in the corresponding period last year. The reasons of increase in revenue were mainly due to the net effect of improvement in spare parts sales and customer orders from mobile and internet device manufacturing companies in China and decline in sales of peripheral (non-pick & place) equipment as well as further significant decrease in software sales. During the 9-month period, this division recorded approximately HK\$845,746,000 of direct machine sales, HK\$866,000 of software sales, HK\$53,035,000 of spare parts sales and HK\$6,452,000 of commission and other service income, compared with approximately HK\$727,273,000 of direct machine sales, HK\$3,824,000 of software sales, HK\$46,191,000 of spare parts sales and HK\$12,030,000 of commission and other service income in the corresponding period last year.

During the 9-month period, the gross profit margin of this division was approximately 13%, which was similar as that of the corresponding period last year. Management continued to keep a close watch on expenses and hiring, keeping overall operational cost in control and aligning with level of business activities.

During the third quarter, the unaudited revenue was approximately HK\$279,061,000, representing an increase of 166.7% from approximately HK\$104,630,000 in the corresponding period last year and an unaudited net profit of approximately HK\$6,884,000 representing an increase of 42.0% from approximately HK\$4,849,000 in the corresponding period last year. The increase in both revenue and net profit were due to the stronger customer demand for SMT equipment across the electronics manufacturing sector.

Mining Consulting Division

Dragon Group is principally engaged in provision of advisory services in mining exploration, exploitation and valuation services for mergers and acquisition projects, and managed by dedicated professionals that offers high growth prospects. The senior team members of management have at least 10 years of experience through various international mining consulting and mining companies. The Dragon Group possesses competitive advantages in the industry due to the high barrier of entry of mining consulting business and this business involves highly specialized professional nature. During the 9-month period, Dragon Group has provided services to various projects located at Kazakhstan, Indonesia and other Asia mining countries.

於九個月期間，未經審核收入約為906,099,000港元，較去年同期約789,318,000港元增加14.8%，而未經審核溢利淨額約為18,928,000港元，較去年同期約15,347,000港元增加23.3%。收入增加之主要原因為零部件銷售及來自中國手機及互聯網裝置生產公司之客戶訂單改善、周邊設備(非貼片)銷售下跌及軟件銷售進一步大幅減少之淨影響。於九個月期間，此分部錄得直接機器銷售約845,746,000港元、軟件銷售約866,000港元、零部件銷售約53,035,000港元以及佣金及其他服務收入約6,452,000港元，而去年同期則為直接機器銷售約727,273,000港元、軟件銷售約3,824,000港元、零部件銷售約46,191,000港元以及佣金及其他服務收入約12,030,000港元。

於九個月期間，此分部之毛利率約為13%，與去年同期相近。管理層將繼續密切監察各開支及僱用事宜，保持整體營運成本的控制，並對應各業務活動的水平。

於第三季度，未經審核收入約為279,061,000港元，較去年同期約104,630,000港元增加166.7%，而未經審核溢利淨額約為6,884,000港元，較去年同期約4,849,000港元增加42.0%。收入及溢利淨額增加乃由於電子製造業客戶對SMT設備之需求增強所致。

採礦諮詢分部

Dragon集團主要從事提供礦業勘探、開採及併購項目估值之諮詢服務，並由資深專家管理，旨在提供高增長前景。管理層之高級成員於不同國際採礦諮詢及採礦公司擁有最少10年經驗。Dragon集團於業界擁有具競爭力之優勢，乃由於加入採礦諮詢業務之極高門檻及此業務涉及高度專門專業性質。於九個月期間，Dragon集團已為多個位於哈薩克、印尼及其他亞洲採礦國家之項目提供服務。

During the 9-month period, post-acquisition revenue and net profit recorded by this division were approximately HK\$15,158,000 and HK\$1,789,000 respectively. During the third quarter, the revenue and net profit recorded by this division were approximately HK\$11,583,000 and HK\$1,574,000, respectively. Dragon Group's revenue derived from projects in Indonesia, Kazakhstan and other districts including Hong Kong accounted for 43%, 56% and 1% of its total revenue respectively.

Update on progress of projects

Indonesia — Copper-Gold Project

For the project activities in Indonesia, apart from laboratory operation, processing plant management and public relationship management on a copper-gold polymetallic project (“Copper-Gold Project”), Dragon Group also engaged in the drilling services for this Copper-Gold Project since July 2013. However, this project has been affected by the Indonesia's local weather conditions since July 2014, such as the local drought season which has seriously impacted the water supply of the mining site and resulted in postponement of the drilling work. During the third quarter, the water supply problem has just been sorted and the Group has started for the up-coming drilling work in late January 2015.

Kazakhstan — Kazakhstan Gold Project and Tungsten Project

During the 9-month period, Dragon Group has focused at its business development in Central Asia, especially Kazakhstan. Dragon Group provided services to a gold mine project in Kazakhstan and also started a project in technical consultancy in drilling of Tungsten (“Tungsten Project”).

For the gold mine project in Kazakhstan (“Kazakhstan Gold Project”), Dragon Group provided management operation, technical consulting, marketing and other related services. During the third quarter, the client's internal management restructuring has largely completed and the operations became stable. Dragon Group's management expected that the revenue contributed by the Kazakhstan Gold Project will be stable in the coming months.

For the Tungsten project, Dragon Group provided underground sampling, drilling, data digitization, modelling and related services to this client. During the third quarter, the Tungsten project has completed over 90% of the whole project and awaiting for the final laboratory testing results for the modelling work. The Tungsten project has been completed in January 2015.

於九個月期間，本分部分別錄得收購後收入及溢利淨額約15,158,000港元及1,789,000港元。於第三季度，本分部錄得收益及溢利淨額分別約11,583,000港元及1,574,000港元。Dragon集團之收入由位於印尼、哈薩克及其他地區(包括香港)之項目產生，分別佔其總收入之43%、56%及1%。

項目最新進展

印尼 — 銅金礦項目

就印尼之項目活動而言，除有關銅金多金屬礦項目(「銅金礦項目」)之實驗室操作、加工廠房管理及公共關係管理外，Dragon集團自二零一三年七月起亦就銅金礦項目提供鑽探服務。然而，此項目自二零一四年七月受印尼當地天氣情況影響，如當地旱季嚴重影響礦場供水以致鑽探工序延後。於第三季度，供水問題得以解決，本集團已於二零一五年一月底展開鑽探工序。

哈薩克 — 哈薩克金礦項目及鎢項目

於九個月期間，Dragon集團專注於其於中亞洲之業務發展，特別是哈薩克。Dragon集團向哈薩克之金礦項目提供服務，更開展鑽探鎢之技術諮詢項目(「鎢項目」)。

就位於哈薩克之金礦項目(「哈薩克金礦項目」)而言，Dragon集團提供管理經營、技術諮詢、行銷及其他有關服務。於第三季度，其客戶之管理層內部重組已大致完成及其業務趨向穩定。Dragon集團之管理層預期，哈薩克金礦項目所貢獻之收入於未來數個月將會維持穩定。

至於鎢項目，Dragon集團向此客戶提供地底採樣、鑽探、數據數碼化、倒模及相關服務。於第三季度，鎢項目已完成整個項目之90%，並正等待最終實驗室測試結果以進行倒模工序。鎢項目已於二零一五年一月完成。



Kazakhstan — Others

During the third quarter, Dragon Group was engaged by a new investor who is interested in another Kazakhstan gold mine project. Dragon Group was providing services of assistance in application of mining licenses and other related business registrations in Kazakhstan for that gold mine project. By end of December 2014, Dragon Group has completed the submission of the mining license application and the business registration approval was still in process.

Other districts including Hong Kong

During the 9-month period, Dragon Group also provided services in technical consulting, valuation and other consulting services for customers in this location. The revenue from this area represented 1% of the total revenue of Dragon Group.

OUTLOOK

Overall Summary

The Group is confident in the underlying strength of our new business and the Dragon Group is expected to continue to benefit from the growth of the 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 and effectively manage, deploy and apply available cash resources to meet operational and investment needs and for the benefit of our shareholders as a whole.

To capture the opportunities offered by the upgrading in manufacturing industry and economic transformation in China, the Group had planned to develop a finance lease business in China. Leveraging on the Company's financing platform in Hong Kong and extensive industrial experience especially the high-tech manufacturing industries, the Group's leasing company strives to provide financial leasing service in China in view of boosting the revenue of our hi-tech distribution business and generate new source of revenue in financial leasing and related services.

哈薩克 — 其他

於第三季度，Dragon集團已獲對另一個哈薩克金礦項目有興趣之新投資者委聘。Dragon集團提供協助該金礦項目申請採礦許可證及在哈薩克之其他相關業務註冊之服務。於二零一四年十二月底前，Dragon集團已完成提交採礦許可證之申請，而業務註冊批准仍在辦理中。

其他地區(包括香港)

於九個月期間，Dragon集團亦向此地區之客戶提供技術諮詢、估值及其他諮詢服務。來自此地區之收入佔Dragon集團總收入之1%。

展望

整體摘要

本集團對新業務之雄厚實力充滿信心，預期Dragon集團將持續從採礦諮詢業務之增長中獲益。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，符合本公司股東之整體利益。

為抓緊中國產業升級及經濟轉型帶來之機遇，本集團計劃在中國發展融資租賃業務。憑藉本公司在香港之融資平台及豐富行業知識，特別是高科技製造業，本集團之租賃公司致力在中國提供融資租賃服務，以促進本集團的高科技產品分銷業務之收益大幅增長，及開拓融資租賃及相關服務之新收入來源。

Hi-tech Distribution and Services Division

Smartphone shipments are expected to grow at more than 20% in 2015 compared to 2014. While most developed markets are experiencing single-digit growth, emerging markets including China are still growing at more than 30% collectively. With more coverage of 4G network in China, the slower adoption of 4G mobile devices experienced in 2014 is expected to gain momentum in 2015, driving production activities and investments to win market share. Compared to smartphones, though tablets are expected to see continued demand in 2015, growth is forecasted to be in the single-digit level due to slower replacement rate as more tablet owners are holding onto their devices for more than three years and in some instances more than four years. On the other hand, we can expect to see new growth segments especially in the area of wearables, home networking (Internet of Things) and automotive electronics. These growth segments, coupled with continuing strong demand for smartphones are expected to benefit electronic manufacturers and will drive their production capacity expansion and new machine/equipment investments.

With this outlook, we will continue to expand and enhance our product portfolio and solutions offering. We will also continue to invest in our sales and service coverage, improve customer and partners' satisfaction through enhancement of American Tec's management systems as well as overall operational efficiency. 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.

Mining Consulting Division

Dragon Group keeps optimistic in the business of advisory services in mining exploration, exploitation and valuation for mergers and acquisitions projects in both Hong Kong and overseas, especially in Central Asia. Thanks to the hard work by our experienced professionals, within one year, Dragon Group has successfully established its brand in Kazakhstan with positive market feedbacks. During the third quarter, Dragon Group was negotiating with several potential clients regarding possible projects in Kazakhstan, including technical consulting projects and drilling projects. Dragon Group forecasts these new projects will be launched in the coming quarter and which will bring in new sources of income. We are confident that Dragon Group will seize the enormous development opportunity in Central Asia countries and achieve its growth at both client base and profitability within the foreseeable future.

高科技產品分銷及服務分部

於二零一五年，智能電話之付運量預期較二零一四年增加超過20%。儘管大部份已發展市場錄得單位數增幅，包括中國在內之新興市場整體仍增長超過30%。隨著4G網絡於中國之覆蓋面更廣，預期4G流動裝置將於二零一四年之較低採用率於二零一五年將有所提升，帶動生產活動及投資爭取市場份額。與智能手機相比，儘管預期平板電腦於二零一五年之需求持續，惟由於更多平板電腦擁有人使用其裝置超過三年甚或超過四年導致更換率較低，故預測增長將處於單位數水平。另一方面，預期我們將出現新分類增長，特別是穿戴式產品、家庭網絡(物聯網)及汽車電子分類。預期電子生產商將受惠於此等增長分類以及智能手機持續強勁之需求，並將促進其產能擴充及新機器/設備之投資。

在此前景下，我們將繼續擴展及提升我們之產品組合及解決方案。我們亦將透過提升美亞科技之管理系統及整體營運效率，繼續投資於銷售及服務範圍、改善客戶及夥伴之滿意度。同時，我們亦會密切監察我們之營運資金、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。

採礦諮詢分部

Dragon集團對香港及海外(特別是中亞)之礦業勘探、開採及併購項目估值之諮詢服務業務保持樂觀態度。有賴資深專業人士之努力，Dragon集團成功於一年內在哈薩克建立其品牌，並獲得正面市場反饋。於第三季度，Dragon集團正與多個潛在客戶就哈薩克之可能項目(包括技術諮詢項目及鑽探項目)進行磋商。Dragon集團預計此等新項目將於下一季度展開，並帶來新收入來源。我們有信心Dragon集團能把握中亞國家之巨大發展機遇及於可見未來達致客戶群及盈利能力之增長。

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

As at 31st December 2014, the Directors and chief executive of the Company and their respective associates had the following interests and short positions in the 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:

Long positions in the shares of the Company

Name of Directors 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 ⁽¹⁾	24.92%
Zhang Yifan 張一帆	Family interest 家族權益	402,445,296 ⁽¹⁾	24.92%

Note:

(1) These shares are beneficially held by Mr. Ding Yi. Accordingly, Ms. Zhang Yifan, being the wife of Mr. Ding, is deemed to be interested in these shares under the SFO.

Save as disclosed above, as at 31st December 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

於二零一四年十二月三十一日，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)之股份中擁有以下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及淡倉：

於本公司股份之好倉

Name of Directors 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 ⁽¹⁾	24.92%
Zhang Yifan 張一帆	Family interest 家族權益	402,445,296 ⁽¹⁾	24.92%

附註：

(1) 該等股份由丁屹先生實益擁有。因此，丁屹先生之妻子張一帆女士根據證券及期貨條例被視為於該等股份中擁有權益。

除上文所披露者外，於二零一四年十二月三十一日，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。

OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 31st December 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 and/or underlying shares of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO:

Long positions in the shares and/or underlying shares of the Company

Name of Shareholders/ Convertible Bondholder 股東／可換股債券持有人 姓名	Capacity 身份	Number of ordinary shares held 所持 普通股數目	Number of underlying shares held 所持相關 股份數目	Approximate percentage of Shareholdings 持股之 概約百分比 (Note c) (附註 c)
Million Land Limited	Beneficial owner 實益擁有人	269,058,296 (Note a) (附註 a)	—	16.66%
Chan Sik Lap 陳式立	Interest of controlled corporation 受控制公司之權益	269,058,296 (Note a) (附註 a)	—	16.66%
Lu Ying 陸穎	Beneficial owner 實益擁有人	—	240,000,000 (Note b) (附註 b)	14.86%
C.L. Davids Fond og Samling	Beneficial owner 實益擁有人	106,178,010	—	6.57%

Note:

- (a) These shares are held by Million Land Limited, a company which was 71.25% controlled by Mr. Chan Sik Lap. Accordingly, Mr. Chan was deemed to be interested in these shares under the SFO by virtue of his interest in Million Land Limited.
- (b) The underlying shares arise from the issuance of the convertible bonds (the "Convertible Bonds") in the aggregate amount of HK\$60 million as part of the consideration of the transaction, details disclosed in the Company's announcement dated 13th June 2014 and the circular dated 24th July 2014 which upon full conversion will result in 240,000,000 conversion shares at the initial conversion price of HK\$0.25 (subject to adjustment).
- (c) The above approximate percentages of shareholdings are based on 1,614,997,244 ordinary shares of the Company in issue as at 31st December 2014, not on the total number of shares in issue upon full conversion of the Convertible Bonds.

其他人士於股份及相關股份之權益及淡倉

於二零一四年十二月三十一日，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)於本公司股份及／或相關股份中擁有已列入本公司根據證券及期貨條例第336條須予存置之登記冊內之權益或淡倉：

於本公司股份及／或相關股份之好倉

附註：

- (a) 此等股份由受陳式立先生控制71.25%之公司Million Land Limited持有。因此，根據證券及期貨條例，陳先生因其於Million Land Limited之權益被視為於此等股份中擁有權益。
- (b) 由作為該交易之部分代價發行總金額為60,000,000港元之可換股債券(「可換股債券」)產生之相關股份為該交易之部分代價，此為一項於本公司於二零一四年六月十三日刊發之公告及於二零一四年七月二十四日刊發之通函中披露交易之部份代價，其按初步兌換價0.25港元(可予調整)全面兌換後，將產生240,000,000股兌換股份。
- (c) 上述持股之概約百分比乃根據本公司於二零一四年十二月三十一日已發行之1,614,997,244股普通股而非全面兌換可換股債券後之已發行股份總數計算。

Save as disclosed above, the Directors and the chief executive of the Company were not aware of any person (other than the Directors or chief executive of the Company the interests of which were disclosed above) who has any interests or short positions 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 31st December 2014.

SHARE OPTION SCHEME

On 4th September 2014, the shareholders of the Company approved the adoption of a share option scheme (the “2014 Scheme”). Under the terms of the 2014 Scheme, the Board may at its discretion offer share options to any employee, agent, consultant or representative of the Company or any subsidiary, including any executive or non-executive director of the Company or any subsidiary or any other person whom the Board considers in its sole discretion, have contributed or will contribute to the Group (the “Participants”). The principal purpose of the 2014 Scheme is to reward the Participants who have contributed or will contribute to the Group and to encourage the Participants to work towards enhancing the value of the Company and its shares for the benefit of the Company and its shareholders as a whole. The 2014 Scheme shall be valid and effective for a period of ten years commencing on the adoption date. As at 31st December 2014, no share options have been granted by the Company pursuant to the 2014 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 31st December 2014, no share options have been granted pursuant to the Best Creation Scheme.

除上文所披露者外，於二零一四年十二月三十一日，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或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條予以存置之本公司登記冊內之權益或淡倉。

購股權計劃

於二零一四年九月四日，本公司股東批准採納購股權計劃(「二零一四年計劃」)。根據二零一四年計劃之條款，董事會可酌情向本公司或任何附屬公司之任何僱員、代理、顧問或代表，包括董事會按其絕對酌情判斷對本集團作出貢獻或將作出貢獻之本公司或任何附屬公司之任何執行或非執行董事或任何其他人士(「參與者」)授出購股權。二零一四年計劃主要旨在獎勵對本集團作出貢獻或將作出貢獻之參與者，並鼓勵參與者以本公司及其股東之整體利益為目標，努力提升本公司及其股份之價值。二零一四年計劃由採納日期起計，有效期為十年。於二零一四年十二月三十一日，本公司概無根據二零一四年計劃授出任何購股權。

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。於二零一四年十二月三十一日，概無根據Best Creation計劃授出任何購股權。

COMPETING INTERESTS

As at 31st December 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.

PURCHASE, 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 nine months ended 31st December 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 is aware of any information which would reasonably indicate that the Company is not, or was not at any time during the nine months ended 31st December 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 a specific term. 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.

競爭性權益

於二零一四年十二月三十一日，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十二月三十一日止九個月內購入、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十二月三十一日止九個月任何時間內沒有遵守守則。

根據守則條文第A.2.1條，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，具備經驗豐富及高素質人材之董事會及管理層之運作，足以確保權力及責任分立之平衡。

根據守則條文第A.4.1條，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 nine months ended 31st December 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, 6th February 2015

As at the date of this report, the Board comprises Mr. Ding Yi (Chairman and Executive Director) and Ms. Zhang Yifan (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, Mr. Joseph Liang Hsien Tse and Mr. Pierre Tsui Kwong Ming (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十二月三十一日止九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，二零一五年二月六日

於本報告日期，董事會成員包括丁屹先生(主席兼執行董事)及張一帆女士(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、梁顯治先生及徐廣明先生(獨立非執行董事)。

North Asia Strategic Holdings Limited

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