



# GET HOLDINGS LIMITED

## 智易控股有限公司\*

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

Stock code 股份代號: 8100

### Interim Report **2015** 中期業績報告

\*For identification purposes only 僅供識別

## **CHARACTERISTICS OF THE GROWTH ENTERPRISE MARKET (“GEM”) OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)**

**GEM has been positioned as a market designed to accommodate companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration. The greater risk profile and other characteristics of GEM mean that it is a market more suited to professional and other sophisticated investors.**

**Given the emerging nature of companies listed on GEM, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.**

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### **香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)的特色**

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

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

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

## FINANCIAL HIGHLIGHTS (UNAUDITED)

### 財務摘要(未經審核)

- The turnover of the Group (as defined below) was approximately HK\$181,770,000 for the six months ended 30 June 2015 ("Period") representing an increase of approximately 126% as compared to the turnover for the corresponding period in 2014 of approximately HK\$80,367,000.
- The Group recorded a net profit of approximately HK\$58,306,000 for the Period (2014: HK\$72,263,000).
- The Group recorded a profit attributable to owners of the Company of approximately HK\$37,625,000 for the Period compared to the profit attributable to owners of the Company of approximately HK\$55,100,000 for the same period in last year. The profit for the Period was mainly due to (i) profit after tax contributed by Apperience Corporation ("Apperience") (a non-wholly owned subsidiary of the Company) and its subsidiaries of approximately HK\$41,611,000 and (ii) the net profit of approximately HK\$16,132,000 contributed by the Securities Investment Business, which comprised the fair value gain on financial assets at fair value through profit or loss of approximately HK\$49,952,000 during the Period and the aggregate net loss on disposal of available-for-sale financial assets and financial assets at fair value through profit or loss of approximately HK\$30,232,000 incurred by the Group for the Period.
- Earnings per share for profit attributable to owners of the Company for the Period were HK10.07 cents.
- The Board (as defined below) does not recommend the payment of any dividend for the Period.
- 截至二零一五年六月三十日止六個月(「本期間」)，本集團(定義見下文)的營業額約為181,770,000港元，較二零一四年同期的營業額約80,367,000港元增加約126%。
- 於本期間內，本集團錄得純利約58,306,000港元(二零一四年：72,263,000港元)。
- 於本期間內，本集團錄得本公司擁有人應佔溢利約37,625,000港元，而去年同期則錄得本公司擁有人應佔溢利約55,100,000港元。於本期間錄得溢利主要由於(i)本公司非全資附屬公司Apperience Corporation(「Apperience」)及其附屬公司貢獻除稅後溢利約41,611,000港元；及(ii)證券投資業務貢獻純利約16,132,000港元，其中包括於本期間透過損益以公平價值列賬的金融資產的公平價值收益約49,952,000港元以及本集團於本期間出售可供出售金融資產及透過損益以公平價值列賬的金融資產所產生虧損淨額合共約30,232,000港元。
- 於本期間內，本公司擁有人應佔溢利的每股盈利為10.07港仙。
- 董事會(定義見下文)不建議就本期間派付任何股息。

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS – UNAUDITED

## 簡明綜合損益表 – 未經審核

The board of Directors (the “Board”) of GET Holdings Limited (the “Company”) is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three months and six months ended 30 June 2015, together with the comparative unaudited figures for the corresponding period in 2014, as follows:

智易控股有限公司(「本公司」)董事會(「董事會」)欣然公佈，本公司及其附屬公司(統稱「本集團」)截至二零一五年六月三十日止三個月及六個月的未經審核簡明綜合業績，連同二零一四年同期的未經審核比較數字如下：

For the three months and six months ended 30 June 2015  
(Expressed in Hong Kong dollars)

截至二零一五年六月三十日止三個月及六個月  
(以港元列示)

		Note 附註	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
			2015 二零一五年 HK\$'000 千港元	2014 二零一四年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2014 二零一四年 HK\$'000 千港元
Turnover	營業額	4	82,832	36,556	181,770	80,367
Cost of sales	銷售成本		(42,505)	(8,910)	(91,445)	(17,314)
Gross profit	毛利		40,327	27,646	90,325	63,053
Other revenue and other gains and losses	其他收入以及其他收益及虧損	5	(922)	45,393	23,606	39,841
Selling and administrative expenses	銷售及行政開支		(16,454)	(14,238)	(43,606)	(22,807)
Profit from operations	經營溢利		22,951	58,801	70,325	80,087
Finance costs	融資成本	6(a)	(312)	(340)	(313)	(601)
Share of profits of an associate	應佔一間聯營公司溢利		352	–	382	–
Profit before taxation	除稅前溢利	6	22,991	58,461	70,394	79,486
Income tax	所得稅	8	(1,115)	(2,306)	(12,088)	(7,223)
<b>Profit for the period</b>	<b>本期間溢利</b>		<b>21,876</b>	<b>56,155</b>	<b>58,306</b>	<b>72,263</b>
<b>Profit attributable to:</b>	<b>以下人士應佔溢利：</b>					
Owners of the Company	本公司擁有人		13,776	51,015	37,625	55,100
Non-controlling interests	非控股權益		8,100	5,140	20,681	17,163
			<b>21,876</b>	<b>56,155</b>	<b>58,306</b>	<b>72,263</b>
				(Restated) (經重列)		(Restated) (經重列)
<b>Earnings per share</b>	<b>每股盈利</b>	9				
Basic	基本		<b>HK3.24 cents</b> 港仙	HK24.23 cents 港仙	<b>HK10.07 cents</b> 港仙	HK26.68 cents 港仙
Diluted	攤薄		<b>HK3.10 cents</b> 港仙	HK21.12 cents 港仙	<b>HK9.48 cents</b> 港仙	HK23.13 cents 港仙

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

## 簡明綜合損益及其他全面收益表 – 未經審核

For the three months and six months ended 30 June 2015  
(Expressed in Hong Kong dollars)

截至二零一五年六月三十日止三個月及六個月  
(以港元列示)

		Three months ended 30 June		Six months ended 30 June	
		截至六月三十日止三個月		截至六月三十日止六個月	
		2015	2014	2015	2014
		二零一五年	二零一四年	二零一五年	二零一四年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
<b>Profit for the period</b>	本期間溢利	<b>21,876</b>	56,155	<b>58,306</b>	72,263
<b>Other comprehensive income for the period:</b>	本期間其他全面收益：				
<i>Items that may be reclassified to profit or loss:</i>	可重新分類至損益的項目：				
Exchange differences on translation of financial statements of overseas subsidiaries	折算海外附屬公司財務報表產生的匯兌差額	<b>1</b>	(72)	<b>30</b>	(94)
Fair value gain/(loss) on available-for-sale financial assets	可供出售金融資產的公平價值收益/(虧損)	<b>1,578</b>	(12,992)	<b>41,495</b>	(12,245)
<b>Other comprehensive income for the period, net of tax</b>	本期間其他全面收益，扣除稅項	<b>1,579</b>	(13,064)	<b>41,525</b>	(12,339)
<b>Total comprehensive income for the period</b>	本期間全面收益總額	<b>23,455</b>	43,091	<b>99,831</b>	59,924
<b>Attributable to:</b>	以下人士應佔：				
Owners of the Company	本公司擁有人	<b>15,355</b>	37,988	<b>79,158</b>	42,808
Non-controlling interests	非控股權益	<b>8,100</b>	5,103	<b>20,673</b>	17,116
		<b>23,455</b>	43,091	<b>99,831</b>	59,924



# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

As at 30 June 2015 and 31 December 2014  
(Expressed in Hong Kong dollars)

於二零一五年六月三十日及二零一四年十二月三十一日  
(以港元列示)

		30 June 2015 二零一五年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Note 附註	
<b>Non-current assets</b>	<b>非流動資產</b>		
Property, plant and equipment	物業、廠房及設備	3,280	3,008
Intangible assets	無形資產	76,135	74,853
Goodwill	商譽	525,878	525,878
Investment in an associate	於一間聯營公司的投資	21,578	21,196
Available-for-sale financial assets	可供出售金融資產	120,191	73,150
Trade receivables	貿易應收款項	12,991	-
		<b>760,053</b>	698,085
<b>Current assets</b>	<b>流動資產</b>		
Inventories	存貨	2,563	14,772
Trade and other receivables	貿易及其他應收款項	127,747	78,195
Financial assets at fair value through profit or loss	透過損益以公平價值列賬的金融資產	29,808	-
Pledged bank deposits	已抵押銀行存款	2,437	2,431
Cash and cash equivalents	現金及現金等價物	270,349	148,906
<b>Total current assets</b>	<b>流動資產總值</b>	<b>432,904</b>	244,304
<b>Current liabilities</b>	<b>流動負債</b>		
Trade and other payables	貿易及其他應付款項	69,882	99,065
Amounts due to non-controlling interests	應付非控股權益款項	1,447	-
Amount due to a director	應付一名董事款項	70	-
Performance shares	表現股份	-	14,331
Current tax liabilities	當期稅項負債	47,118	54,525
<b>Total current liabilities</b>	<b>流動負債總額</b>	<b>118,517</b>	167,921
<b>Net current assets</b>	<b>流動資產淨值</b>	<b>314,387</b>	76,383
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>	<b>1,074,440</b>	774,468
<b>Non-current liabilities</b>	<b>非流動負債</b>		
Deferred tax liabilities	遞延稅項負債	6,070	6,592
Notes payable	應付票據	4,500	-
		<b>10,570</b>	6,592
<b>NET ASSETS</b>	<b>資產淨值</b>	<b>1,063,870</b>	767,876

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

As at 30 June 2015 and 31 December 2014  
(Expressed in Hong Kong dollars)

於二零一五年六月三十日及二零一四年十二月三十一日  
(以港元列示)

			<b>30 June 2015</b> 二零一五年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Note 附註		
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	18	<b>7,981</b>	19,541
Reserves	儲備	19	<b>1,007,241</b>	706,811
Equity attributable to owners of the Company	本公司擁有人應佔權益		<b>1,015,222</b>	726,352
Non-controlling interests	非控股權益		<b>48,648</b>	41,524
<b>TOTAL EQUITY</b>	<b>總權益</b>		<b>1,063,870</b>	767,876

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY – UNAUDITED

## 簡明綜合權益變動表 – 未經審核

For the six months ended 30 June 2015 and 30 June 2014  
(Expressed in Hong Kong dollars)

截至二零一五年六月三十日及二零一四年六月三十日止六個月  
(以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Contributed surplus	Share option reserve	Convertible note equity reserve	Exchange reserve	Investment revaluation reserve	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價	實繳盈餘	購股權儲備	可換股票據權益儲備	匯兌儲備	投資重估儲備	累計虧損	總計	非控股權益	總權益
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2014	於二零一四年一月一日	492,562	46,682	414,679	310	13,809	(60)	-	(414,226)	553,756	35,498	589,254
Profit for the period	本期間溢利	-	-	-	-	-	-	-	55,100	55,100	17,163	72,263
Other comprehensive income for the period	本期間其他全面收益	-	-	-	-	-	(47)	(12,245)	-	(12,292)	(47)	(12,339)
Total comprehensive income for the period	本期間全面收益總額	-	-	-	-	-	(47)	(12,245)	55,100	42,808	17,116	59,924
Arising from acquisition of a subsidiary	收購一間附屬公司所產生	-	-	-	-	-	-	-	-	-	1,951	1,951
Performance shares issued on 6 June 2014 (note 16)	於二零一四年六月六日發行表現股份(附註16)	71,552	(38,638)	-	-	-	-	-	-	32,914	-	32,914
Share option lapsed	已失效購股權	-	-	-	(310)	-	-	-	310	-	-	-
Dividends paid to non-controlling interests	已派付非控股權益股息	-	-	-	-	-	-	-	-	-	(10,742)	(10,742)
Changes in equity for the period	本期間權益變動	71,552	(38,638)	-	(310)	-	-	-	310	32,914	(8,791)	24,123
At 30 June 2014	於二零一四年六月三十日	564,114	8,044	414,679	-	13,809	(107)	(12,245)	(358,816)	629,478	43,823	673,301
At 1 January 2015	於二零一五年一月一日	19,541	96,846	964,690	-	-	(83)	5,511	(360,153)	726,352	41,524	767,876
Profit for the Period	本期間溢利	-	-	-	-	-	-	-	37,625	37,625	20,681	58,306
Other comprehensive income for the Period	本期間其他全面收益	-	-	-	-	-	38	41,495	-	41,533	(8)	41,525
Total comprehensive income for the Period	本期間全面收益總額	-	-	-	-	-	38	41,495	37,625	79,158	20,673	99,831
Arising from acquisition of a subsidiary	收購一間附屬公司所產生	-	-	-	-	-	-	-	-	-	279	279
Share consolidation and capital reduction on 24 March 2015 (notes 18(a) & (b))	於二零一五年三月二十四日的股份合併及股本削減(附註18(a)及(b))	(17,587)	-	17,587	-	-	-	-	-	-	-	-
Performance shares issued on 5 June 2015 (notes 16 & 18(c))	於二零一五年六月五日發行表現股份(附註16及18(c))	165	13,000	-	-	-	-	-	-	13,165	-	13,165
Rights issue of shares on 16 June 2015 (note 18(d))	於二零一五年六月十六日供股發行股份(附註18(d))	5,862	190,685	-	-	-	-	-	-	196,547	-	196,547
Dividends paid to non-controlling interests	已派付非控股權益股息	-	-	-	-	-	-	-	-	-	(13,828)	(13,828)
Changes in equity for the Period	本期間權益變動	(11,560)	203,685	17,587	-	-	-	-	-	209,712	(13,549)	196,163
At 30 June 2015	於二零一五年六月三十日	7,981	300,531	982,277	-	-	(45)	47,006	(322,528)	1,015,222	48,648	1,063,870



# CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS — UNAUDITED

## 簡明綜合現金流量表 — 未經審核

For the six months ended 30 June 2015 and 30 June 2014  
(Expressed in Hong Kong dollars)

截至二零一五年六月三十日及二零一四年六月三十日止六個月  
(以港元列示)

		<b>Six months ended 30 June</b>	
		截至六月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
Net cash (used in)/generated from operating activities	經營業務(所用)/所產生現金淨額	<b>(40,109)</b>	50,515
Net cash used in investing activities	投資活動所用現金淨額	<b>(25,434)</b>	(42,937)
Net cash generated from financing activities	融資活動所產生現金淨額	<b>186,956</b>	258
Net increase in cash and cash equivalents	現金及現金等價物增加淨額	<b>121,413</b>	7,836
Effect of foreign exchange rate changes	外幣匯率變動的影響	<b>30</b>	(91)
Cash and cash equivalents at 1 January	於一月一日的現金及現金等價物	<b>148,906</b>	70,409
Cash and cash equivalents at 30 June	於六月三十日的現金及現金等價物	<b>270,349</b>	78,154
<b>Analysis of cash and cash equivalents:</b>	<b>現金及現金等價物分析：</b>		
Cash and bank balances	現金及銀行結餘	<b>270,349</b>	78,032
Cash and cash equivalents relating to assets of a disposal subsidiary classified as held for sale	與分類為持作待售的一間出售附屬公司有關的現金及現金等價物	-	122
		<b>270,349</b>	78,154

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

For the six months ended 30 June 2015  
(Expressed in Hong Kong dollars)

截至二零一五年六月三十日止六個月  
(以港元列示)

### 1. CORPORATE INFORMATION

The Company was incorporated as an exempted company with limited liability in the Cayman Islands on 30 July 2001 and continued in Bermuda on 9 January 2014 (Bermuda time). The address of its registered office of the Company is Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda. The principal place of business in Hong Kong is located at Room 1703, 17/F, Harcourt House, 39 Gloucester Road, Wanchai, Hong Kong.

The Company is listed on the Growth Enterprise Market (“GEM”) of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The principal activity of the Company is investment holding. The Group is principally engaged in (i) research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisements, (ii) the provision of website development, e-learning products and services, (iii) securities investment, (iv) money lending, (v) provision of insurance and mandatory provident fund (“MPF”) schemes brokerage services and (vi) provision of corporate management solutions and Information Technology (“I.T.”) contract services during the Period.

This unaudited condensed consolidated interim financial information is presented in thousands of units of Hong Kong Dollars (“\$’000”), unless otherwise stated. Hong Kong dollars (“HK\$”) is the Company’s functional and the Group’s presentation currency.

### 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The unaudited condensed consolidated financial statements of the Company have been prepared in accordance with the Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong, the disclosure requirements of the Hong Kong Companies Ordinance and the Rules Governing the Listing of Securities on the GEM (the “GEM Listing Rules”) of the Stock Exchange.

The Group’s 2015 interim unaudited financial statements have been prepared under the historical cost convention, except for certain financial assets and liabilities which have been measured at fair values. The principal accounting policies used in the preparation of these unaudited condensed consolidated financial statements are consistent with those used in the annual consolidated financial statements for the year ended 31 December 2014 except for the new and revised standards, amendments and interpretations (“new and revised HKFRSs”) issued by the HKICPA that are adopted for the first time for the current period’s financial statements.

### 1. 公司資料

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

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

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

### 2. 財務報表的編製基準

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

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

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

During the Period, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operations and effective for its accounting period beginning on 1 January 2015. HKFRSs comprise Hong Kong Financial Reporting Standards; Hong Kong Accounting Standards; and Interpretations. The adoption of these new and revised HKFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's financial statements and amounts reported for the current and prior accounting periods.

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

### 4. TURNOVER

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

### 3. 採納新訂及經修訂香港財務報告準則

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

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

### 4. 營業額

營業額指向客戶供應貨品及服務的銷售價值。本集團各期間的營業額分析如下：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
Sale of computer and mobile phone software and toolbar advertisements	銷售電腦及流動電話軟件以及工具欄廣告	29,996	33,660	71,719	77,284
Loan interest income	貸款利息收入	1,106	215	1,520	402
Provision of insurance and mandatory provident fund schemes brokerage services	提供保險及強制性公積金計劃經紀服務	7,399	514	47,820	514
Provision of website development for e-commerce business	為電子商貿業務提供網站開發	-	500	-	500
Revenue and commission income from online shopping business	網上購物業務的收入及佣金收入	865	1,667	1,961	1,667
Provision of corporate management solutions and I.T.contract services	提供企業管理解決方案及資訊科技合約服務	43,466	-	58,750	-
		<b>82,832</b>	36,556	<b>181,770</b>	80,367

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

### 5. 其他收入以及其他收益及虧損

		Three months ended 30 June		Six months ended 30 June	
		截至六月三十日止三個月		截至六月三十日止六個月	
		2015	2014	2015	2014
		二零一五年	二零一四年	二零一五年	二零一四年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>Other revenue</b>	<b>其他收入</b>				
Bank interest income	銀行利息收入	5	2	7	2
Fair value gain on financial assets at fair value through profit or loss	透過損益以公平價值列賬的金融資產的公平價值收益	15,934	–	49,952	9
Other investment interest income	其他投資利息收入	1	–	1	–
Rental income	租金收入	–	225	–	450
I.T. maintenance services income	資訊科技維護服務收入	–	–	2,328	–
Dividend income	股息收入	–	–	11	–
Others	其他	91	27	406	27
		<b>16,031</b>	254	<b>52,705</b>	488
<b>Other gains and losses, net</b>	<b>其他收益及虧損淨額</b>				
Loss on disposal of available-for-sale financial assets, net	出售可供出售金融資產的虧損淨額	(1,332)	–	(14,350)	–
Loss on disposal of financial assets at fair value through profit or loss	出售透過損益以公平價值列賬的金融資產的虧損	(15,882)	–	(15,882)	–
Written off of property, plant and equipment	撇銷物業、廠房及設備	(53)	–	(53)	–
Fair value gain on performance shares	表現股份的公平價值收益	340	50,202	1,166	44,393
Foreign exchange (loss)/gain	匯兌(虧損)/收益	(29)	(7)	(70)	16
Impairment loss on property, plant and equipment	物業、廠房及設備減值虧損	–	(169)	–	(169)
Impairment loss on intangible assets	無形資產減值虧損	–	(4,887)	–	(4,887)
Net sundry income	雜項收入淨額	3	–	90	–
		<b>(16,953)</b>	45,139	<b>(29,099)</b>	39,353
<b>Other revenue and other gains and losses</b>	<b>其他收入以及其他收益及虧損</b>	<b>(922)</b>	45,393	<b>23,606</b>	39,841

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### 6. PROFIT BEFORE TAXATION

### 6. 除稅前溢利

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

除稅前溢利已(計入)/扣除下列各項：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>(a) Finance costs:</b>	<b>(a) 融資成本：</b>				
Interest on other borrowings and notes payable — wholly repayable within 5 years	其他借貸及應付票據利息 — 須於五年內悉數償還	50	70	50	70
Effective interest on convertible notes	可換股票據的實際利息	—	270	—	531
Loan interest paid	已付貸款利息	262	—	263	—
		<b>312</b>	340	<b>313</b>	601
<b>(b) Staff costs (including Directors' remuneration):</b>	<b>(b) 員工成本(包括董事酬金)：</b>				
Salaries, wages and other benefits	薪金、工資及其他福利	5,726	2,375	13,515	3,497
Retirement scheme contributions	退休計劃供款	280	69	582	99
		<b>6,006</b>	2,444	<b>14,097</b>	3,596
<b>(c) Other items:</b>	<b>(c) 其他項目：</b>				
Amortisation of intangible assets	無形資產攤銷	3,876	4,098	7,853	7,864
Auditor's remuneration	核數師酬金	228	111	416	331
Depreciation	折舊	326	96	637	161
Reversal of commission clawback provision	佣金回補撥備撥回	(3,050)	—	(850)	—
Operating lease charges: — minimum lease payments — hire of office premises	經營租賃費用： — 最低租賃付款 — 租賃辦公室物業	1,263	150	2,394	202
Loss on disposal of available-for-sale financial assets, net	出售可供出售金融資產的虧損淨額	1,332	—	14,350	—
Loss on disposal of financial assets at fair value through profit or loss	出售透過損益按公平價值列賬的金融資產的虧損	15,882	—	15,882	—
Fair value gain on performance shares	表現股份公平價值收益	(340)	(50,202)	(1,166)	(44,393)
Impairment loss on property, plant and equipment	物業、廠房及設備減值虧損	—	169	—	169
Impairment loss on intangible assets	無形資產減值虧損	—	4,887	—	4,887
Legal and professional fees	法律及專業費用	1,113	2,219	3,914	2,997



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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### 7. COMPARATIVE FIGURES

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

### 7. 比較數字

若干比較數字已重新分類，以符合本期間的列報方式。分部報告內披露的分部收入及分部業績已重新分類，並於簡明綜合財務報表附註10披露。董事認為，重新分類更適合反映本集團核心業務。此等重新分類對本集團於二零一五年及二零一四年六月三十日的總權益或對本集團截至二零一五年及二零一四年六月三十日止期間的溢利或虧損並無影響。

### 8. INCOME TAX

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

### 8. 所得稅

未經審核簡明綜合損益表的所得稅指：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Current tax</b>	<b>當期稅項</b>				
— Hong Kong Profits Tax	— 香港利得稅				
Provision for the period (Note 1)	本期間撥備(附註1)	<b>6,938</b>	2,578	<b>12,556</b>	7,737
— Withholding tax for the period (Note 2)	— 本期間預扣稅(附註2)	<b>28</b>	27	<b>54</b>	64
<b>Deferred tax (Note 3)</b>	<b>遞延稅項(附註3)</b>	<b>(5,851)</b>	(299)	<b>(522)</b>	(578)
		<b>1,115</b>	2,306	<b>12,088</b>	7,223

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

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

Note 2: Withholding tax in Japan, regarding the external sales for which customers are located in Japan, is charged at the appropriate current rates of taxation ruling in Japan.

附註2：有關與日本客戶進行外界銷售的日本預扣稅乃按照日本現行適用稅率計算。

Note 3: Deferred tax is arising from the tax effect on the temporary difference on intangible assets and reversal adjustment on the unrealised gain or loss of financial assets at fair value through profit or loss of the Group for the Period (2014: intangible assets).

附註3：遞延稅項源自本期間本集團無形資產與透過損益以公平價值列賬的金融資產的未變現損益撥回調整之間的暫時性差額(二零一四年：無形資產)的稅務影響。

The Group's share of an associate's profit for the Period includes share of associate's taxation of approximately HK\$18,000 (2014: HK\$Nil).

本集團應佔聯營公司的本期間溢利包括應佔聯營公司的稅項約18,000港元(二零一四年：零港元)。



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### 9. EARNINGS PER SHARE

#### (a) Basic earnings per share

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

### 9. 每股盈利

#### (a) 每股基本盈利

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

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Earnings</b>	<b>盈利</b>				
Profit attributable to owners of the Company and profit for the purpose of calculating basic earnings per share	本公司擁有人應佔溢利及用作計算每股基本盈利的溢利	13,776	51,015	37,625	55,100
		'000 千股	'000 千股 (Restated) (經重列)	'000 千股	'000 千股 (Restated) (經重列)
<b>Number of shares</b>	<b>股份數目</b>				
Weighted average number of ordinary shares for the purpose of calculating basic earnings per share	用作計算每股基本盈利的普通股加權平均股數	425,634	210,531	373,741	206,513
Basic earnings per share (HK cents)	每股基本盈利(港仙)	3.24	24.23	10.07	26.68

Note: The weighted average number of ordinary shares in 2014 has been retrospectively adjusted for the share consolidations completed on 18 July 2014 and 24 March 2015 and the rights issue completed on 15 June 2015.

附註：於二零一四年的普通股的加權平均股數已就於二零一四年七月十八日及二零一五年三月二十四日完成的股份合併以及於二零一五年六月十五日完成的供股追溯調整。

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### 9. EARNINGS PER SHARE (continued)

### 9. 每股盈利(續)

#### (b) Diluted earnings per share

#### (b) 每股攤薄盈利

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

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

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Earnings</b>	<b>盈利</b>				
Profit attributable to owners of the Company and profit for the purpose of calculating basic earnings per share	本公司擁有人應佔溢利及用作計算每股基本盈利的溢利	13,776	51,015	37,625	55,100
Finance cost saving on conversion of convertible loans outstanding	因兌換尚未行使可換股票據而節省融資成本	-	270	-	531
Profit attributable to owners of the Company and profit for the purpose of calculating diluted earnings per share	本公司擁有人應佔溢利及用作計算每股攤薄盈利的溢利	13,776	51,285	37,625	55,631
		'000 千股	'000 千股 (Restated) (經重列)	'000 千股	'000 千股 (Restated) (經重列)
<b>Number of shares</b>	<b>股份數目</b>				
Weighted average number of ordinary shares for the purpose of calculating basic earnings per share	用作計算每股基本盈利的普通股加權平均股數	425,634	210,531	373,741	206,513
Effect of dilutive potential ordinary shares	潛在攤薄普通股的影響				
Convertible notes	可換股票據	-	6,335	-	6,335
Performance shares	表現股份	19,325	25,975	23,168	27,683
Weighted average number of ordinary shares for the purpose of calculating diluted earnings per share	用作計算每股攤薄盈利的普通股加權平均股數	444,959	242,841	396,909	240,531
Diluted earnings per share (HK cents)	每股攤薄盈利(港仙)	3.10	21.12	9.48	23.13

Note: The weighted average number of ordinary shares in 2014 has been retrospectively adjusted for the share consolidations completed on 18 July 2014 and 24 March 2015 and the rights issue completed on 15 June 2015.

附註：於二零一四年的普通股的加權平均股數已就於二零一四年七月十八日及二零一五年三月二十四日完成的股份合併以及於二零一五年六月十五日完成的供股追溯調整。

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### 10. SEGMENT REPORTING

The Group manages its businesses by divisions, which are organised by a mixture of both business lines and geographical locations. In a manner consistent with the way in which information is reported internally to the Group's most senior executive management for the purposes of resources allocation and performance assessment, the Group had five (2014: four) reportable segments during the periods:

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

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

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

#### (a) Segment results

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

- Segment profit/(loss) represents profit earned by/(loss from) each segment without allocation of central administration costs, finance costs and income tax expense.
- Segment revenue reported below represents revenue generated from external customers. Inter-segment revenue is priced with reference to prices charged to external customers for similar orders. There was no inter-segment revenue in the last period.

### 10. 分部報告

本集團按部門管理其業務，由業務類別及地區混合組織而成。於各期間，本集團有五個(二零一四年：四個)報告分部，列報方式與為分配資源及評估表現目的而向本集團最高級行政管理人員內部報告資料的方式貫徹一致。

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

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

本期間內，董事已檢討本集團業務分部，認為有關電子學習業務的收入、業績、資產及負債佔本集團截至二零一四年六月三十日及二零一五年六月三十日止六個月的總收入、業績總額、資產及負債總額少於10%。董事認為將電子學習業務重新分類至其他分部更適合反映本集團核心業務。因此，於過往年度歸為單一報告分部的電子學習業務現已併入其他分部。截至二零一四年六月三十日止期間於分部報告呈列的收入及業績已重新分類，以便與本期間新列報方式保持一致。

#### (a) 分部業績

為監管分部表現及在分部間分配資源：

- 分部溢利/(虧損)指每個分部在並無分配中央行政成本、融資成本及所得稅開支下所賺取溢利/(出現虧損)。
- 下文所報告分部收入指來自外界客戶的收入。分部間收入乃參考就類似訂單向外界客戶收取的價格定價。於上一期間內並無分部間收入。

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### 10. SEGMENT REPORTING (continued)

### 10. 分部報告 (續)

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

#### (a) 分部業績 (續)

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

本集團截至二零一五年六月三十日止期間的報告分部資料如下。

		Six months ended 30 June 2015 截至二零一五年六月三十日止六個月						
		Software Business	Securities Investment Business	Money Lending Business	Insurance and MPF Schemes Brokerage Business	Corporate Management Solutions and I.T. Contract Services Business	Others	Consolidated
		軟件業務	證券投資業務	借貸業務	計劃經紀業務	服務業務	其他	綜合
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>Turnover</b>	<b>營業額</b>							
Revenue from external customers	外界客戶收入	71,719	-	1,520	47,820	58,750	1,961	181,770
Inter-segment revenue	分部間收益	-	-	-	-	479	-	479
Reportable segment revenue	報告分部收益	71,719	-	1,520	47,820	59,229	1,961	182,249
<b>Reconciliation:</b>	<b>對賬:</b>							
Elimination of intersegment revenue	抵銷分部間收益							(479)
Revenue	收入							181,770
<b>Results</b>	<b>業績</b>							
Segment results	分部業績	47,088	19,493	1,176	4,382	7,642	(3,320)	76,461
<b>Reconciliation:</b>	<b>對賬:</b>							
Interest income	利息收入							7
Unallocated income	未分配收入							1,166
- Fair value gain on performance shares	- 表現股份的公平價值收益							1
- Other income	- 其他收入							
Unallocated expenses	未分配開支							(7,310)
- Corporate expenses	- 企業開支							
Profit from operations	經營溢利							70,325
Finance costs	融資成本							(313)
Share of profits of an associate	應佔一間聯營公司溢利							382
Profit before taxation	除稅前溢利							70,394
Income tax	所得稅							(12,088)
Profit for the Period	本期間溢利							58,306



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### 10. SEGMENT REPORTING (continued)

### 10. 分部報告 (續)

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

#### (a) 分部業績 (續)

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

本集團截至二零一四年六月三十日止期間的報告分部資料如下。

		Six months ended 30 June 2014 截至二零一四年六月三十日止六個月						
		Software Business	Securities Investment Business	Money Lending Business	Insurance and MPF Schemes Brokerage Business	Corporate Management Solutions and I.T. Contract Services Business	Others	Consolidated
		軟件業務 HK\$'000 千港元 (Unaudited) (未經審核)	證券 投資業務 HK\$'000 千港元 (Unaudited) (未經審核)	借貸業務 HK\$'000 千港元 (Unaudited) (未經審核)	保險及 強積金計劃 經紀業務 HK\$'000 千港元 (Unaudited) (未經審核)	企業管理 解決方案及 資訊科技合約 服務業務 HK\$'000 千港元 (Unaudited) (未經審核)	其他 HK\$'000 千港元 (Unaudited) (未經審核)	綜合 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Turnover</b>	<b>營業額</b>							
Revenue from external customers	外界客戶收入	77,284	-	402	514	-	2,167	80,367
<b>Results</b>	<b>業績</b>							
Segment results	分部業績	41,975	(159)	365	(158)	-	(521)	41,502
<b>Reconciliation:</b>	<b>對賬:</b>							
Interest income	利息收入							2
Unallocated income	未分配收入							
- Fair value gain on performance shares	- 表現股份的公平價值 收益							44,393
- Rental income	- 租金收入							450
- Other income	- 其他收入							27
Unallocated expenses	未分配開支							
- Corporate expenses	- 企業開支							(6,287)
Profit from operations	經營溢利							80,087
Finance costs	融資成本							(601)
Profit before taxation	除稅前溢利							79,486
Income tax	所得稅							(7,223)
Profit for the period	期內溢利							72,263
<b>Other segment information:</b>	<b>其他分部資料:</b>							
Amortisation of intangible assets	無形資產攤銷	(7,864)	-	-	-	-	-	(7,864)
Depreciation	折舊	-	(30)	-	-	-	(131)	(161)
Impairment loss on property, plant and equipment	物業、廠房及設備 減值虧損	-	-	-	-	-	(169)	(169)
Impairment loss on intangible assets	無形資產減值虧損	(4,887)	-	-	-	-	-	(4,887)
Legal and professional fees	法律及專業費用	(1,106)	-	-	(7)	-	(1,884)	(2,997)



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### 10. SEGMENT REPORTING (continued)

#### (b) Segment assets and liabilities

Information regarding the Group's reportable segments as at 30 June 2015 is set out below.

### 10. 分部報告(續)

#### (b) 分部資產及負債

本集團截至二零一五年六月三十日止期間的報告分部資料如下。

		30 June 2015 二零一五年六月三十日						
		Software Business	Securities Investment Business	Money Lending Business	Insurance and MPF Schemes Brokerage Business	Corporate Management Solutions and I.T. Contract Services Business	Others	Consolidated
		軟件業務	證券投資業務	借貸業務	保險及 強積金計劃 經紀業務	企業管理 解決方案及 資訊科技合約 服務業務	其他	綜合
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>Assets</b>	<b>資產</b>							
Segment assets	分部資產	636,305	191,602	37,438	20,342	82,092	4,653	972,432
<b>Reconciliation:</b>	<b>對賬:</b>							
Unallocated assets	未分配資產							
- Property, plant and equipment	- 物業、廠房及設備	-	-	-	-	-	-	771
- Investment in an associate	- 投資於一間聯營公司	-	-	-	-	-	-	21,578
- Trade and other receivables	- 貿易及其他應收款項	-	-	-	-	-	-	10,365
- Cash and cash equivalents	- 現金及現金等價物	-	-	-	-	-	-	187,811
Total assets	資產總值							1,192,957
<b>Liabilities</b>	<b>負債</b>							
Segment liabilities	分部負債	44,841	3,315	1,860	28,982	39,558	3,738	122,294
<b>Reconciliation:</b>	<b>對賬:</b>							
Unallocated liabilities	未分配負債							
- Trade and other payables	- 貿易及其他應付款項	-	-	-	-	-	-	2,293
- Notes payable	- 應付票據	-	-	-	-	-	-	4,500
Total liabilities	負債總額							129,087
<b>Other segment information:</b>	<b>其他分部資料:</b>							
Additions to property, plant and equipment	添置物業、廠房及設備	-	-	4	188	206	530	928
Development cost capitalised	開發成本資本化	9,111	-	-	-	-	-	9,111

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### 10. SEGMENT REPORTING (continued)

### 10. 分部報告(續)

#### (b) Segment assets and liabilities (continued)

#### (b) 分部資產及負債(續)

		31 December 2014 二零一四年十二月三十一日						
		Software Business	Securities Investment Business	Money Lending Business	Insurance and MPF Schemes Brokerage Business	Corporate Management Solutions and I.T. Contract Services Business	Others	Consolidated
		軟件業務 HK\$'000 千港元 (Audited) (經審核)	證券投資業務 HK\$'000 千港元 (Audited) (經審核)	借貸業務 HK\$'000 千港元 (Audited) (經審核)	保險及 強積金計劃 經紀業務 HK\$'000 千港元 (Audited) (經審核)	企業管理解決 方案及資訊科技 合約服務業務 HK\$'000 千港元 (Audited) (經審核)	其他 HK\$'000 千港元 (Audited) (經審核)	綜合 HK\$'000 千港元 (Audited) (經審核)
<b>Assets</b>	<b>資產</b>							
Segment assets	分部資產	637,403	82,893	21,818	40,710	108,401	9,046	900,271
<b>Reconciliation:</b>	<b>對賬:</b>							
Unallocated assets	未分配資產							
– Property, plant and equipment	– 物業、廠房及設備	-	-	-	-	-	-	876
– Investment in an associate	– 投資於一間聯營公司	-	-	-	-	-	-	21,196
– Trade and other receivables	– 貿易及其他應收款項	-	-	-	-	-	-	602
– Cash and cash equivalents	– 現金及現金等價物	-	-	-	-	-	-	19,444
Total assets	資產總值							942,389
<b>Liabilities</b>	<b>負債</b>							
Segment liabilities	分部負債	57,475	101	226	36,665	59,330	4,418	158,215
<b>Reconciliation:</b>	<b>對賬:</b>							
Unallocated liabilities	未分配負債							
– Trade and other payables	– 貿易及其他應付款項	-	-	-	-	-	-	1,967
– Performance shares	– 表現股份	-	-	-	-	-	-	14,331
Total liabilities	負債總額							174,513
<b>Other segment information:</b>	<b>其他分部資料:</b>							
Additions to property, plant and equipment	添置物業、廠房及設備	-	-	-	(917)	(130)	(557)	(1,604)
Development cost capitalised	開發成本資本化	(22,063)	-	-	-	-	-	(22,063)

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### 10. SEGMENT REPORTING (continued)

#### (c) Geographical information

The following tables set out information about the geographical location of (i) the Group's revenue from external customers and (ii) the Group's property, plant and equipment, intangible assets, goodwill, available-for-sale financial assets and trade receivables ("Specified Non-current Assets"). The geographical location of customers is based on the location at which the services were provided or the goods delivered. The geographical location of the Specified Non-current Assets is based on the physical location of the assets, in the case of property, plant and equipment and available-for-sale financial assets, and the location of the operation to which they are allocated, in the case of intangible assets, goodwill and trade receivables.

### 10. 分部報告(續)

#### (c) 地區資料

下表載列有關(i)本集團來自外界客戶的收入及(ii)本集團的物業、廠房及設備、無形資產、商譽、可供出售金融資產及貿易應收款項(「特定非流動資產」)的地理位置資料。客戶的地理位置乃以提供服務或交付貨品的位置為基準。特定非流動資產的地理位置乃以資產的所在位置(就物業、廠房及設備以及可供出售金融資產而言)及獲分配經營業務的位置(就無形資產、商譽及貿易應收款項而言)為基準。

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)	2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Revenue from external customers</b>	<b>外界客戶收入</b>				
United States of America	美國	13,144	17,047	32,303	40,256
Germany	德國	1,654	1,588	3,698	2,833
United Kingdom	英國	2,531	2,244	6,003	5,072
Hong Kong	香港	29,396	2,953	86,894	3,223
Australia	澳洲	1,274	1,351	3,011	2,993
Canada	加拿大	1,141	1,207	2,778	2,848
Russia	俄羅斯	24,515	1,268	25,493	2,929
Japan	日本	1,272	1,174	2,510	2,661
Others (including Mainland China)	其他(包括中國內地)	7,905	7,724	19,080	17,552
		<b>82,832</b>	36,556	<b>181,770</b>	80,367

		30 June 2015 二零一五年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
<b>Specified Non-current Assets</b>	<b>特定非流動資產</b>		
Hong Kong	香港	760,053	698,084
Mainland China	中國內地	-	1
		<b>760,053</b>	698,085

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### 11. DIVIDENDS

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

### 11. 股息

董事不建議就本期間派付任何股息(二零一四年：無)。

### 12. AVAILABLE-FOR-SALE FINANCIAL ASSETS

### 12. 可供出售金融資產

	<b>30 June 2015</b> 二零一五年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Listed investments, at fair value and market value 按公平價值及市值計量的上市投資		
Equity securities listed in Hong Kong 於香港上市的股本證券	<b>86,520</b>	62,144
Unlisted investment funds 非上市投資基金	<b>33,671</b>	11,006
	<b>120,191</b>	73,150

The fair values of listed securities are based on closing prices as at 30 June 2015 in the Stock Exchange. The fair value of the unlisted investment funds have been determined by reference to the quotation provided by the administrator of the investment funds at the reporting date.

上市證券的公平價值乃根據於二零一五年六月三十日的聯交所收市價計算。非上市投資基金的公平價值已參考投資基金管理人於報告日期提供的報價而釐定。

### 13. TRADE AND OTHER RECEIVABLES

### 13. 貿易及其他應收款項

	<b>30 June 2015</b> 二零一五年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables (note (b)) 貿易應收款項(附註(b))	<b>69,494</b>	66,306
Less: Impairment loss (note (c)) 減：減值虧損(附註(c))	<b>(108)</b>	-
	<b>69,386</b>	66,306
Prepayments and deposits 預付款項及按金	<b>29,541</b>	8,468
Amounts due from brokers 應收經紀款項	<b>41,329</b>	3,101
Other receivables 其他應收款項	<b>482</b>	320
	<b>140,738</b>	78,195
Analysed as: 分析為以下項目：		
Current assets 流動資產	<b>127,747</b>	78,195
Non-current assets 非流動資產	<b>12,991</b>	-
	<b>140,738</b>	78,195

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### 13. TRADE AND OTHER RECEIVABLES (continued)

#### (a) Ageing analysis

According to the credit rating of different customers and service providers, the Group allows credit periods ranged from 0 to 90 days (as at 31 December 2014: 0 to 182 days) to its trade customers.

During the Period, the Group allowed credit periods ranging from 2 months to 10 years to individual borrowers.

The ageing analysis of the Group's trade receivables (net of impairment loss) is as follows:

		30 June 2015 二零一五年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Current	即期	50,446	55,632
Less than 1 month past due	逾期少於1個月	12,999	2,770
1 to 3 months past due	逾期1至3個月	1,645	665
More than 3 months but less than 12 months past due	逾期超過3個月但少於12個月	4,286	7,199
More than 12 months past due	逾期超過12個月	10	40
Amounts past due	逾期金額	18,940	10,674
		<b>69,386</b>	66,306

#### (b) Loan receivables

As of 30 June 2015, included in trade receivables were loans to individuals of approximately HK\$30,540,000 (as of 31 December 2014: two corporate borrowers of HK\$21,636,000). The loans bear interest at a fixed rate of 12% to 24% (as of 31 December 2014: 10% to 12%) per annum. The individual loans were secured by subordinate property except two individual loans were unsecured (as of 31 December 2014: corporate loans were secured by personal guarantees granted by the corporate borrowers' directors).

### 13. 貿易及其他應收款項(續)

#### (a) 賬齡分析

根據不同客戶及服務供應商的信貸評級，本集團給予其貿易客戶的信貸期介乎0至90日(於二零一四年十二月三十一日：0至182日)。

於本期間，本集團向個別借款人提供的信貸期介乎2個月至10年。

本集團的貿易應收款項(扣除減值虧損)的賬齡分析如下：

#### (b) 應收貸款

於二零一五年六月三十日，授予個人的貸款約30,540,000港元(二零一四年十二月三十一日：授予兩名公司借款人的貸款21,636,000港元)已計入貿易應收款項。有關貸款按介乎12厘至24厘(二零一四年十二月三十一日：10厘至12厘)的固定年利率計息。除兩項個人貸款為無抵押外，有關個人貸款以二按物業作抵押(二零一四年十二月三十一日：公司貸款由公司借款人的董事授出的個人擔保作抵押)。

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### 13. TRADE AND OTHER RECEIVABLES (continued)

#### (c) Impairment of trade receivables

Impairment losses in respect of trade receivables are recorded using an allowance account unless the Group is satisfied that recovery of the amount is remote, in which case the impairment loss is written off against trade receivables directly.

### 14. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

### 13. 貿易及其他應收款項(續)

#### (c) 貿易應收賬款的減值

有關貿易應收賬款的減值虧損乃透過使用撥備賬記錄，除非本集團信納收回款項的可能性不大，在該情況下，減值虧損會直接從貿易應收賬款中撇銷。

### 14. 透過損益以公平價值列賬的金融資產

		30 June 2015 二零一五年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Purchases of listed securities	購買上市證券	36,319	44
Fair value gain on financial assets at fair value through profit or loss	透過損益以公平價值列賬的 金融資產公平價值收益	49,952	9
Disposal during the Period/year	本期間/年內出售	(56,463)	(53)
Balance at 30 June 2015/31 December 2014	於二零一五年六月三十日/ 二零一四年十二月三十一日的結餘	29,808	-



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### 15. TRADE AND OTHER PAYABLES

### 15. 貿易及其他應付款項

		<b>30 June 2015</b> 二零一五年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade payables	貿易應收款項	<b>31,630</b>	37,502
Deferred income	遞延收入	<b>2,262</b>	2,049
Deposits received	已收按金	<b>18,774</b>	38,121
Accrued expenses and other payables	應計費用及其他應付款項	<b>17,216</b>	21,393
		<b>69,882</b>	99,065

The ageing analysis of trade payables, based on the date of receipt of goods/services, is as follows:

貿易應付賬款根據收取貨品/服務日期的賬齡分析如下：

		<b>30 June 2015</b> 二零一五年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Less than 3 months	少於3個月	<b>8,627</b>	32,685
More than 3 months but less than 12 months	超過3個月但少於12個月	<b>23,003</b>	4,817
		<b>31,630</b>	37,502

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### 16. PERFORMANCE SHARES

### 16. 表現股份

		30 June 2015 二零一五年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Fair value:	公平價值：		
Balance at 1 January	於一月一日的結餘	14,331	104,568
Issue of shares during the Period/year	本期間／年內發行股份	(13,165)	(32,914)
Less: fair value gains	減：公平值收益	(1,166)	(57,323)
Balance at 30 June 2015/31 December 2014	於二零一五年六月三十日／ 二零一四年十二月三十一日的結餘	-	14,331

### 17. NOTES PAYABLE

### 17. 應付票據

				30 June 2015 二零一五年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
	Maturity date 到期日	Interest rate per annum 年利率	Principal amount 本金額		
Feb 2015 Notes (Note (a)) 二零一五年二月票據(附註(a))	31 March 2017 二零一七年 三月三十一日	6%	HK\$1,000,000 1,000,000 港元	1,000	-
Feb 2015 Notes (Note (b)) 二零一五年二月票據(附註(b))	30 April 2017 二零一七年 四月三十日	6%	HK\$3,500,000 3,500,000 港元	3,500	-
				4,500	-

Notes:

- (a) On 1 April 2015, the Company issued long-term notes with an aggregate principal amount of HK\$1,000,000.
- (b) On 1 May 2015, the Company issued long-term notes with an aggregate principal amount of HK\$3,500,000.

附註：

- (a) 於二零一五年四月一日，本公司發行本金總額為1,000,000港元的長期票據。
- (b) 於二零一五年五月一日，本公司已發行本金總額為3,500,000港元的長期票據。

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### 17. NOTES PAYABLE (continued)

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

The placing period for the Feb 2015 Placing commenced on the day immediately following the date of the Feb 2015 Placing Agreement and ended on the date falling on the 15th day of the sixth month after the date of the Feb 2015 Placing Agreement. There is no security or pledge offered by the Group for issuing the Feb 2015 Notes.

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

As of 30 June 2015, the Feb 2015 Notes in an aggregate principal amount of HK\$4,500,000 have been issued to certain subscribers who subscribed for the Feb 2015 Notes during the period from 6 February 2015 to 15 April 2015. Details of the issue of the Feb 2015 Notes are set out in the Company's announcements dated 5 February 2015, 1 April 2015 and 1 May 2015.

### 17. 應付票據(續)

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

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

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

於二零一五年六月三十日，本金總額為4,500,000港元的二零一五年二月票據已發行予二零一五年二月六日至二零一五年四月十五日期間認購二零一五年二月票據的若干認購人。有關發行二零一五年二月票據的詳情載於本公司日期為二零一五年二月五日、二零一五年四月一日及二零一五年五月一日的公告。

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### 18. SHARE CAPITAL

### 18. 股本

		Nominal value per share 每股面值	Number of shares 股份數目	Amount 金額
	Note 附註	HK\$ 港元	'000 千股	HK\$'000 千港元
<b>Authorised:</b>				
At 1 January 2015		0.01	80,000,000	800,000
Share consolidation	(a)	0.10	(72,000,000)	-
Capital reduction and share subdivision	(b)	0.01	72,000,000	-
At 30 June 2015 (Unaudited)		0.01	80,000,000	800,000
<b>Issued and fully paid:</b>				
At 1 January 2015		0.01	1,954,125	19,541
Share consolidation	(a)	0.10	(1,758,713)	-
Capital reduction and share subdivision	(b)	0.01	-	(17,587)
Performance shares issued	(c)	0.01	16,456	165
Rights issue of shares	(d)	0.01	586,238	5,862
At 30 June 2015 (Unaudited)		0.01	798,106	7,981

#### 2015 Capital Reorganisation

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

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

#### 二零一五年股本重組

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

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

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### 18. SHARE CAPITAL (continued)

#### (a) Share consolidation

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

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

- the issued share capital of the Company has been reduced through a cancellation of the paid-up capital of the Company to the extent of HK\$0.09 on each of the issued 2015 Consolidated Shares such that the nominal value of each issued 2015 Consolidated Share has been reduced from HK\$0.10 to HK\$0.01 (“2015 Capital Reduction”);
- immediately following the 2015 Capital Reduction, each of the authorised but unissued 2015 Consolidated Shares of HK\$0.10 each was sub-divided into 10 new shares of HK\$0.01 each of the Company; and
- the credits arising in the books of the Company from (i) the cancellation of any fraction in the issued share capital of the Company arising from the 2015 Share Consolidation; and (ii) the 2015 Capital Reduction of approximately HK\$17,587,000 have been credited to the contributed surplus account of the Company within the meaning of the Companies Act 1981 of Bermuda.

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

### 18. 股本(續)

#### (a) 股份合併

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

#### (b) 股本削減及股份拆細

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

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



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### 18. SHARE CAPITAL (continued)

#### (c) Issuance of performance shares

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

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

#### (d) Rights issue of shares

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

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

### 18. 股本(續)

#### (c) 發行表現股份

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

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

#### (d) 股份的供股發行

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

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



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### 19. RESERVES

The amounts of the Group's reserves and the movements therein for the Period and the same period of previous year are presented in the unaudited condensed consolidated statement of changes in equity.

### 20. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following disclosures of fair value measurements use a fair value hierarchy that categorises into three levels the inputs to valuation techniques used to measure fair value:

Level 1 inputs: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date.

Level 2 inputs: inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs: unobservable inputs for the asset or liability.

The Group's policy is to recognise transfers into and transfers out of any of the three levels as of the date of the event or change in circumstances that caused the transfer.

### 19. 儲備

本集團於本期間及去年同期的儲備金額及變動於未經審核簡明綜合權益變動表列報。

### 20. 金融工具的公平價值計量

公平價值指市場參與者之間於計量日期在有序交易中出售資產將收取或轉讓負債將支付的價格。下文披露使用公平價值等級計量的公平價值，用作計量公平價值的估值方法輸入數據據此分為三個級別：

第一級輸入數據：本集團可於計量日期得出相同資產或負債的活躍市場報價（未經調整）。

第二級輸入數據：直接或間接的資產或負債可觀察輸入數據，而非第一級所包括的報價。

第三級輸入數據：資產或負債的不可觀察輸入數據。

本集團的政策為確認截至事件或變化日期導致轉撥的任何三個級別轉入及轉出情況。

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### 20. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

### 20. 金融工具的公平價值計量(續)

(a) Disclosures of level in fair value hierarchy at 30 June 2015 and 31 December 2014:

(a) 於二零一五年六月三十日及二零一四年十二月三十一日的公平價值等級披露：

DESCRIPTION	詳情	Fair value measurements using: 公平價值計量所用層級：			Total 總計 30 June 2015 二零一五年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)
		Level 1 第一級 HK\$'000 千港元 (Unaudited) (未經審核)	Level 2 第二級 HK\$'000 千港元 (Unaudited) (未經審核)	Level 3 第三級 HK\$'000 千港元 (Unaudited) (未經審核)	
<b>Recurring fair value measurements:</b>	經常性公平價值計量：				
<b>Financial assets</b>	金融資產				
Available-for-sale financial assets	可供出售金融資產				
Listed securities in Hong Kong	香港上市證券	86,520	-	-	86,520
Unlisted investment funds	非上市投資基金	-	-	33,671	33,671
Financial assets at fair value through profit or loss	透過損益以公平價值列賬的金融資產				
Listed securities in Hong Kong	香港上市證券	29,808	-	-	29,808
<b>Total</b>	<b>總計</b>	<b>116,328</b>	<b>-</b>	<b>33,671</b>	<b>149,999</b>

DESCRIPTION	詳情	Fair value measurements using: 公平價值計量所用層級：			Total 總計 31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Level 1 第一級 HK\$'000 千港元 (Audited) (經審核)	Level 2 第二級 HK\$'000 千港元 (Audited) (經審核)	Level 3 第三級 HK\$'000 千港元 (Audited) (經審核)	
<b>Recurring fair value measurements:</b>	經常性公平價值計量：				
<b>Financial assets</b>	金融資產				
Available-for-sale financial assets	可供出售金融資產				
Listed securities in Hong Kong	香港上市證券	62,144	-	-	62,144
Unlisted investment fund	非上市投資基金	-	-	11,006	11,006
<b>Total</b>	<b>總計</b>	<b>62,144</b>	<b>-</b>	<b>11,006</b>	<b>73,150</b>
<b>Recurring fair value measurements:</b>	經常性公平價值計量：				
<b>Financial liabilities</b>	金融負債				
Performance shares	表現股份	-	-	14,331	14,331
<b>Total</b>	<b>總計</b>	<b>-</b>	<b>-</b>	<b>14,331</b>	<b>14,331</b>

There were no transfers between levels 1, 2 and 3 during the Period/the year in 2014.

於本期間/二零一四年內，第一、二及三級之間並無轉撥。

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### 20. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

- (b) Reconciliation of assets/(liabilities) measured at fair value based on level 3:

At 1 January 2015	於二零一五年一月一日
Purchases	購買
Settlements	結付
Total gains recognised	於下列項目確認的收益總額
– in profit or loss <sup>(#)</sup>	– 損益 <sup>(#)</sup>
– in other comprehensive income	– 其他全面收益
At 30 June 2015	於二零一五年六月三十日

At 1 January 2014	於二零一四年一月一日
Purchases	購買
Settlements	結付
Total gains recognised	於下列項目確認的收益總額
– in profit or loss	– 損益
– in other comprehensive income	– 其他全面收益
At 31 December 2014	於二零一四年十二月三十一日

(#) Included in other gains or losses

The total gains recognised in other comprehensive income are presented in fair value gain on available-for-sale financial assets in the unaudited condensed statement of profit or loss and other comprehensive income.

The total gains recognised in profit or loss including those for liabilities held at the end of reporting periods are presented in “Other revenue and other gains and losses” in the unaudited condensed statement of profit or loss.

### 20. 金融工具的公平價值計量(續)

- (b) 根據第三級按公平價值計量的資產/(負債)對賬：

30 June 2015 二零一五年六月三十日	
Unlisted investment funds 非上市投資基金 HK\$'000 千港元 (Unaudited) (未經審核)	Performance shares 表現股份 HK\$'000 千港元 (Unaudited) (未經審核)
11,006	(14,331)
21,000	–
–	13,165
–	1,166
1,665	–
<b>33,671</b>	<b>–</b>

31 December 2014 二零一四年十二月三十一日	
Unlisted investment fund 非上市投資基金 HK\$'000 千港元 (Audited) (經審核)	Performance shares 表現股份 HK\$'000 千港元 (Audited) (經審核)
–	(104,568)
11,000	–
–	32,914
–	57,323
6	–
<b>11,006</b>	<b>(14,331)</b>

(#) 計入其他收益或虧損

於其他全面收益確認的收益總額於未經審核簡明損益及其他全面收益表中可供出售金融資產公平價值收益呈列。

於損益確認的收益總額包括於報告期末所持負債，並於未經審核簡明損益表中「其他收入以及其他收益及虧損」呈列。

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### 21. COMMITMENTS

#### (a) Capital Commitments

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

Contracted but not provided for:	已訂約但未撥備：
— acquisition of subsidiaries (note)	— 收購附屬公司(附註)
— development cost for intangible assets	— 無形資產的開發成本

Note:

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

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

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

### 21. 承擔

#### (a) 資本承擔

於報告期末的資本承擔如下：

30 June 2015 二零一五年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2014 二零一四年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
42,000	—
10,864	21,715
<b>52,864</b>	<b>21,715</b>

附註：

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

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

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

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### 21. COMMITMENTS (continued)

#### (a) Capital Commitments (continued)

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

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

### 22. EVENTS AFTER THE REPORTING PERIOD

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

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

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

### 21. 承擔(續)

#### (a) 資本承擔(續)

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

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

### 22. 報告期後事項

#### (a) 主要交易：豪創收購事項

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

豪創收購事項已於二零一五年七月十三日舉行的本公司股東特別大會獲本公司股東批准，惟須達成若干先決條件後，方告完成。於本報告日期，豪創收購事項尚未完成。豪創收購事項詳情載於本公司日期分別為二零一五年二月二日、二零一五年四月一日、二零一五年五月八日、二零一五年五月二十二日、二零一五年六月八日、二零一五年六月十九日及二零一五年七月十三日的公告，以及本公司日期為二零一五年六月二十二日的通函。

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

#### (b) Placing of new shares under general mandate

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

#### (c) Issue of the 10% per annum notes

On 26 June 2015, the Company as issuer and GEO Securities Limited as placing agent ("Jun 2015 Placing Agent") entered into a placing agreement ("Jun 2015 Placing Agreement"), pursuant to which the Jun 2015 Placing Agent agreed to procure the placee(s) who and whose respective ultimate beneficial owner(s) shall be third parties independent of, and not connected with the Company, its connected persons and their respective associates (each within the meaning of the GEM Listing Rules), on a best endeavour basis, to subscribe for the 10% per annum notes ("Jun 2015 Notes") to be issued by the Company in an aggregate principal amount of up to HK\$30,000,000 maturing on the second anniversary of the issue date of the Jun 2015 Notes at the placing price equal to 100% of the principal amount of the Jun 2015 Notes ("Jun 2015 Placing").

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

### 22. 報告期後事項(續)

#### (b) 根據一般授權配售新股份

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

#### (c) 發行10厘年息票據

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

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



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(以港元列示)

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

#### (c) Issue of the 10% per annum notes (continued)

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

The Directors considered that the Jun 2015 Placing represented an opportunity to obtain funding, which was intended to be used to finance any potential investment opportunities of the Group in the future.

At the date of this report, the Jun 2015 Notes in an aggregate principal amount of HK\$11,000,000 have been issued to certain subscribers who subscribed for the Jun 2015 Notes during the period from 27 June 2015 to 15 July 2015. Details of the issue of the Jun 2015 Notes are set out in the Company’s announcements dated 26 June 2015 and 3 August 2015.

#### (d) Grant of share options

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

The grant of the Options to Mr. Kuang has been reviewed and approved by the independent non-executive Directors in accordance with Rule 23.04(1) of the GEM Listing Rules. The details of the Options granted by the Company have been disclosed in the Company’s announcement dated 2 July 2015.

### 22. 報告期後事項(續)

#### (c) 發行10厘年息票據(續)

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

董事認為，二零一五年六月配售事項為取得資金的良機，有關資金擬為本集團日後任何潛在投資機會融資。

於本報告日期，本金總額為11,000,000港元的二零一五年六月票據已發行予於二零一五年六月二十七日至二零一五年七月十五日期間認購二零一五年六月票據的若干認購人。有關發行二零一五年六月票據的詳情載於本公司日期為二零一五年六月二十六日及二零一五年八月三日的公告。

#### (d) 授出購股權

於二零一五年七月二日，本公司授出12,310,000份購股權(「購股權」)。於所授出購股權中，(i)賦予持有人權利認購合共6,155,000股本公司股份之購股權已授予董事會主席兼本公司執行董事鄭豪銀先生(「鄭先生」)；及(ii)賦予持有人權利認購合共6,155,000股本公司股份之購股權已授予兩名本公司附屬公司董事，其中一名亦為本公司的公司秘書兼財務總監。

向鄭先生授出購股權已根據創業板上市規則第23.04(1)條獲獨立非執行董事審閱及批准。有關本公司所授出購股權的詳情已於本公司日期為二零一五年七月二日的公告內披露。

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

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

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

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

The Consideration Shares would be allotted and issued pursuant to the Specific Mandate. The SGM would be convened for the shareholders of the Company to consider and, if thought fit, approve the grant of the Specific Mandate. A circular containing, among others, the details of the SP Agreement and the transactions contemplated thereunder (including but not limited to the allotment and issue of Consideration Shares under the Specific Mandate) and the notice of the SGM is expected to be despatched to the Shareholders on or before 27 August 2015 as more time is needed for the preparation of the information to be contained therein.

The Directors considered that with (i) the increase in CBM internet population in the PRC who grew up along with the development of the internet and is accustomed to doing transactions and obtaining information through online channels; and (ii) the proliferation of smart devices with internet access, the Target, which was an online platform focusing on the CBM market in the PRC, was expected to benefit from such trend and bring investment return to the Group.

As at the date of this report, the acquisition of listed shares and issue of new shares under Specific Mandate has not yet completed.

### 22. 報告期後事項(續)

#### (e) 收購上市股份及根據特別授權發行新股份

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

於二零一五年七月三十一日，本公司與中國新經濟投資有限公司(「中國新經濟」，股份代號：80)訂立買賣協議(「買賣協議」)，據此，本公司有條件同意購入而中國新經濟有條件同意出售銷售股份(相當於目標公司中國育兒網絡控股有限公司(其已發行股份於創業板上市，股份代號：8361)27,298,000股普通股)，代價為60,000,000港元。代價將由本公司於完成時按發行價每股代價股份0.409港元向賣方配發及發行146,699,266股入賬列為繳足的代價股份償付。目標集團為專注於中國孕嬰童市場的網絡平台，其透過龐大且忠實的孕嬰童消費者用戶群主要從事(i)提供營銷及推廣服務；(ii)電子商務業務；及(iii)許可智能硬件產品。有關目標集團的進一步詳情載於供股章程。

代價股份將根據特別授權配發及發行。本公司將召開股東特別大會，以供本公司股東考慮並酌情批准授出特別授權。由於需要更多時間編製當中所載資料，載有(其中包括)買賣協議及其項下擬進行交易詳情(包括但不限於根據特別授權配發及發行代價股份)及股東特別大會通告的通函，預期於二零一五年八月二十七日或之前寄發予股東。

董事認為，隨著(i)中國與互聯網發展一同成長且習慣透過網上渠道進行交易及取得資料的孕嬰童互聯網人口增加；及(ii)可連接互聯網的智能裝置普及化，預期目標公司(為專注於中國孕嬰童市場的網絡平台)將受惠於有關趨勢，為本集團帶來投資回報。

截至本報告日期，收購上市股份及根據特別授權發行新股份尚未完成。

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

#### (f) Acquisition of property

On 8 August 2015, the Group entered into a provisional sale and purchase agreement in respect of the purchase of a commercial unit in Central, Hong Kong at a consideration of approximately HK\$54 million which will be settled by cash ("Property Acquisition"). The consideration will be financed as to approximately HK\$36 million by the net proceeds from the Rights Issue (as defined in page 47 of this report) and as to approximately HK\$17.9 million by part of the Relevant Proceeds (as defined below) from the Rights Issue (further details of which are set out in the section headed "Change of use of proceeds from Rights Issue" below).

The Group paid a deposit of HK\$2,520,000 upon signing of the provisional sale and purchase agreement.

According to the terms of the provisional sale and purchase agreement in respect of the Property Acquisition, completion of the Property Acquisition will take place on or before 30 September 2015. As at the date of this report, completion of the Property Acquisition has not yet taken place.

#### (g) Change of use of proceeds from Rights Issue

Reference is made to the Prospectus in relation to Rights Issue. It was disclosed in the Prospectus that, among others, approximately HK\$80 million of the net proceeds from the Rights Issue ("Relevant Proceeds") will be used for future potential acquisitions or investments which are related to Insurance and MPF Schemes Brokerage Business.

As at the date of this report, other than the potential investment of the Group as disclosed in the circular of the Company dated 22 June 2015, the Group had not identified any potential investment opportunity which is related to Insurance and MPF Schemes Brokerage Business and for the reasons for and benefits of the Property Acquisition as disclosed, the Group intended to use HK\$17.9 million out of the Relevant Proceeds for settling part of the purchase price for the Property Acquisition. The Company also intended to use HK\$20.1 million out of the Relevant Proceeds for other future potential investment opportunities of the Group.

The details of the Property Acquisition and change of use of proceeds from the Rights Issue are set out in the Company's announcement dated 10 August 2015.

### 22. 報告期後事項(續)

#### (f) 收購物業

於二零一五年八月八日，本集團就購買香港中環一個商業單位訂立臨時買賣協議，代價約54,000,000港元將以現金支付(「物業收購事項」)。代價將以供股(定義見本報告第47頁)所得款項淨額約36,000,000港元及供股的部分有關所得款項(定義見下文)(進一步詳情載於下文「變更供股所得款項用途」一節)約17,900,000港元撥付。

於簽訂臨時買賣協議時，本集團已支付訂金2,520,000港元。

根據有關物業收購事項的臨時買賣協議的條款，物業收購事項將於二零一五年九月三十日或之前落實完成。截至本報告日期，物業收購事項尚未落實完成。

#### (g) 變更供股所得款項用途

茲提述有關供股的供股章程。供股章程中披露(其中包括)供股所得款項淨額約80,000,000港元(「有關所得款項」)將用作日後保險及強積金計劃經紀業務相關的潛在收購事項或投資。

於本報告日期，除本公司日期為二零一五年六月二十二日的通函所披露本集團的潛在投資外，本集團尚未物色到任何保險及強積金計劃經紀業務相關的潛在投資機會，而鑑於所披露進行物業收購事項的原因及裨益，本集團擬動用有關所得款項其中17,900,000港元支付物業收購事項部分購買價。本公司亦計劃動用有關所得款項其中20,100,000港元撥付本集團日後其他潛在投資機會所需資金。

物業收購事項及變更供股所得款項用途的詳情載於本公司日期為二零一五年八月十日的公告。

### BUSINESS REVIEW

#### Software Business

The Group has established its foothold in the software market via holding 50.5% of the issued share capital of Apperience Corporation (“Apperience”), which is principally engaged in various aspects of the Information Technology (“IT”) industry ranging from research and development, progression to the final distribution of software for personal computer performances, anti-virus software, mobile applications and toolbar advertisements.

Despite being benefited from the outstanding performance of Apperience and its subsidiaries (“Apperience Group”), the Software Business recorded a turnover of approximately HK\$71,719,000 for the Period, representing a decrease of 7.2% over the same period last year, and the segment profit for the Software Business amounted to approximately HK\$47,088,000 for the Period.

In the face of ever-evolving security threats and counteract new virus, malware and spyware, Apperience Group will continue to closely monitor the IT trend and upgrade its products continuously. Apperience Group also plans to launch the new version 9.0 of its flagship anti-virus product, “Advanced SystemCare”, at the end of 2015.

#### Money Lending Business

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

The Group’s Money Lending Business continued to grow steadily during the Period after its acquisition of 51% of the issued share capital of GEO Finance Limited on 12 March 2015.

The Group recorded a substantial increase in turnover and segment profit under this business segment, which amounted to approximately HK\$1,520,000 and HK\$1,176,000 respectively during the Period. The outstanding principal amount of loan receivables as at 30 June 2015 was HK\$30,110,000. During the Period, the Group has not recorded any doubtful or bad debt in its money lending activities.

#### 業務回顧

##### 軟件業務

本集團透過持有 Apperience Corporation (「Apperience」) 已發行股本的 50.5% 於軟件市場立足，Apperience 主要從事資訊科技 (「資訊科技」) 行業多個領域，涵蓋研發、升級以至最終分銷個人電腦性能軟件、防毒軟件、流動電話應用程式及工具欄廣告。

儘管受惠於 Apperience 及其附屬公司 (「Apperience 集團」) 的出色表現，惟於本期間內，軟件業務錄得營業額約 71,719,000 港元，較去年同期下跌 7.2%，本期間軟件業務的分部溢利約為 47,088,000 港元。

為應付層出不窮的安全威脅以及對付新病毒、惡意軟件及間諜軟件，Apperience 集團將繼續密切注意資訊科技趨勢，並不斷為其產品升級。Apperience 集團亦計劃於二零一五年年底推出其旗艦級防毒產品「Advanced SystemCare」的 9.0 新版本。

##### 借貸業務

本公司間接全資附屬公司聯信財務有限公司及本公司間接非全資附屬公司智易東方財務有限公司為香港法例第 163 章放債人條例項下的放債人牌照持有人。本集團已採納借貸政策及程序手冊，提供根據放債人條例處理及／或監察借貸程序的指引。

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

本集團於本期間就此業務分部的營業額及分部溢利錄得可觀增長，分別約為 1,520,000 港元及 1,176,000 港元。於二零一五年六月三十日，應收貸款的未償還本金額為 30,110,000 港元。於本期間內，本集團並無於其借貸業務錄得任何呆壞賬。



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

### Insurance and MPF Schemes Brokerage Business

Since the completion of the acquisition of the entire issued share capital of GET Mdream Wealth Management Limited (“GMD”) in April 2014, the Group has successfully expanded its Insurance and MPF Schemes Brokerage Business further via GMD, which is principally engaged in Insurance and MPF Schemes Brokerage Business in Hong Kong. For the Period, the unaudited turnover and segment profit of this business were approximately HK\$47,820,000 and HK\$4,382,000 respectively.

On 1 April 2015, the Group entered into a sale and purchase agreement with a vendor in relation to the Trendmode Acquisition. As the business in the insurance and MPF Schemes brokerage services sector has the potential to grow, Trendmode Acquisition, upon completion, is expected to create synergetic effect to the Group's performance.

Trendmode has the following two wholly-owned subsidiaries which were incorporated in Hong Kong:

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

The Group has paid HK\$10 million as refundable deposit to the vendor immediately after the signing of the MOU in relation to the Trendmode Acquisition on 2 February 2015.

### 保險及強積金計劃經紀業務

自於二零一四年四月完成收購於聯夢智易財富管理有限公司（「聯夢智易」）全部已發行股本後，本集團成功透過聯夢智易進一步拓展其保險及強積金計劃經紀業務，而聯夢智易主要於香港從事保險及強積金計劃經紀業務。於本期間，此業務的未經審核營業額及分部溢利分別約為47,820,000港元及4,382,000港元。

於二零一五年四月一日，本集團與一名賣方訂立買賣協議，內容有關豪創收購事項。由於保險及強積金計劃經紀服務範疇的業務具增長潛力，預期豪創收購事項於完成後會為本集團表現締造協同效應。

豪創擁有以下兩間於香港註冊成立的全資附屬公司：

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

緊隨於二零一五年二月二日就豪創收購事項簽訂諒解備忘錄後，本集團已向賣方支付10,000,000港元作為可退還訂金。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

The Trendmode Acquisition constitutes a major transaction for the Company under the GEM Listing Rules and is subject to the notification, announcement and shareholders' approval requirements under Chapter 19 of the GEM Listing Rules.

As the vendor is the spouse of a substantial shareholder and a director of a subsidiary of the Company, the vendor is a connected person of the Company at the subsidiary level. The Trendmode Acquisition also constitutes a connected transaction for the Company under the GEM Listing Rules and is exempted from the circular, independent financial advice and shareholders' approval requirements.

The Trendmode Acquisition was approved by the shareholders of the Company by an ordinary resolution at the special general meeting of the Company held on 13 July 2015. The Trendmode Acquisition is subject to a number of conditions precedents. As at the date of this report, the Trendmode Acquisition has not yet completed. Details of the Trendmode Acquisition are set out in the Company's announcements dated 2 February 2015, 1 April 2015, 8 May 2015, 22 May 2015, 8 June 2015, 19 June 2015, 13 July 2015 and the Company's circular dated 22 June 2015.

### **Resignation of the chief executive of GMD**

The chief executive ("Resigned Chief Executive") of GMD, a non-wholly owned subsidiary of the Company, resigned as the chief executive of GMD on 31 July 2015 due to his personal reason. GMD is principally engaged in Insurance and MPF Schemes Brokerage Business in Hong Kong and a member of the Professional Insurance Brokers Association ("PIBA"). As required by the PIBA and applicable laws and regulations, an insurance broker is required to nominate a chief executive who is responsible for its insurance broking business. The chief executive shall meet the requirements of qualifications and experience prescribed by the PIBA and the Insurance Authority and prior approval from the PIBA shall be obtained for the appointment of the chief executive. The Group has identified a suitable candidate ("Proposed Chief Executive") who has scheduled an interview with the PIBA for his proposed appointment as the chief executive of GMD in August 2015. Subject to the outcome of the interview and the approval from the PIBA, the Proposed Chief Executive will be appointed as the chief executive of GMD. Following the resignation of the Resigned Chief Executive, GMD has been required by the PIBA not to enter into new business contracts with clients until a new chief executive of GMD is appointed. The Company will issue an announcement as and when a new chief executive of GMD is appointed. Details of the resignation of the Resigned Chief Executive are set out in the Company's announcement dated 30 July 2015.

豪創收購事項構成創業板上市規則項下本公司一項主要交易，須遵守創業板上市規則第19章項下通知、公告及股東批准規定。

由於賣方為本公司附屬公司的主要股東兼董事的配偶，故賣方為本公司附屬公司層面的關連人士。根據創業板上市規則，豪創收購事項亦構成本公司的關連交易，獲豁免遵守通函、獨立財務意見及股東批准的規定。

豪創收購事項由本公司股東於二零一五年七月十三日舉行的本公司股東特別大會上以普通決議案批准。豪創收購事項須待多項先決條件達成後方作實。於本報告日期，豪創收購事項尚未完成。豪創收購事項的詳情載於本公司日期為二零一五年二月二日、二零一五年四月一日、二零一五年五月八日、二零一五年五月二十二日、二零一五年六月八日、二零一五年六月十九日及二零一五年七月十三日的公告以及本公司日期為二零一五年六月二十二日的通函。

### **聯夢智易的行政總裁辭任**

本公司非全資附屬公司聯夢智易的行政總裁(「辭任行政總裁」)基於個人理由而於二零一五年七月三十一日辭去聯夢智易的行政總裁職務。聯夢智易主要於香港從事保險及強積金計劃經紀業務，並為香港專業保險經紀協會(「PIBA」)會員。據PIBA及適用法律與法規所規定，保險經紀須任命行政總裁以負責旗下保險經紀業務。行政總裁須具備PIBA及保險業監督規定的資格及經驗，而委任行政總裁亦須取得PIBA事先批准。本集團已物色合適人選(「候任行政總裁」)，彼已安排於二零一五年八月就建議委任為聯夢智易行政總裁與PIBA會晤。待公佈會晤結果並獲PIBA批准後，候任行政總裁將獲委任為聯夢智易行政總裁。辭任行政總裁辭任後，PIBA已要求，在委任新任聯夢智易行政總裁前，聯夢智易不得與新客戶訂立新業務合約。本公司將於新任聯夢智易行政總裁獲委任時刊發公告。有關辭任行政總裁辭任的詳情載於本公司日期為二零一五年七月三十日的公告。



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

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

On 31 July 2014, the Group completed the acquisition of 100% equity interest in e-Perfect IT Limited (“e-Perfect”) at a consideration of HK\$48 million (“e-Perfect Acquisition”). e-Perfect is principally engaged in (i) provision of corporate management solutions; (ii) provision of IT contract services; and (iii) re-selling of hardware and software in Hong Kong. Details of the e-Perfect Acquisition are disclosed in the Company’s announcements dated 10 June 2014 and 31 July 2014. The e-Perfect Acquisition offers new business opportunities to the Group and the Group starts to provide corporate management solutions and IT contract services to corporate clients in Hong Kong and the People’s Republic of China (“PRC” or “China”).

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

During the Period, the Group emerged as a comprehensive IT business platform as it further stepped into the field of I.T. project implementation business. The management believed that e-Perfect and Wafer HK would provide strong support to the Group’s Software Business development and play an even prominent role in driving enhancement of financial performance of the Group.

The turnover derived from this business segment and the segment profit for the Period were approximately HK\$58,750,000 and HK\$7,642,000 respectively.

### Securities Investment Business

The total fair value of listed shares issued by Hong Kong listed companies and unlisted investment funds held by the Group as at 30 June 2015 was approximately HK\$149,999,000 (as at 31 December 2014: HK\$73,150,000). During the Period, the segment profit amounted to approximately HK\$19,493,000 (2014: segment loss of approximately HK\$159,000) and the comprehensive income of fair value gain on available-for-sale financial assets was approximately HK\$41,495,000 (2014: fair value loss of approximately HK\$12,245,000).

### 企業管理解決方案及資訊科技合約服務業務

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

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

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

於本期間內，來自此業務分部的營業額以及分部溢利分別約為58,750,000港元及7,642,000港元。

### 證券投資業務

於二零一五年六月三十日，本集團所持於香港上市公司發行的上市股份及非上市投資基金的公平價值總值約為149,999,000港元（二零一四年十二月三十一日：73,150,000港元）。本期間的分部溢利約為19,493,000港元（二零一四年：分部虧損約159,000港元），而可供出售金融資產公平價值收益的全面收益則約為41,495,000港元（二零一四年：公平價值虧損約12,245,000港元）。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

The segment profit of approximately HK\$19,493,000 for the Period comprised the fair value gain on financial assets at fair value through profit or loss of approximately HK\$49,952,000 and the aggregate net loss on disposal of available-for-sale financial assets and financial assets at fair value through profit and loss (the "FVTPL financial assets") of approximately HK\$30,232,000 incurred by the Group for the Period. Such net loss on disposal of financial assets during the Period was mainly attributable to the disposals of shares in Target Insurance (Holdings) Limited (stock code: 6161) (which were classified as FVTPL financial assets) and DX.com Holdings Limited (stock code: 8086) (which were classified as available-for-sale financial assets). The net loss on such disposals, in aggregate, amounted to approximately HK\$35,703,000. As at 30 June 2015, the total fair value of the investment portfolio held by the Group was approximately HK\$149,999,000 and such investment portfolio comprised 10 investment items including shares listed on the Stock Exchange and non-listed investment funds, approximately HK\$29,808,000 of which were classified as FVTPL financial assets and the remaining of approximately HK\$120,191,000 were classified as available-for-sale financial assets.

### E-learning Business

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

## FINANCIAL REVIEW

### Turnover

For the Period under review, the turnover of the Group was approximately HK\$181,770,000 representing an increase of approximately 126% compared to the turnover for the six months period ended 30 June 2014 of approximately HK\$80,367,000. The turnover for the Period was mainly contributed by (i) Software Business of approximately HK\$71,719,000, (ii) Insurance and MPF Schemes Brokerage Business of approximately HK\$47,820,000 and (iii) Corporate Management Solutions and I.T. Contract Services Business of approximately HK\$58,750,000.

### Gross profit

The gross profit of the Group for the Period increased by approximately 43.3% to approximately HK\$90,325,000 from approximately HK\$63,053,000 for the corresponding period in 2014.

本期間的分部溢利約19,493,000港元包括透過損益以公平價值列賬的金融資產的公平價值收益約49,952,000港元以及本集團於本期間出售可供出售金融資產及透過損益以公平價值列賬的金融資產(「透過損益以公平價值列賬的金融資產」)所產生虧損淨額合共約30,232,000港元。於本期間出售金融資產的虧損淨額主要源於出售泰加保險(控股)有限公司(股份代號:6161)的股份(分類為透過損益以公平價值列賬的金融資產)及DX.com控股有限公司(股份代號:8086)的股份(分類為可供出售金融資產)。有關出售的虧損淨額合共約為35,703,000港元。於二零一五年六月三十日,本集團所持投資組合的公平價值總值約為149,999,000港元。有關投資組合包括10個投資項目,其中包括於聯交所上市的股份及非上市投資基金,其中約29,808,000港元分類為透過損益以公平價值列賬的金融資產,而其餘約120,191,000港元則分類為可供出售金融資產。

### 電子學習業務

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

### 財務回顧

#### 營業額

於回顧期間內,本集團的營業額約為181,770,000港元,較截至二零一四年六月三十日止六個月期間的營業額約80,367,000港元增加約126%。本期間營業額主要來自(i)軟件業務貢獻約71,719,000港元;(ii)保險及強積金計劃經紀業務貢獻約47,820,000港元;及(iii)企業管理解決方案及資訊科技合約服務業務貢獻約58,750,000港元。

#### 毛利

於本期間內,本集團的毛利由二零一四年同期約63,053,000港元上升約43.3%至約90,325,000港元。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

### Profit for the Period

The Group recorded a net profit of approximately HK\$58,306,000 for the Period (2014: HK\$72,263,000). The profit for the Period was mainly contributed by the operating profit of Apperience Group of approximately HK\$41,611,000 and the net profit of approximately HK\$16,132,000 contributed by the Securities Investment Business.

The profit attributable to owners of the Company for the Period was approximately HK\$37,625,000 compared to the profit attributable to owners of the Company of approximately HK\$55,100,000 for the corresponding period in 2014.

The decrease in profit for the Period as compared to that for the corresponding period in 2014 was mainly attributable to the absence of the fair value gain on performance shares (which amounted to approximately HK\$44,393,000 in the corresponding period in 2014 for settling the part of the purchase consideration in relation to the acquisition of 50.5% of the issued share capital of Apperience, which was completed on 31 March 2013) during the Period.

### Liquidity, financial resources and capital structure

As at 30 June 2015, the Group's cash and cash equivalents and pledged deposit amounted to approximately HK\$272,786,000 (as at 31 December 2014: HK\$151,337,000), which were principally denominated in Renminbi, United States dollar and Hong Kong dollar (2014: Renminbi, United States dollar and Hong Kong dollar).

The Group generally finances its operation using (1) internally generated resources, (2) proceeds raised from the rights issue, and (3) proceeds raised from issue of the Feb 2015 Notes issued by the Company during the Period.

#### *Rights issue*

On 24 February 2015, the Board proposed a rights issue ("Rights Issue") on the basis of three rights shares ("Rights Shares") for every one share held on 21 May 2015 ("Record Date") at the subscription price of HK\$0.35 per Rights Share to raise approximately HK\$205.2 million before deduction of expenses by issuing 586,237,461 Rights Shares to the qualifying shareholders of the Company. The net proceeds of the Rights Issue was approximately HK\$196.5 million.

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

### 期間溢利

本集團於本期間錄得純利約58,306,000港元(二零一四年: 72,263,000港元)。本期間溢利來自Apperience集團的經營溢利約41,611,000港元及證券投資業務所貢獻純利約16,132,000港元。

於本期間內,本公司擁有人應佔溢利約為37,625,000港元,而二零一四年同期的本公司擁有人應佔溢利則約為55,100,000港元。

本期間溢利較二零一四年同期減少主要由於本期間並無錄得表現股份的公平價值收益(於二零一四年同期約為44,393,000港元,已用作支付收購Apperience已發行股本50.5%(已於二零一三年三月三十一日完成)的部分購買代價)。

### 流動資金、財務資源及資本架構

於二零一五年六月三十日,本集團的現金及現金等價物以及已抵押存款約為272,786,000港元(於二零一四年十二月三十一日: 151,337,000港元),主要以人民幣、美元及港元(二零一四年: 人民幣、美元及港元)列值。

於本期間內,本集團主要以(1)內部產生資源;(2)供股所得款項;及(3)本公司發行的二零一五年二月票據所得款項為其營運提供資金。

#### *供股*

於二零一五年二月二十四日,董事會建議透過按認購價每股供股股份(「供股股份」)0.35港元向本公司合資格股東發行586,237,461股供股股份進行供股(「供股」),基準為於二零一五年五月二十一日(「記錄日期」)每持有一股股份獲發三股供股股份,藉以集資約205,200,000港元(扣除開支前)。供股所得款項淨額約為196,500,000港元。

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

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

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

於二零一五年六月三十日，供股所得款項淨額的實際用途如下：

Intended use of the net proceeds	Actual use of the net proceeds as at 30 June 2015	所得款項淨額擬定用途	於二零一五年六月三十日所得款項淨額實際用途
Net proceeds from the Rights Issue of approximately HK\$196.5 million was intended to be used in the following manner:		供股所得款項淨額約196,500,000港元擬作以下用途：	
(i) Approximately HK\$20 million for funding the incorporation of a company in Hong Kong which is to be wholly-owned by the Group to carry on Type 1 regulated activity (dealing in securities) under the SFO (defined as below);	Approximately HK\$18,000 used for the legal and professional fee regarding the incorporation of a company in Hong Kong	(i) 約20,000,000港元擬撥作為於香港註冊成立一間將由本集團全資擁有以從事證券及期貨條例(定義見下文)項下第1類(證券交易)受規管活動的公司的資金；	約18,000港元用作於香港註冊成立公司的法律及專業費用
(ii) Approximately HK\$50 million for funding the Money Lending Business;	Approximately HK\$835,000 used for Money Lending Business which is one of the principal activities of the Group	(ii) 約50,000,000港元用作為借貸業務提供資金；	約835,000港元用於借貸業務(本集團的主要業務之一)
(iii) Approximately HK\$42 million for future potential acquisitions or investments which are related to Insurance and MPF Schemes Brokerage Business (note a);	Approximately HK\$292,000 used for the legal and professional fee regarding the Trendmode Acquisition	(iii) 約42,000,000港元用作為日後進行與保險及強制性公積金計劃經紀業務有關之潛在收購或投資提供資金(附註a)；	約292,000港元用於於豪創收購事項的法律及專業費用
(iv) Approximately HK\$17.9 million for the settling part of the purchase price of Property Acquisition (note a);		(iv) 約17,900,000港元用作支付物業收購事項部分購買價(附註a)；	
(v) Approximately HK\$20.1 million for other future investment opportunities of the Group (note a);		(v) 約20,100,000港元用作為本集團日後其他投資機會提供資金(附註a)；	
(vi) Approximately HK\$36 million for future potential acquisition of properties; and		(vi) 約36,000,000港元用作為日後潛在收購物業提供資金；及	
(vii) Approximately HK\$10.5 million for general working capital of the Group	Approximately HK\$10,500,000 used for investment in listed securities and unlisted investment funds which is one of the principal activities of the Group	(vii) 約10,500,000港元撥作本集團日常營運資金	約10,500,000港元用作投資上市證券及非上市投資基金(本集團的主要業務之一)
	The remaining unutilized proceeds will be utilised as intended.		餘下未動用所得款項將按擬定用途動用。



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

### Note a:

It was disclosed in the Company's prospectus dated 22 May 2015 that, among others, the Relevant Proceeds would be used for future potential acquisitions or investments which are related to Insurance and MPF Schemes Brokerage Business. As at the date of this report, the Group had not identified any potential investment opportunity which was related to Insurance and MPF Schemes Brokerage Business and the Group changed the use of Relevant Proceeds. Details of change of use of Relevant Proceeds from Right Issues are disclosed in the Company's announcement dated 10 August 2015 and note 22(g) to the condensed consolidated financial statements.

### Placing of new shares under general mandate

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

The Directors considered that the Placing could strengthen the financial position of the Group and provide additional funding to the Group's investment in Securities Investment Business. The Directors also considered that the Placing represented good opportunities to broaden the shareholders' base and capital base of the Company and raised additional funds at a reasonable cost for itself. Completion of the Placing took place on 8 July 2015. An aggregate of 39,080,000 Placing Shares were allotted and issued pursuant to the general mandate granted to the Directors at the annual general meeting held on 4 June 2015. The aggregate nominal value of the Placing Shares was HK\$390,800. The net proceeds from the Placing were approximately HK\$18.35 million (after deduction of commission to the Placing Agent and other expenses of the Placing), and the net issue price was approximately HK\$0.47 per Placing Share. The Company intended to apply such net proceeds towards investment in securities (listed or non-listed securities). As at the date of this report, the net proceeds of approximately HK\$18.35 million were used for the investment in listed securities. Details of the Placing are set out in the Company's announcements dated 22 June 2015 and 8 July 2015.

### Issue of the Feb 2015 Notes in an aggregate principal amount of up to HK\$50 million

On 5 February 2015, the Company as issuer and GEO Securities Limited as Feb 2015 Placing Agent, entered into Feb 2015 Placing Agreement. Please refer to note 17 to the condensed consolidated financial statements for further details.

### 附註 a :

本公司日期為二零一五年五月二十二日的招股章程中披露(其中包括)有關所得款項將用作日後保險及強積金計劃經紀業務相關的潛在收購事項或投資。於本報告日期,本集團尚未物色到任何保險及強積金計劃經紀業務相關的潛在投資機會,且本集團已改變有關所得款項的用途。有關變更供股的有關所得款項用途詳情,於本公司日期為二零一五年八月十日的公告及簡明綜合財務報表附註22(g)中披露。

### 根據一般授權配售新股份

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

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

### 發行本金總額高達50,000,000港元的二零一五年二月票據

於二零一五年二月五日,本公司(作為發行人)與智易東方證券有限公司(作為二零一五年二月配售代理)訂立二零一五年二月配售協議。有關進一步詳情請參閱簡明綜合財務報表附註17。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

### *Issue of the Jun 2015 Notes in an aggregate principal amount of up to HK\$30 million*

On 26 June 2015, the Company as issuer and GEO Securities Limited as Jun 2015 Placing Agent entered into Jun 2015 Placing Agreement. Please refer to note 22(c) to the condensed consolidated financial statements for further details.

As at the date of this report, the Company has issued the Jun 2015 Notes in an aggregate principal amount of HK\$11,000,000 to certain subscribers who subscribed for the Jun 2015 Notes during the period from 27 June 2015 to 15 July 2015. Details of the issue of the Jun 2015 Notes are set out in the Company's announcements dated 26 June 2015 and 3 August 2015.

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

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

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

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

As at the date of this report, the issued share capital of the Company was HK\$8,371,858.64 divided into 837,185,864 shares of HK\$0.01 each. Details of the 2015 Capital Reorganisation and change of board lot size are disclosed in the Company's announcements dated 2 February 2015, 17 February 2015 and 23 March 2015, the Company's circular dated 26 February 2015 and notes 18(a) & 18(b) to the condensed consolidated financial statements.

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

For the details of issue of Tranche II Performance Shares, please refer to note 18(c) to the condensed consolidated financial statements.

### **Gearing ratio**

As at 30 June 2015, the total assets of the Group were approximately HK\$1,192,957,000 (as at 31 December 2014: HK\$942,389,000), whereas the total liabilities were approximately HK\$129,087,000 (as at 31 December 2014: HK\$174,513,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was 10.8% (as at 31 December 2014: 18.5%).

發行本金總額高達30,000,000港元的二零一五年六月票據

於二零一五年六月二十六日，本公司(作為發行人)與智易東方證券有限公司(作為二零一五年六月配售代理)訂立二零一五年六月配售協議。有關進一步詳情請參閱簡明綜合財務報表附註22(c)。

於本報告日期，本公司已於二零一五年六月二十七日至二零一五年七月十五日期間向若干認購二零一五年六月票據的認購人發行本金總額為11,000,000港元的二零一五年六月票據。發行二零一五年六月票據的詳情載於本公司日期為二零一五年六月二十六日及二零一五年八月三日的公告。

於二零一五年三月重組股本及更改每手買賣單位

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

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

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

於本報告日期，本公司已發行股本為8,371,858.64港元，分為837,185,864股每股面值0.01港元的股份。有關二零一五年股本重組及更改每手買賣單位的詳情於本公司日期為二零一五年二月二日、二零一五年二月十七日及二零一五年三月二十三日的公告、本公司日期為二零一五年二月二十六日的通函以及簡明綜合財務報表附註18(a)及18(b)披露。

於二零一五年六月發行第二批表現股份

有關發行第二批表現股份的詳情，請參閱簡明綜合財務報表附註18(c)。

### **資產負債比率**

於二零一五年六月三十日，本集團的資產總值約為1,192,957,000港元(於二零一四年十二月三十一日：942,389,000港元)，而負債總額則約為129,087,000港元(於二零一四年十二月三十一日：174,513,000港元)。本集團的資產負債比率(即負債總額與資產總值的比例)為10.8%(於二零一四年十二月三十一日：18.5%)。



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

### Interim dividend

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

### Charges on the Group's Assets

As at 30 June 2015, the Group's pledged bank deposits of approximately US\$80,000 and HK\$1,009,000 (in aggregate, approximately HK\$1,631,000 (as at 31 December 2014: HK\$1,626,000)) represented deposits pledged to banks to secure banking facilities to the extent of HK\$1,500,000 (as at 31 December 2014: HK\$1,500,000) granted to the Group. The deposits are in United States dollars and Hong Kong dollars with a term of 6 months and 1 month respectively and at fixed interest rates of 0.05% per annum and 0.7% per annum respectively.

As at 30 June 2015, the Group had pledged bank deposit of approximately HK\$806,000 as guaranteed fund at bank for the Visa/MasterCard merchant account of the Online Shopping Business. The deposit is in Hong Kong dollars at a fixed interest rate of 0.2% per annum.

As at 30 June 2015, the Group had undrawn banking facilities of approximately HK\$1,333,000 (as at 31 December 2014: HK\$855,000).

As at 30 June 2015, listed securities held by the Group with a total carrying amount of approximately HK\$11,310,000 (as at 31 December 2014: HK\$42,929,000) was charged in favour of a brokerage firm as collateral for the Group's liabilities in respect of its margin trading account. As at 30 June 2015, the Group has not used the credit limit.

### Foreign exchange exposure

During the Period, the business activities of the Group were mainly denominated in Hong Kong dollars and United States dollars.

Following the completion of the acquisition of Apperience, United States dollars became the main currency transacted by the Group. Since Hong Kong dollars remain pegged to the United States dollars within a defined range, the Group is not exposed to any significant foreign exchange risk against the United States dollars and has not entered into any foreign exchange contract as hedging measures. The Directors did not consider the Group was significantly exposed to any foreign currency exchange risk. Notwithstanding the above, the Group manages its foreign currency risk against other currencies by closely monitoring the movement of the foreign currency rates and may use hedging derivative, such as foreign currency forward contract, to manage its foreign currency risk as appropriate.

### 中期股息

董事會已決議不就本期間宣派任何中期股息(二零一四年：無)。

### 本集團資產抵押

於二零一五年六月三十日，本集團的已抵押銀行存款約80,000美元及1,009,000港元(合共約1,631,000港元(於二零一四年十二月三十一日：1,626,000港元))指抵押予銀行作為本集團獲授高達1,500,000港元(於二零一四年十二月三十一日：1,500,000港元)銀行融資擔保的存款。有關存款分別以美元及港元列值，分別為期六個月及一個月，並分別按固定年利率0.05厘及0.7厘計息。

於二零一五年六月三十日，本集團的已抵押銀行存款約806,000港元乃作為網上購物業務的Visa/MasterCard商家賬戶的銀行保證金。有關保證金以港元計值，按固定年利率0.2厘計息。

於二零一五年六月三十日，本集團有未提取銀行融資約1,333,000港元(於二零一四年十二月三十一日：855,000港元)。

於二零一五年六月三十日，本集團所持賬面總值約為11,310,000港元(於二零一四年十二月三十一日：42,929,000港元)的上市證券已抵押予一間經紀行，作為本集團保證金貿易賬戶所涉及負債的抵押品。於二零一五年六月三十日，本集團並無動用信貸限額。

### 外匯風險

於本期間內，本集團的業務活動主要以港元及美元列值。

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

### Financial risk

The Group's available-for-sale financial assets and FVTPL financial assets are measured at fair value at the end of each reporting period. Therefore, the Group is exposed to equity security price risk due to the fluctuation of fair value of available-for-sale financial assets and FVTPL financial assets. The Directors regularly review the exposure to the equity security price risk on the available-for-sale financial assets and FVTPL financial assets.

### Trendmode Acquisition

On 1 April 2015, the Group entered into a sale and purchase agreement to acquire 100% equity interest of Trendmode. Please refer to the section headed "Business Review – Insurance and MPF Schemes Brokerage Business" of this report for further details.

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

On 31 July 2015, the Group entered into a sale and purchase agreement to acquire 27,298,000 issued ordinary shares of China Parenting Network Holdings Limited (listed on the Stock Exchange, stock code: 8361) at the consideration of HK\$60,000,000 which will be satisfied by the Company by the allotment and issue of 146,699,266 new shares at the issue price of HK\$0.409 per new share. Please refer to note 22(e) to the condensed consolidated financial statements for further details.

### Property Acquisition

On 8 August 2015, the Group entered into a provisional sale and purchase agreement in respect of the Property Acquisition. Please refer to note 22(f) to the condensed consolidated financial statements for further details.

### Material acquisitions and disposals

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

### Employees and remuneration policies

As at 30 June 2015, the Group had approximately 121 employees (as at 31 December 2014: 111 employees) in Hong Kong and the PRC. The Group's remuneration policy is reviewed periodically and determined by reference to market terms, company performance, individual qualifications and performance, and in accordance with the statutory requirements of the respective jurisdiction where the employees are engaged.

### 財務風險

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

### 豪創收購事項

於二零一五年四月一日，本集團訂立買賣協議以收購豪創全部股權。有關進一步詳情請參閱本報告「業務回顧 – 保險及強積金計劃經紀業務」一節。

### 收購上市股份及根據特別授權發行新股份

於二零一五年七月三十一日，本集團訂立買賣協議，以按代價60,000,000港元收購中國育兒網絡控股有限公司（於聯交所上市，股份代號：8361）27,298,000股已發行普通股。代價將由本公司按發行價每股新股份0.409港元配發及發行146,699,266股新股份償付。有關進一步詳情，請參閱簡明綜合財務報表附註22(e)。

### 物業收購事項

於二零一五年八月八日，本集團就物業收購事項訂立臨時買賣協議。進一步詳情請參閱簡明綜合財務報表附註22(f)。

### 重大收購及出售

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

### 僱員及薪酬政策

於二零一五年六月三十日，本集團於香港及中國聘用約121名（於二零一四年十二月三十一日：111名）僱員。本集團根據市場慣例、公司表現、個人資歷及表現以及聘用僱員所在司法權區的法例規定，定期檢討並釐定薪酬政策。

### Share Option Scheme

On 24 December 2007, the Company's share option scheme ("Share Option Scheme") was approved and adopted by shareholders of the Company in an extraordinary general meeting. The Share Option Scheme is to enable the Company to grant Options to either Directors or employees of the Group in order to recognise and motivate their contribution, to provide incentives and to help the Group in retaining its existing employees and recruiting additional quality employees so as to provide them with a direct economic interest in attaining the long term business objectives of the Group.

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

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

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

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

### 購股權計劃

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

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

於二零一五年七月二日，本公司已授出12,310,000份購股權。於所授出購股權中，(i) 賦予持有人權利可認購合共6,155,000股本公司股份的購股權已授予董事會主席兼執行董事鄺先生；及(ii) 賦予持有人權利可認購合共6,155,000股本公司股份的購股權已授予兩名本公司附屬公司董事，其中一名亦為本公司公司秘書兼財務總監。

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

本公司授出的購股權詳情已於本公司日期為二零一五年七月二日的公告內披露。

# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

During the Period, no share Options have been outstanding, granted, exercised, cancelled nor lapsed under the Share Option Scheme.

於本期間內，購股權計劃項下概無購股權尚未行使、已授出、行使、註銷或失效。

As at the date of this report, the total number of shares available for issue under the Share Option Scheme under the existing 10% limit is 12,314,052 shares of the Company.

於本報告日期，購股權計劃項下在現行10%限制下可供發行的本公司股份總數為12,314,052股。

### Contingent liabilities

### 或然負債

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

於二零一五年六月三十日，本集團並無任何重大或然負債（於二零一四年十二月三十一日：無）。

### Capital commitments

### 資本承擔

As at 30 June 2015, the capital commitments contributed but not provided for development costs of intangible assets were approximately HK\$10,864,000 (as at 31 December 2014: HK\$21,715,000). Please refer to note 21 to the condensed consolidated financial statements for details.

於二零一五年六月三十日，就無形資產的開發成本作出已訂約但未撥備的資本承擔約10,864,000港元（於二零一四年十二月三十一日：21,715,000港元）。詳情請參閱簡明綜合財務報表附註21。

## OUTLOOK

## 展望

In the second half of 2015, the Software Business is expected to continually be one of the pillar businesses of the Group. During the Period, leveraging on the extensive experience in software market, team of talented professionals and the broad customer base of Apperience Group, the Group maintained its leading position in the IT field of personal computers, anti-virus software and mobile applications. Apperience Group's strong financial performance during the Period further strengthened the Board's confidence in its business prospect and the Board expects revenue from Apperience Group will continue to contribute significantly to the Group's income.

於二零一五年下半年，預期軟件業務將繼續為本集團其中一項主要業務。於本期間，憑藉Apperience集團在軟件市場的豐富經驗、能幹的專業團隊及廣闊客戶基礎，本集團得以維持於個人電腦、防毒軟件及流動電話應用程式的資訊科技領域的領先地位。Apperience集團於本期間強大財務表現進一步加強董事會對其業務前景的信心。董事會預期來自Apperience集團的收益將繼續為本集團收入帶來重大貢獻。

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

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



# MANAGEMENT DISCUSSIONS AND ANALYSIS

## 管理層討論及分析

To better leverage economies of scale and its advantages and functions, the Group will continue to be active in expanding its business. The Group intends to diversify into the Securities Investment Business by incorporating a subsidiary to carry out type 1 regulated activity under the SFO as disclosed in the Company's announcement dated 2 February 2015. The Group also entered into a sale and purchase agreement in relation to the Trendmode Acquisition, which is principally engaged in general insurance and long term (including linked long term) insurance brokerage services, MPF Schemes brokerage services and consultancy services on 1 April 2015. Such business diversification is expected to broaden the Group's revenue base and enable the Group to offer more comprehensive financial services to its customers in addition to the provision of insurance and MPF Schemes brokerage services.

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

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

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

為更有效利用規模經濟以及其優勢及功能，本集團將繼續積極擴展其業務。誠如本公司日期為二零一五年二月二日的公告所披露，本集團擬透過註冊成立一間附屬公司以從事證券及期貨條例項下第1類受規管活動，從而多元化發展至證券投資業務。本集團另於二零一五年四月一日就豪創收購事項訂立買賣協議，該公司主要從事一般保險及長期保險（包括相連長期保險）經紀服務、強積金計劃經紀以及提供諮詢服務。預期多元化發展業務可擴大本集團的收益基礎，讓本集團可向客戶提供保險及強積金計劃經紀服務以外更全面的金融服務。

至於本集團借貸業務方面，收購智易東方財務有限公司已發行股本的51%讓本集團可向客戶提供新類型產品。除有抵押及／或無抵押貸款外，本集團擬進一步發展二按物業按揭貸款市場。於本期間，本集團已完成有關智易東方財務有限公司的內部監控程序是否合適有效的檢討，並按需要更新其內部監控程序。本集團擬於其後發二按物業按揭貸款業務。

於不久將來，本集團將繼續透過將客戶基礎擴展至個人及企業客戶，加強借貸分部。由於本集團估計對物業的持續需求為按揭二按市場帶來強大潛力，故本集團將專注於提供二按物業按揭貸款服務，並預期將自有關業務取得理想回報。

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

## DEALINGS FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted Rules 5.48 to 5.67 of the GEM Listing Rules as the required standard of dealings in respect to any dealings in the Company's securities by the Directors. General and specific enquiries have been made to all Directors and they all confirmed they had complied with the said GEM Listing Rules during the Period.

## DIRECTORS' INTERESTS IN CONTRACT

A copyright licence agreement ("New Copyright Licence Agreement") was entered into among Both Talent International Limited ("Both Talent"), a subsidiary of Apperience, as licensee, Chengdu AOBI Information Technology Co., Ltd. ("PRC Company"), as licensor, and Apperience on 1 July 2014 pursuant to which the PRC Company granted to Both Talent an exclusive licence to use the copyright of "Advanced SystemCare" registered in the name of the PRC Company in the PRC for a period from the date of the New Copyright Licence Agreement to the later of (i) the completion of registration of the assignment of the copyright to Both Talent in China; and (ii) the completion of registration of the copyright of "Advanced SystemCare" in the name of Both Talent in the United States as part of the Group's internal reorganisation. Such transaction does not constitute notifiable transaction under Chapter 19 of the GEM Listing Rules and is fully exempt from the requirements under Chapter 20 of the GEM Listing Rules.

Save for the New Copyright Licence Agreement, in which Mr. Xue Qiushi ("Mr. Xue") (an executive Director) is interested through his shareholding in the PRC Company, none of the Directors is or was materially interested, whether directly or indirectly, in any contract of significance or arrangement subsisting during or at the end of the Period which is significant in relation to the business of the Group. No Director had any direct or indirect interests in any assets which have been acquired or disposed of by or leased to, or are proposed to be acquired or disposed of by or leased to, any member of the Group at the end of the Period or at any time during the Period save for the New Copyright Licence Agreement.

## 董事進行證券交易

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

## 董事於合約的權益

於二零一四年七月一日，Apperience的附屬公司善同國際有限公司（「善同」）（作為持牌人）、奧畢信息技術有限公司（「中國公司」）（作為發牌人）與Apperience訂立版權牌照協議（「新版權牌照協議」），據此，中國公司已向善同授出獨家牌照，於中國使用以中國公司名義註冊的「Advanced SystemCare」版權，自新版權牌照協議日期起至(i)於中國完成註冊轉讓予善同的版權；及(ii)於美國完成以善同名義註冊「Advanced SystemCare」版權（以較後者為準），作為本集團內部重組其中一環。有關交易不構成創業板上市規則第19章項下任何須予公佈交易，並獲全面豁免遵守創業板上市規則第20章的規定。

除新版權牌照協議（執行董事薛秋實先生（「薛先生」）透過持有中國公司於當中擁有權益）外，概無董事於本期間內或本期間結束時仍然生效且對本集團業務而言屬重大的任何合約或安排中擁有或已擁有重大直接或間接權益。除新版權牌照協議外，概無董事於本集團任何成員公司於本期間結束時或本期間內任何時間所收購、出售或租賃或擬收購、出售或租賃的任何資產中擁有任何直接或間接權益。



## OTHER INFORMATION

### 其他資料

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

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

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

Name of Director	Capacity
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董事姓名	身分
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Xue Qiushi	Interest of a controlled corporation and interests deemed under sections 317(1)(a) and 318 of the SFO
薛秋實	受控法團權益及根據證券及期貨條例第317(1)(a)及318條被視為擁有的權益

Notes:

1. The total number of the 798,105,864 shares of the Company in issue as at 30 June 2015 has been used for the calculation of the approximate percentage.
2. Such shares were held by Ace Source International Limited ("Ace Source"). Mr. Xue was deemed to be interested in all the shares of the Company held by Ace Source under Part XV of the SFO given that Mr. Xue is beneficially interested in 100% of the issued share capital of Ace Source.

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

於二零一五年六月三十日，董事及本公司主要行政人員於本公司或其任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份或債券中，擁有須根據證券及期貨條例第352條規定存置之登記冊內所記錄或根據創業板上市規則第5.46條所述董事進行買賣的規定標準須另行知會本公司及聯交所的權益或淡倉如下：

#### 於本公司普通股的好倉

Number of shares held	Approximate percentage of the total issued share capital of the Company (Note 1)
所持股份數目	佔本公司全部已發行股本概約百分比(附註1)

23,289,158 (Note 2)	2.91%
23,289,158 (附註2)	2.91%

附註：

1. 概約百分比按本公司於二零一五年六月三十日的已發行股份總數798,105,864股計算。
2. 該等股份由Ace Source International Limited（「Ace Source」）持有。由於薛先生實益擁有Ace Source全部已發行股本，故根據證券及期貨條例第XV部，薛先生被視為於Ace Source持有的全部本公司股份中擁有權益。

Long positions in shares of associated corporation of the Company

於本公司相聯法團股份的好倉

Name of Director	Name of the associated corporation	Capacity in which the shares are held	Number of shares	Approximate percentage of the associated corporation's issued share capital 佔相聯法團已發行股本概約百分比
董事姓名	相聯法團名稱	持有股份的身分	股份數目	股本概約百分比
Mr. Xue Qiushi 薛秋實先生	Apperience Corporation Apperience Corporation	Interest of a controlled corporation (Note) 受控法團權益(附註)	3,882,391	18.79%

Note: Ace Source is wholly and beneficially owned by Mr. Xue. As such, Mr. Xue is deemed to be interested in all the shares held by Ace Source in Apperience (being an associated corporation of the Company) pursuant to Part XV of the SFO.

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

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

除上文披露者外，於二零一五年六月三十日，董事及本公司主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債券中，擁有或被視作擁有須記錄於根據證券及期貨條例第352條規定存置之登記冊內或根據創業板上市規則第5.46條所述董事進行買賣的規定標準須另行知會本公司及聯交所的權益或淡倉。

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

**董事及主要行政人員收購股份或債務證券的權利**

Save for the performance shares allotted and issued by the Company in accordance with the terms and conditions of the acquisition agreement in relation to the very substantial acquisition of 50.5% of the issued share capital of Apperience in which Mr. Xue is interested (through his holding of shares in Ace Source, being one of the vendors of Apperience), at no time during the Period was the Company or any of its subsidiaries a party to any arrangements to enable the Directors and chief executives, their respective spouses or children under the age of 18 to acquire benefits by means of acquisition of shares in or debentures of the Company or any other body corporate.

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

## OTHER INFORMATION

### 其他資料

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

##### Substantial shareholders

As at 30 June 2015, the following persons (other than Directors or chief executives of the Company) had, or were deemed or taken to have interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or, which were recorded in the register required to be kept by the Company under Section 336 of SFO:

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

根據證券及期貨條例須予披露的權益以及主要股東及其他人士於證券的權益

##### 主要股東

於二零一五年六月三十日，除董事或本公司主要行政人員外，以下人士於本公司股份或相關股份中，擁有或被當作或視為擁有須根據證券及期貨條例第XV部第2及3分部向本公司及聯交所披露或載入本公司根據證券及期貨條例第336條須存置的登記冊的權益或淡倉：

##### 於本公司普通股的好倉

Shareholders	Capacity	Number of shares held (Note 1)	Approximate percentage of the total issued share capital of the Company (Note 2)	Note
股東	身分	所持股份數目 (附註1)	佔本公司全部已發行股本概約百分比 (附註2)	附註
DX.com Holdings Limited DX.com控股有限公司	Beneficial owner 實益擁有人	74,418,600(L)	9.32%	
Wise Action Limited (“Wise Action”) 智僑有限公司(「智僑」)	Beneficial owner 實益擁有人	40,960,788(L)	5.13%	(3)
Rosy Lane Investments Limited (“Rosy Lane”)	Interest of a controlled corporation 受控法團權益	40,960,788(L)	5.13%	(3)
Hong Kong Education (Int’l) Investments Limited (“HK EDU INTL”) 香港教育(國際)投資集團有限公司 (「香港教育國際」)	Interest of controlled corporations 受控法團權益	40,960,788(L)	5.13%	(3)

##### Notes:

- The letter “L” denotes a long position in the shares of the Company.
- The total number of the 798,105,864 shares of the Company in issue as at 30 June 2015 has been used for the calculation of the approximate percentage.
- Wise Action is wholly and beneficially owned by Rosy Lane. Rosy Lane is wholly owned by HK EDU INTL. Each of HK EDU INTL and Rosy Lane was deemed to be interested in all the 40,960,788 shares of the Company held by Wise Action pursuant to Part XV of the SFO.

##### 附註：

- 字母「L」指於本公司股份的好倉。
- 計算概約百分比時已採用二零一五年六月三十日的本公司已發行股份總數798,105,864股。
- 智僑由Rosy Lane全資實益擁有。Rosy Lane由香港教育國際全資擁有。根據證券及期貨條例第XV部，香港教育國際及Rosy Lane各自被視作於智僑所持全部40,960,788股本公司股份中擁有權益。

Save as disclosed above, the Directors were not aware of any other person (other than Directors or chief executive of the Company) who, as at 30 June 2015, had or was deemed to have interests or short positions in the shares or underlying shares of the Company, which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or, which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

## APPOINTMENT AND RESIGNATION OF INDEPENDENT NON-EXECUTIVE DIRECTOR

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

## PURCHASE, SALE OR REDEMPTION OF SHARES

Neither the Company, nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities during the Period.

## COMPETING INTEREST

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

## CORPORATE GOVERNANCE

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

## AUDIT COMMITTEE

The Company established an Audit Committee with written terms of reference in accordance with Rules 5.28 to 5.33 of the GEM Listing Rules. The Audit Committee members as at the date of this report are Mr. Yip Chi Fai Stevens, Prof. Chui Tsan Kit and Ms. Xiao Yiming. They are the independent non-executive Directors. The Audit Committee's principal duties are to review and supervise the financial reporting process and internal control procedures of the Group.

The Group's unaudited consolidated results for the Period have been reviewed by the Audit Committee.

除上文披露者外，據董事所知，於二零一五年六月三十日，概無任何其他人士（董事或本公司主要行政人員除外）於本公司股份或相關股份中，擁有或被視為擁有須根據證券及期貨條例第XV部第2及3分部向本公司及聯交所披露或載入本公司根據證券及期貨條例第336條須存置的登記冊的權益或淡倉。

## 獨立非執行董事委任及辭任

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

## 購買、出售或贖回股份

於本期間內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

## 競爭權益

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

## 企業管治

於本期間內，本公司一直遵守創業板上規例附錄十五所載守則條文。

## 審核委員會

根據創業板上規例第5.28至5.33條的規定，本公司已成立審核委員會，並以書面訂明職權範圍。於本報告日期，審核委員會成員包括葉志輝先生、徐燦傑教授及肖一鳴女士。彼等均為獨立非執行董事。審核委員會的主要工作為檢討與監督本集團的財務申報及內部監控程序。

審核委員會已審閱本集團本期間的未經審核綜合業績。

## OTHER INFORMATION

### 其他資料

#### SUFFICIENCY OF PUBLIC FLOAT

Based on the information that is publicly available to the Company and within the knowledge of the Directors, as at the date of this report, the Company has maintained the prescribed public float under the GEM Listing Rules.

On behalf of the Board, I would like to take this opportunity to express my sincere gratitude to all shareholders for their support to the Company.

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

12 August 2015

*As at the date of this report, the Board consists of Mr. Kuang Hao Kun Giovanni and Mr. Xue Qiushi being the executive Directors, Prof. Chui Tsan Kit, Mr. Yip Chi Fai Stevens and Ms. Xiao Yiming being the independent non-executive Directors.*

#### 足夠公眾持股量

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

本人謹藉此機會代表董事會衷心感謝各位股東對本公司的支持。

代表董事會  
**智易控股有限公司**  
主席  
**鄭豪錕**

二零一五年八月十二日

於本報告日期，董事會成員包括執行董事鄭豪錕先生及薛秋實先生；獨立非執行董事徐燦傑教授、葉志輝先生及肖一鳴女士。



