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(formerly known as Hang Fung Gold Technology Limited

恆豐金業科技有限公司\*)

(Provisional Liquidators Appointed)

*(incorporated in Bermuda with limited liability)*

**(Stock Code: 870)**

## **PRICE SENSITIVE INFORMATION**

This announcement is made by the Company pursuant to Rule 13.09 of the Listing Rules.

The Company wishes to inform shareholders of the Company and potential investors that on 12 June 2009, HKRH published the HKRH Circular which contains, among other things, the Accountants' Reports in respect of each of the Target Companies.

At the request of the Company, trading in the shares of the Company has been suspended since 2:30 p.m. on 30 September 2008 and shall remain suspended until further notice.

This announcement is made by 3D-GOLD Jewellery Holdings Limited (Provisional Liquidators Appointed) pursuant to Rule 13.09 of the Listing Rules.

The Company wishes to inform shareholders of the Company and potential investors that on 12 June 2009, HKRH published the HKRH Circular which contains, among other things, the accountants' reports of each of (i) 3DGC Group; (ii) Gold Ocean; (iii) 3DG International; and (iv) La Milky Way setting out financial information of each of the Target Companies for the three years ended 31 March 2007, 2008 and 2009.

## EXTRACT OF THE OPINION OF THE REPORTING ACCOUNTANTS

The reporting accountants for the HKRH Circular state in the Accountants' Reports that due to insufficient information and fundamental uncertainty relating to going concern, they do not express any opinion on the financial information stated in the Accountants' Reports as to whether the financial information gives a true and fair view of the state of affairs of the Target Companies as at 31 March 2007, 2008 and 2009, and of the results and cash flows of the Target Companies for the three years ended 31 March 2007, 2008 and 2009.

Shareholders of the Company and potential investors may refer to the Accountants' Reports in the HKRH Circular for details of the opinions of the reporting accountants.

## EXTRACT OF FINANCIAL INFORMATION

Set out below are turnover, and profit/loss before and after tax of each of the Target Companies for the three years ended 31 March 2007, 2008 and 2009 as extracted from the Accountants' Reports:

3DGC Group	Year ended 31 March		
	2007	2008	2009
	HK\$	HK\$	HK\$
Turnover	13,844,208	534,901,762	1,095,797,139
Profit/(loss) before tax	5,820,451	(1,568,820,824)	(107,537,792)
Profit/(loss) after tax	5,820,451	(1,568,820,824)	(109,426,808)

Gold Ocean	Year ended 31 March		
	2007	2008	2009
	HK\$	HK\$	HK\$
Turnover	30,069,405	56,011,930	58,325,474
Profit/(loss) before tax	(200,186)	(1,449,365,728)	1,868,181
Profit/(loss) after tax	(200,186)	(1,450,099,086)	1,169,834

3DG International	Year ended 31 March		
	2007	2008	2009
	HK\$	HK\$	HK\$
Turnover	-	-	-
Loss before tax	(2,705)	(1,450,720,395)	(22,370)
Loss after tax	(2,705)	(1,450,720,395)	(22,370)

La Milky Way	Year ended 31 March		
	2007	2008	2009
	HK\$	HK\$	HK\$
Turnover	-	-	-
Loss before tax	-	(1,450,717,690)	(570)
Loss after tax	-	(1,450,717,690)	(570)

Set out below are the amounts of total assets, total liabilities and deficit in net assets as at 31 March 2009 in respect of each of the Target Companies as extracted from the Accountants' Reports:

	As at 31 March 2009			
	3DGC Group HK\$	Gold Ocean HK\$	3DG International HK\$	La Milky Way HK\$
Total assets	617,068,946	8,188,785	-	2
Total liabilities	(2,255,577,962)	(1,457,495,672)	(1,450,750,218)	(1,450,718,260)
Deficit in net assets	(1,638,509,016)	(1,449,306,887)	(1,450,750,218)	(1,450,718,258)

## EXTRACT OF MANAGEMENT DISCUSSION AND ANALYSIS

### 3DGC Group

As stated in the management discussion and analysis and the financial statements in the accountants' report of 3DGC Group in the HKRH Circular: 3DGC Group provided a guarantee to secure the senior notes with face value of US\$170,000,000 (equivalent to approximately HK\$1,326,000,000) issued by the Company on 17 October 2007, and gave guarantees to The Hongkong and Shanghai Banking Corporation Limited for the banking facilities granted to Hang Fung Jewellery in the amounts of US\$32,000,000 and US\$18,000,000 on 18 October 2007 and 18 July 2008 respectively; and provisions for contingent liabilities of approximately HK\$1,630.6 million and approximately HK\$139.4 million had been made in the financial statements of 3DGC Group for the respective years ended 31 March 2008 and 2009 in relation to the aforesaid guarantees given by 3DGC Group .

### Gold Ocean, 3DG International and La Milky Way

As stated in the management discussion and analysis and the financial statements in the accountants' reports of each of Gold Ocean, 3DG International and La Milky Way in the HKRH Circular, each of Gold Ocean, 3DG International and La Milky Way provided a guarantee to secure the senior notes with face value of US\$170,000,000 issued by the Company on 17 October 2007, and a provision for contingent liabilities of approximately HK\$1,450.7 million had

been made in the respective financial statements of Gold Ocean, 3DG International and La Milky Way for the year ended 31 March 2008 in relation to the aforesaid guarantees given by Gold Ocean, 3DG International and La Milky Way.

Shareholders of the Company and potential investors may refer to the Accountants' Reports contained in the HKRH Circular for more details in respect of the financial information of the Target Companies.

## **GENERAL**

At the request of the Company, trading in the shares of the Company has been suspended since 2:30 p.m. on 30 September 2008 and shall remain suspended until further notice.

As at the date of this announcement, the board of directors of the Company comprises three executive directors, namely Ms Chan Yam Fai, Jane, Ms Ng Yee Mei and Mr Yeung Hon Yuen.

## **DEFINITIONS**

In this announcement, the following expressions have the following meanings:

“3DG Enterprise”	3D-GOLD Enterprise Development (Shenzhen) Company Limited, a company established in the PRC and a wholly-owned subsidiary of 3DGC
“3DG International”	3D-GOLD International Company Limited, a company incorporated in Hong Kong and a wholly-owned subsidiary of the Company
“3DGC”	3D-GOLD Company Limited, a company incorporated in Hong Kong and a wholly-owned subsidiary of the Company
“3DGC Group”	3DGC and 3DG Enterprise
“Accountants' Reports”	the accountants reports of each of the Target Companies included in the HKRH Circular
“Company”	3D-GOLD Jewellery Holdings Limited (Provisional Liquidators Appointed) (formerly known as Hang Fung Gold Technology Limited), a company incorporated in Bermuda, the shares of which are listed on the main board of the Stock Exchange
“Gold Ocean”	Gold Ocean Jewellery Company Limited, a company incorporated in Macau and a wholly-owned subsidiary of the Company

“Hang Fung Jewellery”	Hang Fung Jewellery Company Limited (Provisional Liquidators Appointed), a wholly-owned subsidiary of the Company
“HKRH”	Hong Kong Resources Holdings Company Limited (formerly known as Ocean Grand Chemicals Holdings Limited), the shares of which are listed on the main board of the Stock Exchange
“HKRH Circular”	the circular dated 12 June 2009 issued by HKRH
“La Milky Way”	La Milky Way International Company Limited, a company incorporated in Hong Kong and a wholly-owned subsidiary of the Company
“Listing Rules”	the Rules Governing the Listing of Securities on Stock Exchange
“PRC”	the People’s Republic of China
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Target Companies”	(i) 3DGC Group; (ii) Gold Ocean; (iii) 3DG International; and (iv) La Milky Way

For and on behalf of  
**3D-GOLD Jewellery Holdings Limited**  
**(Provisional Liquidators Appointed)**  
**Darach Haughey**  
**Yeung Lui Ming**  
**Edmond Wah Bon Ching**

*Joint and Several Provisional Liquidators  
Acting as agents for and on behalf of  
3D-GOLD Jewellery Holdings Limited  
without personal liability*

Hong Kong, 17 June 2009

*\* For identification purposes only*