



DINGYI GROUP INVESTMENT LIMITED

鼎億集團投資有限公司

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 508)

Interim Report 2012/13 中期報告

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Corporate Information

企業資料

BOARD OF DIRECTORS

EXECUTIVE DIRECTORS

Mr. LI Kwong Yuk (*Chairman*)
Mr. SU Xiaonong (*Chief Executive Officer*)
Mr. CHEUNG Sze Ming

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. CHENG Xiusheng
Mr. SUN Dongsheng
Mr. CHOW Shiu Ki

COMPANY SECRETARY

Ms. MAN Tsz Sai, Lavender

AUDITOR

PricewaterhouseCoopers
Certified Public Accountants, Hong Kong
22nd Floor, Prince's Building
Central, Hong Kong

SOLICITORS

K&L Gates
D.S. Cheung & Co.
Appleby

AUTHORISED REPRESENTATIVES

Mr. CHEUNG Sze Ming
Ms. MAN Tsz Sai, Lavender

AUDIT COMMITTEE

Mr. CHOW Shiu Ki (*Chairman*)
Mr. CHENG Xiusheng
Mr. SUN Dongsheng

REMUNERATION COMMITTEE

Mr. CHOW Shiu Ki (*Chairman*)
Mr. SU Xiaonong
Mr. CHEUNG Sze Ming
Mr. CHENG Xiusheng
Mr. SUN Dongsheng

董事會

執行董事

李光煜先生 (*主席*)
蘇曉濃先生 (*行政總裁*)
張詩敏先生

獨立非執行董事

程秀生先生
孫東升先生
周肇基先生

公司秘書

文紫茵女士

核數師

羅兵咸永道會計師事務所
香港執業會計師
香港中環
太子大廈二十二樓

律師

高蓋茨律師事務所
張岱樞律師事務所
Appleby

授權代表

張詩敏先生
文紫茵女士

審核委員會

周肇基先生 (*主席*)
程秀生先生
孫東升先生

薪酬委員會

周肇基先生 (*主席*)
蘇曉濃先生
張詩敏先生
程秀生先生
孫東升先生

NOMINATION COMMITTEE

Mr. LI Kwong Yuk (*Chairman*)
Mr. CHOW Shiu Ki
Mr. SUN Dongsheng

提名委員會

李光煜先生 (*主席*)
周肇基先生
孫東升先生

PRINCIPAL BANKERS

Hang Seng Bank Limited
Shanghai Commercial Bank Limited
Bank of China (Hong Kong) Limited
The Hongkong and Shanghai Banking Corporation Limited

主要往來銀行

恒生銀行有限公司
上海商業銀行有限公司
中國銀行(香港)有限公司
香港上海滙豐銀行有限公司

REGISTERED OFFICE

Canon's Court
22 Victoria Street
Hamilton HM 12, Bermuda

註冊辦事處

Canon's Court
22 Victoria Street
Hamilton HM 12, Bermuda

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Units 2703-6
27/F., Convention Plaza – Office Tower
1 Harbour Road, Wanchai, Hong Kong

香港主要營業地點

香港灣仔港灣道1號
會展廣場辦公大樓27樓
2703-6室

PRINCIPAL SHARE REGISTRAR AND TRANSFER AGENT IN BERMUDA

Butterfield Fulcrum Group (Bermuda) Limited
26 Burnaby Street
Hamilton HM11
Bermuda

百慕達股份過戶登記總處

Butterfield Fulcrum Group (Bermuda) Limited
26 Burnaby Street
Hamilton HM11
Bermuda

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Standard Limited
26th Floor, Tesbury Centre
28 Queen's Road East, Hong Kong

香港股份過戶登記分處

卓佳標準有限公司
香港皇后大道東二十八號
金鐘匯中心二十六樓

SHARE LISTING

The Stock Exchange of Hong Kong Limited
Stock Code: 508

股份上市

香港聯合交易所有限公司
股份代號：508

ADR DEPOSITARY BANK

The Bank of New York Mellon
American Depositary Receipts
101 Barclay Street, 22nd Floor West
New York, NY 10286, USA
Stock Symbol: COAZY

美國預託證券託管銀行

The Bank of New York Mellon
American Depositary Receipts
101 Barclay Street, 22nd Floor West
New York, NY 10286, USA
證券編號：COAZY

WEBSITE

<http://www.dingyi.hk>

網址

<http://www.dingyi.hk>



Condensed Consolidated Income Statement

簡明合併利潤表

For the six months ended 30 September 2012 截至二零一二年九月三十日止六個月

INTERIM RESULTS

The directors (the “Directors”) of Dingyi Group Investment Limited (the “Company”) hereby announce the unaudited condensed consolidated interim results of the Company and its subsidiaries (collectively, the “Group”) for the six months ended 30 September 2012, together with the comparative figures for the corresponding period in 2011 as follows:

中期業績

鼎億集團投資有限公司(「本公司」)董事(「董事」)謹此公佈本公司及其附屬公司(統稱「本集團」)截至二零一二年九月三十日止六個月之未經審核簡明合併中期業績，連同二零一一年同期之比較數字如下：

		Unaudited six months ended 30 September 未經審核 截至九月三十日止六個月	
		2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
	Note 附註		
Continuing operations			
Revenue	3	33,254	33,670
Cost of sales		(8,483)	(7,776)
Gross profit		24,771	25,894
Realised gain on investments at fair value through profit or loss, net		2,447	–
Other income, net	4	206	385
Other gains/(losses), net	5	3,356	(530)
Selling and distribution costs		(25,034)	(27,700)
Administrative expenses		(8,962)	(9,832)
Operating loss		(3,216)	(11,783)
Finance income, net	6	706	3
Loss before taxation	7	(2,510)	(11,780)
Income tax credit/(expenses)	8	4	(878)
Loss for the period from continuing operations		(2,506)	(12,658)
Discontinued operations			
Profit for the period from discontinued operations	11	–	410
Loss for the period		(2,506)	(12,248)
Attributable to:			
Equity holders of the Company		(1,496)	(15,438)
Non-controlling interests		(1,010)	3,190
		(2,506)	(12,248)
Loss per share			
From continuing operations			
– Basic and diluted (HK cents per share)	9	(0.06)	(0.49)
From discontinued operations			
– Basic and diluted (HK cents per share)	9	–	(0.16)
Total basic and diluted (HK cents per share)		(0.06)	(0.65)
Dividends	10	–	108,376

Condensed Consolidated Statement of Comprehensive Income

簡明合併綜合收益表

For the six months ended at 30 September 2012 截至二零一二年九月三十日止六個月

		Unaudited six months ended 30 September 未經審核 截至九月三十日止六個月	
		2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Loss for the period	期內虧損	(2,506)	(12,248)
Other comprehensive (loss)/income for the period, net of tax	除稅後期內其他綜合 (虧損)/收益		
Exchange difference on translation of operations of overseas subsidiaries	換算海外附屬公司業務所 產生之外匯兌換差額	-	(1,495)
Exchange difference released upon disposal of operations of overseas subsidiaries	於出售海外附屬公司業務 所變現之外匯兌換差額	-	(171)
Gain on deemed disposal of subsidiaries	視作出售附屬公司的收益	-	4,003
Other comprehensive income for the period, net of tax	除稅後期內其他綜合收益	-	2,337
Total comprehensive loss for the period	期內綜合虧損總額	(2,506)	(9,911)
Attributable to:	歸屬於:		
Equity holders of the Company	本公司股權持有人	(1,496)	(11,143)
Non-controlling interests	非控制性權益	(1,010)	1,232
Total comprehensive loss for the period	期內綜合虧損總額	(2,506)	(9,911)

Note: Items shown within other comprehensive income have no tax effect.

附註：於其他綜合收益所示之項目並無稅務影響。

Condensed Consolidated Statement of Financial Position

簡明合併財務狀況表

As at 30 September 2012 於二零一二年九月三十日

		Note	Unaudited 未經審核 30 September 2012 二零一二年 九月三十日 HK\$'000 港幣千元	Audited 經審核 31 March 2012 二零一二年 三月三十一日 HK\$'000 港幣千元
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	12	5,337	7,619
Intangible assets	無形資產		–	26
Non-current deposits	非流動存出按金		8,468	8,872
			13,805	16,517
Current assets	流動資產			
Inventories	存貨		1,106	1,306
Debtors, deposits and prepayments	應收賬款、存出按金及 預付款項	13	43,293	20,436
Investments at fair value through profit or loss	於損益賬按公允值處理之 投資		54,260	43,410
Current income tax recoverable	可收回當期所得稅		107	60
Cash and cash equivalents	現金及現金等價物		71,734	103,869
			170,500	169,081
Current liabilities	流動負債			
Creditors, deposits and accruals	應付賬款、存入按金及 預提費用	14	9,404	8,937
Amount due to non-controlling interests	應付非控制性權益賬款		25,643	24,893
Current income tax liabilities	當期所得稅負債		160	160
			35,207	33,990
Net current assets	流動資產淨值		135,293	135,091
Total assets less current liabilities	總資產減流動負債		149,098	151,608
Capital and reserves	股本及儲備			
Share capital	股本	15	23,751	23,751
Reserves	儲備		133,777	135,273
Shareholders' funds	股東資金		157,528	159,024
Non-controlling interests	非控制性權益		(8,430)	(7,420)
Total equity	總權益		149,098	151,604
Non-current liabilities	非流動負債			
Deferred income tax liabilities	遞延所得稅負債		–	4
			–	4
Total equity and non-current liabilities	總權益及非流動負債		149,098	151,608

Condensed Consolidated Statement of Changes in Equity

簡明合併權益變動表

For the six months ended 30 September 2012 截至二零一二年九月三十日止六個月

		Unaudited 未經審核							Equity attributable to equity holders of the Company 本公司股權持有人應佔權益	
		Share capital	Share premium	Capital redemption reserve	Other reserve	Retained profits	Total	Non-controlling interests	Total equity	
		股本	股份溢價	資本贖回儲備	其他儲備	保留溢利	總計	非控制性權益	總權益	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	
At 1 April 2012	於二零一二年四月一日	23,751	25,249	14	5,021	104,989	159,024	(7,420)	151,604	
Comprehensive loss:	綜合虧損:									
Loss for the period	期內虧損	-	-	-	-	(1,496)	(1,496)	(1,010)	(2,506)	
At 30 September 2012	於二零一二年九月三十日	23,751	25,249	14	5,021	103,493	157,528	(8,430)	149,098	

		Unaudited 未經審核										
		Equity attributable to equity holders of the Company 本公司股權持有人應佔權益										Total equity
		Share capital	Share premium	Capital redemption reserve	Share option reserve	Other reserve	Exchange fluctuation reserve	Asset revaluation reserve	Retained profits	Total	Non-controlling interests	Total equity
		股本	股份溢價	資本贖回儲備	購股權儲備	其他儲備	外匯兌換浮動儲備	資產重估儲備	保留溢利	總計	非控制性權益	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
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
At 1 April 2011	於二零一一年四月一日	118,755	55,249	14	7,282	-	726	908	99,913	282,847	39,821	322,668
Comprehensive (loss)/income:	綜合(虧損)/收益:											
(Loss)/profit for the period	期內(虧損)/利潤	-	-	-	-	-	-	-	(15,438)	(15,438)	3,190	(12,248)
Other comprehensive (loss)/income:	其他綜合(虧損)/收益:											
Exchange difference on translation of operations of overseas subsidiaries	換算海外附屬公司業務所產生之外匯兌換差額	-	-	-	-	-	(555)	-	-	(555)	(940)	(1,495)
Exchange difference released upon disposal of operations of overseas subsidiaries	於出售海外附屬公司業務所變現之外匯兌換差額	-	-	-	-	-	(171)	-	-	(171)	-	(171)
Gain on deemed disposal of subsidiaries	視作出售附屬公司的收益	-	-	-	-	5,021	-	-	-	5,021	(1,018)	4,003
Total comprehensive income/(loss) for the period	期內綜合收益/(虧損)總額	-	-	-	-	5,021	(726)	-	(15,438)	(11,143)	1,232	(9,911)
Transactions with owners	與擁有人進行之交易											
Dividends paid	已付股息	-	-	-	-	-	-	-	(108,376)	(108,376)	(1,108)	(109,484)
Step-up acquisition from non-controlling interests	向非控制性權益增購	-	-	-	-	(975)	-	-	-	(975)	(562)	(1,537)
Derecognition of reserves on disposal of subsidiaries	因出售附屬公司而撤銷確認儲備	-	-	-	-	975	-	(908)	(67)	-	-	-
Disposal of non-controlling interests	出售非控制性權益	-	-	-	-	-	-	-	-	-	(42,865)	(42,865)
Share option - value of consultancy services received	購股權 - 獲得諮詢服務之價值	-	-	-	5,558	-	-	-	-	5,558	-	5,558
Termination of share option	終止購股權	-	-	-	(12,840)	-	-	-	12,840	-	-	-
Cancellation of share capital	註銷股本	(95,004)	-	-	-	-	-	-	95,004	-	-	-
Transfer of share premium to retained profits	股份溢價轉撥至保留溢利	-	(30,000)	-	-	-	-	-	30,000	-	-	-
Total transactions with owners	與擁有人進行之交易總額	(95,004)	(30,000)	-	(7,282)	-	-	(908)	29,401	(103,793)	(44,535)	(148,328)
At 30 September 2011	於二零一一年九月三十日	23,751	25,249	14	-	5,021	-	-	113,876	167,911	(3,482)	164,429

Condensed Consolidated Statement of Cash Flows

簡明合併現金流量表

For the six months ended 30 September 2012 截至二零一二年九月三十日止六個月

Unaudited
six months ended
30 September
未經審核
截至九月三十日止六個月

		2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Net cash used in operating activities	用於經營活動之現金淨額	(31,799)	(1,611)
Net cash (used in)/generated from investing activities	(用於)／來自投資活動之現金淨額	(287)	172,190
Net cash used in financing activities	用於融資活動之現金淨額	(2)	(102,986)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物 (減少)／增加淨額	(32,088)	67,593
Cash and cash equivalents at beginning of the period	於期初之現金及現金等價物	103,869	85,473
Effect of changes in foreign exchange rates	匯率變動之影響	(47)	235
Cash and cash equivalents at end of the period	於期末之現金及現金等價物	71,734	153,301

Notes to the Condensed Consolidated Financial Statements

簡明合併財務報表附註

1 BASIS OF PREPARATION

The unaudited condensed consolidated financial statements have been prepared in accordance with applicable disclosure requirements of Appendix 16 to the Rules (the “Listing Rules”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) and with Hong Kong Accounting Standard (“HKAS”) 34, “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants.

2 PRINCIPAL ACCOUNTING POLICIES

Except as described below, the accounting policies applied in these interim financial statements are consistent with those of the annual financial statements for the year ended 31 March 2012, as described in those annual financial statements which have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”).

Exceptional items are disclosed and described separately in the financial information where it is necessary to provide further understanding of the financial performance of the Group. They are material items of income or expense that have been shown separately due to the significance of their nature or amount.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.

ADOPTION OF NEW/REVISED HKFRSS

There are no amended standards or interpretations that are effective for the first time for the Group’s financial year beginning 1 April 2012 and are relevant to the Group’s operations that could be expected to have a material impact on the Group.

The following new and revised standards and amendments to existing standards relevant to the Group have been issued, but are not effective for the financial year beginning 1 April 2012 and the Group has not early adopted them:

1 編製基準

未經審核簡明合併財務報表乃根據香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄16之適用披露規定及香港會計師公會所頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」而編製。

2 主要會計政策

除下文所述者外，在此等中期財務報表所應用之會計政策與截至二零一二年三月三十一日止年度之年度財務報表所採用者一致，並於根據香港財務報告準則（「香港財務報告準則」）編製之該等年度財務報表中詳述。

特殊項目已按必要於財務資料另行披露及說明，以進一步了解本集團的財務表現。該等特殊項目為收入或開支的重大項目，由於其性質或金額的重大性，已單獨列示。

中期所得稅按預期總年度盈利所適用之稅率計入。

採納新訂／經修訂香港財務報告準則

概無於二零一二年四月一日開始之本集團財政年度首次生效且與本集團之營運有關預期會對本集團造成重大影響之經修訂準則或詮釋。

以下新訂及經修訂準則及與本集團相關之現有準則之修訂本已經頒佈，惟於截至二零一二年四月一日開始之財政年度尚未生效，及本集團並無提早採納：

2 PRINCIPAL ACCOUNTING POLICIES (Continued)

ADOPTION OF NEW/REVISED HKFRSS (Continued)

HKFRS 7 (Amendment), 'Financial Instruments: Disclosure – Offsetting Financial Assets and Financial Liabilities' (effective for annual period starting from 1 January 2013). The amendment requires new disclosure requirements which focus on quantitative information about recognised financial instruments that are offset in the statement of financial position, as well as those recognised financial instruments that are subject to master netting or similar arrangements irrespective of whether they are offset. The Group will adopt the amendment from 1 April 2013.

HKFRS 9, 'Financial Instruments' (effective for annual period starting from 1 January 2015). The new standard addresses the classification, measurement and derecognition of financial assets and financial liabilities. HKFRS 9 was issued in November 2009 and October 2010. It replaces the parts of HKAS 39 that relate to the classification and measurement of financial instruments. HKFRS 9 requires financial assets to be classified into two measurement categories: those measured as at fair value and those measured at amortised cost. The determination is made at initial recognition. The classification depends on the entity's business model for managing its financial instruments and the contractual cash flow characteristics of the instrument. For financial liabilities, the standard retains most of the HKAS 39 requirements. The Group will adopt the new standard from 1 April 2015.

HKFRS 7 and HKFRS 9 (Amendments), 'Mandatory Effective Date and Transition Disclosures' (effective for annual period starting from 1 January 2015). The amendments delay the effective date to annual periods beginning on or after 1 January 2015, and also modify the relief from restating prior periods. The Group will adopt the amendments from 1 April 2015.

2 主要會計政策(續)

採納新訂／經修訂香港財務報告準則(續)

香港財務報告準則第7號(修訂本)「金融工具：披露—金融資產與金融負債抵銷」(於二零一三年一月一日開始之年度期間生效)。此項修訂本作出新披露規定，集中處理有關已於財務狀況表中進行抵銷之已確認金融工具之量化資料，以及須作出總體淨額結算或類似安排而不論有否抵銷之該等已確認金融工具。本集團將自二零一三年四月一日起採納此項修訂本。

香港財務報告準則第9號「金融工具」(於二零一五年一月一日開始之年度期間生效)。該新訂準則針對金融資產和金融負債的分類、計量和終止確認。香港財務報告準則第9號在二零零九年十一月和二零一零年十月發佈。此準則為取代香港會計準則第39號有關分類和計量金融工具之部份。香港財務報告準則第9號規定金融資產必須分類為兩個計量類別：按公允值計量和按攤銷成本計量。此釐定必須在初次確認時作出。分類視乎實體管理其金融工具的業務模式，以及工具的合同現金流量特點。對於金融負債，此準則保留了香港會計準則第39號的大部分規定。本集團將於二零一五年四月一日起採納新訂準則。

香港財務報告準則第7號及香港財務報告準則第9號(修訂本)「強制生效日期及過渡性披露」(於二零一五年一月一日開始之年度期間生效)。此項修訂本將生效日期延遲至二零一五年一月一日或之後開始之年度期間，並亦對重列過往期間之豁免進行修訂。本集團將自二零一五年四月一日起採納此項修訂本。

2 PRINCIPAL ACCOUNTING POLICIES (Continued)

ADOPTION OF NEW/REVISED HKFRSS (Continued)

HKFRS 10, 'Consolidated Financial Statements' (effective for annual period starting from 1 January 2013). The new standard builds on existing principles by identifying the concept of control as the determining factor in whether an entity should be included within the consolidated financial statements of the parent company. The standard provides additional guidance to assist in the determination of control where this is difficult to assess. The Group will adopt the new standard from 1 April 2013.

HKFRS 12, 'Disclosure of Interests in Other Entities' (effective for annual period starting from 1 January 2013). The new standard includes the disclosure requirements for all forms of interests in other entities, including joint arrangements, associates, special purpose vehicles and other off balance sheet vehicles. The Group will adopt the new standard and disclose the required information from 1 April 2013.

HKFRS 13, 'Fair Value Measurements' (effective for annual period starting from 1 January 2013). The new standard aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across HKFRSs. The requirements do not extend the use of fair value accounting but provide guidance on how it should be applied where its use is already required or permitted by other standards within HKFRSs. The Group will adopt the new standard and disclose the required information from 1 April 2013.

HKAS 1 (Amendment), 'Presentation of Financial Statements' (effective for annual period starting from 1 July 2012). The amendment changes the disclosure of items presented in other comprehensive income in the statement of comprehensive income. The amendment requires entities to separate items presented in other comprehensive income into two groups, based on whether or not they may be recycled to profit or loss in the future. Items that will not be recycled will be presented separately from items that may be recycled in the future. The Group will adopt the amendment from 1 April 2013.

2 主要會計政策(續)

採納新訂／經修訂香港財務報告準則(續)

香港財務報告準則第10號「合併財務報表」(於二零一三年一月一日開始之年度期間生效)。該新準則建基於現有原則上，認定某一實體是否應包括在母公司的合併財務報表內時，控制權概念為一項決定性因素。此準則提供額外指引，以在難以評估情況下協助釐定控制權。本集團將於二零一三年四月一日起採納該準則。

香港財務報告準則第12號「在其他實體權益的披露」(於二零一三年一月一日開始之年度期間生效)。該新準則包含在其他實體所有形式的權益的披露規定，包括合營安排、聯營公司、特別目的工具以及其他資產負債表外工具。本集團將於二零一三年四月一日起採納該新訂準則及披露所需資料。

香港財務報告準則第13號「公允值計量」(於二零一三年一月一日開始之年度期間生效)。該新準則目的為透過提供公允值的清晰定義及單一來源的公允值計量及於香港財務報告準則範圍內使用的披露規定，以改善一致性和減低複雜性。此規定並不延伸至公允值會計入賬的使用，但提供指引說明當香港財務報告準則內有其他準則已規定或容許時，應如何應用此準則。本集團將於二零一三年四月一日起採納該新訂準則及披露所需資料。

香港會計準則第1號(修訂本)「財務報表之呈報」(於二零一二年七月一日開始之年度期間生效)。該修訂本改變在全面收益表中其他全面收益項目之披露方式。該修訂本要求實體根據項目在未來會否重新分類至損益而將其他全面收益項目分為兩個組別。不會重新分類至損益之項目將與或會在未來重新分類至損益之項目分開呈列。本集團將於二零一三年四月一日起採納該修訂本。

2 PRINCIPAL ACCOUNTING POLICIES (Continued)

ADOPTION OF NEW/REVISED HKFRSS (Continued)

HKAS 27, 'Separate Financial Statements' (effective for annual period starting from 1 January 2013). The renamed HKAS 27 continues to be a standard dealing with separate financial statements. The existing guidance for separate financial statements is unchanged. The Group will adopt the standard from 1 April 2013.

HKAS 32 (Amendment), 'Financial Instruments: Presentation – Offsetting Financial Assets and Financial Liabilities' (effective for annual period starting from 1 January 2014). The amendment clarifies the requirements for offsetting financial instruments. It addresses inconsistencies in current practice when applying the offsetting criteria and clarifies the meaning of 'currently has a legally enforceable right of set-off'; and that some gross settlement systems may be considered equivalent to net settlement. The Group will adopt the amendment from 1 April 2014.

3 REPORTABLE SEGMENTS

Reportable segments are identified and reported in the manner consistent with internal reports that are regularly reviewed by the chief operating decision-maker (the Executive Directors collectively) in order to assess performance and allocate resources. The chief operating decision-maker assesses the performance of the reportable segments based on the revenue and profit/loss presented.

The Group has two reportable segments (i) food and beverages including restaurants and bars business and (ii) securities trading business. Segment revenue is measured in a manner consistent with that in the consolidated income statement, except that it also included the Group's share of revenue of associates on a proportionate consolidated basis in prior period.

2 主要會計政策(續)

採納新訂／經修訂香港財務報告準則(續)

香港會計準則第27號「獨立財務報表」(於二零一三年一月一日開始之年度期間生效)。更名後之香港會計準則第27號繼續是處理獨立財務報表之準則。有關獨立財務報表之現有指引維持不變。本集團將自二零一三年四月一日起採納此項準則。

香港會計準則第32號(修訂本)「金融工具：呈列－金融資產與金融負債對銷」(於二零一四年一月一日開始之年度期間生效)。此項修訂本澄清金融工具對銷之要求，處理現行應用對銷條件之不一致性並澄清「目前在法律上可執行抵銷權利」之意思；及部份以總額結算之體系或可被視為相等於淨額結算。本集團將自二零一四年四月一日起採納此項修訂本。

3 須予呈報的分類

須予呈報的分類乃按主要營運決策者(統稱執行董事)定期審閱內部報告以評估表現及分配資源之一致方式予以識別及呈報。主要營運決策者根據所呈報之收入及利潤／虧損評估須予呈報的分類之表現。

本集團有兩個須予呈報的分類(i)餐飲，包括餐廳及酒吧業務及(ii)證券買賣業務。分類收入根據與合併利潤表之一致方式計量，惟本集團於上一期間所佔聯營公司之收入按比例合併基準計入除外。

3 REPORTABLE SEGMENTS (Continued)

Reportable segment information is presented below:

For the six months ended 30 September 2012

3 須予呈報的分類(續)

須予呈報的分類資料呈列如下：

截至二零一二年九月三十日止六個月

		Continuing operations 持續經營業務		
		Food and beverages – restaurants and bars business 餐飲－餐廳及酒吧業務 HK\$'000 港幣千元	Securities trading business 證券買賣業務 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元
Segment revenue	分類收入			
Group revenue	集團收入	33,254	–	33,254
Realised gain on investments at fair value through profit or loss, net	於損益賬按公允值處理之投資的已變現收益，淨額	–	2,447	2,447
Segment (loss)/profit	分類(虧損)/利潤	(2,113)	5,785	3,672
Included in segment (loss)/profit are:	分類(虧損)/利潤包括：			
Depreciation of plant and equipment	廠房及設備之折舊	(2,327)	–	(2,327)
Amortisation of trademarks	商標之攤銷	(26)	–	(26)
Unrealised gain on investments at fair value through profit or loss, net	於損益賬按公允值處理之投資的未變現收益，淨額	–	2,642	2,642
Dividends income from investments at fair value through profit or loss	於損益賬按公允值處理之投資的股息收益	–	696	696
Segment assets	分類資產	16,278	30,303	46,581
Included in segment assets are:	分類資產包括：			
Additions to non-current assets (other than financial instruments and deferred income tax assets)	非流動資產添置(金融工具及遞延所得稅資產除外)	241	–	241

The Group had no inter-segment sales for the periods ended 30 September 2012 and 2011.

於截至二零一二年及二零一一年九月三十日止期間，本集團並無分類間之內部銷售。

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簡明合併財務報表附註

3 REPORTABLE SEGMENTS (Continued)

For the six months ended 30 September 2011

3 須予呈報的分類(續)

截至二零一一年九月三十日止六個月

		Continuing operations 持續經營業務	Discontinued operations 終止經營業務	Total 總額
		Food and beverages – restaurants and bars business 餐飲－餐廳及酒吧業務 HK\$'000 港幣千元	Food and beverages – restaurants and bars business 餐飲－餐廳及酒吧業務 HK\$'000 港幣千元	HK\$'000 港幣千元
Revenue	收入			
Group revenue	集團收入	33,670	252,292	285,962
Share of revenue from external customers derived by associates	所佔聯營公司自外部客戶產生之收入	–	46,528	46,528
Segment revenue	分類收入	33,670	298,820	332,490
Segment (loss)/profit	分類(虧損)/利潤	(2,714)	11,915	9,201
Included in segment (loss)/profit are:	分類(虧損)/利潤包括:			
Share of results of associates	享有聯營公司業績的份額	–	(2,744)	(2,744)
Depreciation of plant and equipment	廠房及設備之折舊	(2,753)	(8,581)	(11,334)
Impairment loss on plant and equipment	廠房及設備之減值虧損	(518)	–	(518)
Amortisation of trademarks	商標之攤銷	(157)	(793)	(950)
Amortisation of favourable lease	有利租賃之攤銷	–	(1,482)	(1,482)
Impairment loss of available-for-sale investments	可供出售之投資減值虧損	–	(2,129)	(2,129)
Gain on financial assets at fair value through profit or loss, net	於損益賬按公允值處理之金融資產的收益,淨額	–	5,103	5,103
Segment assets	分類資產	58,805	–	58,805
Included in segment assets are:	分類資產包括:			
Additions to non-current assets (other than financial instruments and deferred income tax assets)	非流動資產添置(金融工具及遞延所得稅資產除外)	733	19,794	20,527

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3 REPORTABLE SEGMENTS (Continued)

Reconciliation of segment profit to loss before taxation is provided as follows:

3 須予呈報的分類(續)

分類利潤與除稅前虧損之對賬呈報如下:

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2012	2011
		二零一二年	二零一一年
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Segment profit	分類利潤	3,672	9,201
Loss on disposal of interests in subsidiaries	出售於附屬公司權益之虧損	-	(8,529)
Unallocated corporate income	未分配公司收入	18	67
Unallocated corporate expenses	未分配公司費用	(6,906)	(9,135)
Finance income	財務收益	708	520
Finance costs	財務費用	(2)	(169)
Loss before taxation	除稅前虧損	(2,510)	(8,045)

GEOGRAPHICAL INFORMATION

In current period, the Group's operations in food and beverages business and securities trading business are carried out in Hong Kong. In prior period, the Group's operation in food and beverages business was carried out in Hong Kong, Australia and Macau.

In prior period, the associates' operations in food and beverages business were carried out in Hong Kong, Singapore and Mainland China.

地區資料

於本期間，本集團於香港從事餐飲業務及證券買賣業務。於上個期間，本集團於香港、澳洲及澳門從事餐飲業務。

於上個期間，聯營公司於香港、新加坡及中國內地從事餐飲業務。

Notes to the Condensed Consolidated Financial Statements

簡明合併財務報表附註

3 REPORTABLE SEGMENTS (Continued)

Segment revenue by geographical market (including the Group's share of revenue of associates) are shown in below:

3 須予呈報的分類(續)

按地區市場劃分之分類收入(包括本集團所佔聯營公司之收入)列示如下:

Segment revenue by geographical market
按地區市場劃分之分類收入

		Six months ended 30 September 2012 截至 二零一二年 九月三十日 止六個月			Six months ended 30 September 2011 截至 二零一一年 九月三十日 止六個月			%
		Company and subsidiaries 本公司及附屬公司 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元	%	Company and subsidiaries 本公司及附屬公司 HK\$'000 港幣千元	Associates 聯營公司 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元	
Hong Kong	香港	33,254	33,254	100	185,632	43,920	229,552	69
Singapore	新加坡	-	-	-	-	1,366	1,366	-
Mainland China	中國內地	-	-	-	-	1,242	1,242	-
Australia	澳洲	-	-	-	62,592	-	62,592	19
Macau	澳門	-	-	-	37,738	-	37,738	12
		33,254	33,254	100	285,962	46,528	332,490	100

4 OTHER INCOME, NET

4 其他收益, 淨額

		Continuing Operations 持續經營業務		Discontinued Operations 終止經營業務		Total 總計	
		Six months ended 30 September 截至九月三十日 止六個月	2011 二零一一年 HK\$'000 港幣千元	Six months ended 30 September 截至九月三十日 止六個月	2011 二零一一年 HK\$'000 港幣千元	Six months ended 30 September 截至九月三十日 止六個月	2011 二零一一年 HK\$'000 港幣千元
Management fee income from an associate	來自一間聯營公司之管理費收入	-	-	-	626	-	626
Gross rental income from a property less direct operating expenses	物業租金總收入減直接經營費用	-	-	-	33	-	33
Others	其他	206	385	-	1,555	206	1,940
		206	385	-	2,214	206	2,599

Notes to the Condensed Consolidated Financial Statements
 簡明合併財務報表附註

5 OTHER GAINS/(LOSSES), NET

5 其他收益／（虧損），淨額

	Continuing Operations 持續經營業務		Discontinued Operations 終止經營業務		Total 總額	
	Six months ended 30 September 截至九月三十日 止六個月		Six months ended 30 September 截至九月三十日 止六個月		Six months ended 30 September 截至九月三十日 止六個月	
	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Gain on investments at fair value through profit or loss, net		於損益賬按公允值處理之投資的收益，淨額				
- Realised	-	-	-	1	-	1
- Unrealised	2,642	-	-	5,102	2,642	5,102
Dividends income from investments at fair value through profit or loss	696	-	-	-	696	-
Exchange gain/(loss), net	18	(12)	-	(148)	18	(160)
Impairment loss on available-for-sale investment	-	-	-	(2,129)	-	(2,129)
Impairment loss on plant and equipment	-	(518)	-	-	-	(518)
Loss on disposal of interests in subsidiaries (a)	-	-	-	(8,529)	-	(8,529)
	3,356	(530)	-	(5,703)	3,356	(6,233)

Notes to the Condensed Consolidated Financial Statements
簡明合併財務報表附註

5 OTHER GAINS/(LOSSES), NET (Continued)

(a) DISPOSAL OF INTERESTS IN SUBSIDIARIES

On 17 June 2011, the Group entered into an agreement to dispose of its entire equity interest in Sharp Rise Limited and its subsidiaries (collectively, the “Sharp Rise Group”) to Chevalier International Holdings Limited (“CIHL”). The completion of the disposal took place on 28 September 2011, upon which the Sharp Rise Group ceased to be subsidiaries of the Group.

5 其他收益／（虧損），淨額（續）

(a) 出售所佔附屬公司之權益

於二零一一年六月十七日，本集團訂立協議，向其士國際集團有限公司（「其士國際」）出售其所擁有利升有限公司及其附屬公司（統稱「利升集團」）之全部股權。出售於二零一一年九月二十八日完成，其後利升集團不再為本集團之附屬公司。

		HK\$'000 港幣千元
<hr/>		
Total consideration satisfied by:	總代價以下列各項支付：	
Cash received	已收現金	241,996
Professional fees and expenses	專業費用及支出	(1,990)
		<hr/> 240,006
<hr/>		
Net assets disposed of:	已出售之資產淨值：	
Property, plant and equipment	物業、廠房及設備	82,973
Goodwill	商譽	54,877
Trademarks	商標	17,909
Favourable leases	有利租賃	8,043
Interests in associates	所佔聯營公司權益	53,754
Available-for-sale investments	可供出售之投資	3,276
Non-current deposits	非流動存出按金	16,686
Deferred income tax assets	遞延所得稅資產	2,890
Inventories	存貨	7,171
Debtors, deposits and prepayments	應收賬款、存出按金及預付款項	33,101
Amounts due from fellow subsidiaries	應收同系附屬公司賬款	26,876
Amounts due from associates	應收聯營公司賬款	225
Amounts due from non-controlling interests	應收非控制性權益賬款	1,604
Investments assets at fair value through profit or loss	於損益賬按公允值處理之投資資產	31,555
Cash and cash equivalents	現金及現金等價物	52,644
Creditors, deposits and accruals	應付賬款、存入按金及預提費用	(64,877)
Amounts due to CIHL	應付其士國際賬款	(258)
Deferred income	遞延收入	(225)
Dividend payable to non-controlling interests	應派付予非控制性權益之股息	(9,094)
Financial liabilities at fair value through profit or loss	於損益賬按公允值處理之財務負債	(24,549)
Deferred income tax liabilities	遞延所得稅負債	(682)
Current income tax liabilities	當期所得稅負債	(2,328)
Non-controlling interests	非控制性權益	(42,865)
Net assets at the date of disposal	於出售日期之資產淨值	248,706
Exchange fluctuation reserve released upon disposal	因出售解除外匯兌換浮動儲備	(171)
		<hr/> 248,535
<hr/>		
Loss on disposal of interests in subsidiaries	出售所佔附屬公司權益之虧損	(8,529)

Notes to the Condensed Consolidated Financial Statements
 簡明合併財務報表附註

6 FINANCE INCOME, NET

6 財務收益，淨額

		Continuing Operations 持續經營業務		Discontinued Operations 終止經營業務		Total 總額	
		Six months ended 30 September 截至九月三十日 止六個月		Six months ended 30 September 截至九月三十日 止六個月		Six months ended 30 September 截至九月三十日 止六個月	
		2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Interest income from bank deposits	銀行存款之利息收益	6	3	-	517	6	520
Interest income from loans receivable	應收貸款之利息收益	702	-	-	-	702	-
Interest expenses on bank borrowings	銀行借款之利息費用	(2)	-	-	(169)	(2)	(169)
		706	3	-	348	706	351

Notes to the Condensed Consolidated Financial Statements
 簡明合併財務報表附註

7 LOSS BEFORE TAXATION

7 除稅前虧損

	Continuing Operations 持續經營業務		Discontinued Operations 終止經營業務		Total 總額	
	Six months ended 30 September 截至九月三十日 止六個月		Six months ended 30 September 截至九月三十日 止六個月		Six months ended 30 September 截至九月三十日 止六個月	
	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Loss before taxation has been arrived at after charging/ (crediting) the following:	除稅前虧損已扣除/(計入)下列各項:					
Cost of inventories recognised as expenses	8,483	7,776	-	59,340	8,483	67,116
Depreciation of property, plant and equipment	2,335	2,753	-	8,581	2,335	11,334
Impairment loss on plant and equipment	-	518	-	-	-	518
Amortisation of trademarks	26	157	-	793	26	950
Amortisation of favourable leases	-	-	-	1,482	-	1,482
Gain on disposal of plant and equipment	(262)	-	-	-	(262)	-
Staff costs	11,541	12,616	-	93,767	11,541	106,383
Share option – value of consultancy service received	-	5,558	-	-	-	5,558
Operating lease payments in respect of leasing of	關於租賃以下項目之經營性租賃款項					
- Premises	- 樓宇					
- under minimum lease payments	5,588	7,167	-	34,490	5,588	41,657
- under contingent rent	975	-	-	499	975	499
- Equipment	90	44	-	229	90	273

8 INCOME TAX (CREDIT)/EXPENSES

8 所得稅(抵免)/費用

		Continuing Operations 持續經營業務		Discontinued Operations 終止經營業務		Total 總額	
		Six months ended 30 September 截至九月三十日 止六個月		Six months ended 30 September 截至九月三十日 止六個月		Six months ended 30 September 截至九月三十日 止六個月	
		2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元	2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Current income tax	當期所得稅						
Hong Kong	香港	-	(127)	-	1,624	-	1,497
Overseas	海外	-	-	-	1,574	-	1,574
		-	(127)	-	3,198	-	3,071
Deferred income tax	遞延所得稅						
Origination and reversal of temporary differences	暫時性差異之產生及轉回	(4)	1,005	-	127	(4)	1,132
Income tax (credit)/expenses	所得稅(抵免)/費用	(4)	878	-	3,325	(4)	4,203

Hong Kong profits tax is calculated at the rate of 16.5% (2011: 16.5%) on the estimated assessable profits after offsetting losses brought forward of each individual company.

香港利得稅乃根據各個別公司之估計應課稅利潤減前期虧損後按稅率16.5% (二零一一年: 16.5%) 計算。

Overseas taxation in prior period including Australia, Macau, Singapore and Mainland China taxation was calculated based on the rates applicable in the relevant jurisdiction on the estimated assessable profits.

於上個期間之海外稅項包括澳洲、澳門、新加坡及中國內地稅項，該等稅項乃就估計應課稅利潤根據相關司法管轄區所適用之稅率計算。

Notes to the Condensed Consolidated Financial Statements
簡明合併財務報表附註

9 LOSS PER SHARE

- (a) Basic loss per share is calculated by dividing the loss attributable to equity holders of the Company as set out below by the weighted average number of 2,375,095,170 ordinary shares (2011: 2,375,095,170 ordinary shares) in issue during the period.

9 每股虧損

- (a) 每股基本虧損乃根據下文所載本公司股權持有人應佔虧損除以本期間已發行普通股之加權平均數2,375,095,170股普通股(二零一一年: 2,375,095,170股普通股)計算。

**Six months ended
 30 September
 截至九月三十日止六個月**

		2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Continuing operations	持續經營業務	(1,496)	(11,548)
Discontinued operations	終止經營業務	-	(3,890)
		(1,496)	(15,438)

- (b) Diluted loss per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares granted under the Company's share option scheme/arrangement. There is no dilutive instrument for the six months ended 30 September 2012.

For the period ended 30 September 2011, there was no dilutive instrument as all the share options had been cancelled on 15 July 2011 following a deed of termination entered by the Company and counterparties.

- (b) 每股攤薄虧損乃假設兌換根據本公司購股權計劃/安排授出之所有潛在攤薄普通股而對已發行普通股加權平均數作出之調整計算。截至二零一二年九月三十日止六個月概無任何攤薄工具。

由於所有購股權均已於二零一一年七月十五日本公司與交易方訂立終止契據後註銷，截至二零一一年九月三十日止期間概無任何攤薄工具。

10 DIVIDENDS

10 股息

		Six months ended 30 September 截至九月三十日止六個月	
		2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Special dividend of Nil cents (2011: HK4.6 cents) per share	特別股息每股零港仙 (二零一一年: 4.6港仙)	-	108,376

The board ("Board") of Directors has resolved not to declare any interim dividend for the six months ended 30 September 2012 and 30 September 2011.

董事會(「董事會」)已議決不宣派截至二零一二年九月三十日及二零一一年九月三十日止六個月之任何中期股息。

The 2011/12 special dividend of HK4.6 cents per share, totalling HK\$108,376,000 was approved at the special general meeting held on 19 September 2011 and paid on 30 September 2011.

二零一一年/一二年特別股息每股4.6港仙合共港幣108,376,000元已於二零一一年九月十九日舉行的股東特別大會上獲批准，並已於二零一一年九月三十日派付。

11 DISCONTINUED OPERATIONS

The disposal of entire equity interest in the Sharp Rise Group was completed on 28 September 2011. The operations of the food and beverage business carried out by the Sharp Rise Group up to the date of disposal were presented in the condensed consolidated financial statements of the Group as discontinued operations in prior period.

11 終止經營業務

出售於利升集團的全部股權已於二零一一年九月二十八日完成。截至出售日期利升集團從事的餐飲業務經營於本集團上個期間之簡明合併財務報表內呈列為終止經營業務。

Notes to the Condensed Consolidated Financial Statements
簡明合併財務報表附註

11 DISCONTINUED OPERATIONS (Continued)

The results and cash flows of the discontinued operations included in the condensed consolidated income statement and the condensed consolidated statement of cash flows are set out below.

11 終止經營業務(續)

計入簡明合併利潤表及簡明合併現金流量表之終止經營業務業績及現金流量載於下文。

			Six months ended
			30 September
			2011
			截至二零一一年
			九月三十日
			止六個月
		Note	HK\$'000
		附註	港幣千元
Revenue	收入	3	252,292
Cost of sales	銷售成本		(59,340)
Gross profit	毛利		192,952
Other income, net	其他收益，淨額	4	2,214
Other losses, net	其他虧損，淨額	5	(5,703)
Selling and distribution costs	分銷成本		(181,134)
Administrative expenses	行政費用		(2,198)
Operating profit	經營利潤		6,131
Share of results of associates	享有聯營公司業績的份額		(2,744)
			3,387
Finance income	財務收益	6	517
Finance costs	財務費用	6	(169)
Finance income, net	財務收益，淨額	6	348
Profit before taxation	除稅前利潤	7	3,735
Income tax expense	所得稅費用	8	(3,325)
Profit for the period from discontinued operations	來自終止經營業務之期內利潤		410
Net cash generated from operating activities	來自經營活動之現金淨額		22,596
Net cash used in investing activities	用於投資活動之現金淨額		(19,714)
Net cash used in financing activities	用於融資活動之現金淨額		(1,145)
Net cash generated from discontinued operations	來自終止經營業務之現金淨額		1,737

12 PROPERTY, PLANT AND EQUIPMENT

For the six months ended 30 September 2012, the Group acquired property, plant and equipment at a cost of HK\$241,000 (HK\$20,027,000 for the six months ended 30 September 2011), disposed of property, plant and equipment with a carrying value of HK\$188,000 (HK\$83,044,000 for the six months ended 30 September 2011, including a carrying value of HK\$82,973,000 being disposed of in relation to the Group's disposal of the Sharp Rise Group and recorded a decrease in exchange realignment of HK\$763,000).

13 DEBTORS, DEPOSITS AND PREPAYMENTS

The Group has established different credit policies for customers in each of its core businesses. The credit period granted to trade debtors ranges from 30 – 45 days except for sales of food and beverages at restaurants and bars, which are mainly on cash basis.

12 物業、廠房及設備

截至二零一二年九月三十日止六個月，本集團購買物業、廠房及設備之成本為港幣241,000元（截至二零一一年九月三十日止六個月為港幣20,027,000元），出售賬面值為港幣188,000元（截至二零一一年九月三十日止六個月為港幣83,044,000元，包括與本集團出售利升集團有關，並錄得匯兌調整減少港幣763,000元之出售賬面值港幣82,973,000元）之物業、廠房及設備。

13 應收賬款、存出按金及預付款項

		As at 30 September 2012 於二零一二年 九月三十日 HK\$'000 港幣千元	As at 31 March 2012 於二零一二年 三月三十一日 HK\$'000 港幣千元
Trade debtors	貿易應收賬款	449	460
Loans receivable	應收貸款	33,277	10,167
Other debtors, deposits and prepayments	其他應收賬款、存出按金及 預付款項	9,567	9,809
		43,293	20,436

本集團已對各個核心業務之客戶設立不同之信貸政策。除餐廳及酒吧之餐飲銷售主要以現金結算外，就貿易應收賬款授出之信貸期介乎30至45天。

Notes to the Condensed Consolidated Financial Statements
簡明合併財務報表附註

13 DEBTORS, DEPOSITS AND PREPAYMENTS

(Continued)

The ageing analysis of trade debtors based on due date is as follows:

		As at 30 September 2012 二零一二年 九月三十日 HK\$'000 港幣千元	As at 31 March 2012 二零一二年 三月三十一日 HK\$'000 港幣千元
0 – 60 days	0 – 60天	449	460
		449	460

**13 應收賬款、存出按金及預付款項
(續)**

貿易應收賬款按到期日之賬齡分析如下：

14 CREDITORS, DEPOSITS AND ACCRUALS

14 應付賬款、存入按金及預提費用

		As at 30 September 2012 二零一二年 九月三十日 HK\$'000 港幣千元	As at 31 March 2012 二零一二年 三月三十一日 HK\$'000 港幣千元
Trade creditors	貿易應付賬款	2,839	3,354
Other creditors, deposits and accruals	其他應付賬款、存入按金及 預提費用	6,565	5,583
		9,404	8,937

Notes to the Condensed Consolidated Financial Statements
簡明合併財務報表附註

14 CREDITORS, DEPOSITS AND ACCRUALS

(Continued)

The ageing analysis of trade creditors based on invoice date is as follows:

		As at 30 September 2012 二零一二年 九月三十日 HK\$'000 港幣千元	As at 31 March 2012 二零一二年 三月三十一日 HK\$'000 港幣千元
0 – 60 days	0 – 60天	2,839	3,354
		2,839	3,354

14 應付賬款、存入按金及預提費用
(續)

貿易應付賬款按發票日期之賬齡分析如下：

15 SHARE CAPITAL

15 股本

		Number of shares 股份數目 '000 千股	HK\$' 000 港幣千元
Authorised ordinary shares:	法定普通股：		
At 1 April 2011 of HK\$0.05 per share	於二零一一年四月一日 每股港幣0.05元	3,500,000	175,000
Cancellation	註銷	-	(140,000)
At 31 March 2012, 1 April 2012 and 30 September 2012 of HK\$0.01 per share	於二零一二年三月三十一日、 二零一二年四月一日及 二零一二年九月三十日 每股港幣0.01元	3,500,000	35,000
Issued and fully paid ordinary shares:	已發行及繳足股款之普通股：		
At 1 April 2011 of HK\$0.05 per share	於二零一一年四月一日 每股港幣0.05元	2,375,095	118,755
Cancellation	註銷	-	(95,004)
At 31 March 2012, 1 April 2012 and 30 September 2012 of HK\$0.01 per share	於二零一二年三月三十一日、 二零一二年四月一日及 二零一二年九月三十日 每股港幣0.01元	2,375,095	23,751

Notes to the Condensed Consolidated Financial Statements

簡明合併財務報表附註

15 SHARE CAPITAL (Continued)

During the prior period, the Company reduced the authorised and issued share capital through cancellation of the authorised and paid up capital to the extent of HK\$0.04 each from HK\$0.05 to HK\$0.01 amounted to HK\$140,000,000 and HK\$95,004,000 respectively.

16 CONTINGENT LIABILITIES

As at 30 September 2012, the Group had no contingent liabilities (31 March 2012: nil).

17 RELATED PARTY TRANSACTIONS

15 股本(續)

於上個期間，本公司透過註銷法定及已繳足股款股本每股港幣0.04元而將法定及已繳足股款股本由每股港幣0.05元削減至港幣0.01元，分別削減港幣140,000,000元及港幣95,004,000元。

16 或有負債

於二零一二年九月三十日，本集團概無任何或有負債(二零一二年三月三十一日：無)。

17 有關連人士之交易

		Six months ended 30 September 截至九月三十日止六個月	
		2012 二零一二年 HK\$'000 港幣千元	2011 二零一一年 HK\$'000 港幣千元
Associates	聯營公司		
Sales of food and beverages	餐飲銷售	-	346
Purchase of food and beverages	餐飲採購	-	(40)
Management fee income	管理費收入	-	626
Rental expenses	租金支出	-	(33)
Fellow subsidiaries	同系附屬公司		
Rental expenses	租金支出	-	(113)
Ultimate holding company:	最終控股公司：		
Management fee paid	已付管理費	465	-
Non-controlling interest	非控制性權益		
Management fee paid	已付管理費	(1,993)	(423)

Management Discussion and Analysis

管理層討論及分析

BUSINESS REVIEW

The Group's revenue from its continuing operations amounted to HK\$33.25 million during the six months ended 30 September 2012. This represents a decrease of 1% on HK\$33.67 million achieved in the same period last year. There was a loss attributable to the Company's equity holders of HK\$1 million, compared to HK\$15 million in last year.

Loss per share amounted to HK0.06 cents during the six months ended 30 September 2012, compared with HK0.65 cents for the same period last year.

FOOD AND BEVERAGES

The continuing food and beverages segment achieved a revenue of HK\$33.25 million during the period under review. This was 1% lower than the amount for the corresponding period last year. The segment reported a decrease of loss to HK\$2 million (2011: HK\$3 million) for the six months period ended 30 September 2012. The restaurants and bars and kiosks of the Group are operated by 3 subsidiaries (collectively, the "World Pointer Group"). As of 30 September 2012, the World Pointer Group operated six restaurants and bars and three kiosks including but not limited to Watermark, The Boathouse, Pier 7 Café & Bar and Café de Paris (Soho) in Hong Kong.

Cafe Deco Holdings Limited, a former subsidiary of the Group, provides certain back-office support services to the restaurants and bars and kiosks of the World Pointer Group such as maintaining books of account, maintenance of premises of restaurants and bars, and repairs and decorations up to 15 February 2014 under a management agreement.

SECURITIES TRADING

The Group commenced its securities trading business in the second half period of the year ended 31 March 2012. During the current period, the Group recorded a realised gain on investments at fair value through profit or loss of HK\$2 million (2011: nil) and reported a profit of HK\$6 million (2011: nil) during the period under review.

業務回顧

於截至二零一二年九月三十日止六個月，本集團之持續經營業務錄得收入港幣3,325萬元，較去年同期之港幣3,367萬元減少1%。歸屬於本公司之股權持有人的虧損為港幣100萬元，而去年為港幣1,500萬元。

於截至二零一二年九月三十日止六個月，每股虧損為0.06港仙，而去年同期則為0.65港仙。

餐飲

持續經營的餐飲業務分類於回顧期間錄得收入為港幣3,325萬元，較去年同期之金額下跌1%。截至二零一二年九月三十日止六個月，該分類呈報的虧損減少至港幣200萬元（二零一一年：港幣300萬元）。本集團的餐廳及酒吧以及小食亭由3間附屬公司（統稱「World Pointer集團」）經營。於二零一二年九月三十日，World Pointer集團在香港經營6間餐廳及酒吧以及3間小食亭，當中包括但不限於Watermark、The Boathouse、Pier 7 Café & Bar及Café de Paris (Soho)。

根據一份管理協議，Cafe Deco Holdings Limited（本集團的前附屬公司）向World Pointer集團經營的餐廳及酒吧以及小食亭提供若干後勤支援服務，如保存賬簿、餐廳及酒吧場地維護以及維修及裝潢，直至二零一四年二月十五日。

證券買賣

本集團於截至二零一二年三月三十一日止年度之下半年期間開始經營證券買賣業務。於本期間，本集團錄得於損益賬按公允值處理之投資的已變現收益港幣200萬元（二零一一年：無），並於回顧期間呈報利潤港幣600萬元（二零一一年：無）。

Management Discussion and Analysis 管理層討論及分析

STRATEGY AND OUTLOOK

Apart from the existing businesses of food and beverages and securities trading, the Group will continue to explore other potential investment opportunities with reasonable returns that meet the Company's criteria. This will not only strengthen our core business but also increase the Company's equity holders' values. The Group has been exploring a few investment opportunities. Since early 2012, the Company has been negotiating with a mining company with principal place of business in Africa in respect of the possible acquisition of a strategic shareholding interest by stages in this mining company and is actively negotiating the principal terms of the aforesaid possible acquisition. The Company is also exploring the investment opportunities in other mining projects.

策略及展望

除現有餐飲及證券買賣業務外，本集團將繼續探索其他符合本公司合理回報標準之潛在投資機遇。此不僅將鞏固本集團之核心業務，亦將提升本公司股權持有人的價值。本集團現正探索若干投資機遇。自二零一二年年初以來，本公司一直與一間主要營業地點位於非洲之礦業公司，就可能分階段收購其策略性股權進行磋商，而目前正積極磋商上述可能收購之主要條款。本公司亦正在物色其他礦業項目之投資機遇。

SHAREHOLDERS' EQUITY AND FINANCIAL RATIOS

As at 30 September 2012, the Group's net assets attributable to equity holders of the Company amounted to HK\$158 million (31 March 2012: HK\$159 million), a decrease of 0.9%. Such decrease was mainly caused by the loss attributable to equity holders of HK\$1 million.

As at 30 September 2012, total debt to equity ratio and net debt to equity ratio were zero (31 March 2012: zero) which were expressed as a percentage of total borrowings and net borrowings respectively, over the total equity of HK\$149 million (31 March 2012: HK\$152 million).

BORROWINGS

As at 30 September 2012, the Group had no bank borrowings (31 March 2012: nil). Cash and deposits at bank amounted to HK\$72 million (31 March 2012: HK\$104 million).

TREASURY POLICIES

The Group adopts conservative treasury policies in cash and financial management. To achieve better risk control and minimise cost of funds, the Group's treasury activities are centralised. Cash is generally placed in short-term deposits mostly denominated in Hong Kong or US dollars. The Group's liquidity and financing requirements are frequently reviewed. In anticipating new investments, the Group will consider new financing while maintaining an appropriate level of gearing.

CONTINGENT LIABILITIES

At the end of the reporting period, the Group had no contingent liabilities.

CAPITAL COMMITMENT

At the end of the reporting period, the Group had no capital commitments.

股東權益及財務比率

於二零一二年九月三十日，本公司股權持有人應佔之本集團資產淨值為港幣1.58億元（二零一二年三月三十一日：港幣1.59億元），減少0.9%。該減幅主要由於股權持有人應佔虧損港幣100萬元所致。

於二零一二年九月三十日，總債務與權益比率及淨債務與權益比率為零（二零一二年三月三十一日：零），此乃分別將總借款及借款淨額除以總權益港幣1.49億元（二零一二年三月三十一日：港幣1.52億元）而得出之百分比。

借款

於二零一二年九月三十日，本集團並無銀行借款（二零一二年三月三十一日：無）。現金及銀行存款為港幣7,200萬元（二零一二年三月三十一日：港幣1.04億元）。

庫務政策

本集團對現金及財務管理採取審慎之庫務政策。為妥善管理風險及盡量降低資金成本，本集團之庫務事宜均集中處理。大部份現金一般為以港幣或美元為單位之短期存款。本集團經常對其資金流動性及融資需求作出檢討，並不時因應新投資項目，在維持恰當之負債比率下，尋求新的融資安排。

或有負債

於報告期末，本集團並無或有負債。

資本承擔

於報告期末，本集團並無資本承擔。

Other Information 其他資料

INTERIM DIVIDEND

The Board has resolved not to declare any interim dividend for the six months ended 30 September 2012 (2011: nil).

DIRECTOR'S AND CHIEF EXECUTIVE'S INTERESTS IN SECURITIES

As at 30 September 2012, the interests and short positions of the Director and the chief executive of the Company in the shares, underlying shares and debentures of the Company and its associated corporations, within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO"), which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which were taken or deemed to have taken under such provisions of the SFO), or which were required to be recorded in the register to be kept by the Company pursuant to Section 352 of the SFO or as otherwise were required to be notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 to the Listing Rules (the "Model Code") were as follows:

(A) INTERESTS IN THE COMPANY – SHARES

Name of Director 董事姓名	Capacity 身份	Number of ordinary shares 普通股 股份數目	Total 總數	Approximate percentage of issued share capital of the Company 佔本公司已發行 股本之概約百分比 %
Mr. LI Kwong Yuk ("Mr. Li") 李光煜先生(「李先生」)	Interest of controlled corporation 受控制公司之權益	1,662,882,530 (L) (Note 1) (附註1)	1,662,882,530 (L)	70.01 (Note 2) (附註2)
(L)	Long positions	(L)	好倉	
Notes:		附註:		
1.	These Shares held by Wincon Capital Investment Limited ("WCIL"), which is wholly-owned by Mr. Li. Pursuant to the SFO, Mr. Li is deemed to be interested in these shares.	1.	該等股份由李先生全資擁有之永冠資本投資有限公司(「永冠」)持有。根據證券及期貨條例，李先生被視為於該等股份中擁有權益。	
2.	Based on 2,375,095,170 ordinary shares of the Company issued as at 30 September 2012.	2.	按本公司於二零一二年九月三十日已發行之2,375,095,170股普通股計算。	

中期股息

董事會已議決不就截至二零一二年九月三十日止六個月宣派任何中期股息(二零一一年:無)。

董事及主要行政人員之證券權益

於二零一二年九月三十日，董事及本公司主要行政人員於本公司及其相聯公司(定義見證券及期貨條例(「證券及期貨條例」)第XV部)之股份、相關股份及債券中擁有須根據證券及期貨條例第XV部第7及第8分部知會本公司及聯交所之權益及淡倉(包括彼等根據上述證券及期貨條例條文被列為或視作擁有之權益及淡倉)，或須記錄於本公司根據證券及期貨條例第352條規定須予存置之登記冊內之權益及淡倉，或根據上市規則附錄十所載之《上市公司董事進行證券交易的標準守則》(「標準守則」)須知會本公司及聯交所之權益及淡倉如下：

(A) 本公司權益－股份

DIRECTOR'S AND CHIEF EXECUTIVE'S INTERESTS IN SECURITIES (Continued)

Save as disclosed above, as at 30 September 2012, so far as is known to the Directors and the chief executives of the Company, no other person has interests or short positions in the shares, underlying shares and debentures of the Company and any of its associated corporations (within the meaning of Part XV of the SFO) which required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which were taken or deemed to have taken under such provisions of the SFO); or were required, pursuant to Section 352 of the SFO, to be recorded in the register referred to therein; or were required, pursuant to the Model Code, to be notified to the Company and the Stock Exchange.

SHARE OPTION SCHEMES

A share option scheme of the Company (the "Scheme") was approved by the shareholders of CIHL and the shareholders of the Company (the "Shareholders") on 20 September 2002. The Scheme had fully complied with Chapter 17 of the Listing Rules. During the period under review, no share option was granted, exercised, cancelled or lapsed under the Scheme. The Scheme was expired on 19 September 2012 (the "Expiration Date"). There was no outstanding option under the Scheme at the beginning of the period and until the Expiration Date.

On 21 September 2012, the Company adopted a new share option scheme (the "New Scheme"). The New Scheme is valid and effective for a period of ten years and will be expired at the close of business on 20 September 2022. No share option was granted under the New Scheme during the period under review.

董事及主要行政人員之證券權益(續)

除上文所披露者外，於二零一二年九月三十日，就董事及本公司主要行政人員所知，概無其他人士於本公司或其任何相聯公司（定義見證券及期貨條例第XV部）之股份、相關股份及債券中擁有須根據證券及期貨條例第XV部第7及第8分部知會本公司及聯交所之權益或淡倉（包括彼等根據上述證券及期貨條例條文被列為或視作擁有之權益及淡倉）；或須根據證券及期貨條例第352條規定記錄於該條所述登記冊內之權益或淡倉；或須根據標準守則知會本公司及聯交所之權益或淡倉。

購股權計劃

其士國際之股東及本公司之股東（「股東」）於二零零二年九月二十日批准本公司一項購股權計劃（「該計劃」）。該計劃完全符合上市規則第17章之規定。於回顧期間，並無購股權根據該計劃而授出、行使、註銷或失效。該計劃於二零一二年九月十九日屆滿（「屆滿日」）。於期初及直至屆滿日，並無根據該計劃尚未行使之購股權。

於二零一二年九月二十一日，本公司已採納一項新購股權計劃（「新計劃」）。新計劃有效及生效之期限為十年，及將於二零二二年九月二十日營業時間結束時屆滿。於回顧期間，概無根據新計劃授出購股權。

Other Information 其他資料

SUBSTANTIAL SHAREHOLDER'S INTERESTS IN SECURITIES

As at 30 September 2012, so far as is known to the Directors and the chief executives of the Company, the interests and short positions of the persons or corporations other than a Director or chief executive of the Company, in the shares or underlying shares of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO were as follows:

Substantial Shareholder	Capacity	Number of shares held	Approximate percentage of issued share capital of the Company
主要股東	身份	所持股份數目	佔本公司已發行股本之概約百分比
			(Note) (附註)
WCIL 永冠	Beneficial owner 實益擁有人	1,662,882,530	70.01

Notes: Based on 2,375,095,170 ordinary shares of the Company issued as at 30 September 2012.

Save as disclosed above, as at 30 September 2012, so far as is known to the Directors and the chief executives of the Company, no other person has interests or short positions in the shares or underlying shares of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO, or, were directly or indirectly, interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company.

主要股東之證券權益

於二零一二年九月三十日，就董事及本公司主要行政人員所知，下列人士或公司（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已記錄於本公司根據證券及期貨條例第336條置存之登記冊內之權益及淡倉如下：

附註：按本公司於二零一二年九月三十日已發行之2,375,095,170股普通股計算。

除上文所披露者外，於二零一二年九月三十日，就董事及本公司主要行政人員所知，概無其他人士於本公司的股份或相關股份中擁有已記錄於本公司根據證券及期貨條例第336條須予置存的登記冊內的權益或淡倉，或直接或間接擁有附帶可在一切情況下在本公司股東大會投票之權利的任何類別股本面值5%或以上權益。

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed under the heading "DIRECTOR'S AND CHIEF EXECUTIVE'S INTERESTS IN SECURITIES", at no time during the period were rights to acquire benefits by means of the acquisition of shares in or debentures of the Company granted to any Directors or their respective spouse or minor children, or were any such rights exercised by them; or was the Company or any of its holding companies, subsidiaries or fellow subsidiaries a party to any arrangements to enable the Directors to acquire such rights in any other body corporate.

EVENTS AFTER THE REPORTING PERIOD

The Company and the three subscribers entered into 3 subscription agreements in respect of the issue of and subscription for the 2% convertible bonds in an aggregate principal amount of HK\$150 million due 2017 on 12 October 2012 and the Company and another subscriber entered into an additional subscription agreement in respect of the issue of and subscription for the 2% convertible bond in an aggregate principal amount of HK\$50 million due 2017 on 17 October 2012 (collectively, the "Agreements"). Based on the initial conversion price of HK\$0.22 per conversion share, a total of 909,090,908 conversion shares will be issued and allotted upon exercise of the conversion rights attaching to the convertible bonds in full. At the special general meeting held on 20 November 2012, the Agreements and transactions contemplated thereunder (the "Subscriptions") were approved by the Shareholders. Details of the Subscriptions were set out in the announcements of the Company dated 12 October 2012, 17 October 2012 and 20 November 2012 and the circular of the Company dated 2 November 2012.

EMPLOYEES AND REMUNERATION POLICIES

The Group employed 108 full-time staffs under its subsidiaries as at 30 September 2012. Total staff costs amounted to HK\$11,541,000 for the period under review. The remuneration policies are reviewed periodically on the basis of the nature of job, market trend, company performance and individual performance. Other staff benefits include bonuses awarded on a discretionary basis, medical schemes, retirement schemes and employees' share option scheme.

董事購買股份或債券之權利

除「董事及主要行政人員之證券權益」一節所披露外，於期間任何時間內，概無授予任何董事或彼等各自之配偶或未成年子女權利，可透過購買本公司股份或債券而獲利，或彼等亦無行使任何有關權利；或本公司或其任何控股公司、附屬公司或同系附屬公司亦概無參與任何安排，使董事在任何其他法團獲得有關權利。

報告期後事項

於二零一二年十月十二日，本公司與三名認購方就發行及認購於二零一七年到期之本金總額為港幣1.5億元之2厘票息可換股債券訂立3份認購協議及於二零一二年十月十七日，本公司與另一名認購方就發行及認購於二零一七年到期之本金總額為港幣5,000萬元之2厘票息可換股債券訂立一份額外認購協議（統稱「該等協議」）。根據初步換股價每股換股股份港幣0.22元計算，於悉數行使可換股債券所附帶之換股權後，將予發行及配發合共909,090,908股換股股份。於二零一二年十一月二十日舉行之股東特別大會上，該等協議及其項下擬進行之交易（「認購事項」）已獲股東批准。該等認購事項詳情分別載於本公司日期為二零一二年十月十二日、二零一二年十月十七日及二零一二年十一月二十日之公佈以及本公司日期為二零一二年十一月二日之通函。

僱員及薪酬制度

於二零一二年九月三十日，本集團旗下附屬公司僱用108名全職員工。於回顧期間之員工總支出為港幣11,541,000元。本集團之薪酬制度乃根據僱員之工作性質、市場趨勢、公司業績及個別員工之表現而定期作出評估。其他員工福利包括酌情發放花紅獎賞、醫療計劃、退休金計劃及僱員購股權計劃等。

Other Information 其他資料

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

There was no purchase, sale or redemption of listed securities of the Company by the Company or any of its subsidiaries during the six months ended 30 September 2012.

CORPORATE GOVERNANCE

In the opinion of the Directors, the Company has complied with the code provisions as set out in the Corporate Governance Code and Corporate Governance Report contained in Appendix 14 to the Listing Rules throughout the six months ended 30 September 2012.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as the Company's code of conduct regarding Directors' securities transactions. Following a specific enquiry, each of the Directors confirmed that he has complied with the Model Code throughout the six months ended 30 September 2012.

AUDIT COMMITTEE

During the period, the audit committee of the Company has reviewed with the management the accounting principles and practices adopted by the Group and discussed auditing, internal controls, risk management systems of the Group and financial reporting matters including the review of the unaudited condensed consolidated financial statements for the six months ended 30 September 2012.

APPRECIATION

I would like to take this opportunity to express our sincere appreciation of the support from our customers, suppliers and Shareholders. I would also like to thank my fellow Directors for their valuable contribution and the staff members of the Group for their commitment and dedicated services throughout the period under review.

By order of the Board

DINGYI GROUP INVESTMENT LIMITED

LI Kwong Yuk

Chairman

Hong Kong, 22 November 2012

購買、出售或贖回上市證券

截至二零一二年九月三十日止六個月，本公司或其任何附屬公司並無購買、出售或贖回本公司之任何上市證券。

企業管治

董事認為，本公司於截至二零一二年九月三十日止六個月內一直遵守上市規則附錄十四所載之《企業管治守則》及《企業管治報告》的守則條文。

證券交易的標準守則

本公司已採納標準守則作為本公司有關董事進行證券交易之行為守則。經具體查詢後，每位董事均確認於截至二零一二年九月三十日止六個月內一直遵守標準守則的規定。

審核委員會

本公司審核委員會在期內與管理層審閱本集團所採納之會計原則及實務，並討論有關本集團之審核、內部監控、風險管理系統及財務申報事項，其中包括審閱截至二零一二年九月三十日止六個月之未經審核簡明合併財務報表。

致謝

本人謹藉此機會向客戶、供應商及股東一直鼎力支持致以衷心謝意。此外，本人謹對各董事全人於回顧期間作出之寶貴貢獻及本集團員工之努力不懈與竭誠服務深表謝意。

承董事會命

鼎億集團投資有限公司

主席

李光煜

香港，二零一二年十一月二十二日

Dingyi Group Investment Limited
鼎億集團投資有限公司

Units 2703-6, 27th Floor
Convention Plaza - Office Tower
1 Harbour Road, Wanchai
Hong Kong

Tel: +852 2845 5188
Fax: +852 2824 3188

香港灣仔港灣道1號
會展廣場辦公室大樓
27樓2703-6室

電話: +852 2845 5188
傳真: +852 2824 3188