



eprint Group Limited
eprint 集團有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：1884

Interim Report
2014 中期報告

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Corporate Information

公司資料

Board of Directors

Executive directors

Mr. She Siu Kee William
(*Chairman and Chief Executive Officer*)
Mr. Tsui Pak Wai
Mr. Fung Hong Keung

Non-executive directors

Mr. Lam Shing Kai
Mr. Leung Wai Ming
Mr. Leung Yat Pang
Mr. Chong Cheuk Ki

Independent non-executive directors

Dr. Lung Cheuk Wah
Mr. Chan Chi Yu
Mr. Chi Man Shing Stephen
Ms. Luk Mei Yan

Audit Committee

Ms. Luk Mei Yan (*Chairlady*)
Dr. Lung Cheuk Wah
Mr. Chi Man Shing Stephen

Remuneration Committee

Dr. Lung Cheuk Wah (*Chairman*)
Mr. Chan Chi Yu
Mr. She Siu Kee William

Nomination Committee

Mr. Chi Man Shing Stephen (*Chairman*)
Dr. Lung Cheuk Wah
Mr. She Siu Kee William

Authorised Representatives

Mr. She Siu Kee William
Mr. Fung Hong Keung

Company Secretary

Mr. Fung Hong Keung

Registered Office

4th Floor, Harbour Place
103 South Church Street
George Town, P.O. Box 10240
Grand Cayman KY1-1002
Cayman Islands

董事會

執行董事

余紹基先生
(*主席暨行政總裁*)
徐柏燊先生
馮康強先生

非執行董事

林承佳先生
梁衛明先生
梁一鵬先生
莊卓琪先生

獨立非執行董事

龍卓華博士
陳志裕先生
池文盛先生
陸美恩女士

審核委員會

陸美恩女士(*主席*)
龍卓華博士
池文盛先生

薪酬委員會

龍卓華博士(*主席*)
陳志裕先生
余紹基先生

提名委員會

池文盛先生(*主席*)
龍卓華博士
余紹基先生

授權代表

余紹基先生
馮康強先生

公司秘書

馮康強先生

註冊辦事處

4th Floor, Harbour Place
103 South Church Street
George Town, P.O. Box 10240
Grand Cayman KY1-1002
Cayman Islands

Corporate Information

公司資料

Headquarter and Principal Place of Business in Hong Kong

Flat A3, 1st Floor, Phase 3
Kwun Tong Industrial Centre
448-458 Kwun Tong Road
Kwun Tong
Hong Kong

Principal Bankers

Bank of China (Hong Kong) Limited
Dah Sing Bank, Limited

Auditor

PricewaterhouseCoopers
Certified Public Accountants

Compliance Advisor

Cinda International Capital Limited

Legal Advisor to the Company (Hong Kong Law)

Li & Partners

Principal Share Registrar and Transfer Office

Appleby Trust (Cayman) Ltd.
Clifton House
75 Fort Street
P.O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

Hong Kong Branch Share Registrar and Transfer Office

Tricor Investor Services Limited
Level 22
Hopewell Centre
183 Queen's Road East
Hong Kong

Company Website

<http://www.eprintgroup.com.hk>

Stock Code

1884

香港總公司及主要營業地點

香港
觀塘
觀塘道448-458號
觀塘工業中心
第3期1樓A3室

主要往來銀行

中國銀行(香港)有限公司
大新銀行有限公司

核數師

羅兵咸永道會計師事務所
執業會計師

合規顧問

信達國際融資有限公司

本公司法律顧問 (香港法律)

李偉斌律師行

主要股份登記及過戶處

Appleby Trust (Cayman) Ltd.
Clifton House
75 Fort Street
P.O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

香港股份登記及過戶分處

卓佳證券登記有限公司
香港
皇后大道東183號
合和中心
22樓

公司網址

<http://www.eprintgroup.com.hk>

股份代號

1884

Financial Highlights

財務摘要

		For the six months ended 30 September		Change 變動
		截至九月三十日止六個月		
		2014	2013	
		二零一四年	二零一三年	
		HK\$'million	HK\$'million	
		百萬港元	百萬港元	
		(Unaudited)	(Unaudited)	
		(未經審核)	(未經審核)	
Revenue	收益	156.8	153.8	2.0%
Profit before share of (losses)/profits of joint ventures – net and income tax	未計入應佔合營企業 (虧損)/溢利之 溢利－淨額及 所得稅	17.7	13.0	36.2%
Add: Share of (losses)/profits of joint ventures – net	加：應佔合營企業(虧 損)/溢利－淨額	(0.2)	1.1	
Profit before income tax	除所得稅前溢利	17.5	14.1	24.1%
Less: Income tax expense	減：所得稅開支	(2.9)	(4.5)	
Profit for the period	期內溢利	14.6	9.6	52.1%
Net profit margin %	純利率%	9.3%	6.2%	
Gross profit margin %	毛利率%	37.6%	37.6%	
Basic earnings per share (HK cents)	每股基本盈利(港仙)	2.93	2.57	

		As at 30 September	As at 31 March	Change 變動
		2014	2014	
		於二零一四年 九月三十日	於二零一四年 三月三十一日	
		HK\$'million	HK\$'million	
		百萬港元	百萬港元	
		(Unaudited)	(Audited)	
		(未經審核)	(經審核)	
Total assets	資產總額	240.8	253.0	(4.8%)
Total equity	權益總額	158.6	164.8	(3.8%)
Bank balance and deposits	銀行結餘及存款	113.4	134.0	(15.4%)

Report on Review of Interim Financial Information

中期財務資料審閱報告

TO THE BOARD OF DIRECTORS OF EPRINT GROUP LIMITED

(incorporated in the Cayman Islands with limited liability)

Introduction

We have reviewed the interim financial information set out on pages 7 to 41, which comprises the condensed consolidated statement of financial position of eprint Group Limited (the “Company”) and its subsidiaries (together, the “Group”) as at 30 September 2014 and the related condensed consolidated statements of comprehensive income, changes in equity and cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants. The directors of the Company are responsible for the preparation and presentation of this interim financial information in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting”. Our responsibility is to express a conclusion on this interim financial information based on our review and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

致eprint集團有限公司董事會

(於開曼群島註冊成立的有限公司)

引言

本核數師(以下簡稱「我們」)已審閱列載於第7至41頁的中期財務資料，此中期財務資料包括eprint集團有限公司(「貴公司」)及其附屬公司(合稱「貴集團」)於二零一四年九月三十日的簡明合併財務狀況表與截至該日止六個月期間的相關簡明合併綜合收益表、權益變動表和現金流量表，以及主要會計政策概要和其他附註解釋。香港聯合交易所有限公司證券上市規則規定，就中期財務資料編製的報告必須符合以上規則的有關條文以及香港會計師公會頒佈的香港會計準則第34號「中期財務報告」。貴公司董事須負責根據香港會計準則第34號「中期財務報告」編製及列報該等中期財務資料。我們的責任是根據我們的審閱對該等中期財務資料作出結論，並按照我們協定之委聘條款僅向閣下整體報告，除此之外別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

Report on Review of Interim Financial Information

中期財務資料審閱報告

Scope of Review

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Hong Kong Institute of Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information is not prepared, in all material respects, in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting”.

PricewaterhouseCoopers

Certified Public Accountants

Hong Kong, 19 November 2014

審閱範圍

我們已根據香港會計師公會頒佈的香港審閱準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。審閱中期財務資料包括主要向負責財務和會計事務的人員作出查詢，及應用分析性和其他審閱程序。審閱的範圍遠較根據香港審計準則進行審核的範圍為小，故不能令我們可保證我們將知悉在審核中可能被發現的所有重大事項。因此，我們不會發表審核意見。

結論

按照我們的審閱，我們並無發現任何事項，令我們相信中期財務資料在各重大方面未有根據香港會計準則第34號「中期財務報告」編製。

羅兵咸永道會計師事務所

執業會計師

香港，二零一四年十一月十九日

Condensed Interim Consolidated Statement of Comprehensive Income

簡明中期合併綜合收益表

For the six months ended 30 September 2014 截至二零一四年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	
		2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註		
Revenue	收益	156,816	153,764
Cost of sales	銷售成本	(97,841)	(95,928)
Gross profit	毛利	58,975	57,836
Other income	其他收入	3,627	2,725
Other losses – net	其他虧損 – 淨額	(689)	(223)
Selling and distribution expenses	銷售及分銷開支	(9,668)	(8,401)
Administrative expenses	行政開支	(35,341)	(38,105)
Operating profit	營運溢利	16,904	13,832
Finance income	融資收入	1,276	238
Finance costs	融資成本	(434)	(1,030)
Finance income/(costs) – net	融資收入/ (成本) – 淨額	842	(792)
Share of (losses)/profits of Joint ventures – net	應佔合營企業 之(虧損)/ 溢利 – 淨額	(195)	1,091
Profit before income tax	除所得稅前溢利	17,551	14,131
Income tax expense	所得稅開支	(2,905)	(4,527)
Profit for the period	期內溢利	14,646	9,604
Other comprehensive income: Item that may be subsequently reclassified to profit or loss	其他綜合收益： 其後可能重新 分類至損益表 的項目		
Currency translation differences	匯兌差額	(17)	(98)
Total comprehensive income for the period	期內綜合 收益總額	14,629	9,506

Condensed Interim Consolidated Statement of Comprehensive Income

簡明中期合併綜合收益表

For the six months ended 30 September 2014 截至二零一四年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	
		2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註		
Profit for the period attributable to:	以下各項應佔期內溢利：		
Equity holders of the Company	本公司權益持有人	14,661	9,652
Non-controlling interest	非控股權益	(15)	(48)
		14,646	9,604
Earnings per share – basic and diluted (expressed in HK cents per share)	每股盈利 – 基本及攤薄 (按每股港仙計)	2.93	2.57
	9		
Total comprehensive income attributable to:	以下各項應佔綜合收益總額：		
Equity holders of the Company	本公司權益持有人	14,644	9,554
Non-controlling interest	非控股權益	(15)	(48)
		14,629	9,506
Dividends	股息	14,650	8,000
	10		

The notes on pages 15 to 41 form an integral part of this condensed interim consolidated financial information.

第 15 至 41 頁的附註構成本簡明中期合併財務資料不可分割的一部分。

Condensed Interim Consolidated Statement of Financial Position

簡明中期合併財務狀況表

As at 30 September 2014 於二零一四年九月三十日

	Note	As at 30 September 2014 於二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
ASSETS			
Non-current assets			
Property, plant and equipment	11	100,164	103,414
Investments in joint ventures	12	6,690	2,922
Finance lease receivable	14	2,541	–
Deposits and prepayments		5,003	3,164
		114,398	109,500
Current assets			
Inventories		3,105	3,123
Trade receivables	13	2,626	2,379
Deposits, prepayments and other receivables		3,712	2,466
Finance lease receivable	14	646	–
Current income tax recoverable		–	1,158
Amount due from joint ventures		2,927	479
Bank deposit	22(b)	–	18,004
Cash and cash equivalents		113,433	115,961
		126,449	143,570
Total assets		240,847	253,070
EQUITY			
Capital and reserves attributable to the equity holders of the Company			
Share capital	16	5,000	5,000
Share premium		80,357	80,357
Other reserves		58,550	57,412
Proposed interim dividend		14,650	–
Proposed final dividend		–	20,000
		158,557	162,769
Non-controlling interests		–	2,025
Total equity		158,557	164,794

Condensed Interim Consolidated Statement of Financial Position

簡明中期合併財務狀況表

As at 30 September 2014 於二零一四年九月三十日

	Note 附註	As at 30 September 2014 於二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
LIABILITIES			
Non-current liabilities			
Obligations under finance leases	18	10,854	14,694
Deferred income tax liabilities		11,200	10,496
		22,054	25,190
Current liabilities			
Trade payables	15	24,977	24,920
Accruals and other payables		20,798	16,284
Amounts due to directors		350	350
Borrowings	17	–	9,681
Amount due to a joint venture	22(b)	2,049	–
Obligations under finance leases	18	10,803	11,620
Current income tax payable		1,259	231
		60,236	63,086
Total liabilities		82,290	88,276
Total equity and liabilities		240,847	253,070
Net current assets		66,213	80,484
Total assets less current liabilities		180,611	189,984

The notes on pages 15 to 41 form an integral part of this condensed interim consolidated financial information.

第15至41頁的附註構成本簡明中期合併財務資料不可分割的一部分。

Condensed Interim Consolidated Statement of Changes in Equity

簡明中期合併權益變動表

For the six months ended 30 September 2014 截至二零一四年九月三十日止六個月

		Attributable to equity holders of the Company 本公司權益持有人應佔									
		Share capital	Share premium	Capital reserve	Other reserve (Note (a))	Share-based compensation reserve	Exchange reserve	Retained earnings	Sub-total	Non-controlling interests	Total equity
		股本	股份溢價	資本儲備	其他儲備 (附註(a))	股份補償儲備	外匯儲備	保留盈利	小計	非控股權益	權益總額
		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
Balance at 31 March 2013 (Audited) and 1 April 2013	於二零一三年三月三十一日 (經審核) 及二零一三年四月一日結餘	1	-	6,993	-	-	37	62,690	69,721	2,204	71,925
Comprehensive income	綜合收益										
Profit for the period	期內溢利	-	-	-	-	-	-	9,652	9,652	(48)	9,604
Other comprehensive income	其他綜合收益										
Currency translation differences	匯兌差額	-	-	-	-	-	(98)	-	(98)	-	(98)
Total comprehensive income	綜合收益總額	-	-	-	-	-	(98)	9,652	9,554	(48)	9,506
Total distributions to owners of the Company recognized directly in equity	直接於實體確認的本公司擁有人應佔分派總額										
Deemed distributions to the shareholders of the Group before the Listing of the Company's shares	於本公司股份上市前，視為向本集團股東的分派	-	-	(400)	-	-	-	-	(400)	-	(400)
Interim dividends relating to the year ended 31 March 2013 paid in May 2013	於二零一三年五月已付有關截至二零一三年三月三十一日止年度的中期股息	-	-	-	-	-	-	(6,999)	(6,999)	-	(6,999)
Total transactions with owner of the Company	與本公司擁有人進行的交易總額	-	-	(400)	-	-	-	(6,999)	(7,399)	-	(7,399)
Balance at 30 September 2013 (Unaudited)	於二零一三年九月三十日結餘 (未經審核)	1	-	6,593	-	-	(61)	65,343	71,876	2,156	74,032

Condensed Interim Consolidated Statement of Changes in Equity

簡明中期合併權益變動表

For the six months ended 30 September 2014 截至二零一四年九月三十日止六個月

		Attributable to equity holders of the Company 本公司權益持有人應佔									
		Share capital	Share premium	Capital reserve	Other reserve (Note (a))	Share-based compensation reserve	Exchange reserve	Retained earnings	Sub-total	Non-controlling interests	Total equity
		股本	股份溢價	資本儲備	其他儲備 (附註(a))	股份補償儲備	外匯儲備	保留盈利	小計	非控股權益	權益總額
		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
Balance at 31 March 2014 (Audited) and 1 April 2014	於二零一四年三月三十一日 (經審核) 及二零一四年四月一日結餘	5,000	80,357	6,593	-	1,696	(145)	69,268	162,769	2,025	164,794
Comprehensive income	綜合收益										
Profit for the period	期內溢利	-	-	-	-	-	-	14,661	14,661	(15)	14,646
Other comprehensive income	其他綜合收益										
Currency translation differences	匯兌差額	-	-	-	-	-	(17)	-	(17)	-	(17)
Total comprehensive income	綜合收益總額	-	-	-	-	-	(17)	14,661	14,644	(15)	14,629
Acquisition of non-controlling interest	收購非控股權益	-	-	-	(24)	-	-	-	(24)	(2,010)	(2,034)
Share-based payment	購股權開支	-	-	-	-	1,168	-	-	1,168	-	1,168
Cancellation of share-based payment scheme	註銷購股權開支計劃	-	-	-	-	(2,864)	-	2,864	-	-	-
Final dividends relating to the year ended 31 March 2014 paid in August 2014	於二零一四年八月已付有關截至二零一四年三月三十一日止年度的末期股息	-	-	-	-	-	-	(20,000)	(20,000)	-	(20,000)
Total transactions with owners of the Company	與本公司擁有人進行的交易總額	-	-	-	(24)	(1,696)	-	(17,136)	(18,856)	(2,010)	(20,866)
Balance at 30 September 2014 (Unaudited)	於二零一四年九月三十日結餘 (未經審核)	5,000	80,357	6,593	(24)	-	(162)	66,793	158,557	-	158,557

Note:

附註：

(a) Other reserve primarily arose from the acquisition of remaining 30% equity interest in Invoice Limited, and represents differences between the amount of the non-controlling interests as at disposal date and the fair value of the consideration paid.

(a) 其他儲備主要來自收購寶明印刷有限公司餘下30%股權，指非控股權益於出售日期之金額與已付代價之公允價值之差額。

The notes on pages 15 to 41 form an integral part of this condensed interim consolidated financial information.

第15至41頁的附註構成本簡明中期合併財務資料不可分割的一部分。

Condensed Interim Consolidated Statement of Cash Flows

簡明中期合併現金流量表

For the six months ended 30 September 2014 截至二零一四年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	
		2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
Cash flows from operating activities	經營活動產生現金流量		
Cash generated from operations	營運產生的現金	27,508	31,086
Interest paid	已付利息	(434)	(1,030)
Income tax paid	已付所得稅	(15)	(1,387)
Net cash generated from operating activities	經營活動產生的現金淨額	27,059	28,669
Cash flows from investing activities	投資活動產生現金流量		
Acquisition of non-controlling interest	收購非控股權益	(2,000)	–
Consideration paid for investment in a joint venture	於合營企業的 已付投資代價	(2,000)	–
Finance lease of machinery to a joint venture	合營企業的機器的 融資租賃	(3,395)	–
Receipts of finance lease payment from a joint venture	收取合營企業的 融資租賃付款	218	–
Interest received	已收利息	1,266	238
Purchase of property, plant and equipment	購買物業、廠房及設備	(5,245)	(2,864)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備 的所得款項	284	84
Advances to joint ventures	墊款予合營企業	(2,448)	(15)
Decrease/(increase) in bank deposit	銀行存款減少/(增加)	18,004	(18,029)

Condensed Interim Consolidated Statement of Cash Flows

簡明中期合併現金流量表

For the six months ended 30 September 2014 截至二零一四年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	
		2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
Net cash generated from/(used in) investing activities	投資活動產生/(所用)現金淨額	4,684	(20,586)
Cash flows from financing activities	融資活動產生現金流量		
Repayments of borrowings	償還借貸	(9,681)	(10,677)
Repayments of obligations under finance leases	償還於融資租賃項下的款項	(4,657)	(5,534)
Repayments of advances from shareholders	償還股東墊款	-	(400)
Advances from a joint venture	合營企業墊款	49	-
Professional expenses paid in connection with the Company's Listing	就本公司上市而支付的專業費用	-	(1,602)
Dividends paid	已付股息	(20,000)	(6,999)
Net cash used in financing activities	融資活動所用現金淨額	(34,289)	(25,212)
Net decrease in cash and cash equivalents	現金及現金等值項目減少淨額	(2,546)	(17,129)
Cash and cash equivalents at beginning of period	期初現金及現金等值項目	115,961	71,086
Effect of change in exchange rate	匯率變動的影響	18	11
Cash and cash equivalents at end of period	期末現金及現金等值項目	113,433	53,968

The notes on pages 15 to 41 form an integral part of this condensed interim consolidated financial information.

第15至41頁的附註構成本簡明中期合併財務資料不可分割的一部分。

1 General information, group reorganisation and basis of presentation

1.1 General information

eprint Group Limited (the “Company”) was incorporated in the Cayman Islands on 10 January 2013 as an exempted company with limited liability under the Companies Law (as revised) of the Cayman Islands. The Company’s registered office is situated at 4th Floor, Harbour Place, 103 South Church Street, George Town, P.O. Box 10240, Grand Cayman KY1-1002, Cayman Islands.

The Company is an investment holding company. The Company and its subsidiaries (the “Group”) are principally engaged in the provision of printing services and solutions on advertisement, bound books and stationeries, to a diversified customer base in Hong Kong (the “Business”).

The Company’s shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 3 December 2013 (the “Listing”).

This condensed interim consolidated financial information is presented in thousands of units of Hong Kong dollar (“HK\$’000”), unless otherwise stated. This condensed consolidated financial information was approved for issue by the Board of Directors on 19 November 2014. This condensed interim consolidated financial information has not been audited. This condensed consolidated interim financial information has been reviewed by the Company’s audit committee.

1 一般資料、集團重組及呈列基準

1.1 一般資料

eprint集團有限公司(「本公司」)於二零一三年一月十日根據開曼群島公司法(經修訂)於開曼群島註冊成立為受豁免有限公司。本公司註冊辦事處位於4th Floor, Harbour Place, 103 South Church Street, George Town, P.O. Box 10240, Grand Cayman KY1-1002, Cayman Islands。

本公司為投資控股公司。本公司及其附屬公司(統稱「本集團」)主要於香港從事為多元化客戶群提供印刷服務及廣告解決方案、精裝圖書及文具(「業務」)。

本公司之股份於二零一三年十二月三日在香港聯合交易所有限公司(「聯交所」)主板上市(「上市」)。

本簡明中期合併財務資料按1,000港元(「千港元」)呈列，除非另行列明。本簡明合併財務資料，已於二零一四年十一月十九日獲董事會批准刊發。本簡明中期合併財務資料未經審核。本簡明合併中期財務資料已由本公司審核委員會審閱。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

1 General information, group reorganisation and basis of presentation *(Continued)*

1.2 Group reorganisation and basis of presentation

In preparation for the Listing, the Company and other companies now comprising the Group have undergone a reorganisation (the “Reorganisation”) pursuant to which the Company has become the holding company of the Group.

Prior to the Reorganisation, the Business was carried out by the subsidiaries of the Company which were collectively controlled by Mr. She Siu Kee William, Mr. Chong Cheuk Ki, Mr. Lam Shing Kai, Mr. Leung Wai Ming, and Mr. Leung Yat Pang (collectively, the “Controlling Shareholders”).

The Company and intermediate holding entities have not been involved in any other business prior to the Reorganisation and do not meet the definition of a business. The Reorganisation involves no change in management and the ultimate owners of the Business remain the same. Accordingly, the consolidated financial statements of the Company are prepared in accordance with HKFRS 10, Consolidated Financial Statements, issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”), using the carrying values of the Business for all years presented, or since the respective dates of incorporation/establishment of the subsidiaries, or since the date when the subsidiaries first came under the control of the Controlling Shareholders, whichever is earlier.

1 一般資料、集團重組及呈列基準(續)

1.2 集團重組及呈列基準

為籌備上市，本公司及現組成本集團之其他公司已進行重組(「重組」)，據此本公司已成為本集團之控股公司。

於重組前，業務由本公司附屬公司進行，該等公司由余紹基先生、莊卓琪先生、林承佳先生、梁衛明先生及梁一鵬先生(統稱「控股股東」)共同控制。

本公司及中介控股實體於重組前並未參與任何其他業務及並不符合業務定義。重組並未導致管理層出現任何變動，業務最終擁有人維持不變。因此，本公司之合併財務報表乃根據香港會計師公會(「香港會計師公會」)所頒佈的香港財務報告準則第10號合併財務報表，採用所有呈列年度或自各附屬公司註冊成立／成立日期起或自附屬公司最初受控股股東控制當日起(以較早者為準)之業務之賬面值編製。

2 Basis of preparation

This condensed interim consolidated financial information for the six months ended 30 September 2014 has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34, “Interim Financial Reporting”, issued by the HKICPA and the requirements of the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”).

The condensed interim consolidated financial information should be read in conjunction with the Group’s consolidated financial statements for the year ended 31 March 2014, which are prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRS”).

The preparation of the condensed interim consolidated financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

In preparing this condensed interim consolidated financial information, the significant judgments made by management in applying the Group’s accounting policies and key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 March 2014.

2 編製基準

此份截至二零一四年九月三十日止六個月之簡明中期合併財務資料，乃根據香港會計師公會頒佈的香港會計準則（「香港會計準則」）第34號「中期財務報告」及聯交所《證券上市規則》（「上市規則」）之規定編製。

本簡明中期合併財務資料須與截至二零一四年三月三十一日止年度之本集團合併財務報表（根據香港財務報告準則（「香港財務報告準則」）編製）一併閱讀。

在編製簡明中期合併財務資料時，管理層就應用會計政策及所申報資產及負債、收入及支出額而作出判斷、估算及假設。實際結果可能會與有關估算有所差異。

在編製本簡明中期合併財務資料時，管理層就應用本集團的會計政策及重要估算來源不明因素時所作重大判斷，與應用於截至二零一四年三月三十一日止年度的合併財務報表所作判斷相同。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

3 Principal accounting policies

The accounting policies applied are consistent with those used in preparing the Group's financial statements for the year ended 31 March 2014, except as stated below.

- (a) The following new standards and amendments to standards are mandatory for the first time for the Group's accounting period beginning on 1 April 2014:

HKAS 32 (Amendment)	Financial instruments: Presentation – Offsetting financial assets and financial liabilities
HKAS 36 (Amendment)	Impairment of assets: Recoverable amount disclosures for non-financial assets
HKAS 39 (Amendment)	Financial instruments: Recognition and measurement – Novation of derivatives and continuation of hedge accounting
HKFRS 10, HKFRS 12 and HKAS 27(Revised 2011) (Amendment)	Investment entities
HK(IFRIC) 21	Levies

The Group has adopted these standards and the adoption of these standards did not have a significant impact on the Group's results and financial position.

There are no other new standards or amendments to standards that are effective for the first time for this interim period that could be expected to have a material impact on the Group.

3 主要會計政策

現應用的會計政策，與編製截至二零一四年三月三十一日止年度的本集團財務報表所應用會計政策一致，惟下列所述者除外。

- (a) 下列新準則及準則的修訂於二零一四年四月一日開始的本集團會計期間首次強制生效：

香港會計準則 第32號(修訂)	金融工具：呈列－ 金融資產與金融 負債抵銷
香港會計準則 第36號(修訂)	資產減值：非金融 資產的可收回金 額披露
香港會計準則 第39號(修訂)	金融工具：確認及 計量－衍生工具 之更替及對沖會 計法之延續
香港財務報告準則 第10號、香港財 務報告準則第12 號及香港會計準 則第27號(二零 一一年經修訂) (修訂)	投資實體
香港(國際財務 報告詮釋委員 會)－詮釋第21 號	徵費

本集團已採納該等準則及採納該等準則不會對本集團業績及財務狀況產生重大影響。

概無於本中期期間首次生效之其他新訂準則或準則之修訂預期對本集團產生重大影響。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

3 Principal accounting policies (Continued)

- (b) The following new standards and amendments have been issued, but are not effective for the Group's accounting period beginning on 1 April 2014 and have not been early adopted:

3 主要會計政策(續)

- (b) 以下為已頒佈的新準則及修訂，而於二零一四年四月一日開始的本集團會計期間尚未生效，亦未提前採用：

		Effective for annual period beginning on or after 於以下日期或 之後開始 的年度期間生效
Annual Improvements Project 年度改進項目	Annual Improvements 2010-2012 Cycle 二零一零年至二零一二年週期之年度改進	1 July 2014 二零一四年七月一日
Annual Improvements Project 年度改進項目	Annual Improvements 2011-2013 Cycle 二零一一年至二零一三年週期之年度改進	1 July 2014 二零一四年七月一日
HKAS 19 (2011) Amendment 香港會計準則第19號(二零一一年) (修訂)	Defined Benefit Plans: Employee Contributions 界定福利計劃：僱員供款	1 July 2014 二零一四年七月一日
Annual Improvements Project 年度改進項目	Annual Improvements 2012-2014 Cycle 二零一二年至二零一四年週期之年度改進	1 January 2016 二零一六年一月一日
HKAS 16 and HKAS 38 Amendment 香港會計準則第16號及香港會計準則 第38號(修訂)	Clarification of Acceptable Methods of Depreciation and Amortisation 澄清折舊及攤銷之可接受方法	1 January 2016 二零一六年一月一日
HKAS 16 and HKAS 41 Amendment 香港會計準則第16號及香港會計準則 第41號(修訂)	Agriculture: Bearer Plants 農業：生產性植物	1 January 2016 二零一六年一月一日
HKAS 27 Amendment 香港會計準則第27號(修訂)	Equity Method in Separate Financial Statements 單獨財務報表之權益方法	1 January 2016 二零一六年一月一日
HKFRS 10 and HKAS 28 Amendment 香港財務報告準則第10號及香港會計 準則第28號(修訂)	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture 投資者及其聯營公司或合營企業之資產 出售或供款	1 January 2016 二零一六年一月一日
HKFRS 11 Amendment 香港財務報告準則第11號(修訂)	Accounting for Acquisitions of Interests in Joint Operations 收購合營業務權益之會計法	1 January 2016 二零一六年一月一日
HKFRS 14 香港財務報告準則第14號	Regulatory Deferral Accounts 監管遞延賬戶	1 January 2016 二零一六年一月一日
HKFRS 15 香港財務報告準則第15號	Revenue from Contracts with Customers 來自客戶合約之收益	1 January 2017 二零一七年一月一日
HKFRS 9 香港財務報告準則第9號	Financial Instruments 金融工具	1 January 2018 二零一八年一月一日

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

3 Principal accounting policies (Continued)

The Group has commenced an assessment of the impact of these new standards and amendments but is not yet in a position to state whether they would have a significant impact on its results of operations and financial position.

- (c) Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual profit or loss.

4 Financial risk management

(a) Financial risk factors

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk and interest rate risk), credit risk and liquidity risk.

The condensed interim consolidated financial information does not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's consolidated financial statements for the year ended 31 March 2014.

(b) Liquidity risk

As at 31 March 2014 and 30 September 2014, there was no material change in the contractual undiscounted cash out flows for financial liabilities.

(c) Fair value estimation

At 31 March 2014 and 30 September 2014, the Group does not have any financial instruments that are measured at fair value.

3 主要會計政策(續)

本集團對有關新準則及修訂的影響展開評估，惟尚未能確定會否對本集團的營運業績及財務狀況產生重大影響。

- (c) 中期期間收入的稅項，將按適用於預計年度溢利或虧損總額的稅率累計。

4 財務風險管理

(a) 財務風險因素

本集團經營活動面對各種財務風險：市場風險（包括：外匯風險及利率風險）、信貸風險及流動資金風險。

簡明中期合併財務資料並不包括年度財務報表所要求的所有財務風險管理資料及披露；閱讀簡明中期合併財務資料時，應一併細閱本集團截至二零一四年三月三十一日止年度的合併財務報表。

(b) 流動資金風險

於二零一四年三月三十一日及二零一四年九月三十日，財務負債的合約未折現現金流出並無重大變動。

(c) 公允價值估計

於二零一四年三月三十一日及二零一四年九月三十日，本集團概無按公允價值計量的金融工具。

5 Revenue and segment information

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker has been identified as the chairman and executive directors of the Group. As the Group is principally engaged in the provision of printing services, which are subject to similar business risk, and resources are allocated based on what is beneficial to the Group in enhancing the value as a whole rather than any specific unit, the Board considers the performance assessment of the Group should be based on the profit before income tax of the Group as a whole and regards the Group's business as a single operating segment and reviews financial information accordingly. Therefore, the Board considers there to be only one operating segment under the requirements of HKFRS 8 "Operating Segments".

The subsidiary incorporated in the People's Republic of China (the "PRC") provides I.T. support services for the Group. Since the Group mainly operates in Hong Kong and the Group's assets are mainly located in Hong Kong, no geographical segment information is presented.

During the six months ended 30 September 2014 and 2013, no external customers contributed over 10% of the Group's revenue.

Revenue represents turnover recognised during the period and comprises the following:

5 收益及分部資料

經營分部以向主要經營決策者提供內部呈報一致的形式呈報。本集團之主席及執行董事被視為主要經營決策者。由於本集團主要從事提供印刷服務，須承受類似業務風險，而資源乃根據對本集團提升整體（而非任何特定單位）價值有利的方法進行分配，董事會認為本集團的業績評估應基於本集團整體除所得稅前溢利，並將本集團業務視為僅有一個業務分部且相應審閱其財務資料。因此，董事會認為根據香港財務報告準則第8號「經營分部」項下規定僅有一個經營分部。

於中華人民共和國（「中國」）註冊成立的附屬公司為本集團提供資訊科技支援服務。由於本集團主要於香港營運且本集團的資產主要位於香港，概無地理分部資料呈列。

截至二零一四年及二零一三年九月三十日止六個月，概無外部客戶貢獻超過10%的本集團收益。

收益指於期內確認的營業額並包括以下：

		Six months ended 30 September 截至九月三十日止六個月	
		2014 二零一四年 (Unaudited) (未經審核)	2013 二零一三年 (Unaudited) (未經審核)
Revenue	收益		
Provision of printing services	提供印刷服務	156,816	153,764

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

6 Operating profit

Operating profit is stated after charging the following:

6 營運溢利

營運溢利於扣除以下各項後呈列：

		Six months ended 30 September 截至九月三十日止六個月	
		2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
Depreciation of property, plant and equipment	物業、廠房及設備折舊	(5,927)	(5,481)
Provision for impairment of trade receivables	貿易應收款項減值撥備	(9)	(1)
Recovery of trade receivables previously written off	收回先前撇銷的貿易應收款項	18	–
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	(796)	(223)
Professional expenses incurred in connection with the Company's Listing	本公司上市所產生的專業開支	–	(12,850)
Share-based payments (Note 21)	購股權開支(附註21)	(1,168)	–
Net exchange gain/(loss)	匯兌收益/(虧損)淨額	41	(29)
Gain on disposal of a subsidiary	出售附屬公司的收益	66	–

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

7 Finance income/(costs) – net

7 融資收入／(成本)－淨額

		Six months ended 30 September 截至九月三十日止六個月	
		2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
Finance income	融資收入		
Interest income from bank deposits	銀行存款利息收入	1,237	238
Interest income from finance lease receivable to a joint venture	應收合營企業融資租賃款項利息收入	39	–
		1,276	238
Finance costs	融資成本		
Finance charge on obligations under finance lease	有關融資租賃項下責任的融資費用	(390)	(518)
Interest expenses on borrowings	借貸利息開支	(44)	(512)
		(434)	(1,030)
Finance income/(costs) – net	融資收入／(成本)－淨額	842	(792)

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

8 Income tax expense

8 所得稅開支

		Six months ended 30 September 截至九月三十日止六個月	
		2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
Current income tax	當期所得稅		
– Hong Kong profits tax	– 香港利得稅	2,199	4,233
– PRC corporate income tax	– 中國企業所得稅	2	–
Deferred income tax	遞延所得稅	704	294
Income tax expense	所得稅開支	2,905	4,527

Taxation on profits has been calculated on the estimated assessable profits for the six months ended 30 September 2014 at the rates of taxation prevailing in the countries/places in which the Group operates. Income tax expense is recognised based on management's estimate of the weighted average annual income tax rate expected for the full financial year.

溢利稅項已就截至二零一四年九月三十日止六個月的估計應課稅溢利按本集團經營業務所在國家或地區的現行稅率計算。所得稅開支乃基於管理層對完整財政年度的預期加權平均年度所得稅率的估計確認。

9 Earnings per share

9 每股盈利

(a) Basic

Basic earnings per share is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue for the six months ended 30 September 2013 and 2014.

(a) 基本

每股基本盈利乃根據本公司權益持有人應佔溢利除以截至二零一三年及二零一四年九月三十日止六個月已發行普通股加權平均數計算。

The weighted average number of ordinary shares for the purpose of basic earnings per share for the six months ended 30 September 2013 have been retrospectively adjusted to reflect 374,900,000 shares issued upon capitalisation on 3 December 2013.

截至二零一三年九月三十日止六個月的每股基本盈利所用的普通股加權平均數已作出追溯調整，藉以反映於二零一三年十二月三日進行資本化後發行的374,900,000股股份。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

9 Earnings per share (Continued)

(a) Basic (Continued)

		Six months ended 30 September 截至九月三十日止六個月	
		2014 二零一四年 (Unaudited) (未經審核)	2013 二零一三年 (Unaudited) (未經審核)
Profit attributable to the equity holders of the Company (HK\$'000)	本公司權益持有人應佔溢利 (千港元)	14,661	9,652
Weighted average number of ordinary shares in issue (thousands)	已發行普通股加權平均數 (千股)	500,000	375,000
Basic earnings per share (HK cents)	每股基本盈利 (港仙)	2.93	2.57

(b) Diluted

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. The Group has one category of dilutive potential ordinary shares: share options. For the share options, a calculation is done to determine the number of shares that could have been acquired at fair value (determined as the average annual market share price of the Group's shares) based on the monetary value of the subscription rights attached to outstanding share options. The number of shares calculated as below is compared with the number of shares that would have been issued assuming the exercise of the share options.

9 每股盈利(續)

(a) 基本(續)

(b) 攤薄

每股攤薄盈利乃根據流通在外的普通股的經調整加權平均數計算，並假設已轉換所有潛在攤薄普通股。本集團擁有一類潛在攤薄普通股：購股權。就購股權而言，其乃根據未行使購股權所附帶的認股權的貨幣價格計算釐定可能已按公允價值(按本集團股份的平均年度市場股價釐定)購入的股份數目。以下所計算的股份數目與已發行的股份數目(假設購股權獲行使)作出比較。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

9 Earnings per share (Continued)

(b) Diluted (Continued)

		Six months ended 30 September 截至九月三十日 止六個月 2014 二零一四年 (Unaudited) (未經審核)
Profit attributable to the equity holders of the Company (HK\$'000)	本公司權益持有人應佔溢利 (千港元)	14,661
Weighted average number of ordinary shares in issue (thousands)	已發行普通股加權平均數 (千股)	500,000
Adjustments for: – Share options (thousands)	經調整： – 購股權(千股)	654
Weighted average number of ordinary shares for diluted earnings per share (thousands)	每股攤薄盈利的普通股加權平均數(千股)	500,654
Diluted earnings per share (HK cents)	每股攤薄盈利(港仙)	2.93

The Company had no dilutive shares for the six months ended 30 September 2013.

截至二零一三年九月三十日止六個月，本公司並無攤薄股份。

9 每股盈利(續)

(b) 攤薄(續)

10 Dividends

		Six months ended 30 September 截至九月三十日止六個月 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)		2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
Interim dividend declared of HK2.93 cents per share (2013: HK\$80 per share)	宣派中期股息每股 2.93港仙 (二零一三年：每股80港元)	14,650	8,000	

The Board declared the payment of an interim dividend of HK2.93 cents per share for the six months ended 30 September 2014 (2013: HK\$80 per share). These financial statements do not reflect this dividend payable.

董事會宣派截至二零一四年九月三十日止六個月之中期股息每股2.93港仙(二零一三年：每股80港元)。該等財務報表並無反映此等應付股息。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

11 Property, plant and equipment

During the six months ended 30 September 2014, the Group acquired assets with a cost of HK\$3,755,000 (six months ended 30 September 2013: HK\$9,250,000).

12 Investments in joint ventures

11 物業、廠房及設備

截至二零一四年九月三十日止六個月，本集團購入的資產，按成本計為3,755,000港元（截至二零一三年九月三十日止六個月：9,250,000港元）。

12 合營企業的投資

		As at 30 September 2014 於 二零一四年 九月三十日止 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日止 HK\$'000 千港元 (Audited) (經審核)
At beginning of the period/year	期／年初	2,922	1,235
Addition (Note)	添置(附註)	4,000	-
Share of (losses)/profits of joint ventures – net	應佔合營企業 (虧損)/溢利 —淨額	(195)	1,776
Exchange differences	匯兌差額	(37)	(89)
At end of the period/year	期／年末	6,690	2,922

Note:

Considerations of HK\$2,000,000 and HK\$2,000,000 for the investment in a joint venture of e-banner Limited have been settled by cash and through current account with e-banner Limited, respectively (note 22(b)).

附註：

於e-banner Limited之一間合營企業之投資代價2,000,000港元及2,000,000港元已分別以現金及透過e-banner Limited的往來賬戶清償(附註22(b))。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

12 Investments in joint ventures (Continued)

Details of the Group's investments in the joint ventures are as follows:

Name of joint ventures	Form of business and structure	Place of incorporation	Effective interest held as at 截至以下日期持有的實際權益		Principal activities
			30 September 2014 二零一四年九月三十日	31 March 2014 二零一四年三月三十一日	
E-Print Solutions Sdn. Bhd.	Incorporated with limited liability 註冊成立為有限責任公司	Malaysia 馬來西亞	30%	30%	Provision of printing services 提供印刷服務
e-banner Limited	Incorporated with limited liability 註冊成立為有限責任公司	Hong Kong 香港	40%	-	Digital printing 數碼印刷
E-Print Bannershop Limited	Incorporated with limited liability 註冊成立為有限責任公司	Hong Kong 香港	-	50%	Leasing of premises 物業租賃

12 合營企業的投資(續)

本集團的合營企業投資詳情如下：

13 Trade receivables

The Group's credit terms granted to customers of printing services are mainly cash on delivery and on credit. Our average credit period offered to customers ranges from 30 days to 60 days.

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

13 貿易應收款項

本集團授予印刷服務客戶的信貸條款，主要是現金交收及信貸方式。授予客戶的平均信貸期為30日至60日。

貿易應收款項按發票日期計算的賬齡分析如下：

	As at 30 September 2014 於 二零一四年 九月三十日止 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日止 HK\$'000 千港元 (Audited) (經審核)
1 – 30 days	1,877	2,072
31 – 60 days	544	150
Over 60 days	205	157
	2,626	2,379

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

14 Finance lease receivables

As at 30 September 2014, certain printing machinery was leased to a joint venture under finance lease arrangement.

		Minimum finance lease receivables 最低應收 融資租賃 As at 30 September 2014 於二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	Present value of minimum finance lease receivables 最低應收 融資租賃現值 As at 30 September 2014 於二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)
Finance lease receivables	應收融資租賃		
- Within one year	- 一年內	741	646
- Later than one year but not more than five years	- 一年後但五年內	2,718	2,541
		3,459	3,187
Less: Unearned finance lease income	減：未賺取融資租賃收入	(272)	
Present value of minimum finance lease receivables	最低應收融資租賃現值	3,187	

14 應收融資租賃

於二零一四年九月三十日，若干印刷機械已根據融資租賃安排出租予合營企業。

15 Trade payables

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

		As at 30 September 2014 於 二零一四年 九月三十日止 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日止 HK\$'000 千港元 (Audited) (經審核)
1 – 30 days	1至30日	7,498	9,043
31 – 60 days	31至60日	6,256	4,467
61 – 90 days	61至90日	6,060	5,732
Over 90 days	超過90日	5,163	5,678
		24,977	24,920

15 貿易應付款項

貿易應付款項按發票日期計算的賬齡分析如下：

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

16 Share capital

16 股本

		Number of ordinary shares 普通股數目	Equivalent nominal value of ordinary shares 普通股對應面值 HK\$'000 千港元
Authorised:	法定：		
Ordinary shares of HK\$0.01 each as at 30 September 2014 (unaudited) and 31 March 2014	於二零一四年 九月三十日(未經 審核)及二零一四年 三月三十一日 每股面值0.01港元 之普通股	10,000,000,000	100,000
Issued:	已發行：		
At 30 September 2014 (unaudited) and 31 March 2014	於二零一四年 九月三十日(未經 審核)及二零一四年 三月三十一日	500,000,000	5,000

17 Borrowings

17 借貸

		As at 30 September 2014 於 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Current	流動		
Trust receipt loans	信託收據貸款	-	9,681

As at 31 March 2014, the borrowings of the Group were secured by personal guarantee provided by related parties of the Group. During the period, all personal guarantees provided by directors of the Company have been released and replaced by corporate guarantee of the Company.

於二零一四年三月三十一日，本集團的借貸均以本集團關連方提供的個人擔保作抵押。於本期間，本公司董事提供的所有個人擔保已獲解除及由本公司的公司擔保取代。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

17 Borrowings (Continued)

Movements in borrowings are analysed as follows:

		As at 30 September 2014 於 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
At beginning of the period/year	期／年初	9,681	37,230
Repayment of borrowings	償還借貸	(9,681)	(27,549)
At end of the period/year	期／年末	-	9,681

The weighted average effective interest rates (per annum) were as follows:

17 借貸(續)

借貸變動的分析如下：

加權平均實際利率(年率)如下：

		As at 30 September 2014 於 二零一四年 九月三十日 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 (Audited) (經審核)
Trust receipt loans	信託收據貸款	N/A不適用	5.00%

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

18 Obligations under finance leases

18 融資租賃項下責任

		As at 30 September 2014 於 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Current portion	流動部分	10,803	11,620
Non-current portion	非流動部分	10,854	14,694
		21,657	26,314

At 30 September 2014, the Group pledged plant and machinery with a net book amount of approximately HK\$42,416,000 (31 March 2014: HK\$44,122,000) as collateral to secure the Group's obligations under finance leases.

於二零一四年九月三十日，本集團將淨賬面值約42,416,000港元(二零一四年三月三十一日：44,122,000港元)的廠房及機器作為抵押品用作抵押，以擔保本集團之融資租賃項下責任。

Movements in obligations under finance leases are analysed as follows:

融資租賃項下責任的變動，分析如下：

		As at 30 September 2014 於 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
At beginning of the period/year	期／年初	26,314	31,979
Increase in obligations	責任增加	-	4,776
Repayment of obligations	償還責任	(4,657)	(10,441)
At end of the period/year	期／年末	21,657	26,314

At 30 September 2014, the weighted average effective interest rate (per annum) was 3.29% (31 March 2014: 3.28%).

於二零一四年九月三十日，加權平均實際利率(年率)為3.29%(二零一四年三月三十一日：3.28%)。

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簡明中期合併財務資料附註

19 Contingent liabilities

In July 2014, e-banner Limited, a joint venture of the Group, received a writ of summons (“Summons”) issued against it and other twelve defendants for, inter alia, the relief of an injunction restraining e-banner Limited competing the business of and soliciting customers of the plaintiffs, and claim for, inter alia, the damages for conspiracy and interference with the plaintiffs’ trade or business. The said injunction was pending the judgement from the court up to the date of this report. The Board considered that the Summons would not have material impact on the operation of the Company.

20 Commitments

(a) Capital commitments

Capital expenditure contracted for at the end of each reporting date but not provided for is as follows:

	As at 30 September 2014 於 二零一四年 九月三十日 HK\$’000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 HK\$’000 千港元 (Audited) (經審核)
Property, plant and equipment 物業、廠房及設備	1,975	855

19 或然負債

於二零一四年七月，本集團之合營企業e-banner Limited接獲向其及其他十二位被告發出的傳票(「該傳票」)，涉及(其中包括)e-banner Limited與原告之業務產生競爭及招攬客戶申請禁制令濟助，及提出(其中包括)串謀及干擾原告之貿易或業務的損害索償。截至本報告日期，前述禁制令仍有待法院作出裁判。董事會認為該傳票將不會對本公司的營運產生重大影響。

20 承擔

(a) 資本承擔

每個報告日期結束時訂有但尚未撥備的資本開支如下：

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

20 Commitments (Continued)

(b) Operating lease commitments – Group as lessee

The Group leases various stores and premises under non-cancellable operating lease agreements. The lease terms are between 1 to 5 years. The future aggregate minimum lease payments are as follows:

		As at 30 September 2014 於 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Not later than 1 year	不足一年	16,311	14,499
Later than 1 year and not later than 5 years	一年至不足五年	12,766	13,358
		29,077	27,857

The Group leases machinery, office equipment and billboard under non-cancellable operating lease agreements. The lease terms are between 1 to 5 years. The future aggregate minimum lease payments are as follows:

		As at 30 September 2014 於 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Not later than 1 year	不足一年	349	349
Later than 1 year and not later than 5 years	一年至不足五年	435	610
		784	959

20 承擔(續)

(b) 營運租賃承擔—本集團作為承租人

本集團根據不可撤銷營運租賃協議租用多間店舖及處所。租賃期限由一至五年不等。未來最低租賃款項總額如下：

本集團根據不可撤銷營運租賃協議租用機械、辦公設備及廣告牌。租賃期限由一至五年不等。未來最低租賃款項總額如下：

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

20 Commitments (Continued)

(c) Operating lease commitments – Group as lessor

The Group leases a premise under non-cancellable operating lease agreements to a related company. The lease term is 3 years. The future aggregate minimum lease receipts are as follows:

	As at 30 September 2014 於 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2014 於 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)	
Not later than 1 year	不足一年	318	–
Later than 1 year and not later than 5 years	一年至不足五年	528	–
		846	–

20 承擔(續)

(c) 營運租賃承擔—本集團作為出租人

本集團根據不可撤銷營運租賃協議租賃物業予一間關連公司。租賃期限為三年。未來應收之最低租賃款項總額如下：

21 Share-based payments

On 9 May 2014, the Board resolved the cancellation of 12,500,000 pre-IPO share options granted on 13 November 2013 pursuant to the pre-IPO share option scheme adopted on 13 November 2013. The cancellation of the pre-IPO share options was accounted for as an acceleration of vesting, and an amount of approximately HK\$1.2 million was recognised in the consolidated statement of comprehensive income for the six months ended 30 September 2014. The accumulated share-based compensation reserve was transferred to retained earnings as at 30 September 2014.

22 Related party disclosures

Parties are considered to be related to the Group if the party has the ability, directly or indirectly, to exercise control or significant influence over the Group in making financial and operating decisions, or vice versa. Related parties may be individuals (being members of key management personnel, significant shareholders and/or their close family members) or other entities and include entities which are under the significant influence of related parties of the Group where those parties are individuals. Parties are also considered to be related if they are subject to common control.

21 購股權開支

於二零一四年五月九日，董事會議決註銷根據於二零一三年十一月十三日採納的首次公開發售前購股權計劃在二零一三年十一月十三日授出的12,500,000份首次公開發售前購股權。註銷首次公開發售前購股權已按加速歸屬入賬，並於截至二零一四年九月三十日止六個月之合併綜合收益表內確認一筆約1,200,000港元之款項。於二零一四年九月三十日，該筆累計股份補償儲備已轉撥至保留盈利。

22 關連方披露

倘有關方能夠直接或間接對本集團的財務及經營決策行使控制權或重大影響力，則有關方視為與本集團有關，反之亦然。關連方可為個人（即主要管理成員、主要股東及／或彼等的近親家屬成員）或其他實體，包括受本集團關連方（為個人）重大影響的實體。倘有關方受共同控制，則亦視為相關連。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

22 Related party disclosures (Continued)

The directors of the Company are of the view that the following individuals and companies were related parties that had transactions or balances with the Group during the period:

22 關連方披露(續)

本公司董事認為，下列人士及公司為於期內曾與本集團進行交易或存在結餘的關連方：

Name of related party 關連方名稱	Relationship with the Group 與本集團的關係
Mr. She Siu Kee William 余紹基先生	Executive director of the Company 本公司的執行董事
Mr. Tsui Pak Wai 徐柏煒先生	Executive director of the Company 本公司的執行董事
Mr. Fung Hong Keung 馮康強先生	Executive director of the Company 本公司的執行董事
Mr. Leung Wai Ming 梁衛明先生	Non-executive director of the Company 本公司的非執行董事
Mr. Leung Yat Pang 梁一鵬先生	Non-executive director of the Company 本公司的非執行董事
Mr. Lam Shing Kai 林承佳先生	Non-executive director of the Company 本公司的非執行董事
Mr. Chong Cheuk Ki 莊卓琪先生	Non-executive director of the Company 本公司的非執行董事
Mr. Chi Man Shing Stephen 池文盛先生	Independent non-executive director of the Company 本公司的獨立非執行董事
Mr. Chan Chi Yu 陳志裕先生	Independent non-executive director of the Company 本公司的獨立非執行董事
Dr. Lung Cheuk Wah 龍卓華博士	Independent non-executive director of the Company 本公司的獨立非執行董事
Ms. Luk Mei Yan 陸美恩女士	Independent non-executive director of the Company 本公司的獨立非執行董事
Mr. Yip Chi Man 葉子民先生	Non-controlling interests of a subsidiary of the Group (Note 1) 本集團附屬公司的非控股權益(附註1)
E-Print Solutions Sdn. Bhd.	Joint venture of a subsidiary of the Group 本集團附屬公司的合營企業
e-banner Limited	Joint venture of a subsidiary of the Group 本集團附屬公司的合營企業
E-Print Bannershop Limited	Joint venture of a subsidiary of the Group (Note 2) 本集團附屬公司的合營企業(附註2)

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

22 Related party disclosures (Continued)

22 關連方披露(續)

Name of related party 關連方名稱	Relationship with the Group 與本集團的關係
E-Print Bannershop	Jointly controlled by a party among the Controlling Shareholders and a third party 由一名控股股東及一名第三方共同控制
CTP Limited	Controlled by certain parties among the Controlling Shareholders 由若干控股股東控制
Promise Properties Limited 保諾時物業有限公司	Controlled by certain parties among the Controlling Shareholders 由若干控股股東控制
Promise International Limited 保諾時國際有限公司	Controlled by certain parties among the Controlling Shareholders 由若干控股股東控制
Profit More Rich Limited 盈富多有限公司	Controlled by certain parties among the Controlling Shareholders 由若干控股股東控制
Gain More Investment Limited	Controlled by certain parties among the Controlling Shareholders 由若干控股股東控制
VVV Limited	Controlled by certain parties among the Controlling Shareholders 由若干控股股東控制
King Profit International Limited 至利國際有限公司	Controlled by certain parties among the Controlling Shareholders 由若干控股股東控制
eprint Limited (Note 3)(附註3)	Ultimate holding company 最終控股公司

Note:

- Mr. Yip Chi Man transferred 30% interest in Invoice Limited to the Group on 29 September 2014. Since then, he is no longer the holder of the non-controlling interests of a subsidiary of the Group.
- E-Print Bannershop Limited is a joint venture of eprint Bannershop Group Limited, which has been disposed of on 28 May 2014.
- The Company is controlled by eprint Limited, which owns 58.5% of the Company's shares as at 31 March 2014 and 30 September 2014, and is beneficially owned by the Controlling Shareholders. The directors consider eprint Limited, a company incorporated in the British Virgin Islands, being the immediate and the ultimate holding company.

附註：

- 於二零一四年九月二十九日，葉子民先生轉讓寶明印刷有限公司30%權益予本集團。此後，彼不再為本集團附屬公司之非控股權益持有人。
- E-Print Bannershop Limited 為 eprint Bannershop Group Limited 之合營企業，其已於二零一四年五月二十八日出售。
- 本公司由 eprint Limited 控制。於二零一四年三月三十一日及二零一四年九月三十日，eprint Limited 擁有本公司58.5%股份並由控股股東實益擁有。董事認為 eprint Limited (於英屬處女群島註冊成立之公司) 為直接及最終控股公司。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

22 Related party disclosures (Continued)

(a) Related party transactions

Save as disclosed elsewhere in this condensed consolidated financial information, the Group has the following related party transactions during the period:

22 關連方披露(續)

(a) 關連方交易

除本簡明合併財務資料其他地方所披露者外，本集團期內有以下關連方交易：

		Six months ended 30 September	
		截至九月三十日止六個月	
		2014	2013
		二零一四年	二零一三年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Rental expense of plants and machinery, premises and carpark in Hong Kong payable or paid	應付或已付於香港的廠房及機器、物業及停車場租金開支		
- CTP Limited	- CTP Limited	2,263	2,226
- Profit More Rich Limited	- 盈富多有限公司	259	246
- Promise Properties Limited	- 保諾時物業有限公司	714	679
- VVV Limited	- VVV Limited	1,062	930
- King Profit International Limited	- 至利國際有限公司	157	161
		4,455	4,242
Rental expenses of stores payable or paid	應付或已付零售店舖租金開支		
- E-Print Bannershop Limited	- E-Print Bannershop Limited	405	878
- E-Print Bannershop	- E-Print Bannershop	-	66
		405	944
Consideration paid for the acquisition of non-controlling interests	就收購非控股權益支付的代價		
- Mr. Yip Chi Man	- 葉子民先生	2,000	-
Emoluments payable or paid	應付或已付薪酬		
- Mr. Yip Chi Man	- 葉子民先生	366	258
Subcontracting charge payable or paid	應付或已付外判費		
- e-banner Limited	- e-banner Limited	88	-
I. T. license fee income receivable or received	應收或已收資訊科技牌照費收入		
- E-Print Solutions Sdn. Bhd.	- E-Print Solutions Sdn. Bhd.	106	-
- e-banner Limited	- e-banner Limited	202	-
		308	-

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

22 Related party disclosures (Continued)

(a) Related party transactions (Continued)

		Six months ended 30 September 截至九月三十日止六個月	
		2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核)	2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核)
Pre-press processing and customer service fee receivable or received	應收或已收印前加工及客戶服務費		
– E-Print Solutions Sdn. Bhd.	– E-Print Solutions Sdn. Bhd.	543	–
Finance lease interest income receivable or received (i)	應收或已收融資租賃利息收入(i)		
– e-banner Limited	– e-banner Limited	39	–
Rental income receivable or received	應收或已收租賃收入		
– e-banner Limited	– e-banner Limited	125	–
Revenue from sales of goods receivable or received	應收或已收銷售貨品收益		
– e-banner Limited	– e-banner Limited	112	–
Management fee income receivable or received	應收或已收管理費收入		
– CTP Limited	– CTP Limited	–	180
– Promise Properties Limited	– 保諾時物業有限公司	–	45
– VVV Limited	– VVV Limited	–	45
		–	270

Note:

- (i) The Group has leased printing machinery to e-banner Limited for five years under finance lease arrangement. The weighted average interest rate was 3.5% per annum.

These transactions are carried out on terms agreed with the counter-parties in the ordinary course of business.

附註：

- (i) 本集團已根據融資租賃安排向e-banner Limited出租印刷機械五年。加權平均利率為每年3.5%。

該等交易乃按與交易對方於日常業務過程中議定的條款進行。

22 Related party disclosures (Continued)

(b) Related companies balances

Included in the amount due to a joint venture of HK\$2,000,000 represents advance from a joint venture. The amount is unsecured, interest free and repayable within one year.

Except for the aforementioned terms for the amount due to a joint venture, as at 30 September 2014 and 31 March 2014, all other balances with related parties are unsecured, interest free and repayable on demand.

(c) Financial guarantee contracts

As at 31 March 2014, Promise Network Printing Limited, a subsidiary of the Group, and certain parties among the Controlling Shareholders have jointly provided guarantees to secure the mortgage loans of CTP Limited, a related company of HK\$5,351,000.

Under the terms of the financial guarantee contracts, the guarantors will make payments to reimburse the lenders upon failure of the guaranteed entity to make payments when due.

As at 30 September 2014, the financial guarantee contract has been released.

22 關連方披露(續)

(b) 關連公司結餘

計入應付合營企業款項2,000,000港元為合營企業墊款。該金額為無抵押、不計息及須於一年內償還。

除上述應付合營企業款項之條款外，於二零一四年九月三十日及二零一四年三月三十一日，所有其他關連方結餘為無抵押、不計息及須按要求償還。

(c) 財務擔保合約

於二零一四年三月三十一日，本集團一間附屬公司保諾時網上印刷有限公司及控股股東之若干方共同提供擔保，以擔保關連公司CTP Limited金額為5,351,000港元的按揭貸款。

根據財務擔保合約的條款，倘受擔保之實體在到期時未能還款，擔保人將向貸方償付貸款。

於二零一四年九月三十日，財務擔保合約已解除。

Notes to the Condensed Interim Consolidated Financial Information

簡明中期合併財務資料附註

22 Related party disclosures (Continued)

(d) Compensation of key management personnel

The remuneration of directors during the period were as follows:

22 關連方披露(續)

(d) 主要管理人員薪酬

董事於期內的薪酬如下：

		Six months ended 30 September	
		截至九月三十日止六個月	
		2014	2013
		二零一四年	二零一三年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Fees	袍金	1,620	–
Salaries and allowances	薪金及津貼	1,934	637
Pension costs – contributions to defined contribution plans	退休金成本 — 向界定供款 計劃供款	26	8
Bonus	花紅	798	–
Share-based payments (Note)	購股權開支(附註)	467	–
		4,845	645

Note:

The underlying share options of the share-based payment were cancelled on 9 May 2014 pursuant to a resolution passed by the Board.

附註：

購股權開支涉及之相關購股權已於二零一四年五月九日根據由董事會通過的一項決議案註銷。

Management Discussion and Analysis

管理層討論及分析

Business Review

The Board is pleased to present to shareholders the results of the Group for the six months ended 30 September 2014. The Group's revenue amounted to approximately HK\$156,816,000, an increase of 2% as compared with the same period last year. Gross profit margin was 37.6% which remained the same as the corresponding period last year. The Group's unaudited profit attributable to equity holders for the six months ended 30 September 2014 was HK\$14,661,000, an increase of 52.1% as compared with the same period last year. The increase was mainly due to the decrease in the administrative expenses of the Company for the six months ended 30 September 2014 as a result of the absence of the listing expenses which incurred in the same period last year.

The Group has a leading position in supplying online printing services and customized printed products which target at a large and diverse customer group comprising primarily small and medium enterprises, design houses, education institutes and individual customers, for instance, students. As at 30 September 2014, the Group has 17 retail stores, 4 localized websites which provide internet-based graphic design software and editing tools that allow customers to design their desired products by themselves, and computer-integrated printing facilities in Hong Kong.

During the period, eprint Holdings Limited ("eprint Holdings"), a wholly-owned subsidiary of the Company, established a joint venture company, e-banner Limited ("e-banner") with an independent third party. eprint Holdings has a 40% shareholding in e-banner, which is principally engaged in developing, producing, marketing and sale of the banners, display stands, posters and display partitions and other related products in Hong Kong. The formation of e-banner can diversify the Group's business and product portfolio and create synergy effect with the existing printing business of the Group.

業務回顧

董事會欣然向股東提呈本集團截至二零一四年九月三十日止六個月的業績。本集團收益約156,816,000港元，較去年同期增加2%。毛利率為37.6%，與去年同期相同。本集團截至二零一四年九月三十日止六個月的未經審核權益持有人應佔溢利為14,661,000港元，較去年同期增加52.1%。上升主要由於本公司截至二零一四年九月三十日止六個月並無上市開支而令行政開支下降，而去年同期則產生相關開支。

本集團是首屈一指的網上印刷服務及度身訂造印刷產品的供應商，主要針對大型和多樣化的客戶群，主要包括中小企業、設計公司、教育機構及學生等個人客戶。於二零一四年九月三十日，本集團在香港經營17間零售店、4個本地網站連同容許客戶自己設計喜好產品的互聯網圖像設計軟件及編輯工具，以及電腦綜合印刷設施。

於期內，本公司全資附屬公司 eprint Holdings Limited (「eprint Holdings」) 與一名獨立第三方成立合營企業 e-banner Limited (「e-banner」)。eprint Holdings 擁有 e-banner 40% 權益，而 e-banner 主要在香港從事開發、製作、推廣及銷售戶外橫額、展示架、展覽架及其他相關產品。e-banner 之成立可豐富本集團的業務及產品組合並與本集團現有印刷業務產生協同效應。

Management Discussion and Analysis

管理層討論及分析

In July 2014, e-banner received a writ of summons (“Summons”) issued against it and other twelve defendants for, inter alia, the relief of an injunction restraining e-banner competing the business of and soliciting customers of the plaintiffs, and claim for, inter alia, the damages for conspiracy and interference with the plaintiffs’ trade or business. The said injunction was pending the judgement from the court up to the date of this report. The Board considered that the Summons would not have material impact on the operation of the Company.

On 22 September 2014, the controlling shareholders of the Company, being Mr. She Siu Kee William, Mr. Chong Cheuk Ki, Mr. Lam Shing Kai, Mr. Leung Wai Ming and Mr. Leung Yat Pang, disposed of an aggregate of 61,875,000 shares of the Company, representing approximately 12.375% of the total issued shares of the Company, to Hong Kong Luck Investment Company Limited. The purchaser is a wholly-owned subsidiary of Shantou Dongfeng Printing Co., Ltd. (汕頭東風印刷股份有限公司) (“Dongfeng Co.”), an A share company listed on the main board of the Shanghai Stock Exchange (stock code: 601515). Dongfeng Co. is interested in the Company’s online self-service printing platform and cloud printing services system and expects to explore business opportunities with the Company in the future.

於二零一四年七月，e-banner接獲向其及其他十二位被告發出的傳票(「該傳票」)，涉及(其中包括)e-banner與原告之業務產生競爭及招攬客戶申請禁制令濟助，及提出(其中包括)串謀及干擾原告之貿易或業務的損害索償。截至本報告日期，前述禁制令仍等待法院判令。董事會認為，該傳票將不會對本公司的營運產生重大影響。

於二零一四年九月二十二日，本公司控股股東余紹基先生、莊卓琪先生、林承佳先生、梁衛明先生及梁一鵬先生向香港福瑞投資有限公司出售合共61,875,000股本公司股份，佔本公司已發行股份總數約12.375%。買方為汕頭東風印刷股份有限公司(「東風股份」)(一間於上海證券交易所A股主板上市之公司(股份代號：601515))之全資附屬公司。東風股份對本公司的印刷網路平台及互聯網雲印刷資訊系統極為欣賞，並預期探討與本公司將來在國內及海外業務共同發展的機會。

Management Discussion and Analysis

管理層討論及分析

On 22 September 2014, eprint Digital Holdings Limited (“eprint Digital”), a wholly-owned subsidiary of the Company, entered into a sale and purchase agreement for the acquisition of the 30% interest in Invoice Limited (“Invoice”) at a consideration of HK\$2,000,000 (“Acquisition”). Upon completion of the Acquisition on 29 September 2014, Invoice becomes a wholly-owned subsidiary of the Company. The Acquisition constituted a de minimis connected transaction and exempted from reporting, announcement and independent shareholders’ approval under Chapter 14A of the Listing Rules. The Acquisition enables the Group to enjoy greater flexibility in its operation to cope with its future growth.

Outlook

Although the Group was affected by fierce industry competition, high cost of production and shortage of labour supply, the Group has still maintained a stable gross profit margin. Looking forward to the second half of the financial year ending 31 March 2015, the Hong Kong market, which is the Group’s major market, is expected to face challenges due to the unstable market environment. Nevertheless, the Group will continue to strive for diversifying its business, strengthening the development of products with higher profit margin, obtaining engagements from new customers and market, enhancing the production processes, reinforcing internal controls and implementing stringent control over the cost in order to achieve stable profit growth of the Group. Meanwhile, the Group will look for new business opportunities from time to time to strengthen its market position and implement the future plan of business strategy stated in the Company’s prospectus dated 20 November 2013 (the “Prospectus”).

於二零一四年九月二十二日，本公司之全資附屬公司eprint Digital Holdings Limited(「eprint Digital」)就收購寶明印刷有限公司(「寶明印刷」)30%權益訂立買賣協議，代價為2,000,000港元(「收購事項」)。於二零一四年九月二十九日完成收購事項後，寶明印刷成為本公司之全資附屬公司。收購事項構成小額關連交易並獲豁免遵守上市規則第14A章項下之申報、公告及獨立股東批准規定。收購事項使本集團之業務經營更具靈活性，以配合其未來增長。

展望

儘管本集團受行業競爭激烈、生產成本高企及勞工供應短缺影響，本集團仍然維持穩定的毛利率。對於截至二零一五年三月三十一日止財政年度下半年的展望，本集團的主要市場香港市場預期因不穩定的市場環境而面對挑戰。儘管如此，本集團仍將加倍努力，使業務更多元化、加強開發較高毛利率的產品、開發新客戶及市場、改善生產流程、加強內部監控，並致力推行嚴謹的成本控制，使本集團達致穩定利潤增長。同時，本集團將不時尋找新商機，以鞏固市場地位及實踐本公司於日期為二零一三年十一月二十日的招股章程(「招股章程」)所列明的未來業務策略計劃。

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In October 2014, the Group formed a new company called “EPRINT AUSTRALIA Pty Ltd”, which will be engaged in printing business in Australia. The formation of the aforesaid company can diversify the Group’s business in different markets. The Company may introduce other investors into the project. The operation of its business is expected to commence in the next financial year.

On 1 November 2014, the Group and Invoice were certified by the Accredited Certification International Limited according to the requirements of ISO 14001:2004 (Environmental Management System Certification). This certification further enhances the Group’s resource efficiency.

Under the leadership of the Board, the management of the Group has formed a broad consensus in response to the key improvement areas in the existing business operation and market expansion in order to further enhance the Group’s overall competitiveness.

The Group will continue to strengthen its market position and increase the market share by making use of the following competitive advantages:

- Well-positioned to seize enormous online market potential
- Comprehensive information technology infrastructure and unique eprint system which is automatically operated
- Well-recognised local brand
- 能抓緊龐大的互聯網市場潛力
- 全面的資訊科技基礎建設和獨一無二的自動化eprint系統
- 廣受認可的本地品牌

於二零一四年十月，本集團成立一間新公司「EPRINT AUSTRALIA Pty Ltd」，其將於澳洲從事印刷業務。成立上述公司可使本集團的業務拓闊至不同市場。本公司或會就此項目引入其他投資者。預計該公司將於下一財政年度開始經營業務。

於二零一四年十一月一日，本集團及寶明印刷獲國際認可認證有限公司根據ISO 14001:2004(環境管理系統認證)之規定認證。此認證進一步加強本集團之資源效益。

在董事會的領導下，本集團的管理層就應對現有業務運作及市場擴展的重要改進範疇達成共識，藉以進一步增強本集團的整體競爭力。

本集團將繼續透過以下競爭優勢鞏固市場地位和增加市場份額：

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管理層討論及分析

Financial Review

Revenue

Income from the provision of printing services in Hong Kong increased by approximately HK\$3.0 million or 2.0% from approximately HK\$153.8 million for the six months ended 30 September 2013 to approximately HK\$156.8 million for the six months ended 30 September 2014. Such increase was primarily due to the increase of average monthly orders notwithstanding the slight decrease in the bound book printing sales as compared with the last period. The following table sets forth a breakdown of the revenue by service category and their respective percentage of the total revenue for the periods indicated.

財務回顧

收益

在香港提供印刷服務所得的收入，由截至二零一三年九月三十日止六個月的約153,800,000港元，增加至截至二零一四年九月三十日止六個月的約156,800,000港元，上升約3,000,000港元或2.0%。有關上升主要由於儘管精裝圖書印刷銷售額較上一期間輕微下降，但平均每月訂單有所增加。下表載列於所示期間按服務類別劃分的收益明細及其各自佔總收益的百分比。

		Six months ended 30 September 截至九月三十日止六個月			
		2014 二零一四年 HK\$'000 千港元		2013 二零一三年 HK\$'000 千港元	
Advertising printing	廣告印刷	65,074	41.5%	62,512	40.7%
Bound book printing	精裝圖書印刷	45,810	29.2%	48,887	31.8%
Stationery printing	文具印刷	41,547	26.5%	38,189	24.8%
Other services	其他服務	4,385	2.8%	4,176	2.7%
Total	總計	156,816	100.0%	153,764	100.0%

Sales mix remained relatively stable and advertising printing was our primary printing service that accounted for approximately 41.5% and 40.7% of our total revenue for six months ended 30 September 2014 and 2013, respectively.

銷售組合依然相對穩定，而廣告印刷是我們的主要印刷服務，分別約為截至二零一四年及二零一三年九月三十日止六個月總收益的41.5%及40.7%。

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管理層討論及分析

		Six months ended 30 September			
		2014		2013	
Sales Channels		二零一四年		二零一三年	
銷售渠道		HK\$'000		HK\$'000	
		千港元		千港元	
Stores	商店	58,898	37.6%	58,047	37.7%
Websites	網站	61,507	39.2%	56,847	37.0%
Others (Note)	其他(附註)	36,411	23.2%	38,870	25.3%
Total	總計	156,816	100.0%	153,764	100.0%

Note: "Others" refers to revenue derived from orders received over the telephone, through e-mail, e-print mobile application and "Photobook" program.

附註：「其他」指通過電話、電郵、e-print 移動應用程式及「Photobook」程式接獲的訂單所得的收益。

Websites sales channel contributed approximately 39.2% of total revenue for the six months ended 30 September 2014, which accounted for approximately 8.2% increase as compared with that of the six months ended 30 September 2013. Such increase was primarily due to the continuous improvement in our online self-service ordering platform.

網站銷售渠道的貢獻，佔截至二零一四年九月三十日止六個月總收益約39.2%，較截至二零一三年九月三十日止六個月，上升約8.2%。該增幅主要由於我們的網上自助落單平臺不斷改進所致。

Other income

Other income primarily comprises sales of scrap materials, such as used zinc printing plates and paper scrap, pre-press processing fee income, rental income and license fee income received from the Group's joint venture.

其他收入

其他收入主要包括銷售廢料(例如已使用的鋅印刷版及廢紙收入)及自本集團合營企業收取印前加工費收入、租金收入及特許權收入。

Other losses – net

Other losses – net primarily comprises net loss on disposal of plant and equipment, net foreign exchange gain and gain on disposal of a subsidiary.

其他虧損 – 淨額

其他虧損 – 淨額主要包括出售廠房及設備的虧損淨額、匯兌收益淨額及出售附屬公司的收益。

Management Discussion and Analysis

管理層討論及分析

Selling and distribution expenses

Selling and distribution expenses primarily consist of delivery expenses, handling charges for electronic payments received, and store rentals as well as advertising and marketing expenses. Selling and distribution expenses represent approximately 6.2% and 5.5% of the revenue for the six months ended 30 September 2014 and 2013, respectively.

Administrative expenses

Administrative expenses primarily comprise director fees, staff costs, outsourced customer support expenses, information technology support services expenses, office rental and utilities, depreciation, internet and telephone expenses, professional expenses and other miscellaneous administrative expenses. Administrative expenses represent approximately 22.5% and 24.8% of the total revenue for the six months ended 30 September 2014 and 2013, respectively. The decrease in administrative expenses was primarily due to the professional expenses of approximately HK\$12.8 million being absent for the six months ended 30 September 2014 incurred for the six months ended 30 September 2013 in connection with the Company's listing, offset by the increase in director fees and staff costs by approximately HK\$7.1 million.

Finance income

Finance income primarily consists of interest income from bank deposits and finance lease to a Group's joint venture.

銷售及分銷開支

銷售及分銷開支主要包括付運開支、所收取的電子付款手續費及店舖租金以及廣告及市場推廣開支。截至二零一四年及二零一三年九月三十日止六個月，銷售及分銷開支分別佔收益約6.2%及5.5%。

行政開支

行政開支主要包括董事酬金、員工成本、外判客戶支援開支、資訊科技支援服務開支、辦公室租金及公用設施費用、折舊、互聯網及電話開支、專業開支及其他雜項行政開支。截至二零一四年及二零一三年九月三十日止六個月，行政開支分別佔總收益約22.5%及24.8%。行政開支減少主要由於截至二零一三年九月三十日止六個月就本公司上市產生專業開支約12,800,000港元，而截至二零一四年九月三十日止六個月並無產生相關開支，被董事酬金及員工成本增加約7,100,000港元抵銷。

融資收入

融資收入主要包括銀行存款及本集團合營企業融資租賃產生的利息收入。

Management Discussion and Analysis

管理層討論及分析

Finance costs

Finance costs primarily consist of interest expenses on bank borrowings and finance charges on obligations under finance lease.

Share of losses of joint ventures – net

Share of losses of joint ventures – net represents the share of losses or profits of the Group's joint ventures in each period using equity method of accounting. During the period under review, the Company had two entities jointly controlled in Hong Kong and one in Malaysia, respectively. The losses were primarily due to the share of loss of e-banner of approximately HK\$1,569,000 for the six months ended 30 September 2014 which offset the share of profit of E-print Solutions Sdn. Bhd. of approximately HK\$1,374,000 for the six months ended 30 September 2014.

Profit and total income

Profit increased by approximately HK\$5.0 million or 52.1%, from approximately HK\$9.6 million for the six months ended 30 September 2013 to approximately HK\$14.6 million for the six months ended 30 September 2014. Net profit margin also increased from approximately 6.2% for the six months ended 30 September 2013 to approximately 9.3% for the six months ended 30 September 2014. The increases in net profit and net profit margin were primarily due to the absence of the professional expenses of approximately HK\$12.8 million in connection with the Company's listing incurred during the corresponding period in 2013.

融資成本

融資成本主要包括銀行借貸的利息開支及融資租賃項下責任的財務費用。

應佔合營企業虧損－淨額

應佔合營企業虧損－淨額指於各期間使用權益會計法計算的應佔本集團合營企業的虧損或溢利。於回顧期間，本公司分別於香港及馬來西亞擁有兩個及一個共同控制實體。虧損主要由於截至二零一四年九月三十日止六個月應佔e-banner虧損約1,569,000港元，抵銷了截至二零一四年九月三十日止六個月應佔E-print Solutions Sdn. Bhd.溢利約1,374,000港元。

溢利及收入總額

溢利由截至二零一三年九月三十日止六個月的約9,600,000港元增加約5,000,000港元或52.1%至截至二零一四年九月三十日止六個月的約14,600,000港元。純利率亦由截至二零一三年九月三十日止六個月的約6.2%增加至截至二零一四年九月三十日止六個月的約9.3%。純利及純利率上升主要由於二零一三年同期本公司上市產生專業開支約12,800,000港元，而本期間並未產生相關開支。

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管理層討論及分析

Liquidity and Financial Information

As at 30 September 2014, the total amount of bank deposit, bank balances and cash of the Group was approximately HK\$113.4 million, a decrease of approximately HK\$20.6 million compared with that as at 31 March 2014. The decrease was mainly arising from the payment of dividend. As at 30 September 2014, the financial ratios of the Group were as follows:

流動資金及財務資料

於二零一四年九月三十日，本集團銀行存款、銀行結餘及現金總額約為113,400,000港元，較二零一四年三月三十一日減少約20,600,000港元。該下降主要由於派付股息所致。於二零一四年九月三十日，本集團財務比率如下：

		As at 30 September 2014 於 二零一四年 九月三十日	As at 31 March 2014 於 二零一四年 三月三十一日
Current ratio ⁽¹⁾	流動比率 ⁽¹⁾	2.1	2.3
Gearing ratio ⁽²⁾	資產負債比率 ⁽²⁾	13.7%	21.8%

Notes:

- (1) Current ratio is calculated based on total current assets divided by total current liabilities.
- (2) Gearing ratio is calculated based on total borrowings and obligation under finance leases divided by total equity and multiplied by 100%.

附註：

- (1) 流動比率乃按總流動資產除以總流動負債計算。
- (2) 資產負債比率乃按總借貸及融資租賃項下責任除以權益總額乘以100%計算。

Borrowings

The Group's bank borrowings as at 31 March 2014 in the sum of approximately HK\$9.7 million were repaid during the period under review. No financial instruments were used for hedging purposes, nor were there any foreign currency net investments hedged by current borrowings and/or other hedging instruments.

借貸

本集團已於回顧期間償還於二零一四年三月三十一日的銀行借貸約9,700,000港元。概無金融工具用作對沖，亦無任何外匯投資淨額由目前的借貸及／或其他對沖工具對沖。

Management Discussion and Analysis

管理層討論及分析

Treasury Policies

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the period. The Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

Capital Structure

The shares of the Company were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 3 December 2013. There has been no change in the capital structure of the Company since that date. The capital of the Company comprises ordinary shares and other reserves.

Capital Commitments

As at 30 September 2014 and 2013, the Group has capital commitments for purchase of machines of HK\$2.0 million and HK\$0.9 million, respectively.

Significant Investments Held

Except for the investments in joint ventures, the Group did not hold any significant investment in equity interest in any other company during the period under review.

Future Plans for Material Investments and Capital Assets

Except for the aforesaid investment, the Group did not have other plans for material investments and capital assets.

庫務政策

本集團已對其庫務政策採取審慎的財務管理方針，故在期內維持健康的流動資金狀況。董事會密切監視本集團的流動資金狀況，以確保本集團資產、負債及其他承擔的流動資金架構可不時符合其資金要求。

股本架構

本公司股份已於二零一三年十二月三日在香港聯合交易所有限公司（「聯交所」）主板上市。自該日期起，本公司股本架構並無變動。本公司股本由普通股及其他儲備組成。

資本承擔

於二零一四年及二零一三年九月三十日，本集團就購買機器分別有資本承擔2,000,000港元及900,000港元。

所持重大投資

除合營企業的投資外，本集團並無於回顧期內在任何其他公司股權中持有任何重大投資。

大額投資及資本資產的未來計劃

除上述投資外，本集團並無其他大額投資及資本資產的計劃。

Management Discussion and Analysis

管理層討論及分析

Material Acquisitions

Except for the acquisition of the remaining 30% of the non-controlling interest in Invoice in the sum of HK\$2.0 million on 29 September 2014, the Group did not have any material acquisition or disposal of subsidiaries or joint ventures during the six months ended 30 September 2014.

Finance Lease

The Group has entered into a finance lease arrangement in which the Group, as a lessor, leases printing equipments to e-banner, a Group's joint venture for a period of five years. The carrying amounts of the finance lease receivable were denominated in Hong Kong dollars and were approximate to fair value. The weighted average interest rate was 3.5% per annum.

Exposure to Foreign Exchange Risk

The Group operates principally in Hong Kong and its business is supported by an information technology support services centre located in the PRC. The Group is exposed to foreign exchange risk arising from the exposure of Renminbi against Hong Kong dollars. The Group does not hedge its foreign exchange risk as its exposure to foreign exchange risk is low as the Group's cash flows mainly denominated in Hong Kong dollars.

Charge of Assets

At 30 September 2014 and 2013, the Group pledged the plant and machinery with a carrying value of approximately HK\$42.4 million and HK\$44.1 million respectively, as collaterals to secure the Group's obligation under finance leases.

重大收購

除於二零一四年九月二十九日以2,000,000港元收購寶明印刷餘下30%非控股權益外，本集團於截至二零一四年九月三十日止六個月並無任何附屬公司或合營企業的重大收購或出售。

融資租賃

本集團已訂立融資租賃安排，其中，本集團（作為出租方）向本集團合營企業e-banner出租印刷設備，租期為五年。應收融資租賃之賬面值以港元列值且與公允價值相若。加權平均利率為每年3.5%。

承受外匯風險

本集團主要在香港營業，其業務由位於中國的資訊科技支援服務中心所支援。本集團承受人民幣兌港元所產生的外匯風險。本集團的現金流量主要以港元列值，由於所承受的外匯風險偏低，故本集團並無對沖外匯風險。

資產抵押

於二零一四年及二零一三年九月三十日，本集團分別以賬面值約42,400,000港元及44,100,000港元的廠房及機器質押作為抵押品，以擔保本集團融資租賃項下責任。

Management Discussion and Analysis

管理層討論及分析

Use of Proceeds from the Share Offer

The Company's shares were listed on the Stock Exchange on 3 December 2013 and raised a net proceed from IPO of approximately HK\$66.5 million. During the period between the listing date and 30 September 2014, HK\$14.5 million of the net proceed from the listing were utilised in accordance with the proposed applications set out in the section headed "Future Plans and Use of Proceeds" in the Prospectus. The unused proceeds were deposited in licensed banks in Hong Kong.

Capital Expenditure

During the period under review, the Group invested approximately HK\$3.8 million in property, plant and equipment, represented a reduction of about 59.1% from capital expenditure of the same period last year.

Employees and Emolument Policies

At 30 September 2014, the Group had approximately 375 full time employees. There is no significant change in the Group's emolument policies. On top of basic salaries, bonuses may be paid by reference to the Group's performance as well as individual's performance. Other staff benefits include contributions to Mandatory Provident Fund retirement benefits scheme in Hong Kong and the provision of pension funds, medical insurance, unemployment insurance and other relevant insurance for employees who are employed by the Group pursuant to the PRC rules and regulations and the prevailing regulatory requirements of the PRC. On 9 May 2014, the Board resolved the cancellation of 12,500,000 pre-IPO share options granted on 13 November 2013 pursuant to the pre-IPO share option scheme adopted on 13 November 2013. For further details regarding the cancellation, please refer to the announcement of the Company dated 9 May 2014.

來自股份發售的所得款項用途

本公司之股份於二零一三年十二月三日在聯交所上市，來自首次公開發售籌集所得的款項淨額約為66,500,000港元。於上市日期至二零一四年九月三十日期間，來自上市的所得款項淨額14,500,000港元已按招股章程「未來計劃及所得款項用途」一節所載的建議用途使用。尚未動用的所得款項存放於香港持牌銀行。

資本開支

本集團於回顧期內投資約3,800,000港元於物業、廠房及設備，較去年同期的資本開支減少約59.1%。

僱員及薪酬政策

於二零一四年九月三十日，本集團共有約375名全職僱員。本集團的薪酬政策並無重大變動。除基本薪金外，獎金亦會參考本集團業績及個人表現而發放。其他員工福利包括香港的強積金退休福利計劃供款，及根據中國規則及規例和中國的現行監管規定，向本集團聘用僱員提供養老金基金、醫療保險、失業保險及其他相關保險。於二零一四年五月九日，董事會議決註銷根據於二零一三年十一月十三日採納的首次公開發售前購股權計劃在二零一三年十一月十三日授出的12,500,000份首次公開發售前購股權。有關註銷的進一步詳情，請參閱本公司於二零一四年五月九日發出的公告。

Interim Dividend

The Board, after considering the liquidity position and operation of the Group, resolved to declare an interim dividend of HK2.93 cents per share, totaling HK\$14,650,000 for the six months ended 30 September 2014 (2013: HK\$80 per share, totalling HK\$8,000,000) payable on Thursday, 18 December 2014 to the shareholders whose names appear on the Register of Members of the Company on Tuesday, 9 December 2014.

Closure of Register of Members

For determining the entitlement of the shareholders to the interim dividend, the Register of Members of the Company will be closed from Monday, 8 December 2014 to Tuesday, 9 December 2014, both days inclusive, during which period no transfer of shares will be registered. In order to qualify for the interim dividend, all transfers of shares accompanied by the relevant share certificates must be lodged with the Company's branch share registrar and transfer office in Hong Kong, Tricor Investor Services Limited for registration not later than 4:30 p.m. on Friday, 5 December 2014.

中期股息

董事會於考慮本集團之流動資金狀況及營運後議決宣派截至二零一四年九月三十日止六個月的中期股息，每股2.93港仙，合共14,650,000港元（二零一三年：每股80港元，總額為8,000,000港元），應於二零一四年十二月十八日（星期四）向於二零一四年十二月九日（星期二）名列本公司股東名冊之股東派付。

暫停辦理股東登記手續

為釐定有權收取中期股息的股東資格，本公司將由二零一四年十二月八日（星期一）起至二零一四年十二月九日（星期二）止（包括首尾兩日）暫停辦理股東登記手續，期內將不會辦理任何股份過戶登記手續。為符合資格獲享中期股息，所有股份過戶文件連同有關股票須不遲於二零一四年十二月五日（星期五）下午四時三十分交回本公司於香港之股份過戶登記分處卓佳證券登記有限公司。

Other Information

其他資料

Directors' and Chief Executives' Interests in Shares

As at 30 September 2014, the interests or short positions of the Directors and chief executives of the Company in the shares, underlying shares and debentures of the Company or any associated corporation (within the meaning of Part XV of the Securities and Futures Ordinance (“SFO”)) which were notified to the Company and The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they are taken or deemed to have under such provisions of the SFO), or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (“Model Code”) as set out in Appendix 10 to the Rules Governing the Listing of Securities on the Stock Exchange (“Listing Rules”), are set out below:

董事及主要行政人員之股份權益

於二零一四年九月三十日，本公司董事及主要行政人員於本公司或任何相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）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8分部通知本公司及香港聯合交易所有限公司（「聯交所」）的權益或淡倉（包括根據證券及期貨條例相關條文彼等被當作或視為擁有的權益或淡倉），或根據證券及期貨條例第352條須登記在該條所述的登記冊，或根據聯交所《證券上市規則》（「上市規則」）附錄十所列出《上市發行人董事進行證券交易的標準守則》（「標準守則」）須通知本公司及聯交所的權益或淡倉如下：

Other Information

其他資料

Directors' and Chief Executives' Interests in Shares (Continued)

Interests and short positions in shares, underlying shares and debentures of the Company or its associated corporation

(i) The Company

董事及主要行政人員之股份權益(續)

本公司或其相聯法團股份、相關股份及債券的權益及淡倉

(i) 本公司

Name of Director 董事姓名	Capacity 身份	Long position/ short position 好倉/淡倉	Number of ordinary shares held 持有 普通股數目	Approximate percentage of shareholding in the Company 於本公司 持股概約百分比
Mr. She Siu Kee William 余紹基先生	Beneficial owner 實益擁有人	Long position 好倉	4,462,500	0.89%
	Interest of controlled corporation (Note) 受控制法團權益(附註)	Long position 好倉	292,500,000	58.50%
Mr. Chong Cheuk Ki 莊卓琪先生	Beneficial owner 實益擁有人	Long position 好倉	4,462,500	0.89%
	Interest of controlled corporation (Note) 受控制法團權益(附註)	Long position 好倉	292,500,000	58.50%
Mr. Lam Shing Kai 林承佳先生	Beneficial owner 實益擁有人	Long position 好倉	4,462,500	0.89%
	Interest of controlled corporation (Note) 受控制法團權益(附註)	Long position 好倉	292,500,000	58.50%

Other Information

其他資料

Directors' and Chief Executives' Interests in Shares (Continued)

Interests and short positions in shares, underlying shares and debentures of the Company or its associated corporation (Continued)

(i) The Company (Continued)

董事及主要行政人員之股份權益(續)

本公司或其相聯法團股份、相關股份及債券的權益及淡倉(續)

(i) 本公司(續)

Name of Director 董事姓名	Capacity 身份	Long position/ short position 好倉/淡倉	Number of ordinary shares held 持有 普通股數目	Approximate percentage of shareholding in the Company 於本公司 持股概約百分比
Mr. Leung Wai Ming 梁衛明先生	Beneficial owner 實益擁有人	Long position 好倉	4,462,500	0.89%
	Interest of controlled corporation (Note) 受控制法團權益(附註)	Long position 好倉	292,500,000	58.50%
Mr. Leung Yat Pang 梁一鵬先生	Beneficial owner 實益擁有人	Long position 好倉	2,775,000	0.56%
	Interest of controlled corporation (Note) 受控制法團權益(附註)	Long position 好倉	292,500,000	58.50%

Other Information

其他資料

Directors' and Chief Executives' Interests in Shares (Continued)

Interests and short positions in shares, underlying shares and debentures of the Company or its associated corporation (Continued)

(i) The Company (Continued)

Note:

The Company was held approximately 58.5%, 0.89%, 0.89%, 0.89%, 0.89% and 0.56% respectively by eprint Limited, Mr. She Siu Kee William ("Mr. She"), Mr. Chong Cheuk Ki ("Mr. Chong"), Mr. Lam Shing Kai ("Mr. Lam"), Mr. Leung Wai Ming ("Mr. WM Leung") and Mr. Leung Yat Pang ("Mr. YP Leung").

e-print Limited is held as to 21.62%, 21.62%, 21.62%, 21.62% and 13.52% by Mr. She, Mr. Chong, Mr. Lam, Mr. WM Leung and Mr. YP Leung respectively. Pursuant to a deed of confirmation dated 2 July 2013 and entered into by them confirming the existence of their acting in concert arrangement, each of Mr. She, Mr. Chong, Mr. Lam, Mr. WM Leung and Mr. YP Leung has agreed to jointly control their respective interests in the Company. Accordingly, eprint Limited shall be accustomed to act in accordance with joint instructions of the Concerted Shareholders. Hence, each of the Concerted Shareholders is deemed to be interested in all the Shares held by eprint Limited by virtue of the SFO.

董事及主要行政人員之股份權益(續)

本公司或其相聯法團股份、相關股份及債券的權益及淡倉(續)

(i) 本公司(續)

附註：

本公司分別由eprint Limited、余紹基先生(「余先生」)、莊卓琪先生(「莊先生」)、林承佳先生(「林先生」)、梁衛明先生(「梁衛明先生」)及梁一鵬先生(「梁一鵬先生」)持有約58.5%、0.89%、0.89%、0.89%、0.89%及0.56%。

eprint Limited分別由余先生、莊先生、林先生、梁衛明先生及梁一鵬先生擁有21.62%、21.62%、21.62%、21.62%及13.52%。根據由他們簽立之日期為二零一三年七月二日之確認契據確認存在之一致行動安排，余先生、莊先生、林先生、梁衛明先生及梁一鵬先生已各自同意共同控制彼等各自於本公司的權益。因此，eprint Limited慣常根據一致行動股東共同指示行事。根據證券及期貨條例，各一致行動股東被視為於eprint Limited所持有所有股份中擁有權益。

Other Information

其他資料

Directors' and Chief Executives' Interests in Shares (Continued)

Interests and short positions in shares, underlying shares and debentures of the Company or its associated corporation (Continued)

(ii) Associated corporation – eprint Limited

董事及主要行政人員之股份權益(續)

本公司或其相聯法團股份、相關股份及債券的權益及淡倉(續)

(ii) 相聯法團 – eprint Limited

Name of Director 董事姓名	Capacity 身份	Number of ordinary shares held in the Associated Corporation 持有相聯法團普通股數目	Approximate percentage of shareholding in the Associated Corporation 於相聯法團持股概約百分比
Mr. She 佘先生	Beneficial owner 實益擁有人	2,162	21.62%
Mr. Chong 莊先生	Beneficial owner 實益擁有人	2,162	21.62%
Mr. Lam 林先生	Beneficial owner 實益擁有人	2,162	21.62%
Mr. WM Leung 梁衛明先生	Beneficial owner 實益擁有人	2,162	21.62%
Mr. YP Leung 梁一鵬先生	Beneficial owner 實益擁有人	1,352	13.52%

Note: The disclosed interest represents the interests in eprint Limited, the controlling shareholder of the Company, which is owned by Mr. She, Mr. Chong, Mr. Lam, Mr. WM Leung and Mr. YP Leung in the respective proportions of 21.62%, 21.62%, 21.62%, 21.62% and 13.52%.

附註：已披露權益指佘先生、莊先生、林先生、梁衛明先生及梁一鵬先生於本公司控股股東eprint Limited之權益，各自所佔比例分別為21.62%、21.62%、21.62%、21.62%及13.52%。

Other Information

其他資料

Directors' and Chief Executives' Interests in Shares (Continued)

Interests and short positions in shares, underlying shares and debentures of the Company or its associated corporation (Continued)

Save as disclosed above, none of the Directors, chief executives of the Company and/or their associates had any interests or short positions in any shares, underlying shares and debentures of the Company or any of its associated corporations as at 30 September 2014 as recorded in the register to be kept under section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

Interests in Share Options

Pre-IPO Share Option Scheme

Pursuant to the written resolutions of the shareholders of the Company passed on 13 November 2013, the rules of the Pre-IPO share option scheme ("Pre-IPO Share Option Scheme") were approved and adopted. The purpose of the Pre-IPO Share Option Scheme is to recognise the contribution of certain Directors and employees of the Group to the growth of the Company and/or to the listing of the Shares on the Stock Exchange by granting options to them as incentive or reward. Details of the terms of the Pre-IPO Share Option Scheme were set out in the Company's prospectus dated 20 November 2013 (the "Prospectus").

An aggregate of 12,500,000 share options at an exercise price of HK\$0.78 each, being the offer price under the Share Offer (as defined in the Prospectus), were granted on 13 November 2013 to two executive Directors and certain employees of the Group. These 12,500,000 share options were subsequently cancelled on 9 May 2014 pursuant to a resolution passed by the Board.

董事及主要行政人員之股份權益(續)

本公司或其相聯法團股份、相關股份及債券的權益及淡倉(續)

除上述披露外，本公司董事、主要行政人員及／或其聯繫人士於二零一四年九月三十日，並無在本公司或其相聯法團任何股份、相關股份及債券中擁有須在證券及期貨條例第352條規定備存的登記冊內記錄或根據標準守則須通知本公司及聯交所的任何權益或淡倉。

購股權權益

首次公開發售前購股權計劃

根據本公司股東於二零一三年十一月十三日通過的書面決議案，通過並採納首次公開發售前購股權計劃的規則(「首次公開發售前購股權計劃」)。首次公開發售前購股權計劃旨在透過授出購股權作為獎勵或回報，肯定本集團若干董事及僱員對本公司增長及／或股份於聯交所上市的貢獻。首次公開發售前購股權計劃的條款詳情，已於日期為二零一三年十一月二十日的本公司招股章程(「招股章程」)內列載。

於二零一三年十一月十三日，以每股行使價0.78港元(即股份發售(定義見招股章程)的發售價)將合共12,500,000份購股權授予兩名執行董事及本集團若干僱員。該等12,500,000份購股權隨後於二零一四年五月九日根據董事會通過的決議案註銷。

Other Information

其他資料

Interests in Share Options (Continued)

Pre-IPO Share Option Scheme (Continued)

Details of the movement of the share options granted under the Pre-IPO Share Option Scheme are as follows:

購股權權益(續)

首次公開發售前購股權計劃(續)

根據首次公開發售前購股權計劃授出的購股權變動詳情如下：

Name or category of participants	As at 1 April 2014	Cancelled during the period	Outstanding as at 30 September 2014	Exercise price (HK\$)	Exercisable Period
參與者姓名或類別	於二零一四年四月一日	期內註銷	於二零一四年九月三十日尚未行使	行使價(港元)	行使期
Director					
董事					
Mr. Fung Hong Keung	2,500,000	(2,500,000)	-	0.78	1 April 2014 to 2 December 2018
馮康強先生					二零一四年四月一日至二零一八年十二月二日
Mr. Tsui Pak Wai	2,500,000	(2,500,000)	-	0.78	1 April 2014 to 2 December 2018
徐柏煒先生					二零一四年四月一日至二零一八年十二月二日
Sub-total	5,000,000	(5,000,000)	-		
小計					
Employees	7,500,000	(7,500,000)	-	0.78	3 December 2013 to 2 December 2018
僱員					二零一三年十二月三日至二零一八年十二月二日
Sub-total	7,500,000	(7,500,000)	-		
小計					
Total	12,500,000	(12,500,000)	-		
總計					

Other Information

其他資料

Interests in Share Options (Continued)

Pre-IPO Share Option Scheme (Continued)

Notes:

- (1) The share options are exercisable in the following manner:
 - a. on 1 April 2014, 50% of the share options granted shall become exercisable;
 - b. on the second anniversary date of the Listing Date, being 3 December 2015, 50% of the share options granted shall become exercisable; and
 - c. all the options granted that are not exercisable prior to the sixth anniversary date of the Listing Date, being 3 December 2019, shall lapse and be deemed as cancelled and void.
- (2) These 12,500,000 share options were cancelled on 9 May 2014 pursuant to a resolution passed by the Board.

Share Option Scheme

The Company adopted a share option scheme (the "Scheme") on 13 November 2013 pursuant to the written resolutions of the shareholders passed on 13 November 2013. The Scheme is a share incentive scheme and is established to recognize and acknowledge the contributions of the Eligible Participants (as defined in the Prospectus) have had or may have made to the Group. Pursuant to the Scheme, the Board may, at its discretion, offer to grant an option to subscribe of new Shares in aggregate not exceeding 30% of the Shares in issue from time to time.

No share option was granted under the Scheme since its adoption and up to the date of this report.

購股權權益(續)

首次公開發售前購股權計劃(續)

附註：

- (1) 購股權按以下方式行使：
 - a. 於二零一四年四月一日，授出的認股權的50%將成為可行使；
 - b. 於上市日期的第二個週年日(即二零一五年十二月三日)，授出的認股權的50%將成為可行使；及
 - c. 於上市日期的第六個週年日(即二零一九年十二月三日)之前所有已授出但尚未行使的認股權，將失效並視為註銷及無效。
- (2) 於二零一四年五月九日，12,500,000份購股權根據董事會通過的決議案註銷。

購股權計劃

根據於二零一三年十一月十三日通過的股東書面決議案，本公司於二零一三年十一月十三日採納一項購股權計劃(「該計劃」)。購股權計劃為一項股份獎勵計劃，旨在肯定及認可合資格參與者(定義見招股章程)對本集團已作出或可能已作出的貢獻。根據該計劃，董事會可酌情授出購股權，藉以認購新股，總數不超過不時已發行股份的30%。

自採納以來至本報告日期，概無根據該計劃授出任何購股權。

Other Information

其他資料

Substantial Shareholders and Other Persons' Interests in Shares

As at 30 September 2014, so far as is known to the Directors, the following persons (other than the Directors and the chief executives of the Company) had interests or short positions in the shares and underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO.

Interests or short positions in shares and underlying shares of the Company

主要股東及其他人士之股份權益

於二零一四年九月三十日，據董事所知，以下人士（不包括本公司董事及主要行政人員）在本公司股份及相關股份中擁有已根據證券及期貨條例第336條規定備存的登記冊內記錄的權益或淡倉。

本公司股份及相關股份的權益或淡倉

Name	Capacity	Position	Number of ordinary shares held	Approximate percentage of shareholding in the Company
姓名／名稱	身份	倉位	持有普通股數目	於本公司持股概約百分比
eprint Limited (Note 1) eprint Limited(附註1)	Beneficial owner 實益擁有人	Long position 好倉	292,500,000	58.50%
Ms. Lo Suet Yee (Note 2) 盧雪兒女士(附註2)	Interest of spouse 配偶權益	Long position 好倉	296,962,500	59.39%
Ms. Yip Fei (Note 3) 葉飛女士(附註3)	Interest of spouse 配偶權益	Long position 好倉	296,962,500	59.39%
Ms. Yu Siu Ping (Note 4) 俞少萍女士(附註4)	Interest of spouse 配偶權益	Long position 好倉	296,962,500	59.39%
Ms. Chau Fung Kiu (Note 5) 周鳳翹女士(附註5)	Interest of spouse 配偶權益	Long position 好倉	296,962,500	59.39%
Mr. Huang Xiaopeng (Note 6) 黃曉鵬先生(附註6)	Interest of controlled corporation 受控制法團權益	Long position 好倉	61,875,000	12.38%

Other Information

其他資料

Substantial Shareholders and Other Persons' Interests in Shares (Continued)

Interests or short positions in shares and underlying shares of the Company (Continued)

主要股東及其他人士之股份權益(續)

本公司股份及相關股份的權益或淡倉(續)

Name	Capacity	Position	Number of ordinary shares held	Approximate percentage of shareholding in the Company
姓名／名稱	身份	倉位	持有普通股數目	於本公司持股概約百分比
Mr. Huang Xiaojia (Note 6) 黃曉佳先生(附註6)	Interest of controlled corporation 受控制法團權益	Long position 好倉	61,875,000	12.38%
Mr. Huang Bingwen (Note 6) 黃炳文先生(附註6)	Interest of controlled corporation 受控制法團權益	Long position 好倉	61,875,000	12.38%
Hong Kong Tung Fung Investment Company Limited (Note 6) 香港東風投資有限公司(附註6)	Interest of controlled corporation 受控制法團權益	Long position 好倉	61,875,000	12.38%
Shantou Dongfeng Printing Co. Ltd. (Note 6) 汕頭東風印刷股份有限公司(附註6)	Interest of controlled corporation 受控制法團權益	Long position 好倉	61,875,000	12.38%
Hong Kong Luck Investment Company Limited (Note 6) 香港福瑞投資有限公司(附註6)	Beneficial owner 實益擁有人	Long position 好倉	61,875,000	12.38%

Other Information

其他資料

Substantial Shareholders and Other Persons' Interests in Shares (Continued)

Interests or short positions in shares and underlying shares of the Company (Continued)

Notes:

1. eprint Limited is directly interested in 58.5% in the Company.
2. Ms. Lo Suet Yee is the spouse of Mr. She. Under the SFO, Ms. Lo Suet Yee is taken to be interested in the same number of Shares in which Mr. She is interested.
3. Ms. Yip Fei is the spouse of Mr. Chong. Under the SFO, Ms. Yip Fei is taken to be interested in the same number of Shares in which Mr. Chong is interested.
4. Ms. Yu Siu Ping is the spouse of Mr. Lam. Under the SFO, Ms. Yu Siu Ping is taken to be interested in the same number of Shares in which Mr. Lam is interested.
5. Ms. Chau Fung Kiu is the spouse of Mr. WM Leung. Under the SFO, Ms. Chau Fung Kiu is taken to be interested in the same number of Shares in which Mr. WM Leung is interested.
6. These 61,875,000 Shares are held by Hong Kong Luck Investment Company Limited, which is a wholly-owned subsidiary of Shantou Dongfeng Printing Co. Ltd. ("Dongfeng Co."), an A share company listed on the main board of the Shanghai Stock Exchange. Dongfeng Co. is 54.40% held by Hong Kong Tung Fung Investment Company Limited which is owned as to 34% by Mr. Huang Xiaopeng, 33% by Mr. Huang Xiaojia and 33% by Mr. Huang Bingwen. Under the SFO, each of Dongfeng Co., Hong Kong Tung Fung Investment Limited, Mr. Huang Xiaopeng, Mr. Huang Xiaojia and Mr. Huang Bingwen is taken to be interested in the same number of Shares in which Hong Kong Luck Investment Company Limited is interested.

主要股東及其他人士之股份權益(續)

本公司股份及相關股份的權益或淡倉(續)

附註：

1. eprint Limited 直接擁有本公司 58.5%權益。
2. 盧雪兒女士為余先生的配偶。根據證券及期貨條例，盧雪兒女士被視為於余先生所擁有權益之相同數目股份中擁有權益。
3. 葉飛女士為莊先生的配偶。根據證券及期貨條例，葉飛女士被視為於莊先生所擁有權益之相同數目股份中擁有權益。
4. 俞少萍女士為林先生的配偶。根據證券及期貨條例，俞少萍女士被視為於林先生所擁有權益之相同數目股份中擁有權益。
5. 周鳳翹女士為梁衛明先生的配偶。根據證券及期貨條例，周鳳翹女士被視為於梁衛明先生所擁有權益之相同數目股份中擁有權益。
6. 該等61,875,000股股份由香港福瑞投資有限公司持有，該公司為汕頭東風印刷股份有限公司（「東風股份」）（一間於上海證券交易所主板上市之A股公司）之全資附屬公司。東風股份由香港東風投資有限公司持有54.40%，而香港東風投資有限公司由黃曉鵬先生、黃曉佳先生及黃炳文先生分別擁有34%、33%及33%。根據證券及期貨條例，東風股份、香港東風投資有限公司、黃曉鵬先生、黃曉佳先生及黃炳文先生各自被視為於與香港福瑞投資有限公司所擁有權益之相同數目股份中擁有權益。

Other Information

其他資料

Save as disclosed above, the Directors are not aware of any other persons who have interests or short positions in the shares, underlying shares or debentures of the Company or any associated corporations (within the meaning of the SFO) as recorded in the register required to be kept under section 336 of the SFO.

Purchase, Sale or Redemption of Securities

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities for the six months ended 30 September 2014.

Model Code for Securities Transactions by Directors

The Company has adopted the Model Code as set out in Appendix 10 to the Listing Rules as the code of conduct regarding Directors' securities transactions. Having made specific enquiry of all Directors, all the Directors have confirmed that they have complied with the required standards as set out in the Model Code for the six months ended 30 September 2014.

Code on Corporate Governance Practices

The Company has adopted the code provisions set out in the Corporate Governance Code and Corporate Governance Report ("CG Code") as set out in Appendix 14 to the Listing Rules.

To the knowledge of the Board, the Company had fully complied with the code provisions in the CG Code for the six months ended 30 September 2014 save for the deviations as explained below.

除上文所披露者外，董事並不知悉有任何其他人士在本公司或任何相關法團（定義見證券及期貨條例）股份、相關股份或債券中擁有已根據證券及期貨條例第336條規定備存的登記冊內記錄的權益或淡倉。

購入、出售或贖回證券

截至二零一四年九月三十日止六個月，本公司或其任何附屬公司並無購入、出售或贖回本公司的任何上市證券。

董事進行證券交易的標準守則

本公司已採納上市規則附錄十列載的標準守則，作為董事證券交易有關的操守準則。在向全體董事作出特定查詢後，全體董事確認，截至二零一四年九月三十日止六個月，彼等已遵守標準守則所列載的標準規定。

企業管治常規守則

本公司已採納上市規則附錄十四列載的企業管治守則及企業管治報告（「企業管治守則」）所列載的守則條文。

據董事會所知，截至二零一四年九月三十日止六個月，本公司已完全遵從企業管治守則的守則條文，下文所述偏離者則除外。

Other Information

其他資料

Code on Corporate Governance Practices

(Continued)

Code provision A.2.1 provides that the roles of the chairman and chief executive officer should be separated and should not be performed by the same individual. The Company does not at present separate the roles of the chairman and chief executive officer. Mr. She Siu Kee William is the chairman and chief executive officer of the Company. The Board believes that vesting the roles of both chairman and chief executive officer in the same person has the benefit of ensuring consistent leadership within the Group and enables more effective and efficient overall strategic planning for the Group. The Board further believes that the balance of power and authority for the present arrangement will not be impaired and is adequately ensured by the current Board which comprises experienced and high caliber individuals with sufficient number thereof being independent non-executive Directors.

Pursuant to code provision A.6.7 of the Code, independent non-executive directors and other non-executive directors should attend general meetings and develop a balanced understanding of the views of shareholders. Mr. Lam Shing Kai and Mr. Chong Cheuk Ki, being non-executive Directors, did not attend the 2014 annual general meeting of the Company held on 8 August 2014 due to their engagement in their own official business.

企業管治常規守則(續)

守則條文第A.2.1條規定，主席和行政總裁角色須分開，不得由同一人擔任。本公司現不將主席與行政總裁角色分開。余紹基先生為本公司主席及行政總裁。董事會相信將主席與行政總裁角色集於同一人，有確保集團內一致領導的好處，並可讓本集團實踐更具效率和效益的整體策略規劃。董事會更相信，由於會內亦有足夠數目的獨立非執行董事，故目前安排的權力及職權平衡不會受到損害，可由目前擁有經驗豐富和能幹成員的董事會充份確保。

根據守則條文第A.6.7條，獨立非執行董事及其他非執行董事應出席股東大會，對股東之意見有公正之了解。非執行董事林承佳先生及莊卓琪先生因處理其公務而未參加本公司於二零一四年八月八日舉行的二零一四年股東週年大會。

Other Information

其他資料

Audit Committee

The Company established an audit committee (the "Audit Committee") on 13 November 2013 with written terms of reference in compliance with the CG Code, and currently comprises three independent non-executive Directors, namely Ms. Luk Mei Yan (as chairlady), Dr. Lung Cheuk Wah and Mr. Chi Man Shing Stephen. The primary duties of the Audit Committee are to review the financial reporting process and internal control system of the Group. The Audit Committee has reviewed the unaudited condensed interim consolidated financial information for the six months ended 30 September 2014 and took the view that the Company was in full compliance with all applicable accounting standards and regulations and has made adequate disclosure.

Change in Information of Directors

Pursuant to Rule 13.51B(1) of the Listing Rules, the change in information of directors of the Company subsequent to the date of the Annual Report 2013/14 of the Company is set out below:

Mr. Deng Xiaen was appointed as a non-executive director of the Company with effect from 1 December 2014.

By order of the Board
eprint Group Limited
She Siu Kee William
Chairman

Hong Kong, 19 November 2014

審核委員會

本公司於二零一三年十一月十三日成立審核委員會（「審核委員會」），並遵照企業管治守則訂明書面職權範圍。審核委員會現時由三名獨立非執行董事組成，即陸美恩女士（出任主席）、龍卓華博士及池文盛先生。審核委員會的主要職責是檢討本集團的財務報告程序及內部控制系統。審核委員會已審閱截至二零一四年九月三十日止六個月之未經審核簡明中期合併財務資料，並認為本公司已完全遵守所有適用會計準則及規定，且已作出充分披露。

董事資料之變動

根據上市規則第13.51B(1)條，本公司董事資料於本公司二零一三／一四年年報日期後之變動載列如下：

鄧夏恩先生獲委任為本公司非執行董事，自二零一四年十二月一日生效。

承董事會命
eprint集團有限公司
余紹基
主席

香港，二零一四年十一月十九日



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