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## **PROSPERITY INVESTMENT HOLDINGS LIMITED**

### **嘉進投資國際有限公司\***

*(Incorporated in Bermuda with limited liability)*

(於百慕達註冊成立之有限公司)

**(Stock Code: 310)**

**(股份代號：310)**

## **INTERIM RESULTS ANNOUNCEMENT FOR THE SIX MONTHS ENDED 30 JUNE 2018**

**截至2018年6月30日止六個月之**

**中期業績公佈**

### **INTERIM RESULTS**

#### **中期業績**

The Board announces the unaudited results of the Group for the Period.  
董事會公佈本集團於本期間之未經審核業績。

\* For identification purpose only

\* 僅供識別

# Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

## 簡明綜合損益及其他全面收益表

For the six months ended 30 June 2018 截至2018年6月30日止六個月

		For the six months ended 30 June 截至6月30日止六個月		
		NOTES 附註	2018 HK\$'000 千港元 (unaudited) (未經審核)	2017 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from operation	營運所得款項總額	5	1,640	40,489
Revenue	收入	5	13	35
Other gains and losses	其他收益及虧損	6	(26,543)	(2,366)
Bank interest income	銀行利息收入		2	2
Administrative expenses	行政開支		(6,677)	(7,537)
Investment management expenses	投資管理開支		(3,600)	(3,600)
Finance cost	財務成本		(2,327)	(781)
Loss for the period, attributable to owners of the Company	本公司擁有人應佔期間虧損		(39,132)	(14,247)
<b>Other comprehensive (expense) income for the period</b>	<b>期間其他全面(開支)收益</b>			
<i>Items that will not be reclassified to profit or loss:</i>	<i>不會重新分類至損益的項目：</i>			
Fair value loss on equity investment at fair value through other comprehensive income	按公平值計入其他全面收益之股本投資之公平值虧損		(6,985)	—
<i>Items that may be reclassified subsequently to profit or loss:</i>	<i>其後可能重新分類至損益的項目：</i>			
Fair value changes of available-for-sale investments	可供出售投資之公平值變動		—	7,612
Reclassification adjustment upon impairment loss recognised in respect of available-for-sale investments	於就可出售投資確認減值虧損時重新分類調整		—	629
Other comprehensive (expense) income for the period	期間其他全面(開支)收益		(6,985)	8,241
Total comprehensive expense for the period, attributable to owners of the Company	本公司擁有人應佔期間全面開支總額		(46,117)	(6,006)
Loss per share	每股虧損			
— Basic (HK\$)	— 基本(港元)	7	(0.032)	(0.012)

# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

At 30 June 2018 於2018年6月30日

		30 June 2018 2018年 6月30日 NOTE 附註 HK\$'000 千港元 (unaudited) (未經審核)	31 December 2017 2017年 12月31日 HK\$'000 千港元 (audited) (經審核)
Non-current assets	非流動資產		
Plant and equipment	廠房及設備	1,367	1,671
Interest in an associate	一間聯營公司權益	—	—
Available-for-sale investments	可供出售投資	—	86,610
Equity investment at fair value through other comprehensive income	按公平值計入其他全面收益之股本投資	51,041	—
Equity investments at fair value through profit or loss	按公平值計入損益之股本投資	223,185	—
		<b>275,593</b>	88,281
Current assets	流動資產		
Held-for-trading listed equity investments	持作買賣上市股本投資	—	210,694
Other receivables	其他應收賬項	25,760	60,745
Cash held by securities brokers	證券經紀持有之現金	14,998	23,594
Bank balances and cash	銀行結餘及現金	34,001	860
		<b>74,759</b>	295,893
Current liabilities	流動負債		
Loan from a securities broker	來自證券經紀的貸款	51,889	51,099
Accruals and other payable	應計及其他應付賬項	9,345	8,225
Tax payable	應付稅項	—	807
		<b>61,234</b>	60,131
Net current assets	流動資產淨值	<b>13,525</b>	235,762
Net assets	資產淨值	<b>289,118</b>	324,043
Capital and reserves	資本及儲備		
Share capital	股本	9	30,283
Reserves	儲備	258,835	293,760
Total equity	股本總值	<b>289,118</b>	324,043
Net asset value per Share (HK\$)	每股資產淨值(港元)	<b>0.24</b>	0.27

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2018 截至2018年6月30日止六個月

### 1. BASIS OF PREPARATION

The condensed consolidated financial statements have been prepared in accordance with HKAS 34 “Interim Financial Reporting” as well as with the applicable disclosure requirements of Appendix 16 to the Listing Rules.

### 2. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments, which are measured at fair value, as appropriate.

Other than changes in accounting policies resulting from application of new HKFRSs, the accounting policies and methods of computation used in the condensed consolidated financial statements for the Period are the same as those followed in the preparation of the Group’s annual financial statements for the year ended 31 December 2017.

#### Application of new and amendments to HKFRSs

In the Period, the Group has applied, for the first time, the following new and amendments to HKFRSs which are mandatory effective for the annual period beginning on or after 1 January 2018 for the preparation of the Group’s condensed consolidated financial statements:

HKFRS 9	Financial Instruments
HKFRS 15	Revenue from Contracts with Customers and the related Amendments
HK(IFRIC)-Int 22	Foreign Currency Transactions and Advance Consideration
Amendments to HKFRS 2	Classification and Measurement of Share-based Payment Transactions
Amendments to HKFRS 4	Applying HKFRS 9 Financial Instruments with HKFRS 4 Insurance Contracts
Amendments to HKAS 28	As part of the Annual Improvements to HKFRSs 2014–2016 Cycle
Amendments to HKAS 40	Transfers of Investment Property

The new and amendments to HKFRSs have been applied in accordance with the relevant transition provisions in the respective standards and amendments which results in changes in accounting policies, amounts reported and/or disclosures as described below.

### 1. 編製基準

簡明綜合財務報表乃根據香港會計準則第34號「中期財務報告」以及上市規則附錄16之適用披露規定而編製。

### 2. 主要會計政策

簡明綜合財務報表乃按歷史成本基準編製，惟若干金融工具則按公平值計量。

除因應用新的香港財務報告準則而導致的會計政策變動外，本期間之簡明綜合財務報表所使用之會計政策及計算方法與編製本集團截至2017年12月31日止年度之年度財務報表所依循者相同。

#### 應用新訂或經修訂之香港財務報告準則

於本期間，本集團首次應用下列新訂及經修訂香港財務報告準則，該修訂於2018年1月1日或之後開始的年度期間強制生效，並用以編製本集團的簡明綜合財務報表：

香港財務報告準則第9號	金融工具
香港財務報告準則第15號	與客戶簽訂的合約收入及相關修訂
香港（國際財務報告詮釋委員會）—詮釋第22號	外幣交易及預付代價
香港財務報告準則第2號之修訂	以股份為基礎的支付交易的分類和計量
香港財務報告準則第4號之修訂	採用香港財務報告準則第4號保險合約時一併應用香港財務報告準則第9號金融工具
香港會計準則第28號之修訂	作為2014年至2016年週期香港財務報告準則的年度改進的一部分
香港會計準則第40號之修訂	投資性房地產轉讓

香港財務報告準則的新訂及經修訂已根據各自準則及修訂的相關過渡條文應用，導致會計政策，已呈報金額及／或披露的變動如下文所述。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on HKFRS 9 *Financial Instruments*

During the Period, the Group has applied HKFRS 9 *Financial Instruments* and the related consequential amendments to other HKFRSs. HKFRS 9 introduces new requirements for 1) the classification and measurement of financial assets and financial liabilities, 2) ECL for financial assets and 3) general hedge accounting.

The Group has applied HKFRS 9 in accordance with the transition provisions set out in HKFRS 9. i.e. applied the classification and measurement requirements (including impairment) retrospectively to instruments that have not been derecognised as at 1 January 2018 (date of initial application) and has not applied the requirements to instruments that have already been derecognised as at 1 January 2018. The difference between carrying amounts as at 31 December 2017 and the carrying amounts as at 1 January 2018 are recognised in the opening accumulated losses and other components of equity, without restating comparative information.

Accordingly, certain comparative information may not be comparable as comparative information was prepared under HKAS 39 *Financial Instruments: Recognition and Measurement*.

## 2. 主要會計政策 (續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變

於本期間，集團已採用香港財務報告準則第9號「金融工具」及相應對其他相關香港財務報告準則修訂。香港財務報告準則第9號引入就1) 金融資產及金融負債的分類及計量、2) 金融資產的預期信貸虧損及3) 一般對沖會計法之新增要求。

本集團已根據香港財務報告準則第9號所載的過渡條文採用香港財務報告準則第9號，即是將分類及計量規定(包括減值)追溯應用於2018年1月1日(初始採用日期)尚未取消確認的工具，且並無將該等規定應用於於2018年1月1日已取消確認的工具。2017年12月31日之賬面值與2018年1月1日之賬面值間的差額於期初累計虧損及其他權益中確認，並無重列比較資料。

因此，比較資料乃根據香港會計準則第39號「金融工具：確認及計量」而編製，所以若干比較資料無法比較。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on *HKFRS 9 Financial Instruments* (Continued)

#### 2.1.1 Key changes in accounting policies resulting from application of HKFRS 9

##### *Classification and measurement of financial assets*

All recognised financial assets that are within the scope of HKFRS 9 are subsequently measured at amortised cost or fair value, including unquoted equity investments measured at cost less impairment under HKAS 39.

Debt instruments that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments that meet the following conditions are subsequently measured at FVTOCI:

- the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

## 2. 主要會計政策 (續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變 (續)

#### 2.1.1 採用香港財務報告準則第9號產生對會計政策的主要變化

##### *金融資產的分類和計量*

香港財務報告準則第9號範圍內的所有已確認金融資產，其後按攤銷成本或按公平值計算，包括根據香港會計準則第39號按成本減值計算的非上市股本投資。

符合下列條件並隨後按攤銷成本計算的債務工具：

- 金融資產以業務模式持有，其目的是持有金融資產以收取合約現金流量；及
- 金融資產的合約條款在指定日期產生現金流量，該現金流量純粹為支付本金及未償還本金之利息；

符合下列條件的債務工具其後按公平值計入其他全面收益計算：

- 金融資產以業務模式持有，其目標是通過收取合同現金流量和出售金融資產來實現；及
- 金融資產的合約條款在指定日期產生現金流量，該現金流量純粹為支付本金及未償還本金之利息。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on *HKFRS 9 Financial Instruments* (Continued)

#### 2.1.1 Key changes in accounting policies resulting from application of HKFRS 9 (Continued)

##### *Classification and measurement of financial assets (Continued)*

All other financial assets are subsequently measured at FVTPL, except that at the date of initial application/initial recognition of a financial asset the Group may irrevocably elect to present subsequent changes in fair value of an equity investment in other comprehensive income (“OCI”) if that equity investment is neither held for trading nor contingent consideration recognised by an acquirer in a business combination to which HKFRS 3 Business Combinations applies.

In addition, the Group may irrevocably designate a debt investment that meets the amortised cost or FVTOCI criteria as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch.

##### *Equity instruments designated at FVTOCI*

At the date of initial application/initial recognition, the Group may make an irrevocable election (on an instrument-by-instrument basis) to designate investments in equity instruments as at FVTOCI.

Investments in equity instruments at FVTOCI are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in OCI and accumulated in the investment revaluation reserve; and are not subject to impairment assessment. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments, and will be transferred to accumulated losses.

## 2. 主要會計政策 (續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變 (續)

#### 2.1.1 採用香港財務報告準則第9號產生對會計政策的主要變化 (續)

##### *金融資產的分類和計量 (續)*

所有其他金融資產其後按公平值計入損益計算，惟於初始應用／初始確認金融資產日期，本集團可能不可撤銷地選擇於其他全面收益（「其他全面收益」）列示權益投資公平價值的後續變動，倘該等股權投資並非持作買賣，亦無收購方於香港財務報告準則第3號適用之業務合併所確認之或然代價。

此外，本集團可能不可撤銷地指定符合攤銷成本或按公平值計入其他全面收益準則的債務投資按公平值計入損益，倘若這樣處理會消除或顯著減少會計錯配。

##### *指定為按公平值計入其他全面收益的權益工具*

於首次應用／初步確認日期，本集團可按個別工具基準作出不可撤回的選擇，指定權益工具之投資為按公平值計入其他全面收益類別。

指定為按公平值計入其他全面收益之權益工具的投資初步按公平值加交易成本計量。其後，權益工具按公平值計量，其公平價值變動產生的收益及虧損於其他全面收益確認並累計至投資重估儲備；無須作減值評估。按公平值計入其他全面收益儲備之累計損益將不重新分類至出售股本投資之損益，並將轉撥至累計虧損。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on *HKFRS 9 Financial Instruments* (Continued)

#### 2.1.1 Key changes in accounting policies resulting from application of HKFRS 9 (Continued)

##### *Equity instruments designated as at FVTOCI (Continued)*

Dividends on these investments in equity instruments are recognised in profit or loss when the Group's right to receive the dividends is established in accordance with HKFRS 9, unless the dividends clearly represent a recovery of part of the cost of the investment. Dividends are included in the "revenue" line item in profit or loss.

##### *Financial assets at FVTPL*

Financial assets that do not meet the criteria for being measured at amortised cost or FVTOCI or designated as FVTOCI are measured at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognised in profit or loss. The net gain or loss recognised in profit or loss excludes any dividend or interest earned on the financial asset and is included in the "other gains and losses" line item.

The Directors reviewed and assessed the Group's financial assets as at 1 January 2018 based on the facts and circumstances that existed at that date. For equity instruments, including held-for-trading investments, the Group reassessed as if the Group had purchased these investments at the date of initial application. Changes in classification and measurement on the Group's financial assets and the impacts thereof are detailed in Note 2.1.2.

## 2. 主要會計政策(續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變(續)

#### 2.1.1 採用香港財務報告準則第9號產生對會計政策的主要變化(續)

指定為按公平值計入其他全面收益的權益工具(續)

當本集團根據國際財務報告準則第9號確認收取股息的權利時，該等權益工具投資的股息於損益中確認，除非股息明確表示收回部分投資成本。股息計入損益中「收入」的項目。

##### *按公平值計入損益的金融資產*

不符合按攤銷成本或按公平值計入其他全面收益或指定為按公平值計入其他全面收益計算準則的金融資產按公平值計入損益。

按公平值計入損益的金融資產在每個報告期末按其公平值計量，其中任何公平值所產生之收益或虧損則於損益內確認。在損益中確認的淨收益或損失不包括金融資產所賺取的任何股息或利息，並包括入「其他收益及虧損」項目。

董事審閱及評估本集團於2018年1月1日的金融資產，並根據該日既有事實及情況而作出。按權益工具(包括持作買賣投資)而言，本集團重新評估如已在首次應用日期購買的投資。本集團金融資產的分類及計量變動及其影響詳見附註2.1.2。



## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on HKFRS 9 Financial Instruments (Continued)

#### 2.1.1 Key changes in accounting policies resulting from application of HKFRS 9 (Continued)

##### *Impairment under ECL model*

The Group assess ECL on financial assets which are subject to impairment under HKFRS 9 (including cash held by security brokers, bank balances and other receivables). The assessment is updated at each reporting date to reflect changes in credit risk since initial recognition.

Lifetime ECL represents the ECL that will result from all possible default events over the expected life of the relevant instrument. In contrast, 12-month ECL (“12m ECL”) represents the portion of lifetime ECL that is expected to result from default events that is possible within 12 months after the reporting date. Assessment is done based on the Group’s historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current conditions at the reporting date as well as the forecast of future conditions.

The Group measures the loss allowance equal to 12m ECL, unless there has been a significant increase in credit risk since initial recognition, in which case the Group recognises lifetime ECL. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition.

##### *Significant increase in credit risk*

In assessing whether the credit risk has increased significantly since initial recognition, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, the Group considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

## 2. 主要會計政策 (續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變 (續)

#### 2.1.1 採用香港財務報告準則第9號產生對會計政策的主要變化 (續)

##### *預期信貸虧損模式下之減值*

本集團就根據香港財務報告準則第9號須予減值之金融資產(包括證券經紀持有之現金、銀行結餘及其他應收賬項)評估預期信貸虧損。評估於各報告日更新以反映信貸風險自初始確認以來的變動。

全期預期信貸虧損指於相關工具於預計全期內所有可能違約事件而產生的預期信貸虧損。相反，12個月預期信貸虧損(「12個月預期信貸虧損」)指於報告日期後12個月內可能發生的違約事件預計產生的部分全期預期信貸虧損。評估乃根據本集團過往信貸虧損經驗，並就債務人特定因素、整體經濟狀況以及對於報告日之現時狀況及未來狀況預測的評估作出調整。

本集團計量虧損撥備等於12個月預期信貸虧損，除非當信貸風險自初始確認以來顯著上升，則在該情況下本集團確認全期預期信貸虧損。是否應以全期預期信貸虧損確認乃根據自初始確認以來出現違約的可能性或風險顯著上升而評估。

##### *信用風險顯著增加*

在評估自初始確認後信貸風險是否顯著增加時，本集團將於報告日期發生在金融工具上的違約風險與初始確認日期金融工具發生違約風險進行比較。在進行此評估時，本集團考慮合理且有依據的定量和定性信息，包括無需付出不必要的額外成本或精力即可獲得的歷史經驗和前瞻性信息。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on *HKFRS 9 Financial Instruments* (Continued)

#### 2.1.1 Key changes in accounting policies resulting from application of HKFRS 9 (Continued)

##### *Significant increase in credit risk (Continued)*

In particular, the following information is taken into account when assessing whether credit risk has increased significantly:

- an actual or expected significant deterioration in the financial instrument's external (if available) or internal credit rating;
- significant deterioration in external market indicators of credit risk, e.g. a significant increase in the credit spread, the credit default swap prices for the debtor;
- existing or forecast adverse changes in business, financial or economic conditions that are expected to cause a significant decrease in the debtor's ability to meet its debt obligations;
- an actual or expected significant deterioration in the operating results of the debtor;
- an actual or expected significant adverse change in the regulatory, economic, or technological environment of the debtor that results in a significant decrease in the debtor's ability to meet its debt obligations.

Irrespective of the outcome of the above assessment, the Group presumes that the credit risk has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the Group has reasonable and supportable information that demonstrates otherwise.

The Group considers that default has occurred when the instrument is more than 90 days past due unless the Group has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

## 2. 主要會計政策 (續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變 (續)

#### 2.1.1 採用香港財務報告準則第9號產生對會計政策的主要變化 (續)

##### *信用風險顯著增加 (續)*

特別是，在評估信用風險是否顯著增加時，會考慮以下信息：

- 金融工具的外部 (如可獲得) 或內部信用評級的實際或預期的顯著惡化；
- 外部市場信用風險指標顯著惡化，例如：信貸利差大幅增加、債務人的信用違約掉期價格；
- 債務人的業務、財務或經濟狀況已存在或預測不利變化，預計會導致債務人償還債務能力大幅下降；
- 債務人經營業績的實際或預期顯著惡化；
- 債務人監管、經濟或技術環境的實際或預期重大不利變動，導致債務人履行其債務責任的能力大幅下降。

無論上述評估的結果如何，當合約付款逾期超過30天時，本集團假設信貸風險自初步確認起已大幅增加，惟本集團有合理及支持的資料證明除外。

倘工具逾期超過90日，本集團視為違約，除非本集團有合理及支持的資料顯示更長違約條件更為合適。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on *HKFRS 9 Financial Instruments* (Continued)

#### 2.1.1 Key changes in accounting policies resulting from application of HKFRS 9 (Continued)

##### *Measurement and recognition of ECL*

The measurement of ECL is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information.

Generally, the ECL is estimated as the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive, discounted at the effective interest rate determined at initial recognition.

Interest income is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit impaired, in which case interest income is calculated based on amortised cost of the financial asset.

The Group recognises an impairment loss in profit or loss for all financial instruments by adjusting their carrying amounts.

As at 1 January 2018, the Directors reviewed and assessed the Group's existing financial assets for impairment using reasonable and supportable information that is available without undue cost or effort in accordance with the requirements of HKFRS 9. The results of the assessment and the impact thereof are detailed in Note 2.1.2.

## 2. 主要會計政策 (續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變 (續)

#### 2.1.1 採用香港財務報告準則第9號產生對會計政策的主要變化 (續)

##### *預期信貸虧損的計量和確認*

預期信貸虧損的計量是一項違責幾率、違責損失率(即違責時的損失大小)及違責風險承擔功能。評估違責幾率及違責損失率乃基於歷史數據按前瞻性資料作出調整而進行。

一般而言，預期信貸虧損乃按根據合約應付本集團的所有合約現金流量與本集團預期將收取的所有現金流量的差額估計，並按初步確認時釐定的實際利率貼現。

利息收入乃根據金融資產的總賬面值計算，惟金融資產出現信貸減值則除外，在此情況下，利息收入根據金融資產的攤銷成本計算。

本集團透過調整所有金融工具賬面金額於損益確認減值損失。

於2018年1月1日，董事根據香港財務報告準則第9號的規定，使用合理及有根據的資料審閱及評估本集團的現有金融資產之減值計算，而該等資料並無不必要的成本或精力。評估結果及其影響詳見附註2.1.2。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on *HKFRS 9 Financial Instruments* (Continued)

#### 2.1.2 Summary of effects arising from initial application of HKFRS 9

The table below illustrates the classification and measurement (including impairment) of financial assets under HKFRS 9 and HKAS 39 at the date of initial application, 1 January 2018.

		Available- for-sale investments	Held-for- trading listed equity investments	Equity investments at FVTPL	Equity investment at FVTOCI	Amortised cost (previously classified as loans and receivables)	Investment revaluation reserve	Accumulated losses
	Notes 附註	HK\$'000 千港元	持作買賣 上市股本 投資 HK\$'000 千港元	按公平值 計入損益 之股本投資 HK\$'000 千港元	按公平值 計入其他 全面收益 之股本投資 HK\$'000 千港元	攤銷成本 (之前分類 為貸款及 應收款項) HK\$'000 千港元	投資重估 儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元
Closing balance at 31 December 2017 — HKAS 39	於2017年12月31日期 末結餘—香港會計 準則第39號	86,610	210,694	—	—	84,342	3,756	(192,972)
Effect arising from initial application of HKFRS 9	初始採用香港財務 報告準則的第9號 產生的影響							
<b>Reclassification</b>	<b>重新分類</b>							
From available-for-sale investments	自可供出售投資	(a) (86,610)	—	39,776	46,834	—	(10,968)	10,968
From held-for-trading listed equity investments	自持作買賣上市股本 投資	(b) —	(210,694)	210,694	—	—	—	—
<b>Remeasurement</b>	<b>重估</b>							
From cost less impairment to fair value	自成本扣除減值 至公平值	(a) —	—	—	11,192	—	11,192	—
Opening balance at 1 January 2018	於2018年1月1日 期初結餘	—	—	250,470	58,026	84,342	3,980	(182,004)

## 2. 主要會計政策 (續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變 (續)

#### 2.1.2 首次應用香港財務報告準則第9號產生的影響摘要

下表顯示於日期為2018年1月1日首次採用根據香港財務報告準則第9號及香港會計準則第39號進行有關金融資產(包括其減值)之分類及計量。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on *HKFRS 9 Financial Instruments* (Continued)

#### 2.1.2 Summary of effects arising from initial application of HKFRS 9 (Continued)

(a) *Available-for-sale investments*

From available-for-sale equity investments to FVTOCI

The Group elected to present in OCI the fair value changes of its unquoted equity investment previously classified as available-for-sale measured at cost less impairment under HKAS 39. This investment is not held for trading and not expected to be sold in the foreseeable future. At the date of initial application of HKFRS 9, unquoted equity investment of HK\$46,834,000 which was previously measured at cost less impairment under HKAS 39 was reclassified from available-for-sale investment to equity investment at FVTOCI. The fair value gain of HK\$11,192,000 relating to this unquoted equity investment previously carried at cost less impairment were adjusted to equity instrument at FVTOCI and investment revaluation reserve as at 1 January 2018. In addition, impairment loss previously recognised of HK\$7,212,000 was transferred from accumulated losses to investment revaluation reserve as at 1 January 2018.

## 2. 主要會計政策 (續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變 (續)

#### 2.1.2 首次應用香港財務報告準則第9號產生的影響摘要 (續)

(a) 可供出售投資

從可供出售股本投資至按公平值計入其他全面收益

本集團選擇在其他全面收益中呈報其先前按香港會計準則第39號成本減減值計算而分類為可供出售的非上市股本投資的公平值變動。該等投資並非持作買賣，預計不會在可預見的將來出售。於首次採用香港財務報告準則第9號日期，先前按香港會計準則第39號成本減減值計算之46,834,000港元非上市股權投資已由可供出售投資重新分類至按公平值計入其他全面收益之股本投資。與先前以成本減去減值計算的非上市股本投資有關的公平值收益約11,192,000港元已於於2018年1月1日調整為按公平值計入其他全面收益及投資重估儲備。此外，於二零一八年一月一日，先前確認的減值虧損7,212,000港元已從累計虧損轉撥至投資重估儲備。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

### 2.1 Impacts and changes in accounting policies of application on HKFRS 9 Financial Instruments (Continued)

#### 2.1.2 Summary of effects arising from initial application of HKFRS 9 (Continued)

- (a) *Available-for-sale investments (Continued)*  
From available-for-sale investments to FVTPL

At the date of initial application of HKFRS 9, the Group's equity investments of HK\$39,776,000 were reclassified from available-for-sale investments to equity investments at FVTPL under non-current assets. The fair value gains of HK\$3,756,000 relating to those investments previously carried at fair value were transferred from investment revaluation reserve to accumulated losses.

- (b) *Held-for-trading listed equity investments*  
At the date of initial application of HKFRS 9, the Group's listed equity investments of HK\$210,694,000 were reclassified from held-for-trading listed equity investments to equity investments at FVTPL.

- (c) *Impairment under ECL model*

Assessment of loss allowances for other financial assets at amortised cost, mainly comprising of cash held by securities brokers, bank balances and other receivables, are measured on 12m ECL basis and there had been no significant increase in credit risk since initial recognition. At 1 January 2018, no credit loss allowance has been recognised to accumulated losses.

## 2. 主要會計政策(續)

### 2.1 採用香港財務報告準則第9號「金融工具」對會計政策的影響及改變(續)

#### 2.1.2 首次應用香港財務報告準則第9號產生的影響摘要(續)

- (a) *可供出售投資(續)*  
從可供出售投資至按公平值計入損益

於首次應用香港財務報告準則第9號日期，本集團的股本投資39,776,000港元已從可供出售投資重新分類至非流動資產項下按公平值計入損益之股本投資。與先前按公平值列賬的與投資有關的公平值收益3,756,000港元已從投資重估儲備轉撥至累計虧損。

- (b) *持作買賣上市股本投資*  
於初始應用香港財務報告準則第9號當日，本集團之上市股本投資210,694,000港元已從持作買賣上市股本投資重新分類至按公平值計入損益之股本投資。

- (c) *預期信貸虧損模式下的減值*

評估按攤銷後成本衡量其他金融資產的損失準備金主要包括證券經紀持有之現金、銀行結餘及其他應收賬項，以12個月預期信貸虧損為基礎計算，自初始確認以來信用風險並無顯著增加。於2018年1月1日，並無信貸虧損撥備予以確認至累計虧損。

## 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

Except as described above, the application of amendments to other HKFRSs in the Period has had no material effect on the amounts reported and/or disclosures set out on these condensed consolidated financial statements.

## 3. PRINCIPAL ACTIVITIES AND SEGMENT INFORMATION

The Group's operating segment is identified on the basis of internal reports about components of the Group that are regularly reviewed by the CODM, in order to allocate resources and to assess performance. The CODM reviews the Group's investment portfolio and the Group's management accounts as a whole, which is determined in accordance with the Group's accounting policies, for performance assessment and therefore no separate segment information is prepared by the Group.

## 4. INCOME TAX EXPENSE

No provision for Hong Kong Profits Tax is made for both periods since there was no assessable profit for both periods.

At Period End Date, the Group has unused tax losses of HK\$244,307,000 (31 December 2017: HK\$204,614,000) available for offset against future profits. No deferred tax asset has been recognised due to the unpredictability of future profit streams. Tax losses may be carried forward indefinitely.

## 2. 主要會計政策(續)

除上文所述者外，於本期間應用之其他香港財務報告準則修訂並無對該等簡明綜合財務報表所呈報的金額及／或披露造成重大影響。

## 3. 主要活動及分部資料

本集團之經營分部乃按主要經營決策者定期檢討本集團成份，以分配資源及評估表現之內部報告基準識別。主要經營決策者檢討本集團整體投資組合及管理帳(根據本集團之會計政策釐定)以進行表現評估，因此本集團並無另行編製分部資料。

## 4. 所得稅開支

由於本集團於兩個期間均無產生應課稅溢利，故並無於該兩個期間就香港利得稅作出撥備。

於期結日，本集團之未動用稅項虧損244,307,000港元(2017年12月31日：204,614,000港元)可用於抵銷未來溢利。由於未來溢利流量不可預測，故並無確認遞延稅項資產。稅項虧損可無限期承前結轉。

## 5. GROSS PROCEEDS FROM OPERATION/ REVENUE

The following tables show the revenue of the Group which represents the dividend income and the gross proceeds from disposal of equity investments at FVTPL which are in revenue nature for tax purposes and were previously classified as held for trading under HKAS 39 (2017 Period: held-for-trading listed equity investments):

		<b>Six months ended 30 June</b>	
		截至6月30日止六個月	
		2018	2017
		HK\$'000	HK\$'000
		千港元	千港元
		<b>(unaudited)</b>	(unaudited)
		(未經審核)	(未經審核)
Gross proceeds from disposal of equity investments at FVTPL which are in revenue nature for tax purposes	出售按公平值計入損益之就稅務而言為收益性質股本投資之所得款總額	1,627	—
Gross proceeds from disposal of held-for-trading listed equity investments	出售持作買賣上市股本投資之所得款項總額	—	40,454
Dividend income	股息收入	13	35
		<b>1,640</b>	40,489

Revenue represents dividend income. An analysis of the Group's revenue for the period is as follows:

		<b>Six months ended 30 June</b>	
		截至6月30日止六個月	
		2018	2017
		HK\$'000	HK\$'000
		千港元	千港元
		<b>(unaudited)</b>	(unaudited)
		(未經審核)	(未經審核)
Dividend income	股息收入	13	35

## 5. 營運所得款項總額/ 收入

下表顯示本集團由股息所獲之收入及出售按公平值計入損益之就稅務而言為收益性質股本投資及之前按香港會計準則第39號分類為持作買賣(2017期間:持作買賣上市股本投資)之所得款項總額:

收入指股息收入。本集團期間之收入分析如下:



## 6. OTHER GAINS AND LOSSES

## 6. 其他收益及虧損

		Six months ended 30 June 截至6月30日止六個月	
		2018 HK\$'000 千港元 (unaudited) (未經審核)	2017 HK\$'000 千港元 (unaudited) (未經審核)
Fair value changes of equity investments at FVTPL (note)	按公平值計入損益之股本投資之公平值變動(附註)	(27,541)	—
Fair value changes of held-for-trading listed equity investments (note)	持作買賣上市股本投資之公平值變動(附註)	—	(1,737)
Impairment loss on available-for-sale investments	可供出售投資之減值虧損	—	(629)
Exchange difference	匯兌差額	998	—
		<b>(26,543)</b>	<b>(2,366)</b>

Note: Included in fair value change of equity investments at FVTPL are an amount of HK\$21,723,000 which is in revenue nature and an amount of HK\$5,818,000 which is in capital nature for tax purposes. In addition, the amount included a realised gain on disposal of equity investments at FVTPL which is revenue nature for tax purposes of HK\$4,000 (2017 Period: realised loss on disposal of held-for-trading listed equity investments of HK\$1,160,000).

附註：按公平值計入損益之股本投資之公平值變動包括就稅務而言21,723,000港元為收益性質及5,818,000港元為資本性質。另外，該金額包括出售按公平值計入損益之就稅務而言為收益性質股本投資之已變現收益4,000港元(2017期間：出售持作買賣上市股本投資之已變現虧損1,160,000港元)。

## 7. LOSS PER SHARE

The calculation of basic loss per share attributable to the owners of the Company is based on the following data:

## 7. 每股虧損

本公司擁有人應佔每股基本虧損乃按以下數據計算：

		Six months ended 30 June 截至6月30日止六個月	
		2018 HK\$'000 千港元 (unaudited) (未經審核)	2017 HK\$'000 千港元 (unaudited) (未經審核)
<b>Loss</b>	<b>虧損</b>		
Loss for purposes of basic loss per share (Loss for the period attributable to the owners of the Company)	計算每股基本虧損之虧損 (本公司擁有人應佔期間虧損)	<b>(39,132)</b>	(14,247)
		<b>2018</b>	2017
<b>Number of shares</b>	<b>股份數目</b>		
Weighted average number of ordinary shares for the purposes of basic loss per share	計算每股基本虧損之普通股 加權平均數	<b>1,211,320,200</b>	1,211,320,200

For both periods, no diluted loss per share is presented as there was no potential dilutive ordinary share outstanding during both periods.

於該兩個期間內，由於該兩個期間並無發行在外之潛在攤薄普通股，故並無呈列每股攤薄虧損。

## 8. DIVIDEND

The directors do not recommend the payment of interim dividend for the Period (2017 Period: nil).

## 8. 股息

董事不建議派發本期間之中期股息(2017期間：無)。

## 9. SHARE CAPITAL

## 9. 股本

		<b>Number of Shares 股份數目</b>	<b>Nominal value 面值 HK\$'000 千港元</b>
<b>Ordinary shares of HK\$0.025 each</b>	<b>每股面值0.025港元的普通股</b>		
Authorised:	法定：		
At 1 January 2017, 30 June 2017, 31 December 2017 and 30 June 2018	於2017年1月1日、2017年6月 30日、2017年12月31日及 2018年6月30日	4,000,000,000	100,000
Issued and fully paid:	已發行及已繳足：		
At 1 January 2017, 30 June 2017, 31 December 2017 and 30 June 2018	於2017年1月1日、2017年6月 30日、2017年12月31日及 2018年6月30日	1,211,320,200	30,283

## 10. SUBSEQUENT EVENTS

Subsequent to Period End Date, the Group terminated a negotiation with a potential vendor on an acquisition of potential investment project and is arranging the refund of the earnest money from the potential vendor.

## 10. 期後事件

於期結日後，本集團終止與一名潛在賣方商討收購一個潛在投資項目並正在安排從該潛在賣方退還誠意金。

# Management Discussion and Analysis

## 管理層論述及分析

### BUSINESS REVIEW

#### Market review

The first half of 2018 followed what we had anticipated, the stock market fluctuated with a drop at the end of the Period.

The policies of USA under the current president, especially the trade policy, led to the uncertainty of worldwide economy which in turn affects the stock market.

#### Operational review

During the Period, the Group continues its investment activities in both listed and unlisted investments and other related financial assets.

In order to avoid the hit from economic uncertainty and stock market fluctuation as mentioned above, the investing activities of the Group reduced significantly during the Period in comparison with 2017 Period. The Group retained resources for potential investments.

### FINANCIAL REVIEW

#### Results for the Period

The Group reported a loss of approximately HK\$39 million for the Period which represented an increase of approximately HK\$25 million from the loss in 2017 Period. The increase in loss was mainly due to the following reasons:

- (i) a loss of approximately HK\$22 million (loss of approximately HK\$2 million for 2017 Period) arose from the change in fair value of listed equity investments at FVTPL, which is of revenue nature for tax purposes, which was caused by the fluctuation of the stock market; and
- (ii) a loss of approximately HK\$6 million arose from the change in fair value of listed equity investments at FVTPL, which is of capital nature for tax purposes, upon the first adoption of HKFRS 9 (a fair value gain of approximately HK\$8 million treated under investment revaluation reserve for 2017 Period).

### 業務回顧

#### 市場回顧

2018年上半年乃遵循我們的預期，股票市場於本期間末下跌。

受美國現任總統的政策影響，尤其於貿易政策方面，導致全球經濟不明朗發展，進而影響股票市場表現。

#### 經營回顧

本期間內，本集團繼續上市及非上市投資及其他相關金融資產的投資活動。

為避免受上文所述的經濟不確定性及股市波動因素影響，本集團於本期間之投資活動較2017期間大幅減少。本集團為潛在投資保留資金。

### 財務回顧

#### 期間內業績

本集團於本期間內錄得虧損約39,000,000港元，較2017期間虧損增加約25,000,000港元。虧損增加主要是受下列原因所致：

- (i) 由於股票市場波動導致按公平值計入損益的就稅務而言為收益性質上市股本投資之公平值變動而產生虧損約22,000,000港元(2017期間虧損約2,000,000港元)；及
- (ii) 由於首次採納香港財務報告準則第9號，按公平值計入損益的就稅務而言為資本性質上市股本投資之公平值變動而產生虧損約6,000,000港元(2017期間公平值增加約8,000,000港元按投資重估儲備列帳)。

## Gross proceeds from operation

## 營運所得款項總額

		2018 HK\$'000 千港元	2017 HK\$'000 千港元
Gross proceeds from disposal of equity investments at FVTPL which are in revenue nature for tax purposes/ held-for-trading listed equity investments	出售按公平值計入損益之就稅務而言為收益性質股本投資／持作買賣上市股本投資之所得款項總額	1,627	40,454
Dividend	股息	13	35
		<b>1,640</b>	<b>40,489</b>

As mentioned in the business review section, the Group reduced the investing activities in order to avoid the hit from the market fluctuation.

如業務回顧部分所述，本集團已減少投資活動以避免受到市場波動衝擊。

## OUTLOOK

The trade war is expected to continue and may last until next year. It may change the worldwide economic order and creates uncertainty to the worldwide economy.

It is expected that the stock market will fluctuate in the second half of 2018 and the Group will be cautious in our investing activities.

## 展望

貿易戰預計將持續，並可能持續至明年。它可能會改變全球經濟秩序，並帶來全球經濟不明朗氣氛。

預計股票市場將於2018年下半年出現波動，本集團將對其投資活動持謹慎態度。

## LIQUIDITY AND FINANCIAL RESOURCES

At Period End Date, the Group had: (i) cash and cash equivalents of approximately HK\$48,999,000 (at 31 December 2017: HK\$24,454,000); and (ii) a loan of approximately HK\$51,889,000 (at 31 December 2017: HK\$51,099,000) from a securities broker for margin financing of the listed equity investment of the Group.

In order to better utilise the resources, the Group used the margin loan provided by a securities broker for the investment in listed equity securities since 2017.

## 流動資金及財務資源

於期結日，本集團有：(i)現金及等值現金項目約48,999,000港元（於2017年12月31日：24,454,000港元）；及(ii)來自證券經紀有關本集團上市股本投資的孖展融資的貸款約51,889,000港元（於2017年12月31日：51,099,000港元）。

為了更好利用資源，本集團自2017年起動用證券經紀人提供的孖展貸款投資於上市股本證券。

## GEARING RATIO

The gearing ratio (total liabilities/total assets) at Period End Date was 17.48% (at 31 December 2017: 15.65%).

## 資本負債比率

期結日之資本負債比率（總負債／總資產）為17.48%（於2017年12月31日：15.65%）。

## CONTINGENT LIABILITIES

There is no contingent liability at Period End Date.

## EXPOSURE TO FLUCTUATIONS IN EXCHANGE RATES AND RELATED HEDGES

During the Period, the investments of the Group were mainly denominated in HK\$, USD and RMB. Since HK\$ is pegged to USD, significant exposure is not expected in USD transactions and balances. During the Period, the Group received the proceeds denominated in RMB (equivalent to approximately HK\$32 million) from the disposal of available-for-sale investment in last year which was then translated into HK\$. Except for this, other transactions and balances in RMB were not significant and the exposure to RMB is insignificant.

The Group does not have foreign exchange hedging policy. However, management monitors foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arises.

## MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

During the Period, the Group did not have any material acquisitions and disposals of subsidiaries, associates and joint ventures.

## MAJOR CUSTOMERS AND SUPPLIERS

Due to the business nature, the Group has no major customer and supplier. Therefore, there is no ageing analysis of the accounts receivable and accounts payable.

## CAPITAL STRUCTURE

Shareholders' fund, internal resources and margin loan from a securities broker were used in funding the investments and operating activities of the Group.

## 或然負債

於期結日概無或然負債。

## 匯率波動風險及相關對沖

於本期間，本集團之投資主要以港元、美元及人民幣計值。由於港元與美元掛鈎，預期以美元計值之交易及結餘將不會面對重大風險。本期間內，本集團收到因去年出售可供出售投資以人民幣計值(等值約32,000,000港元)的出售款項，並於其後兌換為港元。除此外，以人民幣計值的交易及結餘並不重大，故人民幣的風險微不足道。

本集團並無外匯對沖政策。然而，管理層監控外匯風險，並於有需要時考慮對沖重大外幣風險。

## 重大收購及出售附屬公司、 聯營公司及合營企業

本期間，本集團並無任何重大收購及出售附屬公司、聯營公司及合營企業。

## 主要客戶及供應商

由於業務性質，本集團並無主要客戶及供應商。因此，並沒有應收帳及應付帳帳齡分析。

## 資本架構

股東資金、內部資源及來自證券經紀的孖展貸款用於撥付本集團投資及經營活動之資金。

# Other Information

## 其他資料

### PURCHASE, SALE OR REDEMPTION OF SHARES OF THE COMPANY

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Shares during the Period.

### CORPORATE GOVERNANCE

During the Period, the Company complied with the code provisions in the CG Code except for the following deviation:

Under the code provision A.2.1 of the CG Code, the roles of chairman and chief executive officer should be separated and should not be performed by the same individual. Being the only executive Director, Mr. Cheng Hairong, the chairman of the Company, has assumed the role of chief executive officer of the Company as well. The Board believes that in light of the nature and scale of the Group's business operations, it is in the interest of the Group for Mr. Cheng Hairong to be the chairman and assume the role of chief executive officer of the Company at the same time, as it helps to ensure consistent leadership within the Group and enables more effective and efficient overall strategic planning for the Group. The Board considers that the balance of power and authority for the present arrangement will not be impaired and this structure will enable the Company to make and implement decisions promptly and effectively.

In respect of the code provision A.6.7 of the CG Code, Mr. Feng Nien Shu, an INED was unable to attend the annual general meeting of the Company as he was out of town.

### AUDIT COMMITTEE

The audit committee comprises three INEDs, namely Mr. Lui Siu Tsuen, Richard, Mr. Feng Nien Shu and Ms. Wong Lai Kin, Elsa. The audit committee reviewed with the management the accounting principles and practices adopted by the Group and discussed auditing, internal control and financial reporting matters including the review of the unaudited condensed consolidated financial statements for the Period.

### 購買、出售或贖回本公司股份

本公司及其任何附屬公司於本期間內概無購買、出售或贖回任何股份。

### 企業管治

於本期間，本公司已遵守企管守則之守則條文，惟以下偏離者除外：

根據企管守則之守則條文第A.2.1條，主席及行政總裁之職務應予以區分，並不應由同一人擔任。本公司主席成海榮先生作為唯一的執行董事，亦擔任本公司行政總裁一職的角色。董事會相信，就本集團業務運作的性質及規模而言，由於此安排有助確保本集團的領導方針一致並使本集團整體戰略規劃更具效益及效率，故成海榮先生擔任主席及擔任本公司行政總裁一職的角色符合本集團利益。董事會認為目前的安排將不會削弱權力及授權制衡，而此架構亦將令本公司得以及時及有效地作出並實行決策。

就企業管治守則之守則條文第A.6.7條，獨立非執行董事鄧念叔先生因不在香港而未能出席本公司股東周年大會。

### 審核委員會

審核委員會由三名獨立非執行董事，即呂兆泉先生、鄧念叔先生及黃麗堅女士組成。審核委員會與管理層已審閱本集團所採納之會計原則及常規，並商討審核、內部監控及財務申報事宜，包括審閱本期間之未經審核簡明綜合財務報表。

## MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as the codes of conduct regarding securities transactions by Directors and by relevant employees of the Company. All Directors have confirmed, following specific enquiries by the Company, that they fully complied with the Model Code and its code of conduct regarding directors' securities transactions throughout the Period.

## PUBLICATION OF INTERIM REPORT ON THE WEBSITES OF THE STOCK EXCHANGE AND THE COMPANY

The Group's interim results will be included in the Company's interim report for the Period which will be published on the website of the Stock Exchange ([www.hkex.com.hk](http://www.hkex.com.hk)) as well as the website of the Company ([www.irasia.com/listco/hk/prosperityinv](http://www.irasia.com/listco/hk/prosperityinv)) as soon as possible.

By Order of the Board

**Prosperity Investment Holdings Limited**

**Cheng Hairong**

*Chairman and Managing Director*

Hong Kong, 31 August 2018

*As at the date of this announcement, the Board comprises one executive director, namely Mr. Cheng Hairong, one non-executive director, namely Mr. Lau Tom Ko Yuen and three independent non-executive directors, namely Mr. Feng Nien Shu, Mr. Lui Siu Tsuen, Richard and Ms. Wong Lai Kin, Elsa.*

## 董事進行證券交易之標準守則

本公司已採納標準守則作為有關本公司董事及相關僱員進行證券交易之操守準則。經本公司作出具體查詢後，全體董事已確認彼等於本期間內一直全面遵守標準守則及其董事進行證券交易的操守守則。

## 於聯交所及本公司網站上刊發中期報告

本集團之中期業績將載於本公司於本期間之中期報告內，該報告將盡快於聯交所網站([www.hkex.com.hk](http://www.hkex.com.hk))及本公司網站([www.irasia.com/listco/hk/prosperityinv](http://www.irasia.com/listco/hk/prosperityinv))刊載。

承董事會命

**嘉進投資國際有限公司**

主席兼董事總經理

成海榮

香港，2018年8月31日

於本公佈日期，董事會由一名執行董事成海榮先生，一名非執行董事劉高原先生，以及三名獨立非執行董事鄧念叔先生、呂兆泉先生及黃麗堅女士組成。



# Glossary

## 詞彙

Board 董事會	the board of Directors 董事會
CG Code 企管守則	the Corporate Governance Code as contained in Appendix 14 of the Listing Rules 載於上市規則附錄14之企業管治守則
CODM 主要經營決策者	the chief operating decision maker 主要經營決策者
Company 本公司	Prosperity Investment Holdings Limited, a company incorporated in Bermuda with limited liability, whose issued Shares are listed on the Main Board of the Stock Exchange 嘉進投資國際有限公司，一間於百慕達註冊成立之有限公司，其已發行股份於聯交所主板上市
Director(s) 董事	the director(s) of the Company 本公司董事
ECL 預期信貸虧損	expected credit losses 預期信貸虧損
FVTOCI 按公平值計入其他全面 收益	fair value through other comprehensive income 按公平值計入其他全面收益
FVTPL 按公平值計入損益	fair value through profit or loss 按公平值計入損益
Group 本集團	the Company and its subsidiaries 本公司及其附屬公司
HKAS 香港會計準則	the Hong Kong Accounting Standards issued by HKICPA 香港會計師公會頒佈之香港會計準則
HKFRS(s) 香港財務報告準則	the Hong Kong Financial Reporting Standards issued by HKICPA 香港會計師公會頒佈之香港財務報告準則
HKICPA 香港會計師公會	the Hong Kong Institute of Certified Public Accountants 香港會計師公會
Hong Kong 香港	the Hong Kong Special Administrative Region of the PRC 中國香港特別行政區
INED(s) 獨立非執行董事	the independent non-executive Directors(s) 獨立非執行董事
Listing Rules 上市規則	the Rules Governing the Listing of Securities on the Stock Exchange 聯交所證券上市規則

Model Code 標準守則	the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules 上市規則附錄10所載之上市發行人董事進行證券交易的標準守則
Period 本期間	the six months ended 30 June 2018 截至2018年6月30日止六個月
Period End Date 期結日	at 30 June 2018 於2018年6月30日
2017 Period 2017期間	the six months ended 30 June 2017 截至2017年6月30日止六個月
PRC 中國	the People's Republic of China, which for the purpose of this interim report, excludes Hong Kong, Macau and Taiwan 中華人民共和國，就本中期報告而言，不包括香港、澳門及台灣
Share(s) 股份	share(s) of HK\$0.025 each in the share capital of the Company 本公司股本中每股面值0.025港元之股份
Shareholder(s) 股東	holder(s) of Share(s) 股份持有人
Stock Exchange 聯交所	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
USA 美國	United States of America 美利堅合眾國
HK\$ 港元	Hong Kong Dollar, the lawful currency of Hong Kong 香港法定貨幣港元
RMB 人民幣	Renminbi, the lawful currency of PRC 中國法定貨幣人民幣
USD 美元	United States Dollar, the lawful currency of USA 美國法定貨幣美元