

# 07/08

Third Quarterly Report  
第三季度業績報告



**A & K Educational Software Holdings Limited**  
**A & K 教育軟件控股有限公司\***

(Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立之有限公司)  
Stock Code 股份代號: 8053

\* For identification purposes only 僅供識別

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### 香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)之特色

創業板乃為帶有高投資風險之公司提供一個上市之市場。尤其在創業板上市之公司毋須有過往溢利記錄，亦毋須預測未來溢利。此外，在創業板上市之公司可因其新興性質及該等公司經營業務之行業或國家而帶有風險。有意投資之人士應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。創業板之較高風險及其他特色表示創業板較適合專業及其他富有經驗之投資者。

由於創業板上市公司新興之性質，在創業板買賣之證券可能會較於主板買賣之證券承受較大之市場波動風險，同時無法保證在創業板買賣之證券會有高流通量之市場。

創業板發佈資料之主要方法為在聯交所為創業板而設之互聯網網頁刊登。上市公司毋須在憲報指定報章刊登付款公佈披露資料。因此，有意投資之人士應注意彼等須閱覽創業板網頁 [www.hkgem.com](http://www.hkgem.com)，以便取得創業板上市發行人之最新資料。

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本報告(A & K教育軟件控股有限公司\*各董事願共同及個別對此負全責)乃遵照聯交所創業板證券上市規則之規定而提供有關A & K教育軟件控股有限公司之資料。本公司各董事經作出一切合理查詢後，確認就彼等所知及所信：— (1)本報告所載資料在各重大方面均屬準確及完整，且無誤導成份；(2)並無遺漏任何事實致使本報告所載任何內容產生誤導；及(3)本報告內表達之一切意見乃經審慎周詳考慮後方作出，並以公平合理之基準和假設為依據。



## HIGHLIGHTS

- Turnover of the Group for the nine months ended 31 December 2007 were approximately RMB952 thousand, representing a decrease of approximately 78.8% as compared to the corresponding period in the previous fiscal year.
- The Group realised a loss attributable to shareholders of approximately RMB624 thousand for the nine months ended 31 December 2007.
- Basic loss per share of the Group was approximately RMB0.002 for the nine months ended 31 December 2007.
- The Board does not recommend payment of any dividend for the nine months ended 31 December 2007.

## 摘要

- 本集團截至二零零七年十二月三十一日止九個月期間之營業額約為人民幣95.2萬元，較上一個財政年度同期下降約78.8%。
- 於截至二零零七年十二月三十一日止九個月期間，本集團實現之股東應佔虧損約為人民幣62.4萬元。
- 本集團於截至二零零七年十二月三十一日止九個月期間之每股虧損約為人民幣0.002元。
- 董事會並不建議就截至二零零七年十二月三十一日止九個月期間派發任何股息。

## UNAUDITED RESULTS FOR THE THIRD QUARTER ENDED 31 DECEMBER 2007

截至二零零七年十二月三十一日止  
三季之未經審核業績

The board of directors (the "Board") of A & K Educational Software Holdings Limited (the "Company") announces the unaudited consolidated results of the Company and its subsidiaries (collectively the "Group") for the nine months and quarter ended 31 December 2007, together with the unaudited comparative figures for the corresponding period in 2006, as follows: –

A & K教育軟件控股有限公司(「本公司」)董事會(「董事會」)謹公佈本公司及其附屬公司(統稱「本集團」)於截至二零零七年十二月三十一日止九個月及季度之未經審核綜合業績，連同二零零六年同期之未經審核比較數字如下：–

(Unless otherwise stated, all financial figures presented in this quarterly financial report are denominated in Renminbi ("RMB") thousand yuen)

(除明確註明外，本季度財務報告內之所有財務數字是以人民幣(「人民幣」)千元列值)

	Notes 附註	(Unaudited) (未經審核)		(Unaudited) (未經審核)		
		Nine Months Ended 31 December 截至十二月三十一日 止九個月	2006 二零零六年	Three Months Ended 31 December 截至十二月三十一日 止三個月	2007 二零零七年	2006 二零零六年
Turnover	營業額	2	952	4,487	329	1,326
Cost of sales	銷售成本		(1,367)	(1,802)	(444)	(554)
Gross (loss)/profit	毛(虧)/利		(415)	2,685	(115)	772
Other revenue	其他收入	3	2,120	1,784	1,040	1,599
Distribution costs	分銷成本		(441)	(1,390)	(218)	(436)
Administration expenses	行政開支		(1,888)	(1,616)	(826)	(540)
Other operating expenses	其他經營支出		–	(21)	–	(21)
(Loss)/profit from ordinary activities before tax	除稅前日常業務(虧損)/溢利		(624)	1,442	(119)	1,374
Taxation	稅項	4	–	(185)	–	(126)
(Loss)/profit attributable to shareholders	股東應佔(虧損)/溢利		(624)	1,257	(119)	1,248
Dividends attributable to the period	期內股息	5	–	–	–	–
			<b>RMB (Yuen)</b> 人民幣(元)	<b>RMB (Yuen)</b> 人民幣(元)	<b>RMB (Yuen)</b> 人民幣(元)	<b>RMB (Yuen)</b> 人民幣(元)
(Loss)/earnings per share – basic	每股(虧損)/盈利 – 基本	6	(0.002)	0.0049	(0.0004)	0.0049

Notes:

## 1. Principal Accounting Policies

The unaudited quarterly results have been prepared in accordance with Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA") and the applicable disclosure requirements of the GEM Listing Rules. The accounting policies adopted are consistent with those set out in the annual financial statements for the year ended 31 March 2007.

The quarterly results are unaudited, but have been reviewed by the audit committee of the Group.

Significant transactions and balances among the companies comprising the Group have been eliminated on consolidation.

The Group principally operates in the People's Republic of China (the "PRC") with its business activities principally transacted in RMB, the results of the Group are therefore prepared in RMB.

附註：

## 1. 主要會計政策

未經審核季度業績乃根據由香港會計師公會（「香港會計師公會」）所頒佈之香港會計準則第34號「中期財務報告」以及《香港聯合交易所有限公司創業板證券上市規則》之適用披露規定而編製。所採用之會計政策與截至二零零七年三月三十一日止年度之全年財務報表所列載者貫徹一致。

季度業績為未經審核，惟已由審核委員會審閱。

組成本集團各公司間之重大交易及結餘已於綜合賬目時對銷。

本集團主要在中華人民共和國（「中國」）經營業務，其業務活動主要以人民幣進行，因此本集團之業績乃以人民幣編製。

## 2. Turnover

The Company is an investment holding company and its subsidiaries established in the PRC are principally engaged in the development and distribution of education software, provision of internet services and provision of related information technology services in the PRC.

An analysis of the Group's unaudited turnover is set out as follows:

## 2. 營業額

本公司為一家投資控股公司，而其於中國成立之附屬公司主要在中國從事教育軟件開發及分銷業務、提供互聯網服務，以及提供相關資訊科技服務。

本集團未經審核之營業額分析如下：

		(Unaudited) (未經審核)		(Unaudited) (未經審核)	
		Nine Months Ended 31 December 截至十二月三十一日 止九個月		Three Months Ended 31 December 截至十二月三十一日 止三個月	
		2007 二零零七年	2006 二零零六年	2007 二零零七年	2006 二零零六年
Turnover	營業額				
Sales of self-developed education software	銷售自行開發教育軟件	-	636	-	636
Sales of internet learning card	售賣互聯網學習咭	952	3,851	329	690
		<u>952</u>	<u>4,487</u>	<u>329</u>	<u>1,326</u>

## 3. Other Revenue

## 3. 其他收入

		(Unaudited) (未經審核)		(Unaudited) (未經審核)	
		Nine Months Ended 31 December 截至十二月三十一日 止九個月		Three Months Ended 31 December 截至十二月三十一日 止三個月	
		2007 二零零七年	2006 二零零六年	2007 二零零七年	2006 二零零六年
Government grants	政府補助金	90	1,500	-	1,500
Interest income	利息收入	1,040	-	910	-
Financial guarantee contracts issued	財務擔保合約收益	693	-	-	-
Others	其他	297	284	130	99
		<u>2,120</u>	<u>1,784</u>	<u>1,040</u>	<u>1,599</u>

## 4. Taxation

- (a) No provision for profits tax in the Cayman Islands, British Virgin Islands ("BVI") and Hong Kong has been made as the Group has no income assessable for profits tax during the nine months period in those jurisdictions (2006: RMB185 thousand).
- (b) Jiangxi A & K, the subsidiary where the majority of the Group's turnover is derived therefrom, was subject to PRC enterprise income tax ("EIT"). The Jiangxi A & K has obtained a certificate of "Software Development Enterprise" from the Ministry of Information Industry of the Jiangxi Province (江西省信息產業廳) on 15 August 2001. According to a notice jointly issued by the Ministry of Finance, State Administration of Taxation and General Administration and Custom on Taxation Policy in respect of the Encouragement of Development of Software and Integrated Circuit industries (關於鼓勵軟體產業和積體電路產業發展有關稅收政策問題的通知), Jiangxi A & K is exempted from EIT for the two years starting from its first profit-making year (after offsetting the accumulated losses) and is entitled to a 50% relief on EIT for the subsequent three years.

In addition, in June 2003, due to the Group's reorganization, the status of Jiangxi A & K, was changed from a domestic private enterprise to a wholly foreign-owned enterprise with the approval of the Department of Foreign Trade and Economic Cooperation of Jiangxi Province (江西省對外貿易經濟合作廳), pursuant to the Income Tax Law of the PRC for Foreign Investment Enterprise (外商投資企業及外國企業所得稅法) and with the confirmation received from the Nanchang High-tech Area Tax Bureau (南昌市高新區國稅局) on 1 March 2004, Jiangxi A & K will be exempted from EIT for the two years starting from its first profit-making year and thereafter (after offsetting the accumulated losses), and is entitled to a 50% relief for the subsequent three years. Jiangxi A & K was entitled to the exemption from EIT commencing from the year 2003. Therefore, for the nine months ended 31 December 2007, Jiangxi A & K was subjected to EIT rate 7.5% (2006: 7.5%).

(c) *Deferred tax*

There was no significant unprovided deferred taxation for the nine months ended 31 December 2007 (2006: nil).

## 4. 稅項

- (a) 由於本集團於本九個月期間內在開曼群島、英屬處女群島(「英屬處女群島」)及香港並無產生任何利得稅的應評稅收入，故並無作出該等司法權區之利得稅撥備(二零零六年：人民幣18.5萬)。
- (b) 本集團營業額主要來源之附屬公司江西行知須繳付中國企業所得稅(「企業所得稅」)。江西行知已於二零零一年八月十五日取得江西省信息產業廳發出的「軟件開發企業」證書。根據財政部、國家稅務總局及中國海關聯合頒佈的《關於鼓勵軟體產業和積體電路產業發展有關稅收政策問題的通知》，江西行知於其首個獲利年度(抵銷累積虧損後)起計兩年獲豁免繳納企業所得稅，並於其後三年有權享有50%企業所得稅減免。

此外，於二零零三年六月，由於本集團進行重組，江西行知獲江西省對外貿易經濟合作廳批准由內資私人企業轉為外商獨資企業，根據中國外商投資企業及外國企業所得稅法及南昌市高新區國稅局於二零零四年三月一日之確認書，江西行知將獲豁免企業所得稅，自首個獲利年度(抵銷累積虧損後)後兩年豁免企業利得稅，並可於其後三年獲寬減50%企業所得稅。江西行知自二零零三年起獲寬減企業所得稅。因此，截至二零零七年十二月三十一日九個月期間，江西行知須按企業所得稅率7.5% (二零零六年：7.5%)納稅。

(c) *遞延稅項*

本集團於截至二零零七年十二月三十一日止九個月內並無重大之未撥備遞延稅項(二零零六年：無)。

## 5. Dividends

The Board does not recommend payment of any interim dividend for the nine months ended 31 December 2007 (quarter ended 31 December 2006: nil).

## 6. (Loss)/earnings Per Share

The calculation of basic (loss)/earnings per share is based on the unaudited consolidated loss attributable to shareholders for the nine months ended 31 December 2007 of RMB624,000 (2006: profit RMB1,257,000) and on the 306,000,000 shares in issue (2006: 255,000,000 shares). No dilutive earnings per share was presented because there was no dilutive potential ordinary share in existence during the nine months ended 31 December 2007 and 2006 respectively.

## 7. Movement of reserves

		Share capital	Share premium	Contributed surplus	Capital reserve	Statutory common reserve	Statutory welfare reserve	Foreign currency translation reserve	Retained profits	Total
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)
		股本	股份溢價	實繳盈餘	資本儲備	法定公積金	法定公益金	匯兌儲備	保留溢利	總計
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Balance as of 1 April 2006	於二零零六年四月一日之結餘	27,030	13,483	933	115	3,241	1,621	(403)	14,425	60,445
Profit for the 9 months ended 31 December 2006	截至二零零六年十二月三十一日止九個月之溢利	-	-	-	-	-	-	-	1,257	1,257
Balance as of 31 December 2006	於二零零六年十二月三十一日之結餘	27,030	13,483	933	115	3,241	1,621	(403)	15,682	61,702
Balance as of 1 April 2007	於二零零七年四月一日之結餘	27,030	13,483	933	115	4,862	-	(1,239)	8,680	53,864
Placing	配售	5,049	106,423	-	-	-	-	-	-	111,472
Investment in subsidiary	子公司增資	-	-	-	-	-	-	(153)	-	(153)
Loss for the 9 months ended 31 December 2007	截至二零零七年十二月三十一日止九個月之虧損	-	-	-	-	-	-	-	(624)	(624)
Balance as of 31 December 2007	於二零零七年十二月三十一日之結餘	32,079	119,906	933	115	4,862	-	(1,392)	8,056	164,559

## 5. 股息

董事會並不建議就截至二零零七年十二月三十一日止九個月派付任何中期股息(截至二零零六年十二月三十一日止季度:無)。

## 6. 每股(虧損)/盈利

每股基本(虧損)/盈利乃根據截至二零零七年十二月三十一日止九個月的股東應佔未經審核綜合虧損人民幣624,000元(二零零六年:溢利人民幣1,257,000元)及已發行股份306,000,000股(二零零六年:255,000,000股)計算。由於截至二零零七年及二零零六年十二月三十一日止九個月內並不存在任何具攤薄影響之潛在普通股,故此並無呈列每股攤薄盈利。

## 7. 儲備變動



## MANAGEMENT DISCUSSION AND ANALYSIS FINANCIAL REVIEW

The Group recorded a turnover of approximately RMB952 thousand for the nine months period ended 31 December 2007, representing a decrease of approximately 78.8% as compared to the corresponding period in the previous fiscal year. The decrease was mainly due to the sales system with a focus on agents contributes limited turnover.

The cost of sales was approximately RMB1.36 million for the nine months ended 31 December 2007, representing a decrease approximately 24.1% as compared to the corresponding period in the previous fiscal year. Such decrease was due to the decrease in business tax and additional levies in respect of the decrease in sales revenue.

The distribution cost was approximately RMB441 thousand, representing a decrease of approximately 68.3% as compared to corresponding period in 2006 because the Group developed a sales system with a focus on agents. The Group have no burden on sales' salaries, training and other related expenses.

The administration expenses was approximately RMB1.88 million, representing an increase of approximately 16.8% as compared to the same period in 2006, mainly because the Group has incurred the moving expenses of the new office premise during the nine months ended 31 December 2007.

## 管理層討論及分析 財務回顧

截至二零零七年十二月三十一日止九個月期間內，本集團錄得營業額約人民幣95.2萬元，較上一財政年度同期減少約78.8%。營業額下跌主要是由於本集團以代理為主的銷售體系對營業額的貢獻有限。

截至二零零七年十二月三十一日止九個月期間內，銷售成本約為人民幣136萬元，較上一財政年度同期減少約24.1%。下降主要因為相對應於銷售收入的主要業務稅金及附加費用的減少。

分銷成本約為人民幣44.1萬元，較上年同期減少約68.3%，乃由於本集團建立了以代理為主的銷售體系。本集團不再負擔銷售人員的工資、培訓等其他相關成本。

行政開支約為人民幣188.8萬元，較上年同期增加約16.8%，乃主要由於本集團在截至二零零七年十二月三十日九個月期間內發生新辦公室場所搬遷之費用。

### Liquidity and Financial Resources

As at 31 December 2007, the shareholders' funds of the Group amounted to approximately RMB165 million. Current assets amounted to approximately RMB170 million of which approximately RMB160 million were cash and bank balance and approximately RMB10 million were trade receivable, prepayment, deposit and others receivable. The Group's current liabilities amounted to approximately RMB8 million.

#### Charge of Assets

As at 31 December 2007, the Group did not have any charges on its assets.

#### Capital Commitment

As at 31 December 2007, the Group did not have any material capital commitments.

#### Foreign Exchange Exposure and Hedging Policy

Since most of the income and expenses as well as assets and liabilities of the Group are denominated in Renminbi, the Director consider that Group has no material foreign exchange exposure and no hedging policy has been taken.

#### Contingent Liabilities

As at 31 December 2007, the Group did not have any material contingent liabilities.

### 流動資金及財務資源

於二零零七年十二月三十一日，本集團之股東資金約為人民幣1億6仟5佰萬元。流動資產約為人民幣1億7仟萬元，其中約人民幣1億6仟萬元為現金及銀行結餘，另約人民幣1仟萬元為應收貿易賬款、預付款項、按金及其他應收賬款。本集團之流動負債約為人民幣8佰萬元。

#### 資產抵押

於二零零七年十二月三十一日，本集團並無任何資產抵押。

#### 資本承擔

於二零零七年十二月三十一日，本集團並無任何重大資本承擔。

#### 外匯風險及對沖政策

由於本集團大部份收支及資產負債乃以人民幣為單位，董事認為本集團並無重大外匯風險，亦無採取任何對沖政策。

#### 或然負債

於二零零七年十二月三十一日，本集團並無任何重大或然負債。



## BUSINESS OUTLOOK

### Business Review

Throughout the first nine months of the year, the Group continued to focus on the development of internet education, constantly strengthen and enhance content and functionalities in our education website, and strived in opening various of market channels. However, sales revenue of the Group was dropped remarkably, resulted by complexity in channels building and instability of sales agents, and it was attributable mainly to this loss-making period.

### Prospect and Outlook

The Group is now actively making up its business direction and sources of revenue. The principal business of the Company will be more focused in development of industry-specific application software and information services. Furthermore, it will also capture and expend its business and geographical reach rapidly through corporation, acquisition and merger, and strive for the leadership in this field, in order to maximize returns for the Shareholders.

## 業務展望

### 業務回顧

本年度前九個月，本集團繼續致力於互聯網教育業務的發展，繼續加強和完善教育網站的內容和功能，並努力開拓各種市場管道。由於市場管道創建的複雜性及銷售代理的不穩定性，使得本集團銷售收入的顯著減少，是造成本期虧損的主要原因。

### 前景展望

本集團目前正在積極開拓業務方向和收入來源，公司主營業務將進一步突出行業應用軟件發展和信息服務，同時將採用合作、收購、兼併等多種手段快速佔領行業領域和擴大地域範圍，並力爭成為本領域的領軍企業，為股東創造更大的回報。

## DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS OR SHORT POSITIONS IN SHARES AND UNDERLYING SHARES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 31 December 2007, the interests or short positions of the Directors and the chief executive of the Company in the shares and underlying shares (the "Shares") of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which is taken or deemed to have under such provisions of the SFO), or which were required, to be entered in the register required to be kept under section 352 of the SFO, or which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

## 董事及主要行政人員於本公司及其相聯法團股份及相關股份之權益或淡倉

於二零零七年十二月三十一日，本公司之董事（「董事」）及主要行政人員在本公司或其任何相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份及相關股份（「股份」）中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉（包括根據證券及期貨條例有關規定被認為或視作擁有之權益或淡倉），或根據證券及期貨條例第352條須載入該條例所述登記名冊內之權益及淡倉，或根據創業板上市規則第5.46至5.67條須知會本公司及聯交所之權益或淡倉，如下：

### The Company – interests in Shares

### 本公司－股份權益

Director 董事	Nature of Interest 權益性質		No. of Shares 股份數目	Percentage of shareholding 持股百分比
Mr. Peng Gexiong 彭格雄先生	Interest of a controlled corporation 受控制法團權益	(Note 1) (附註1)	11,120,000	3.6%
Mr. Wang Dongbin 王東斌先生	Interest of a controlled corporation 受控制法團權益	(Note 2) (附註2)	60,000,000	19.61%

Note:

附註：

- (1) These Shares are registered in the name of and beneficially owned by Educators Investment Limited ("Educators Investment"). Educators Investment is legally and beneficially owned as to 97.7% by Mr. Peng Gexiong, as to 1.28% by Mr. Shu Fan, as to 0.61% by Mr. Zeng Ruihong and as to 0.41% by Mr. Su Wenbo. By virtue of his 97.7% direct interest in Educators Investment, Mr. Peng Gexiong is deemed or taken to be interested in the 141,120,000 Shares held by Educators Investment for the purposes of the SFO.
- (1) 該等股份以Educators Investment Limited（「Educators Investment」）名義登記並實益擁有。Educators Investment分別由彭格雄先生、舒凡先生、曾瑞洪先生及蘇文波先生合法及實益擁有97.7%、1.28%、0.61%及0.41%。由於彭格雄先生擁有Educators Investment之97.7%直接權益，根據證券及期貨條例，彼被視為或認為擁有Educators Investment持有之141,120,000股股份之權益。
- (2) These shares are registered in the name of and beneficially owned by Ying Da Investment Ltd ("Ying Da"). Ying Da is 100% legally and beneficially owned by Mr. Wang Dongbin.
- (2) 該等股份以盈達投資有限公司（「盈達」）名義登記並實益擁有。盈達由王東斌先生合法及實益100%擁有。

## SUBSTANTIAL SHAREHOLDERS AND PERSONS WITH DISCLOSEABLE INTEREST AND SHORT POSITION IN SHARES UNDER SFO

So far as is known to any Director or chief executive of the Company, as at 31 December 2007, the following persons (other than the Directors or chief executive of the Company as disclosed above) had an interest or short position in the Shares as recorded in the register required to be kept under section 336 of the SFO, and were directly or indirectly interested in 10% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any other member of this Group:

### Long positions in shares

Name 名稱	Nature of Interest 權益性質	Number of Shares 股份數目	Percentage of shareholding 持股百分比
Ying Da	Beneficial owner 實益擁有人	60,000,000	19.61%
Ms. Xiong Wei Qin 熊衛琴	Family (Note) 家族 (附註)	60,000,000	19.61%

#### Notes:

Under the SFO, Ms. Xiong Wei Qin, spouse of Mr. Wang Dongbin, is deemed to be interested in the Shares.

Save as disclosed herein, as at 31 December 2007, the Company had not been notified of any other person (other than the Directors or chief executive of the Company) who had a discloseable interest or short position in the Shares as recorded in the register required to be kept under section 336 of the SFO or, directly or indirectly, interested in 10% or more of the nominal value of any class of share capital (including options in respect of such capital) carrying rights to vote in all circumstances at general meetings of any other members of the Group.

## 根據證券及期貨條例擁有須予披露之股份權益及淡倉之主要股東及人士

就任何董事或本公司之主要行政人員所知，於二零零七年十二月三十一日，下列人士(上文所披露之董事或本公司主要行政人員除外)於股份中擁有根據證券及期貨條例第336條須載入該條例所述之登記名冊內之權益或淡倉及直接或間接擁有任何類別附有可在一切情況下於本集團任何其他成員公司之股東大會上投票之股本面值10%或以上權益：

### 股份之好倉

Name 名稱	Nature of Interest 權益性質	Number of Shares 股份數目	Percentage of shareholding 持股百分比
Ying Da	Beneficial owner 實益擁有人	60,000,000	19.61%
Ms. Xiong Wei Qin 熊衛琴	Family (Note) 家族 (附註)	60,000,000	19.61%

#### 附註：

根據證券及期貨條例，鑑於熊衛琴女士為王東斌先生之配偶，故此被視為持有股份之權益。

除本報告所披露者外，本公司並不知悉有任何其他人士(董事或本公司之主要行政人員除外)於二零零七年十二月三十一日於股份中擁有根據證券及期貨條例第336條必須向本公司披露之權益或淡倉，或直接或間接擁有任何類別附有可在一切情況下於本集團任何其他成員公司之股東大會上投票之股本(包括可認購該等股本之期權)面值10%或以上權益。

## SHARE OPTION SCHEME

The Company has share option scheme, under which the Company may grant option to (i) full-time or part-time employees of the Company and/or any of its subsidiaries, including any executive, non-executive and independent non-executive director of the Company and/or any of its subsidiaries; (ii) substantial shareholders of each member of the Group; (iii) associates of directors or substantial shareholders of each member of the Group; and (iv) the trustees of any trust pre-approved by the Board, the beneficiary (or in case of discretionary trust, the discretionary objects) of which include any of the above-mentioned persons, subject to a maximum of 10% of the issued share capital of the Company, from time to time, excluding for this purpose shares issued on exercise of share options. The subscription price is to be determined by the Board in its absolute discretion, and is not to be less than the higher of (i) the closing price of the Company's shares as stated in the Stock Exchange of Hong Kong Limited daily quotations sheet on the date of the grant of an option which must be a Business Day, (ii) the average of the closing price of the Company's shares quoted on the Stock Exchange of Hong Kong Limited on the five consecutive Business Days immediately preceding the date of grant and (iii) the nominal value of the Company's shares. Upon acceptance of options, the grantee shall pay HK\$1 to the Company as consideration for the grant.

For the period ended 31 December 2007, the Board did not offer any Share Option Scheme to any parties.

## 購股權計劃

本公司設有購股權計劃，據此，本公司可授出購股權予(i)本公司及／或其任何附屬公司的全職或兼職僱員，包括本公司及／或其任何附屬公司之任何執行、非執行及獨立非執行董事；(ii)本集團各成員公司之主要股東；(iii)本集團各成員公司之董事或主要股東之聯繫人士；及(iv)董事會預先審批之任何信託之信託人、其受益人(倘為全權信託，則為信託之全權對象)包括任何上述人士，最多為本公司不時之已發行股本10%，不包括就此而言根據購股權獲行使而發行之股份。認購價將由董事會全權酌情釐定，其不低於以下三者中之最高者：(i)本公司股份在授出購股權當日(必須為營業日)於香港聯合交易所有限公司每日報價表所報之收市價；(ii)本公司股份於緊接授出日期前連續五個營業日在香港聯合交易所有限公司所報之平均收市價；及(iii)本公司股份之面值。當接納購股權後，承授人須向本公司支付1港元作為授出代價。

截至二零零七年十二月三十一日止期間，董事會並無向任何人士提呈購股權。

## PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SHARES

For the nine months ended 31 December 2007, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed shares.

## COMPETING INTERESTS

For the nine months ended 31 December 2007, none of the Directors or the management shareholders or any of their respective associates (as defined in the GEM Listing Rules) of the Company had an interest in a business which causes or may cause any significant competition with the business of the Group.

## COMPLIANCE WITH CODE ON CORPORATE GOVERNANCE PRACTICES

The Company has applied the principles and, subject to the following deviations, and has complied with all the code provisions as set out in the Code on Corporate Governance Practices contained in Appendix 15 of the GEM Listing Rules throughout the period under review, except that:

A2.1 The chairman and chief executive officer of the Company had been the same individual – Mr. Peng Gexiong (“Mr. Peng”);

Effected from 28 November 2007, Mr. Wang Dengbin (“Mr. Wang”) has been appointed as a chief executive officer and is responsible for the Group's business. Mr. Peng only play the role of Chairman and is responsible for managing the Board.

## 購買、出售或贖回本公司上市股份

截至二零零七年十二月三十一日止九個月期間，本公司或任何附屬公司概無購買、出售或贖回本公司任何上市股份。

## 競爭權益

截至二零零七年十二月三十一日止九個月期間，本公司之董事、管理層股東或彼等各自之聯繫人士（定義見創業板上市規則）概無於對本集團業務構成或可能構成任何重大競爭之業務中擁有權益。

## 遵守《企業管治常規守則》

於回顧期間內，本公司已一直應用《創業板上市規則》附錄15《企業管治常規守則》所載之原則，並已遵守其中所列表載之所有守則條文，惟曾有以下偏離事項，但已全部改正。

A.2.1 本公司之主席與行政總裁曾由彭格雄先生（「彭先生」）一人同時兼任；

自二零零七年十一月二十八日起，王東斌（「王先生」）先生獲聘任為本公司之行政總裁，負責管理本集團業務。彭先生則只擔任主席一職，負責管理董事會。

A.3. Under rule 5.05 every board of directors of a listed issuer must include at least three independent non-executive directors.

Mr. Law Chi Yuen has resigned from the Board in order to devote more time to his other business commitments with effect from 31 August 2007.

The Group has met the relevant requirement and appointed Mr. Gao Feng as an independent non-executive director with effect from 28 November 2007.

### SECURITIES TRANSACTIONS BY DIRECTORS

During the nine months ended 31 December 2007, the Company has adopted a code of conduct regarding securities transactions by Directors on terms no less exacting than the required standard of dealings as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. The Company also had made specific enquiry of all Directors and the Company was not aware of any non-compliance with such code of conduct and required standard of dealings throughout the nine months ended 31 December 2007.

### AUDIT COMMITTEE

The Company established an audit committee with written terms of reference in compliance with Rules 5.28 to 5.33 of the GEM Listing Rules and code provision C.3.1 to C.36 of the code. The primary duties of the audit committee are, among others, to review and supervise the financial reporting processes and internal control procedures of the Group and to provide advice and comments to the Board accordingly. The audit committee is composed of the three independent non-executive Directors of the Company, namely Mr. Jiang Minghe, Mr. Yeung Kenneth King Wah and Mr. Gao Feng.

A.3. 根據《創業板上市規則》第5.05條，每家上市發行人的董事會必須至少有三名獨立非執行董事。

羅志遠先生自二零零七年八月三十一日因基於需要更多時間參與其他業務而辭任獨立非執行董事。

本公司已在二零零七年十一月二十八日聘任高峰先生擔任獨立非執行董事。即已符合有關規定。

### 董事進行證券交易

截至二零零七年十二月三十一日止九個月期間內，本公司已就董事進行證券交易採納一套比《創業板上市規則》第5.48至第5.67條所載之交易必守標準更高的董事證券交易守則。本公司亦已向各董事作出特定查詢，而本公司並不知悉截至二零零七年十二月三十一日止九個月期間內任何時間未有遵守該守則及交易必守標準之任何事項。

### 審核委員會

本公司已遵照《創業板上市規則》第5.28條至第5.33條及該守則條文C.3.1至C.36，成立審核委員會並列明其職權範圍。審核委員會之主要職責為(其中包括)審閱及監督本集團之財務匯報過程及內部監控程序，並就此向董事會提供建議及意見。審核委員會由本公司的三位獨立非執行董事蔣鳴和先生、楊景華先生及高峰先生所組成。

The Group's draft unaudited financial statements for the nine months ended 31 December 2007 have been reviewed and commented by the audit committee members.

As at the date of this report, the Board comprises the follow Directors:

*Executive Directors:*

Mr. Peng Gexiong (*Chairman*)

Mr. Wang Dongbin

Mr. Li Wing Sang

Mr. Lau Kam Ying

*Independent non-executive Directors:*

Mr. Jiang Minghe

Mr. Yeung Kenneth King Wah

Mr. Gao Feng

By order of the Board

**A & K Educational Software Holdings Limited**

**Peng Gexiong**

*Chairman*

PRC, 14 February 2008

本集團截至二零零七年十二月三十一日止九個月期間之未經審核財務報表文稿已由審核委員會成員審閱並由其對此作出意見。

於本報告日期，董事會成員包括以下董事：

*執行董事：*

彭格雄先生 (*主席*)

王東斌先生

李永生先生

劉錦瑩先生

*獨立非執行董事：*

蔣鳴和先生

楊景華先生

高峰先生

承董事會命

A & K教育軟件控股有限公司\*

彭格雄

*主席*

中國，二零零八年二月十四日

\* 僅供識別



07/08

Third Quarterly Report  
第三季度業績報告

**A & K Educational Software Holdings Limited** **A & K 教育軟件控股有限公司**

