

# ePRO EPRO LIMITED 易寶有限公司\*

(於開曼群島註冊成立之有限公司)  
(Incorporated in the Cayman Islands with limited liability)  
(股份代號：8086)  
(Stock Code: 8086)

## 截至二零一三年三月三十一日止九個月之 第三季度業績報告 THIRD QUARTERLY REPORT FOR THE NINE MONTHS ENDED 31 MARCH 2013

### 香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)之特色

創業板的定位，乃為相比起其他在聯交所上市之公司帶有較高投資風險之公司提供一個上市之市場。有意投資者應了解投資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。創業板的較高風險及其他特點表示創業板較適合專業及其他老練投資者。

由於創業板上市公司之性質所然，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。

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本報告的資料乃遵照創業板上市規則之規定而刊載，旨在提供有關本公司的資料；本公司的董事願就本報告的資料共同及個別地承擔全部責任。本公司各董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成份，且並無遺漏任何事項，足以令致本報告或其所載任何陳述產生誤導。

### CHARACTERISTICS OF THE GROWTH ENTERPRISE MARKET (THE “GEM”) OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

GEM has been positioned as a market designed to accommodate companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration. The greater risk profile and other characteristics of GEM mean that it is a market more suited to professional and other sophisticated investors.

Given the emerging nature of companies listed on GEM, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

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This report, for which the directors of the Company collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The directors of the Company, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this report is accurate and complete in all material respects and not misleading or deceptive and there are no other matters the omission of which would make any statement herein or this report misleading.

\* 僅供識別

\* for identification purposes only

## 未經審核業績

易寶有限公司(「本公司」)董事會(「董事」)宣佈，本公司及其附屬公司(統稱「本集團」)截至二零一三年三月三十一日止三個月及九個月之未經審核綜合業績，連同截至二零一二年同期未經審核之比較數字如下：

## 未經審核綜合損益表

|                                 |  | 截至三月三十一日<br>止三個月<br>For the three months<br>ended 31 March |                                  | 截至三月三十一日<br>止九個月<br>For the nine months<br>ended 31 March |                                  |
|---------------------------------|--|--|----------------------------------|---|----------------------------------|
|                                 |  | 二零一三年<br>2013<br>千港元<br>HK\$'000                           | 二零一二年<br>2012<br>千港元<br>HK\$'000 | 二零一三年<br>2013<br>千港元<br>HK\$'000                          | 二零一二年<br>2012<br>千港元<br>HK\$'000 |
|                                 |  | 附註<br>Notes  |                                  |   |                                  |
| 收入                              | REVENUE  | 2  | 374,404                          | 325,847   | 1,048,258                        |
| 貨品銷售成本                          | Cost of sales  |  | (223,718)                        | (184,342)   | (612,534)                        |
| 毛利                              | Gross profit   |  | 150,686                          | 141,505   | 435,724                          |
| 其他收入及收益                         | Other income and gains   |  | 351                              | 385   | 772                              |
| 銷售及分銷成本                         | Selling and distribution costs   |  | (89,536)                         | (90,423)  | (258,337)                        |
| 行政及其他費用                         | Administrative and other expenses  |  | (31,330)                         | (16,964)  | (96,585)                         |
| 融資成本                            | Finance costs  | 3  | (21)                             | —   | (21)                             |
| 分佔聯營公司之溢利及虧損                    | Share of profits and losses of associates  |  | (12)                             | 58  | (34)                             |
| 除稅前溢利                           | PROFIT BEFORE TAX  | 4  | 30,138                           | 34,561  | 81,519                           |
| 所得稅費用                           | Income tax expense   | 5  | (5,347)                          | (5,888)   | (15,112)                         |
| 本期間溢利                           | PROFIT FOR THE PERIOD  |  | 24,791                           | 28,673  | 66,407                           |
| 以下各方應佔：                         | Attributable to:   |  |                                  |   |                                  |
| 本公司擁有人                          | Owners of the Company  |  | 24,969                           | 28,755  | 66,954                           |
| 非控股權益                           | Non-controlling interests  |  | (178)                            | (82)  | (547)                            |
|                                 |  |  | 24,791                           | 28,673  | 66,407                           |
| 本公司普通股權益<br>持有人應佔<br>每股溢利<br>基本 | EARNINGS PER SHARE<br>ATTRIBUTABLE TO ORDINARY<br>EQUITY HOLDERS OF THE COMPANY<br>Basic | 6  | 0.48港仙cents                      | 0.54港仙cents   | 1.27港仙cents                      |
| 攤薄                              | Diluted  |  | 不適用N/A                           | 0.54港仙cents   | 不適用N/A                           |

## UNAUDITED RESULTS

The board of directors (the "Directors") of EPRO LIMITED (the "Company") announced the unaudited consolidated results of the Company and its subsidiaries (collectively the "Group") for the three months and nine months ended 31 March 2013 together with the comparative unaudited figures for the corresponding period in 2012 as follows:

## Unaudited Consolidated Income Statement

|                                 |  | 截至三月三十一日<br>止三個月<br>For the three months<br>ended 31 March |                                  | 截至三月三十一日<br>止九個月<br>For the nine months<br>ended 31 March |                                  |
|---------------------------------|--|--|----------------------------------|---|----------------------------------|
|                                 |  | 二零一三年<br>2013<br>千港元<br>HK\$'000                           | 二零一二年<br>2012<br>千港元<br>HK\$'000 | 二零一三年<br>2013<br>千港元<br>HK\$'000                          | 二零一二年<br>2012<br>千港元<br>HK\$'000 |
|                                 |  | 附註<br>Notes  |                                  |   |                                  |
| 收入                              | REVENUE  | 2  | 374,404                          | 325,847   | 1,048,258                        |
| 貨品銷售成本                          | Cost of sales  |  | (223,718)                        | (184,342)   | (612,534)                        |
| 毛利                              | Gross profit   |  | 150,686                          | 141,505   | 435,724                          |
| 其他收入及收益                         | Other income and gains   |  | 351                              | 385   | 772                              |
| 銷售及分銷成本                         | Selling and distribution costs   |  | (89,536)                         | (90,423)  | (258,337)                        |
| 行政及其他費用                         | Administrative and other expenses  |  | (31,330)                         | (16,964)  | (96,585)                         |
| 融資成本                            | Finance costs  | 3  | (21)                             | —   | (21)                             |
| 分佔聯營公司之溢利及虧損                    | Share of profits and losses of associates  |  | (12)                             | 58  | (34)                             |
| 除稅前溢利                           | PROFIT BEFORE TAX  | 4  | 30,138                           | 34,561  | 81,519                           |
| 所得稅費用                           | Income tax expense   | 5  | (5,347)                          | (5,888)   | (15,112)                         |
| 本期間溢利                           | PROFIT FOR THE PERIOD  |  | 24,791                           | 28,673  | 66,407                           |
| 以下各方應佔：                         | Attributable to:   |  |                                  |   |                                  |
| 本公司擁有人                          | Owners of the Company  |  | 24,969                           | 28,755  | 66,954                           |
| 非控股權益                           | Non-controlling interests  |  | (178)                            | (82)  | (547)                            |
|                                 |  |  | 24,791                           | 28,673  | 66,407                           |
| 本公司普通股權益<br>持有人應佔<br>每股溢利<br>基本 | EARNINGS PER SHARE<br>ATTRIBUTABLE TO ORDINARY<br>EQUITY HOLDERS OF THE COMPANY<br>Basic | 6  | 0.48港仙cents                      | 0.54港仙cents   | 1.27港仙cents                      |
| 攤薄                              | Diluted  |  | 不適用N/A                           | 0.54港仙cents   | 不適用N/A                           |

## 未經審核綜合全面收益表

## Unaudited Consolidated Statement of Comprehensive Income

|                               |   | 截至三月三十一日<br>止三個月<br>For the three months<br>ended 31 March |                                  | 截至三月三十一日<br>止九個月<br>For the nine months<br>ended 31 March |                                  |
|-------------------------------|---|--|----------------------------------|---|----------------------------------|
|                               |   | 二零一三年<br>2013<br>千港元<br>HK\$'000                           | 二零一二年<br>2012<br>千港元<br>HK\$'000 | 二零一三年<br>2013<br>千港元<br>HK\$'000                          | 二零一二年<br>2012<br>千港元<br>HK\$'000 |
| 本期間溢利                         | Profit for the period   | 24,791   | 28,673                           | 66,407  | 98,638                           |
| 本期間其他全面收益(扣除稅項)：              | Other comprehensive income for the period, net of tax:  |  |                                  |   |                                  |
| 可供出售投資：                       | Available-for-sales investments:  |  |                                  |   |                                  |
| 公平值變更                         | Changes in fair value   | -  | -                                | -   | (3,310)                          |
| 計入綜合損益之虧損重新分類<br>調整—贖回虧損(附註4) | Reclassification adjustments for losses included<br>in the consolidated income statement<br>- loss on redemption (note 4) | -  | -                                | -   | 3,024                            |
| 轉換境外業務時<br>產生之匯兌差額            | Exchange difference arising on<br>translation of foreign operations   | (443)  | (197)                            | (2,013)   | (816)                            |
| 本期間全面收益總額                     | TOTAL COMPREHENSIVE INCOME FOR THE PERIOD   | 24,348   | 28,476                           | 64,394  | 97,536                           |
| 應佔全面收益總額：                     | Total comprehensive income attributable to:   |  |                                  |   |                                  |
| 本公司擁有人                        | Owners of the Company   | 24,526   | 28,558                           | 64,941  | 97,714                           |
| 非控股權益                         | Non-controlling interests   | (178)  | (82)                             | (547)   | (178)                            |
|                               |   | 24,348   | 28,476                           | 64,394  | 97,536                           |

## 未經審核簡明綜合權益變動表

## Unaudited Condensed Consolidated Statement of Changes In Equity

本公司股權持有人應佔  
Attributable to owners of the Company

|                    |  | 已發行股本                             | 股份溢價賬                                    | 購股權儲備                             | 可換股票據權益部份  | 可供出售投資重估價值之儲備   | 回購股份儲備                                      | 股本贖回儲備  | 外匯浮動儲備  | 保留盈利                                | 撥派末期股息                                      | 合計                       | 非控股權益  | 權益總額                            |
|--------------------|--|-----------------------------------|--|-----------------------------------|--|---|---|---|---|-------------------------------------|---|--------------------------|--|---------------------------------|
|                    |  | Issued capital<br>千港元<br>HK\$'000 | Share premium account<br>千港元<br>HK\$'000 | Option reserve<br>千港元<br>HK\$'000 | Equity component of convertible notes<br>千港元<br>HK\$'000 | Available-for-sales investment revaluation reserve<br>千港元<br>HK\$'000 | Share repurchase reserve<br>千港元<br>HK\$'000 | Capital redemption reserve<br>千港元<br>HK\$'000 | Exchange fluctuation reserve<br>千港元<br>HK\$'000 | Retained profits<br>千港元<br>HK\$'000 | Proposed final dividends<br>千港元<br>HK\$'000 | Total<br>千港元<br>HK\$'000 | Non-controlling Interests<br>千港元<br>HK\$'000 | Total Equity<br>千港元<br>HK\$'000 |
| 於二零一一年七月一日之結餘      | Balance at 1 July 2011                             | 52,115                            | 223,488                                  | 2,231                             | 1,360  | 286   | -   | -   | (7,262)   | 25,992                              | 62,630                                      | 360,840                  | 1,500  | 362,340                         |
| 本期間全面收益總額          | Total comprehensive income for the period          | -                                 | -  | -                                 | -  | (286)   | -   | -   | (816)   | 98,816                              | -   | 97,714                   | (178)  | 97,536                          |
| 行使購股權              | Exercise of share options                          | 34                                | 3,392                                    | (1,964)                           | -  | -   | -   | -   | -   | -                                   | -   | 1,462                    | -  | 1,462                           |
| 轉換可換股票據而發行股份       | Issue of shares on conversion of convertible notes | 2,317                             | 9,640                                    | -                                 | (1,360)  | -   | -   | -   | -   | -                                   | -   | 10,597                   | -  | 10,597                          |
| 回購及註銷股份            | Repurchase and cancellation of shares              | (1,335)                           | (145,067)                                | -                                 | -  | -   | -   | 1,335   | -   | (1,335)                             | -   | (146,402)                | -  | (146,402)                       |
| 派付二零一一年末期股息        | Final 2011 dividend paid                           | -                                 | -  | -                                 | -  | -   | -   | -   | -   | -                                   | (61,854)                                    | (61,854)                 | -  | (61,854)                        |
| 二零一一年末期股息調整(附註(a)) | Adjustment for final 2011 dividend (note (a))      | -                                 | -  | -                                 | -  | -   | -   | -   | -   | 776                                 | (776)                                       | -                        | -  | -                               |
| 於二零一二年三月三十一日       | At 31 March 2012                                   | 53,131                            | 91,453                                   | 267                               | -  | -   | -   | 1,335   | (8,078)   | 124,249                             | -   | 262,357                  | 1,322  | 263,679                         |
| 於二零一二年七月一日之結餘      | Balance at 1 July 2012                             | 53,136                            | 91,939                                   | -                                 | -  | -   | -   | 1,335   | (7,564)   | 156,923                             | -   | 295,769                  | 1,787  | 297,556                         |
| 本期間全面收益總額          | Total comprehensive income for the period          | -                                 | -  | -                                 | -  | -   | -   | -   | (2,013)   | 66,954                              | -   | 64,941                   | (547)  | 64,394                          |
| 回購及註銷股份            | Repurchase and cancellation of shares              | (794)                             | (47,603)                                 | -                                 | -  | -   | -   | 794   | -   | (794)                               | -   | (48,397)                 | -  | (48,397)                        |
| 回購股份以待註銷           | Repurchase of shares pending for cancellation      | -                                 | -  | -                                 | -  | -   | (55,174)                                    | -   | -   | -                                   | -   | (55,174)                 | -  | (55,174)                        |
| 於二零一三年三月三十一日       | At 31 March 2013                                   | 52,342                            | 44,336                                   | -                                 | -  | -   | (55,174)                                    | 2,129   | (9,577)   | 223,083                             | -   | 257,139                  | 1,240  | 258,379                         |

附註：

- (a) 二零一一年末期股息之調整乃由於在二零一一年末期股息記錄日期之前回購及註銷67,500,000股本公司普通股股份，故此該等股份並無享有此項股息。

Note:

- (a) The adjustment for the final 2011 dividend was due to the repurchase and cancellation of 67,500,000 ordinary shares of the Company prior to the record date of the final 2011 dividend and, therefore, they did not rank for dividend payment.

附註：

## 1. 編製基準

本公司於二零零零年三月十五日根據開曼群島公司法在開曼群島註冊成立為有限責任公司。本公司股份於二零零零年八月二日在創業板。

未經審核簡明財務報表乃根據香港會計師公會（「香港會計師公會」）頒佈之香港財務報告準則（「香港財務報告準則」）（亦包括所有香港財務報告準則、香港會計準則（「香港會計準則」）及詮釋）、香港普遍採納之會計原則及香港公司條例之披露規定及創業板證券上市規則（「創業板上市規則」）之適用披露規定而編撰。財務報表乃按過往成本法編撰，惟財務工具乃按公平值入賬。

編製未經審核綜合損益表時所採用之會計政策，與本集團編製其截至二零一二年六月三十日止年度之年度賬目時所採用者貫徹一致。

### 會計政策

於本期間，本集團首次應用下列香港會計師公會所頒佈之本集團業務有關且於二零一二年七月一日起對本集團財務報表生效之新訂財務報告準則，修訂及詮釋：

|                  |                                   |
|------------------|-----------------------------------|
| 香港會計準則第1號<br>修訂本 | 其他全面收益項目之呈列－<br>其他全面收益項目<br>呈列之修訂 |
|------------------|-----------------------------------|

採納新訂及經修訂香港財務報告準則對如何編製及呈列當前或以往期間之業績並無任何重大影響。因此，無需就以往期間作出任何調整。

Notes:

## 1. BASIS OF PRESENTATION

The Company is a limited liability company incorporated in the Cayman Islands on 15 March 2000 under the Companies Law of the Cayman Islands. The shares of the Company were listed on the GEM on 2 August 2000.

The unaudited condensed consolidated financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") (which include all Hong Kong Financial Reporting Standard, Hong Kong Accounting Standards ("HKASs") and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong and the disclosure requirements of the Hong Kong Companies Ordinance and the Rules Governing the Listing of Securities on GEM (the "GEM Listing Rules"). They have been prepared under the historical cost convention, except for financial instruments, which have been measured at fair value.

The accounting policies adopted in the preparation of the unaudited consolidated income statement are consistent with those adopted by the Group in its annual accounts for the year ended 30 June 2012.

### Accounting Policies

During the current period, the Group has applied for the first time, the following new and revised HKFRSs standards, amendments and interpretations issued by HKICPA, which are relevant to the Group's operations and effective for the Group's financial statement beginning on 1 July 2012:

|                   |  |
|-------------------|--|
| HKAS 1 Amendments | Presentation of Financial Statements –<br>Presentation of Items of<br>Other Comprehensive Income |
|-------------------|--|

The adoption of the new and amended HKFRSs had no material effect on how the results for the current or prior accounting periods have been prepared and presented. Accordingly, no prior period adjustment is required.

## 已頒佈但尚未生效之香港財務報告準則之影響

本集團並未於本財務報表應用以下已頒佈但尚未生效之新訂及經修訂香港財務報告準則：

|                                      |   |
|--------------------------------------|---|
| 香港財務報告準則第7號<br>(修訂本)                 | 修訂香港財務報告準則第7號<br>金融工具：披露一抵銷金融<br>資產及金融負債 <sup>1</sup>                           |
| 香港財務報告準則第9號                          | 金融工具 <sup>3</sup>   |
| 香港財務報告準則第10號                         | 綜合財務報告 <sup>1</sup>   |
| 香港財務報告準則第11號                         | 合資安排 <sup>1</sup>   |
| 香港財務報告準則第12號                         | 其他企業投資權益的披露 <sup>1</sup>  |
| 香港財務報告準則第13號                         | 公平值計量 <sup>1</sup>  |
| 香港會計準則第19號(2011)                     | 員工福利 <sup>1</sup>   |
| 香港會計準則第27號(2011)                     | 獨立財務報告 <sup>1</sup>   |
| 香港會計準則第28號(2011)                     | 聯營公司及合資企業的投資 <sup>2</sup>   |
| 香港會計準則第32號<br>(修訂本)                  | 修訂香港會計準則第32號<br>金融工具：呈列—金融資產<br>與金融負債抵銷的修訂 <sup>2</sup>                         |
| 香港(國際財務報告詮釋<br>委員會)—詮釋第20號<br>年度改進項目 | 露天礦場生產階段之剝採成本 <sup>1</sup><br>香港財務報告準則之年度改進<br>(二零零九年至<br>二零一一年期間) <sup>1</sup> |

<sup>1</sup> 對二零一三年一月一日或其後開始之年度期間生效

<sup>2</sup> 對二零一四年一月一日或其後開始之年度期間生效

<sup>3</sup> 對二零一五年一月一日或其後開始之年度期間生效

本集團正評估於首次採納時該等新訂及經修訂香港財務報告準則之影響。至今之總結為，採納該等新訂及經修訂香港財務報告準則不大可能對本集團之經營業績及財務狀況構成重大影響。

## 2. 收入

收入(亦為本集團之營業額)指從(i)提供專業資訊科技合約及維修保養服務之發票淨值及(ii)電子商務及提供網上銷售平台之交易價值。

本集團之收入分析如下：

|                       |   |
|-----------------------|---|
| 收入：                   | Revenue:  |
| 提供專業資訊科技合約及<br>維修保養服務 | Provision of professional IT contract and<br>maintenance services |
| 電子商務及提供網上<br>銷售平台     | E-commerce and provision of<br>online sales platform              |

## Impact of issued but not yet effective Hong Kong Financial Reporting Standards

The Group has not applied the following new and revised HKFRSs, that have been issued but are not yet effective, in these financial statements.

|                             |   |
|-----------------------------|---|
| HKFRS 7 Amendment           | Amendments to HKFRS 7 <i>Financial Instruments: Disclosures – offsetting Financial Assets and Financial Liabilities</i> <sup>1</sup>  |
| HKFRS 9                     | <i>Financial Instruments</i> <sup>3</sup>   |
| HKFRS 10                    | <i>Consolidated Financial Statement</i> <sup>1</sup>  |
| HKFRS 11                    | <i>Joint Arrangement</i> <sup>1</sup>   |
| HKFRS 12                    | <i>Disclosure of Interests in other entities</i> <sup>1</sup>   |
| HKFRS 13                    | <i>Fair Value Measurement</i> <sup>1</sup>  |
| HKAS 19 (2011)              | <i>Employee Benefits</i> <sup>1</sup>   |
| HKAS 27 (2011)              | <i>Separate Financial Statement</i> <sup>1</sup>  |
| HKAS 28 (2011)              | <i>Investments in Associate and Joint Ventures</i> <sup>2</sup>   |
| HKAS 32 Amendments          | Amendments to HKAS 32 <i>Financial Instruments: Presentation – Offsetting Financial Assets and Financial liabilities</i> <sup>2</sup> |
| HK(IFRIC) – Int 20          | Stripping Costs in the Production Phase of a Surface Mine <sup>1</sup>  |
| Annual Improvements Project | Annual Improvements to HKFRSs 2009-2011 Cycle <sup>1</sup>  |

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2013

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2014

<sup>3</sup> Effective for annual periods beginning on or after 1 January 2015

The Group is in the process of making an assessment of the impact of these new and revised HKFRSs upon initial application. So far, it has concluded that while the adoption of these new and revised HKFRSs are unlikely to have a significant impact on the Group's results of operations and financial position.

## 2. REVENUE

Revenue, which is also the Group's turnover, represents (i) the net invoiced value of provision of professional IT contract and maintenance services and (ii) the net transaction price arising from E-commerce and provision of online sales platform.

An analysis of the Group's revenue is as follows:

| 截至三月三十一日<br>止三個月<br>For the three months<br>ended 31 March |   | 截至三月三十一日<br>止九個月<br>For the nine months<br>ended 31 March |   |
|--|---|---|---|
| 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000  | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 |
| 44,578   | 30,930  | 123,934   | 88,759  |
| 329,826  | 294,917   | 924,324   | 991,896   |
| <b>374,404</b>   | <b>325,847</b>  | <b>1,048,258</b>  | <b>1,080,655</b>  |

### 3. 融資成本

|                   |   |
|-------------------|---|
| 銀行貸款及透支之利息開支      | Interest expenses on bank loans and overdrafts                    |
| 以實際利息計算可換股票據之名義利息 | Notional interest on convertible notes at effective interest rate |
| 融資成本總額            | Total finance costs   |

### 3. FINANCE COSTS

| 截至三月三十一日<br>止三個月<br>For the three months<br>ended 31 March |   | 截至三月三十一日<br>止九個月<br>For the nine months<br>ended 31 March |   |
|--|---|---|---|
| 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000  | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 |
| 21   | —   | 21  | —   |
| —  | —   | —   | 30  |
| <b>21</b>  | <b>—</b>  | <b>21</b>   | <b>30</b>   |

### 4. 除稅前溢利

除稅前溢利乃扣除／(計入)及下列各項後計算：

### 4. PROFIT BEFORE TAX

Profit before tax is arrived at after charging/(crediting):

|                |  |
|----------------|--|
| 折舊             | Depreciation   |
| 員工成本           | Staff costs  |
| (包括董事酬金)       | (including directors' remuneration)                      |
| 工資及薪金          | Wages and salaries                                       |
| 退休金供款淨額        | Net pension contribution                                 |
| 按公平值計入損益之      | Fair value loss/(gain) on equity                         |
| 金融投資公平值虧損／(收益) | investments at fair value through profit and loss        |
| —金融投資          | — Listed equity investment                               |
| —外匯遠期合約        | — Forward currency contract                              |
| 贖回可供出售投資虧損     | Loss on redemption of an available-for-sales investments |
| 出售固定資產虧損       | Loss on disposal of fixed assets                         |
| 出售土地及物業收益      | Gain on disposal of land and building                    |
| 銀行利息收入         | Bank interest income                                     |

| 截至三月三十一日<br>止三個月<br>For the three months<br>ended 31 March |   | 截至三月三十一日<br>止九個月<br>For the nine months<br>ended 31 March |   |
|--|---|---|---|
| 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000  | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 |
| 700  | 599   | 2,029   | 2,205   |
| 11,197   | 4,461   | 30,480  | 11,596  |
| 783  | 356   | 2,579   | 1,089   |
| (65)   | (677)   | (404)   | (633)   |
| —  | 344   | —   | (822)   |
| —  | —   | —   | 3,024   |
| 1  | —   | 168   | —   |
| —  | —   | —   | (1,236)   |
| (9)  | (10)  | (120)   | (58)  |



## 5. 所得稅費用

|          |  |
|----------|--|
| 本期間稅項：   | Current tax:                             |
| 香港利得稅：   | Hong Kong profits tax:                   |
| 本期間      | Current period                           |
| 海外稅項：    | Overseas taxation:                       |
| 本期間撥備    | Provision for the period                 |
| 往年之超額撥備  | Over-provision in respect of prior years |
| 遞延稅務：    | Deferred tax:                            |
| 所得稅費用總支出 | Total income tax expense                 |

香港利得稅及按期內之估計應課稅盈利以稅率16.5%計提撥備(二零一二年：16.5%)。

本集團於其他地區經營之公司之溢利稅項，已根據所在地之現行法例、詮釋及慣例，按各自稅務司法權區之現行稅率計算。

## 6. 本公司普通股權益持有人應佔每股溢利

每股基本及攤薄溢利按以下基準計算：

|                              |  |
|------------------------------|--|
| 用作計算每股基本溢利的歸屬於本公司普通股權益股東應佔溢利 | Profit attributable to ordinary equity holders of the Company, used in the basic earnings per share calculations |
| 可換股票據之名義利息                   | Notional interest on convertible notes   |
| 用以計算每股攤薄溢利之收益                | Profit for the purposes of diluted earnings per share  |

## 5. INCOME TAX EXPENSE

| 截至三月三十一日<br>止三個月  |   | 截至三月三十一日<br>止九個月  |   |
|---|---|---|---|
| For the three months<br>ended 31 March                    |   | For the nine months<br>ended 31 March                     |   |
| 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 |
| 4,872   | 5,907   | 13,254  | 19,291  |
| 125   | —   | 658   | —   |
| —   | (19)  | —   | (19)  |
| 350   | —   | 1,200   | —   |
| <b>5,347</b>  | <b>5,888</b>  | <b>15,112</b>   | <b>19,272</b>   |

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profits for the period (2012: 16.5%).

Taxes on profits in respect of Group companies operating elsewhere have been calculated at the rates of tax prevailing in the respective tax countries/jurisdictions in which they operate based on existing legislation, interpretations and practices in respect thereof.

## 6. EARNING PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY

The calculations of basic and diluted earning per share are based on:

| 截至三月三十一日<br>止三個月  |   | 截至三月三十一日<br>止九個月  |   |
|---|---|---|---|
| For the three months<br>ended 31 March                    |   | For the nine months<br>ended 31 March                     |   |
| 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited)<br>千港元<br>HK\$'000 |
| 24,969  | 28,755  | 66,954  | 98,816  |
|   | —   |   | 30  |
|   | 28,755  |   | 98,846  |



|  |  | 股份數目<br>Numbers of shares                                  |  |   |  |
|--|--|--|--|---|--|
|  |  | 截至三月三十一日<br>止三個月<br>For the three months<br>ended 31 March |  | 截至三月三十一日<br>止九個月<br>For the nine months<br>ended 31 March |  |
|  |  | 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)                     | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited) | 二零一三年<br>2013<br>(未經審核)<br>(Unaudited)                    | 二零一二年<br>2012<br>(未經審核)<br>(Unaudited) |
| 股份<br>用以計算每股基本溢利<br>之期內已發行普通股<br>加權平均數 | Shares<br>Weighted average number of ordinary shares<br>in issue during the period used in the basic<br>earnings per share calculation | <b>5,234,191,570</b>                                       | 5,361,946,823                          | <b>5,283,459,307</b>                                      | 5,382,529,534                          |
| 可攤薄潛在普通股之影響<br>— 可換股票據<br>— 購股權        | Effect of dilutive potential ordinary shares<br>— convertible notes<br>— share options   |  | —<br>146,705                           |   | 14,676,149<br>603,149                  |
| 計算每股攤薄溢利<br>之普通股<br>加權平均數              | Weighted average number of ordinary<br>shares for the purpose of diluted<br>earnings per share   |  | <b>5,362,093,528</b>                   |   | <b>5,397,808,832</b>                   |

由於截至二零一三年三月三十一日止九個月，本公司概無任何潛在可攤薄普通股，故截至二零一三年三月三十一日止期間並無呈列每股攤薄盈利。

## 7. 股息

董事不建議派發第三季度股息(二零一二年：無)。

## 8. 經營租約安排

本集團根據經營租約安排租用若干辦公室物業及員工宿舍。經協商之物業租賃期介乎一至三年。

於二零一三年三月三十一日，根據不可撤銷經營租約，本集團須按以下年期支付未來最低應付租金總額如下：

|            |  |
|------------|--|
| 不遲於1年      | Not later than 1 year                        |
| 遲於1年但不遲於5年 | Later than 1 year and not later than 5 years |

No diluted earning per share for the 9 months ended 31 March 2013 has been disclosed as the Company did not have any dilutive potential ordinary shares during the period ended 31 March 2013.

## 7. DIVIDENDS

The Directors do not recommend the payment of third quarterly dividend (2012: Nil).

## 8. OPERATING LEASE ARRANGEMENTS

The Group leases certain of its office properties and staff quarters under operating lease arrangements. Such leases are negotiated for terms ranging from one to three years.

At 31 March 2013, the Group had total future minimum lease payments under non-cancellable operating leases falling due as follows:

| (未經審核)<br>(Unaudited)<br>三月三十一日<br>As at 31 March |                                  |
|---|----------------------------------|
| 二零一三年<br>2013<br>千港元<br>HK\$'000                  | 二零一二年<br>2012<br>千港元<br>HK\$'000 |
| <b>5,979</b>                                      | 2,791                            |
| <b>3,132</b>                                      | 312                              |
| <b>9,111</b>                                      | <b>3,103</b>                     |

## 財務回顧

就截至二零一三年三月三十一日止九個月（「期內」）而言，本集團錄得未經審核綜合收入約1,048,300,000港元（二零一二年：約1,080,700,000港元）。本集團之未經審核盈利則錄得約66,400,000港元（二零一二年：約98,600,000港元）。

於本期內，電子商務及提供網上銷售平台之業務分部繼續成為本集團收入及溢利之主要來源。該分部於本季度之表現錄得令人滿意之改善。截至二零一三年三月三十一日止三個月之營業額增長約11.8%至329,800,000港元。

本集團另一業務分部－專業資訊科技合約及維修保養服務於期內繼續錄得顯著的增長。期內錄得營業額增加約39.6%至123,900,000港元。

期內，銷售成本維持與去年相若水平。行政及其他費用增加主要由於增加本集團電子商務業務的員工成本。

## 業務回顧

### 電子商務及提供網上銷售平台之交易業務

本集團營運外貿B2C電子商務網站DX.com（「DX」），期內繼續成為本集團主要之盈利貢獻。

### B2C（企業對客戶）電子商務網站

作為電子商務網站的領先企業之一，DX擁有專業產品團隊隨著消費者對產品種類及質素要求的提升，本集團不斷搜羅並引入別具特色的產品以擴闊DX的產品領域，同時，成立企業情報部門，分析消費者市場需求，及時關注行業動態，令DX的產品種類不斷推陳出新，為消費者提供多元化與優質的商品選擇。於二零一三年三月三十一日，DX網站擁有超過十萬種產品橫跨15項類別，包括數碼產品、電子及影音配件、手機配件、電腦硬件、園藝用品、個人生活護理用品、戶外活動裝備、服飾配件、汽車配件及工具、文具、創意玩具、美容及化妝工具、節日禮物、寵物用品多個範疇，為消費者提供便利購物體驗。

同時，集團作為社交行銷的行業先鋒，致力為DX消費者提供增值服務，讓消費者在DX平台享受便利的購物體驗的同時，亦可在DX自建論壇分享對該產品的評價及使用感受。本公司亦在Facebook、Youtube等社交平台成立DX頻道，定期與全球消費者分享新的產品資訊及科技發展趨勢。

## FINANCIAL REVIEW

For the nine months ended 31 March 2013 (the "Period"), the Group recorded an unaudited consolidated revenue of approximately HK\$1,048.3 million (2012: approximately HK\$1,080.7 million). The Group recorded an unaudited profit of approximately HK\$66.4 million (2012: approximately HK\$98.6 million).

During the Period, the business segment of e-Commerce and provision of online sales platform continued to be the major source of revenue and profit to the Group. The performance of the segment for this quarter had recorded a satisfactory improvement. The turnover for the three months ended 31 March 2013 increased by about 11.8% to HK\$329.8 million.

The other business segment of the Group – professional IT contract and maintenance services continued to recorded a remarkable growth during the Period. The turnover for the Period recorded an increased of about 39.6% to HK\$123.9 million.

During the Period, the costs of sales were maintained a similar level as last year. The increase in administrative and other expenses was mainly attributable to the staff costs which were expensed for the Group's e-commerce business.

## BUSINESS REVIEW

### E-commerce and provision of online sales platform

DX.com ("DX"), the foreign trade B2C e-commerce website operated by the Group, continued to be the major source of profit contribution during the Period.

### B2C (Business-to-Customer) e-commerce website

Being one of the leading enterprises engaging in e-commerce website business, DX's professional product team seeks unique products from the market at all times to broaden its product portfolio according to consumers' increased concern towards both product variety and quality. At the same time, the Group established a corporate intelligence department which introduces new product categories at regular intervals to provide consumers with a wide range of quality merchandise for selection by analyzing consumer market demand and closely monitoring industry updates. As of 31 March 2013, DX website offered more than tens of thousands of products across 15 categories, including digital products, electronic and audio-visual accessories, mobile phone accessories, computer hardware, gardening tools, personal care products, outdoor gear, apparel accessories, auto parts and tools, stationery, creative toys, beauty and cosmetic tools, holiday gifts and pet supplies, bringing consumers a convenient shopping experience.

Meanwhile, the Group, as a social marketing industry pioneer, is committed to providing value-added services to DX consumers. While enjoying hassle-free shopping experience on the DX platform, consumers can also express their views and share user experience in DX forum. The Company also established DX channels in Facebook, YouTube and other social networking platforms to share regularly new product information and technology trends to consumers around the world.

## **B2B (企業對企業) 電子商務網站**

本集團運營的B2B電子商務網站MadelnChina.com，專注為環球中小企業買家和中國內地製造商提供網上貿易平台，期內B2B商務網站市場之營商環境競爭激烈，為此業務分部的銷售帶來較大挑戰。

## **提供專業資訊科技合約及維修保養服務之業務**

本集團擁有經驗豐富的資訊科技技術團隊，為政府、企業客戶提供度身訂造之專業科技資訊解決方案，為香港、中國大陸及新加坡業內領先商業應用解決方案服務供應商之一。受惠於越來越多公營及私營機構對資訊科技企業方案的增長需求，期內，此業務分部營業額錄得約39.6%增幅。

## **前景**

就本集團的電子商務業務而言，本集團對其前景保持審慎。然而，我們會繼續採取積極穩固業務發展策略，致力優化客戶服務體系，構建差異化競爭優勢。DX網站服務「當地化」一向為本集團的長期策略，為此，本集團將更完善網站的相關配套工作，並繼續謹慎加強於高增長潛力國家地區的滲透，物色當地合作夥伴及物流商，助本集團擴大國際銷售網絡。此外，繼推出iPhone應用程式後，本集團即將推出Android及iPad版本，讓消費者直接透過手機或平板電腦，於行動版DX隨時隨地進行購物、查閱訂單情況及掌握貨品上架最新資訊，打造流暢、便捷的用戶體驗。有鑑於營商環境充滿挑戰，本集團會適時策略調整B2B電子商務網站業務分部的發展部署，審慎評估市場需求及發展潛力，藉此維持並提升本集團在行業中的領導地位。

至於提供專業資訊科技合約及維修保養服務之業務方面，本集團將竭誠不懈為企業客戶打造具成本效益及專業完善的資訊科技方案，協助客戶提升競爭優勢。

憑藉本集團若干電子商務網站的鞏固根基、穩固並重複光顧的客戶基礎及於多個國家地區的滲透力，再加上性價比高的優勢，本集團將秉持「以客為本」的方針，在中長期內提升市場佔有率，充分把握在未來將出現之商機，以達致本集團的長遠發展。

## **B2B (Business-to-Business) e-commerce website**

MadelnChina.com, the B2B e-commerce website operated by the Group, provides an online transaction platform for global small-and-medium-sized enterprise buyers and manufacturers in Mainland China. During the Period, the competitive B2B e-commerce business environment posed greater challenges to the sale performance of this business segment.

## **Professional IT contract and maintenance services business**

The Group's experienced IT team, providing tailor-made professional IT solutions for government departments and corporate clients, is one of the industry leading business application solution providers in Hong Kong, Mainland China and Singapore. Benefitting from the growing demand of public and private sectors for IT corporate solutions, the turnover of this business segment recorded approximately 39.6% increment during the Period.

## **PROSPECTS**

The Group is prudent towards the prospects of its e-commerce business. Nevertheless, we will continue to take proactive and steadfast business development strategy to optimize customer service system and to build a differentiated competitive advantage. "Localization" of DX website services has always been a long-term strategy of the Group. In this regard, the Group will further enhance the website supporting work, continue to strengthen our penetration in regions with high growth potential, identify local partners and logistics providers in the interest of expanding the Group's international sales network. In addition, the Group will soon launch Android and iPad apps following its iPhone version to create an effortless and convenient user experience. Simply through mobile phones or iPads, consumers can get access into mobile DX anytime, anywhere for shopping, order tracking and previewing new arrival products. The Group will, at appropriate time, adjust the development strategy of its B2B e-commerce website business segment and cautiously assess market demand and development potential in order to maintain and enhance the Group's leading position in the industry.

Regarding the provision of professional IT contract and maintenance services business, the Group is dedicated to designing cost-effective and professional IT solutions for its corporate clients with a view to enhance the clients' competitive advantages.

On the strengths of the solid foundation of several e-commerce websites under the Group, strong repeat purchase customer base and high market penetration in different countries and regions, coupled with high price-performance ratio advantages, the Group will uphold its "customer-oriented" principle to increase market share in the medium to long term, while fully seizing any future business opportunities for the long-term development of the Group.

## 流動資金、財務資源及資本負債比率

於回顧期內，本集團一般以內部產生之現金流量及銀行提供之銀行融資，為其營運提供資金。

於二零一三年三月三十一日，本集團之綜合股東資金、流動資產及流動資產淨值，分別為約258,400,000港元(二零一二年：約263,700,000港元)，約282,200,000港元(二零一二年：約318,800,000港元)及約180,900,000港元(二零一二年：約225,100,000港元)。

就本集團之流動資產而言，於二零一三年三月三十一日為約282,200,000港元(二零一二年：約318,800,000港元)，應收貿易賬款及票據(扣除呆賬撥備)佔30.6%(二零一二年：19.3%)，而已抵押存款、現金及現金等值項目則約佔35.0%(二零一二年：35.6%)。於二零一三年三月三十一日，本集團之已抵押存款以及現金及現金等值項目為約98,700,000港元(二零一二年：約113,500,000港元)。本集團全部已抵押存款及現金及現金等值項目乃以澳元、加元、港元、英鎊、人民幣、新加坡元及美元結算。

於二零一三年三月三十一日，本集團並無任何銀行及其他借款餘額(二零一二年：無)。

於二零一三年三月三十一日，本集團自銀行取得之綜合銀行融資總額約達30,000,000人民幣，其中並未動用(二零一二年：約160,000,000港元)。

## 資本負債比率

於二零一三年三月三十一日，本集團之資本負債比率(按負債總值除以資產總值)約29.9%(二零一二年：26.6%)。

## 資本架構

本集團主要以內部資源為其業務撥資。本集團繼續對庫務政策實施嚴格控制。本公司擬以現有銀行結餘為本集團之未來主要業務、資本支出及其他資本需求撥資。

於二零一三年三月三十一日，銀行融資之利率按中國人民銀行貸款基準利率下浮5%收取(二零一二年：港元最優惠利率加1.5厘)。

於二零一三年三月三十一日，本集團並無任何銀行及其他之借款餘額(二零一二年：無)。

於二零一三年三月三十一日，本公司已購回合共199,084,000股普通股股份，當中119,676,000股普通股股份於二零一三年三月三十一日尚未註銷。

除上述外，本集團之資本架構並無任何重大變動。

## LIQUIDITY AND FINANCIAL RESOURCES

During the period under review, the Group financed its operations by internally generated cash flow and banking facilities provided by banks.

As at 31 March 2013, the Group's consolidated shareholders' equity, current assets and net current assets were approximately HK\$258.4 million (2012: approximately HK\$263.7 million), approximately HK\$282.2 million (2012: approximately HK\$318.8 million) and approximately HK\$180.9 million (2012: approximately HK\$225.1 million) respectively.

In respect of the Group's current assets of approximately HK\$282.2 million as at 31 March 2013 (2012: approximately HK\$318.8 million), trade and bills receivable (net of provision for doubtful debts) account for 30.6% (2012: 19.3%) whilst pledged deposits, cash and cash equivalents accounted for about 35.0% (2012: 35.6%). As at 31 March 2013, the Group's pledged deposits and cash and cash equivalents amounted to approximately HK\$98.7 million (2012: approximately HK\$113.5 million). All of the Group's pledged deposits and cash and cash equivalents were denominated in Australian dollars, Canadian dollars, Hong Kong dollars, pound sterling, Renminbi, Singapore dollars and United States dollars.

As at 31 March 2013, the Group did not have any outstanding bank and other loans (2012: Nil).

As at 31 March 2013, the Group had an aggregate composite banking facilities from banks of approximately RMB30 million of which has not been utilised (2012: approximately HK\$160 million).

## GEARING RATIO

As at 31 March 2013, the gearing ratio of the Group as a ratio of total liabilities over total assets was 29.9% (2012: 26.6%).

## CAPITAL STRUCTURE

The Group mainly finances its operation with internally resources. The Group continued to exert stringent control over treasury policies. The Company intends to finance the Group's future operations, capital expenditure and other capital requirement mainly with the existing bank balance available.

As at 31 March 2013, the interest rate of banking facilities was charged at the range of Benchmark Lending Rate of the People's Bank of China less 5% (2012: Hong Kong dollar prime lending rate +1.5%).

As at 31 March 2013, the Group did not have an outstanding bank and other loans (2012: Nil).

As at 31 March 2013, the Company had repurchased an aggregate of 199,084,000 ordinary shares, in which of 119,676,000 ordinary shares had not yet been cancelled as at 31 March 2013.

Save as the above, the capital structure of the Group had no material change.



## 重大收購、出售事項及重大投資

於二零一二年六月二十九日，本集團與一名獨立第三者訂立買賣協議，以總代價45,000,000港元購入普暉科技有限公司（「普暉」），該公司為一間香港公司。普暉及其附屬公司業務為提供資訊科技顧問服務、提供企業資訊解決方案結構、設計及維修服務以及買賣電腦設備及配件。收購於二零一二年七月三日完成。詳細內容載於本公司於二零一二年六月二十九日刊發之公告內。

除上述外，截至二零一三年三月三十一日止九個月，本公司並無作出任何其他重大投資及重大收購或出售事項。

## 資產抵押

於二零一三年三月三十一日，本集團並無就銀行融資而將任何資產抵押（於二零一二年：本集團將約14,200,000港元之存款抵押及本公司作出之無限額公司擔保）。

## 或然負債

於二零一三年三月三十一日及二零一二年三月三十一日，本公司就若干附屬公司所獲授之銀行融資提供無限額公司擔保而有或然負債。於報告期末，有關附屬公司並無動用該等融資額（二零一二年：無）。

## 外匯風險

本集團之所得收入及所致成本主要以澳元，港元，人民幣，新加坡元，加拿大元、英鎊及美元結算。

根據本集團之穩健庫務政策，本集團於期內並無訂定任何衍生工具作對沖。本集團將繼續監察外匯風險並於需要時考慮適當工具作對沖。

於二零一三年三月三十一日，本集團並無任何未償還之外匯遠期合約（二零一二：無）。

## MATERIAL ACQUISITIONS, DISPOSALS AND SIGNIFICANT INVESTMENTS

On 29 June 2012, the Group entered into a sale and purchase agreement with an independent third party, involving a total consideration of HK\$45,000,000 for the acquisition e-Perfect IT Limited ("e-Perfect"), which is a Hong Kong company. e-Perfect together with its subsidiary, engaged in providing information and technology consultation services, provision of corporate information solution architecture, design an maintenance services and trading of computer equipment and accessories, which was completed on 3 July 2012. Details of this acquisition are set out in an announcement of the Company dated 29 June 2012.

Save for the above, the Company had no other significant investments and material acquisitions or disposals for the nine months ended 31 March 2013.

## CHARGES ON ASSETS

As at 31 March 2013, the Group did not have any asset pledged for banking facilities (2012: the Group had pledged deposit approximately of HK\$14.2 million and corporate unlimited guarantee executed by the Company).

## CONTINGENT LIABILITIES

As at 31 March 2013 and 31 March 2012, the Company had contingent liabilities in respect of corporate unlimited guarantees for banking facilities granted to certain subsidiaries. At the end of the reporting period, none of such facilities were utilized by the subsidiaries (2012: Nil).

## FOREIGN CURRENCY RISK

The Group mainly generated revenue and incurred costs in Australian dollars, Hong Kong dollars, Renminbi, Singapore dollars, Canadian dollars, pound sterling and United States ("US") dollars.

In accordance with the Group's conservative treasury policy, the Group did not enter any derivative product for hedging during the Period. But, the Group will keep on monitoring the foreign currency risk and consider any tool for the hedging if necessary.

As at 31 March 2013, the Group has no outstanding forward exchange contracts (2012: Nil).

**根據證券及期貨條例（「證券及期貨條例」）第XV部披露權益**

**A. 董事及首席執行官**

於二零一三年三月三十一日，本公司董事及首席執行官於本公司及其相聯法團（定義見證券及期貨條例第XV部）之股份中擁有須記入本公司根據證券及期貨條例第352條存置之登記冊，或根據創業板上市規則第5.46條所載本公司董事進行買賣之規定標準須知會本公司及聯交所之權益及淡倉如下：

**1. 於本公司股份之權益**

| 董事姓名<br>Number of Director  | 身份<br>Capacity                                    | 好倉／淡倉<br>Long position/<br>Short position | 擁有權益之<br>普通股數目<br>Number of<br>ordinary shares<br>interested | 附註<br>Notes  | 佔已發行<br>股本百分比*<br>Percentage<br>of issued<br>share capital* |
|-----------------------------|---|---|--|--------------|---|
| 黃少康先生<br>Mr. HUANG Shaokang | 實益擁有人<br>Beneficial owner                         | 好倉<br>Long                                | 147,960,000  |              | 2.82%   |
|                             | 受控制公司權益<br>Interest of controlled<br>corporation  | 好倉<br>Long                                | 773,966,942  | (1)          | 14.79%  |
|                             |   |   |  | 合共<br>Total: | 17.61%  |
|                             | 實益擁有人<br>Beneficial owner                         | 淡倉<br>Short                               | 200,000,000  |              | 3.82%   |
| 孟虎先生<br>Mr. MENG Hu         | 受控制公司權益<br>Interest of controlled<br>corporations | 好倉<br>Long                                | 2,440,000,000  | (2)          | 46.62%  |
| 周兆光先生<br>Mr. CHOW Siu Kwong | 實益擁有人<br>Beneficial owner                         | 好倉<br>Long                                | 2,880,000  |              | 0.06%   |

附註：

- 該等773,966,942股本公司股份由China Dynamic Enterprises Limited（「China Dynamic」）擁有，China Dynamic由黃少康先生全資擁有。因此，根據證券及期貨條例第XV部，黃先生被視為於China Dynamic所持有之773,966,942股本公司股份中擁有權益。
- 該等2,440,000,000股本公司股份由ChangAn Investment Holdings II Limited（「ChangAn Investment」）擁有，ChangAn Investment由Wise Focus International Limited（「Wise Focus」）擁有63.79%權益，而Wise Focus由孟虎先生擁有67.50%權益，並為其唯一董事。因此，根據證券及期貨條例第XV部，孟先生被視為於ChangAn Investment所持有之2,440,000,000股本公司股份中擁有權益。

\* 該百分比指擁有權益之普通股數目除以本公司於二零一三年三月三十一日之已發行股份數目。

**DISCLOSURE OF INTERESTS UNDER PART XV OF THE SECURITIES AND FUTURES ORDINANCE (THE "SFO")**

**A. DIRECTORS AND CHIEF EXECUTIVES**

As at 31 March 2013, the interests and short positions of the directors and chief executives of the Company in the shares of the Company and its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of the Company as referred to in Rule 5.46 of the GEM Listing Rules were as follows:

**1. Interests in shares of the Company**

| 好倉／淡倉<br>Long position/<br>Short position | 擁有權益之<br>普通股數目<br>Number of<br>ordinary shares<br>interested | 附註<br>Notes  | 佔已發行<br>股本百分比*<br>Percentage<br>of issued<br>share capital* |
|---|--|--------------|---|
| 好倉<br>Long                                | 147,960,000  |              | 2.82%   |
| 好倉<br>Long                                | 773,966,942  | (1)          | 14.79%  |
|   |  | 合共<br>Total: | 17.61%  |
| 淡倉<br>Short                               | 200,000,000  |              | 3.82%   |
| 好倉<br>Long                                | 2,440,000,000  | (2)          | 46.62%  |
| 好倉<br>Long                                | 2,880,000  |              | 0.06%   |

Notes:

- These 773,966,942 shares of the Company were held by China Dynamic Enterprises Limited ("China Dynamic"), a corporation wholly controlled by Mr. HUANG Shaokang. Accordingly, Mr. Huang was deemed to be interested in 773,966,942 shares of the Company held by China Dynamic pursuant to Part XV of the SFO.
- These 2,440,000,000 shares of the Company were held by ChangAn Investment Holdings II Limited ("ChangAn Investment"), a corporation owned as to 63.79% by Wise Focus International Limited ("Wise Focus"). Wise Focus was owned as to 67.50% by Mr. MENG Hu who is also its sole director. Accordingly, Mr. Meng was deemed to be interested in 2,440,000,000 shares of the Company held by ChangAn Investment pursuant to Part XV of the SFO.

\* The percentage represents the number of ordinary shares interested divided by the number of issued shares of the Company as at 31 March 2013.

## 2. 於相聯法團之股份權益

董事並無呈報該權益。

除上文所披露者外，於二零一三年三月三十一日，本公司董事或首席執行官概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債券中擁有須列入本公司根據證券及期貨條例第352條予以存置之登記冊內之權益或淡倉，或根據創業板上市規則第5.46條所載本公司董事進行買賣之規定標準須向本公司及聯交所申報之權益或淡倉。

## B. 主要股東

於二零一三年三月三十一日，以下人士根據證券及期貨條例第336條規定本公司存置之登記冊所記錄於本公司股份中擁有5%或以上之權益：

| 主要股東名稱<br>Number of substantial shareholder               | 身份<br>Capacity                                    | 好倉／淡倉<br>Long position/<br>Short position | 擁有權益之普通股數目<br>Number of ordinary shares interested | 附註<br>Notes | 佔已發行股本百分比*<br>Percentage of issued share capital* |
|---|---|---|--|-------------|---|
| ChangAn Investment  | 實益擁有人<br>Beneficial owner                         | 好倉<br>Long                                | 2,440,000,000                                      | (1) & (2)   | 46.62%  |
| IDG-Accel China Growth Fund GP II Associates Ltd. ("IDG") | 於受控制之法團之權益<br>Interest of controlled corporation  | 好倉<br>Long                                | 2,440,000,000                                      | (1)         | 46.62%  |
| HO Chi Sing先生<br>Mr. HO Chi Sing                          | 於受控制之法團之權益<br>Interest of controlled corporation  | 好倉<br>Long                                | 2,440,000,000                                      | (1)         | 46.62%  |
| 周全先生<br>Mr. ZHOU Quan                                     | 於受控制之法團之權益<br>Interest of controlled corporation  | 好倉<br>Long                                | 2,440,000,000                                      | (1)         | 46.62%  |
| Wise Focus  | 於受控制之法團之權益<br>Interest of controlled corporation  | 好倉<br>Long                                | 2,440,000,000                                      | (2)         | 46.62%  |
| 葉志如女士<br>Ms. YIP Chi Yu                                   | 配偶權益<br>Interest of spouse                        | 好倉<br>Long                                | 921,926,942  | (3)         | 17.61%  |
|   | 配偶權益<br>Interest of spouse                        | 淡倉<br>Short                               | 200,000,000  | (3)         | 3.82%   |
| China Dynamic   | 實益擁有人<br>Beneficial owner                         | 好倉<br>Long                                | 773,966,942  | (4)         | 14.79%  |
| Innopac Holdings Limited (「Innopac」)                      | 實益擁有人<br>Beneficial owner                         | 好倉<br>Long                                | 532,940,000  | (5)         | 10.18%  |
| 陳靈健先生<br>Mr. CHEN Ling Sonny                              | 於受控制之法團之權益<br>Interest of controlled corporation  | 好倉<br>Long                                | 532,940,000  | (5)         | 10.18%  |
| Talent Gain Developments Limited (「Talent Gain」)          | 實益擁有人<br>Beneficial owner                         | 好倉<br>Long                                | 266,000,000  | (6)         | 5.08%   |
| Digital China (BVI) Limited                               | 於受控制之法團之權益<br>Interest of controlled corporation  | 好倉<br>Long                                | 266,000,000  | (6)         | 5.08%   |
| Digital China Holdings Limited                            | 於受控制之法團之權益<br>Interest of controlled corporations | 好倉<br>Long                                | 266,000,000  | (6)         | 5.08%   |

## 2. Interests in shares of the associated corporation of the Company

No such interest was reported by the Directors.

Save as disclosed above, as at 31 March 2013, none of the directors nor the chief executives of the Company had any interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of the Company as referred to in Rule 5.46 of the GEM Listing Rules.

## B. SUBSTANTIAL SHAREHOLDERS

As at 31 March 2013, the following parties had interests of 5% or more in the shares of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:



附註：

1. 該等2,440,000,000股本公司股份由ChangAn Investment擁有。ChangAn Investment由IDG控制33.86%權益，而IDG由周全先生及HO Chi Sing先生控制。因此，根據證券及期貨條例第XV部，IDG、周全先生及HO Chi Sing先生被視為於ChangAn Investment所持有之2,440,000,000股股份中擁有權益。
2. ChangAn Investment由Wise Focus控制63.79%權益，Wise Focus由孟虎先生控制67.50%權益。因此，根據證券及期貨條例第XV部，Wise Focus及孟先生被視為於ChangAn Investment所持有之股份中擁有權益。有關權益亦已於上文「根據證券及期貨條例第XV部披露權益 - A.董事及首席執行官」一段披露為孟先生之權益。
3. 根據證券及期貨條例第XV部，葉志如女士透過其配偶黃少康先生之權益被視為於本公司之921,926,942股股份（好倉）及200,000,000股股份（淡倉）中擁有權益。
4. 該等773,966,942股本公司股份由China Dynamic擁有，China Dynamic由黃少康先生全權控制。有關權益亦已於上文「根據證券及期貨條例第XV部披露權益 - A.董事及首席執行官」一段披露為黃先生之權益。
5. 該等532,940,000股本公司股份由Innopac擁有，Innopac由陳靈健先生全權控制。因此，根據證券及期貨條例第XV部，陳先生被視為於Innopac所持有之本公司532,940,000股股份中擁有權益。
6. 該等266,000,000股本公司股份由Talent Gain擁有，Talent Gain由Digital China (BVI) Limited全權控制。Digital China (BVI) Limited則由Digital China Holdings Limited全權控制。因此，根據證券及期貨條例第XV部，Digital China (BVI) Limited及Digital China Holdings Limited被視為於Talent Gain所持有之266,000,000股股份中擁有權益。

\* 該百分比指擁有權益之普通股數目除以本公司於二零一三年三月三十一日之已發行股份數目。

除上文所披露者外，於二零一三年三月三十一日，據本公司董事或首席執行官所知悉，除上文「根據證券及期貨條例第XV部披露權益 - A.董事及首席執行官」一段所載權益之董事外，並無任何人士已登記須根據證券及期貨條例第336條予以記錄之本公司股份或相關股份中之權益或淡倉。

Notes:

1. These 2,440,000,000 shares of the Company were held by ChangAn Investment. ChangAn Investment was controlled as to 33.86% by IDG, which was in turn controlled by Mr. ZHOU Quan and Mr. HO Chi Sing. Accordingly, IDG, Mr. ZHOU Quan and Mr. HO Chi Sing were deemed to be interested in 2,440,000,000 shares held by ChangAn Investment pursuant to Part XV of the SFO.
2. ChangAn Investment was controlled as to 63.79% by Wise Focus which was controlled as to 67.50% by Mr. MENG Hu. Accordingly, Wise Focus and Mr. Meng were deemed to be interested in the shares held by ChangAn Investment pursuant to Part XV of the SFO. Such interest was also disclosed as the interests of Mr. Meng in the above paragraph under "Disclosure of Interests under Part XV of the Securities and Futures Ordinance – A. Directors and Chief Executives".
3. Ms. YIP Chi Yu was deemed to be interested in 921,926,942 shares (long position) and 200,000,000 shares (short position) of the Company through the interests of her spouse, Mr. HUANG Shaokang, pursuant to Part XV of the SFO.
4. These 773,966,942 shares of the Company were held by China Dynamic, a corporation wholly controlled by Mr. HUANG Shaokang. Such interest was also disclosed as the interest of Mr. Huang in the above paragraph under "Disclosure of Interests under Part XV of the Securities and Futures Ordinance – A. Directors and Chief Executives".
5. These 532,940,000 shares of the Company were held by Innopac, a corporation wholly controlled by Mr. CHEN Ling Sonny. Accordingly, Mr. Chen was deemed to be interested in 532,940,000 shares of the Company held by Innopac pursuant to Part XV of the SFO.
6. These 266,000,000 shares of the Company were by Talent Gain, a corporation wholly controlled by Digital China (BVI) Limited. Digital China (BVI) Limited, was in turn wholly controlled by Digital China Holdings Limited. Accordingly, Digital China (BVI) Limited and Digital China Holdings Limited were deemed to be interested in 266,000,000 shares held by Talent Gain pursuant to Part XV of the SFO.

\* The percentage represents the number of ordinary shares interested divided by the number of issued shares of the Company as at 31 March 2013.

Save as disclosed above, as at 31 March 2013, so far as is known to any director or chief executive of the Company, no person, other than the directors whose interests are set out in the above paragraph under "Disclosure of Interests under Part XV of the Securities and Futures Ordinance – A. Directors and Chief Executives", had registered an interest or a short position in the shares or underlying shares of the Company that was required to be recorded under Section 336 of the SFO.

## 購股權計劃

於二零一三年三月三十一日，本公司購股權計劃並無任何尚未行使之購股權。於期內，本購股權計劃概無授出／行使／失效／取消任何購股權。

## 董事收購股份之權利

除於上文「根據證券及期貨條例第XV部披露權益—A.董事及首席執行官」一段所披露者外，於本期間任何時間概無授予任何董事或彼等各自之配偶或未成年滿十八歲之子女透過收購本公司股份或債券以獲得利益之權利，或有該等權利由彼等行使；而本公司或其任何附屬公司亦概無訂立任何安排，以致本公司董事可從任何其他公司實體獲得該等權利。

## 足夠公眾持股量

根據本公司獲得之公開資料及據董事所知，於本報告日期，公眾人士持有本公司已發行股本總額至少25%。

## 訴訟

就於美國之訴訟（「訴訟」，其詳細於先前呈報）而言，於本期內並未舉行聆訊以確定原告申索之案情，且訴訟尚未結案。

## 董事於競爭業務之權益

本公司董事、控制股東或彼等各自之聯繫人士概無於任何對本集團業務構成競爭或可能構成競爭之業務中擁有權益。

## SHARE OPTION SCHEMES

As at 31 March 2013, there was no option outstanding under the Company's share option scheme. No options were granted/exercised/lapsed/cancelled under the share option scheme during the Period.

## DIRECTORS' RIGHTS TO ACQUIRE SHARES

Apart from those as disclosed in the above paragraph under "Disclosure of interest under Part XV of the Securities and Futures Ordinance – A. Directors and Chief Executives", at no time during the Period were rights to acquire benefits by means of the acquisition of shares in or debentures of the Company granted to any Directors or their respective spouse or children under 18 year of age, or were any rights exercised by them; or was the Company, or any of its subsidiaries a party to any arrangement to enable the directors of the Company to acquire such rights in any other body corporate.

## SUFFICIENCY OF PUBLIC FLOAT

Based on information that is publicly available to the Company and within the knowledge of the directors, at least 25% of the Company's total issued share capital was held by the public as at the date of this report.

## LITIGATION

Regarding the litigation in the United States (the "Litigation") which details were previously reported, no hearing to determine the merits of the Plaintiff's claim has been held and the Litigation had not yet closed during the Period.

## DIRECTORS' INTERESTS IN A COMPETING BUSINESS

None of the directors, or the controlling shareholders or their respective associates of the Company has an interest in a business which competes or may compete with the business of the Group.

## 購買、出售或贖回本公司上市證券

截至二零一三年三月三十一日止九個月，本公司在聯交所總代價為約103,111,000港元（不包括費用）購回199,084,000股本公司股份，以提高其每股的資產淨值及盈利。79,408,000股股份在購回後已於二零一三年三月三十一日止九個月內全部被註銷，淨餘119,676,000股股份在購回後已於二零一三年四月被註銷。有關購回股份之詳情如下：

### 購回月份

#### Month of the repurchases

二零一二年十一月  
November 2012

二零一二年十二月  
December 2012

二零一三年三月  
March 2013

除上文所披露者外，於二零一三年三月三十一日止九個月內，本公司或其任何附屬公司並無購買、出售或贖回本公司之任何上市證券。

於二零一三年四月，本公司進一步購回並註銷20,000,000股本身的上市證券，總代價為約8,825,000港元。（不包括費用）

### 董事進行之證券交易

本集團已遵照創業板上市規則第5.48條至第5.67條之規定採納規管董事進行證券交易之嚴格常規。可能擁有本集團尚未發表之股價敏感資料之相關僱員亦須遵照不遜於該等規則所載者之指引。截至二零一三年三月三十一日止九個月，並未出現任何未獲遵守之情況。

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

During the nine months ended 31 March 2013, the Company repurchased 199,084,000 shares of the Company on the Stock Exchange at an aggregate consideration approximately of HK\$103,111,000 (excluding expenses) for the enhancement of its net asset value and earnings per share. 79,408,000 repurchased shares had been cancelled during the nine months ended 31 March 2013, and the balance of 119,676,000 repurchased shares had been cancelled subsequently in April 2013. Details of the repurchases of shares are summarized as follows:

| 購回<br>普通股總數<br>Total number<br>of ordinary<br>shares<br>repurchased | 已支付每股<br>最高價格<br>Highest<br>price paid<br>per share<br>港元<br>HK\$ | 已支付每股<br>最低價格<br>Lowest<br>price paid<br>per share<br>港元<br>HK\$ | 支付總代價<br>Aggregate<br>consideration<br>paid<br>港元<br>HK\$ |
|---|---|--|---|
| 60,036,000  | 0.64  | 0.55   | 36,550,000  |
| 19,372,000  | 0.60  | 0.58   | 11,585,000  |
| 119,676,000   | 0.48  | 0.45   | 54,976,000  |
| <u>199,084,000</u>  |   |  | <u>103,111,000</u>  |

Save as disclosed above, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the listed securities of the Company during the nine months ended 31 March 2013.

On April 2013, the Company further repurchased and cancelled 20,000,000 its listed securities at a total consideration of approximately HK\$8,825,000 (excluding expenses).

### SECURITIES TRANSACTIONS BY DIRECTORS

The Group has adopted stringent procedures governing director's securities transaction in compliance with Rules 5.48 to 5.67 of the GEM Listing Rules. Relevant employees who are likely to be in possession of unpublished price-sensitive information of the Group are also subject to compliance with guidelines with no less exacting terms than those set out in the Rules. No incidence of non-compliance was noted for the nine months ended 31 March 2013.

## 其他事項

於二零一二年十一月九日，本公司已就建議將其股份由創業板轉往主板上市而向聯交所提交申請。由於自提交申請起已過六個月，申請於二零一三年五月八日失效。董事會相信，申請失效對本集團之現有業務營運及財務狀況並無重大不利影響。本公司將繼續探索提升股東價值之途徑。

## 企業管治常規守則

於截至二零一三年三月三十一日止整個九個月內，本公司一直遵守創業板上市規則附錄十五所載之企業管治守則之守則條文，惟下列偏離事項除外：

### 守則條文第A.6.7條

獨立非執行董事及其他非執行董事作為與其他董事擁有同等地位的董事局成員，應定期出席董事局及其同時出任委員會成員的委員會的會議並積極參與會務，以其技能、專業知識及不同的背景及資格作出貢獻。他們並應出席股東大會，對公司股東的意見有公正的了解。

部份獨立非執行董事及非執行董事因基於處理其他事務，並無出席於二零一二年十一月二十九日舉行之本公司股東週年大會。

## 審核委員會

本公司成立審核委員會（「委員會」），其書面職權範圍乃遵照創業板上市規則釐定。委員會之首要職務為審核及監督本集團之財務呈報過程及內部監控系統。委員會由三名獨立非執行董事魯煒先生、方福偉先生及李觀保先生組成。本集團截至二零一三年三月三十一日止九個月之第三季度報告所載之資料並未經審核，但經由委員會審閱，而其認為該報告已遵守適用之會計準則及聯交所規定和法律規定，且已作出足夠披露。

## 董事

於本報告刊發日期，執行董事為黃少康先生、周兆光先生、孟虎先生及羅嘉先生，非執行董事為張震先生及高翔先生，而獨立非執行董事為魯煒先生、方福偉先生及李觀保先生。

承董事會命

主席

黃少康

香港，二零一三年五月十日

## OTHER EVENTS

On 9 November 2012, the Company had made an application to the Stock Exchange for the proposed transfer of listing of its shares from GEM to the Main Board. As six months had passed since the submission of the Application, the Application lapsed on 8 May 2013. The Board believes that the lapse of the Application has no material adverse effect to the existing business operation and financial position of the Group. The Company will continue to explore avenues for the enhancement of shareholder value.

## CODE ON CORPORATE GOVERNANCE PRACTICES

The Company has complied with the code provisions of the Corporate Governance Code set out in Appendix 15 of the GEM Listing Rules throughout the nine months ended 31 March 2013, except for the following deviation:

### Code Provision A.6.7

Independent non-executive directors and other non-executive directors, as equal board members, should give the board and any committees on which they serve the benefit of their skills, expertise and varied backgrounds and qualifications through regular attendance and active participation. They should also attend general meetings and development a balanced understanding of the views of shareholders.

Due to engage in other commitments, certain independent non-executive directors and non-executive directors, did not attend the annual general meeting of the Company held on 29 November 2012.

## AUDIT COMMITTEE

The Company set up an audit committee (the "Committee") with written terms of reference in compliance with the requirements of the GEM Listing Rules. The primary duties of the Committee are to review and provide supervision over the financial reporting process and internal control of the Group. The Committee comprises three independent non-executive Directors, Mr. LU Wei, Mr. FONG Fuk Wai and Mr. LI Guanbao. The information contained in the Group's third quarterly report for the nine months ended 31 March 2013 has not been audited but has been reviewed by the Committee, who was of opinion that such report compiled with the applicable accounting standards, and the GEM Listing Rules and legal requirements and that adequate disclosures had been made.

## DIRECTORS

As at the date of this report, the executive directors are Mr. HUANG Shaokang, Mr. CHOW Siu Kwong, Mr. MENG Hu and Mr. LUO Jia, the non-executive directors are Mr. ZHANG Zhen and Mr. GAO Xiang, and the independent non-executive directors are Mr. LU Wei, Mr. FONG Fuk Wai and Mr. LI Guanbao.

By order of the Board

**HUANG Shaokang**

Chairman

Hong Kong, 10 May 2013