



**GLOBAL STRATEGIC GROUP LIMITED**  
**環球戰略集團有限公司**

*(formerly known as "DIGITALHONGKONG.COM 數碼香港")*

*(前稱為「DIGITALHONGKONG.COM 數碼香港」)*

*(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 : 8007)*

**Annual Report 年報**

**2014**

## CHARACTERISTICS OF THE GROWTH ENTERPRISE MARKET (“GEM”) OF THE 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 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 and no assurance is given that there will be a liquid market in the securities traded on GEM.

## 交易所創業板（「創業板」）特色

創業板的定位，乃為相比起其他在交易所上市的公司帶有較高投資風險的公司提供一個上市的市場。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。創業板的較高風險及其他特色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新興的性質所然，在創業板買賣的證券可能會較於主板買賣之證券承受較大的市場波動風險，同時無法保證在創業板買賣的證券會有高流通量的市場。

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## 財務撮要

## Financial Highlights

|                                      |             | As at<br>31 December<br>2014<br>於二零一四年<br>十二月<br>三十一日<br>HK\$'000<br>千港元 | As at 30 June            |                          |                          |                          |
|--------------------------------------|-------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
|                                      |             |  | 2014                     | 2013                     | 2012                     | 2011                     |
|                                      |             |  | 截至六月三十日                  |                          |                          |                          |
|                                      |             |  | 二零一四年<br>HK\$'000<br>千港元 | 二零一三年<br>HK\$'000<br>千港元 | 二零一二年<br>HK\$'000<br>千港元 | 二零一一年<br>HK\$'000<br>千港元 |
| <b>Results</b>                       | <b>業績</b>   |  |                          |                          |                          |                          |
| - Turnover                           | - 營業額       | <b>25,865</b>  | 3,792                    | 3,066                    | 3,003                    | 3,124                    |
| - Loss                               | - 虧損        | <b>(10,571)</b>  | (2,055)                  | (2,662)                  | (2,752)                  | (2,565)                  |
| - Loss per share                     | - 每股虧損      |  |                          |                          |                          |                          |
| - basic (in HK cents)                | - 基本 (港仙)   | <b>(6.70)</b>  | (1.37)                   | (1.77)                   | (1.83)                   | (1.71)                   |
| <b>Financial Position</b>            | <b>財務狀況</b> |  |                          |                          |                          |                          |
| - Non-current assets                 | - 非流動資產     | <b>3,446</b>   | -                        | -                        | 1                        | 2                        |
| - Current assets                     | - 流動資產      | <b>34,758</b>  | 4,717                    | 6,717                    | 10,328                   | 12,095                   |
| - Current liabilities                | - 流動負債      | <b>1,063</b>   | 1,105                    | 1,050                    | 2,000                    | 1,016                    |
| - Equity                             | - 權益        | <b>37,141</b>  | 3,612                    | 5,667                    | 8,329                    | 11,081                   |
| <b>Financial Ratios</b>              | <b>財務比率</b> |  |                          |                          |                          |                          |
| - Current assets/Current liabilities | - 流動資產/流動負債 | <b>33</b>  | 4                        | 6                        | 5                        | 12                       |
| - Assets/Equity                      | - 資產/權益     | <b>1.0</b>   | 1.3                      | 1.2                      | 1.2                      | 1.1                      |

## 企業資訊

### Corporate Information

於二零一五年二月十六日 As At 16 February 2015

#### EXECUTIVE DIRECTORS

WEI Yue Tong (*Chairman*)

WENG Lin Lei

FAN Wei Guo

ZHENG Jian Peng

#### NON-EXECUTIVE DIRECTORS

ZHENG Zhu Ping

#### INDEPENDENT NON-EXECUTIVE DIRECTORS

CHIU Wai Piu

KWAN Sin Yee

LEUNG Oh Man, Martin

#### COMPANY SECRETARY

ZHENG Jian Peng

#### COMPLIANCE OFFICER

ZHENG Jian Peng

#### AUTHORISED REPRESENTATIVES

WEI Yue Tong

ZHENG Jian Peng

#### AUDIT COMMITTEE

LEUNG Oh Man, Martin (*Chairman*)

ZHENG Zhu Ping

CHIU Wai Piu

KWAN Sin Yee

#### REGISTERED OFFICE

Cricket Square

Hutchins Drive

PO Box 2681

Grand Cayman KY1-1111

Cayman Islands

#### 執行董事

魏月童 (主席)

翁凜磊

范衛國

鄭健鵬

#### 非執行董事

鄭祝平

#### 獨立非執行董事

焦惠標

關倩兒

梁傲文

#### 公司秘書

鄭健鵬

#### 規章主任

鄭健鵬

#### 法定代表

魏月童

鄭健鵬

#### 審核委員會

梁傲文 (主席)

鄭祝平

焦惠標

關倩兒

#### 註冊辦事處

Cricket Square

Hutchins Drive

PO Box 2681

Grand Cayman KY1-1111

Cayman Islands

## 企業資訊

### Corporate Information

於二零一五年二月十六日 As At 16 February 2015

#### REGIONAL OFFICE IN MACAU

10°, Andar J  
Edif. Tong Nam Ah Central Comercio  
Nos. 160-206, Alameda Dr. Carlos D'Assumpcao  
Macau

#### PRINCIPAL OFFICE IN HONG KONG

Suite 2105, 21st Floor, West Tower  
Shun Tak Centre  
168-200 Connaught Road Central  
Sheung Wan  
Hong Kong

#### REGIONAL OFFICE IN HONG KONG

Unit 1216, 12th Floor  
North Tower Concordia Plaza  
No. 1 Science Museum Road  
Kowloon

#### PRINCIPAL BANKERS

Bank of China (Hong Kong) Ltd.  
Industrial Bank Co. Ltd.  
DBS Bank (Hong Kong) Limited  
Standard Chartered Bank (Hong Kong) Limited  
DBS Bank Macau  
HSBC Macau  
Standard Chartered Bank, Macau

#### AUDITOR

Deloitte Touche Tohmatsu  
*Certified Public Accountants*  
35th Floor  
One Pacific Place 88 Queensway  
Hong Kong

#### 澳門區域辦事處

澳門  
宋玉生廣場160-206號  
東南亞商業中心  
10樓J室

#### 香港主要辦事處

香港  
上環  
干諾道中168-200號  
信德中心  
西座21樓2105室

#### 香港區域辦事處

九龍  
科學館道1號  
康宏廣場北座  
12樓1216室

#### 主要往來銀行

中國銀行(香港)有限公司  
興業銀行股份有限公司  
星展銀行(香港)有限公司  
渣打銀行(香港)有限公司  
澳門星展銀行  
澳門滙豐銀行  
澳門渣打銀行

#### 核數師

德勤•關黃陳方會計師行  
執業會計師  
香港  
金鐘道88號太古廣場1座  
35樓

## 企業資訊

### Corporate Information

於二零一五年二月十六日 As At 16 February 2015

#### PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

The R&H Trust Co. Ltd.  
Windward 1  
Regatta Office Park PO Box 897  
Grand Cayman KY1-1103  
Cayman Islands

#### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Secretaries Limited  
Level 22, Hopewell Centre  
183 Queen's Road East  
Hong Kong

#### COMPANY HOMEPAGE/WEBSITE

[www.globalstrategicgroup.com.hk](http://www.globalstrategicgroup.com.hk)

#### STOCK CODE ON GEM

8007

#### INFORMATION AND ENQUIRIES

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e-mail: [info@globalstgr.com.hk](mailto:info@globalstgr.com.hk)

#### 主要股份過戶登記處

The R&H Trust Co. Ltd.  
Windward 1  
Regatta Office Park PO Box 897  
Grand Cayman KY1-1103  
Cayman Islands

#### 股份過戶登記香港分處

卓佳秘書商務有限公司  
香港  
皇后大道東183號  
合和中心22樓

#### 企業主頁／網址

[www.globalstrategicgroup.com.hk](http://www.globalstrategicgroup.com.hk)

#### 創業板股份代號

8007

#### 查詢或索取資料

投資者關係  
香港  
上環  
干諾道中168-200號  
信德中心  
西座21樓2105室

電子郵件: [info@globalstgr.com.hk](mailto:info@globalstgr.com.hk)

## 主席報告

### Chairman's Statement

Dear Shareholders,

On behalf of the board of directors of Global Strategic Group Limited 環球戰略集團有限公司 (formerly named as "DIGITALHONGKONG.COM 數碼香港" ("Global Strategic" or "the Company"), we are pleased to report the audited results of the Company and its subsidiaries (together the "Group") for the period ended 31 December 2014.

The new board of directors was completed on board on 16 October 2014 with bringing initiative and passion to the Group, which is operating in a competitive and vigorous business environment and economic development. The Group's turnover was HK\$26 million, compared with HK\$3.8 million last year. Loss for the period was HK\$10.6 million, compared with loss of HK\$2 million last period. As at 31 December 2014, the Group had bank balances and cash amounting to approximately HK\$32 million.

We cannot deny that IT business is declining situation, we also explore a new revenue stream in commodities trading and plan to invest in energy resource, but not limit to natural gas. Meanwhile, in order to strengthen our liquidity and bargaining power, also effectively utilize for seeking new opportunities, possible projects and daily operation, placing activities have been proceeded twice in past few months, net proceeds of HK\$44 million and HK\$124.8 million respectively.

These opportunities as well as challenges to the Group on a continuous basis. Due to the Group's prudent management style, and agility in adapting itself in the highly competitive marketplace, Global Strategic was able to maintain a positive financial position and ended the period with no bank borrowings. The Group will also exploit expenses management prudently on daily operation and suitable investment opportunities as well as expanding the source of income and generating reliable cash flow. We emphasis that all sectors are build up by reliable and with capable expertise, and supported by government policies, including healthcare, innovation and technology, cultural and creative industries, energy conservation and green technologies, smart living, and information-based services for the community and consumers.

致各位股東：

本人謹代表環球戰略集團有限公司（前稱數碼香港）（「環球戰略」或「本公司」）董事會欣然呈報本公司及其附屬公司（合稱「本集團」）截至二零一四年十二月三十一日止期間之經審核業績。

新董事會成員已於二零一四年十月十六日就任，為本集團帶來動力及衝勁，以在激烈競爭及瞬息萬變之業務環境及經濟發展中乘風破浪。集團營業額為26,000,000港元，對比上一期間之3,800,000港元；期間虧損為10,600,000港元，對比去年虧損2,000,000港元。於二零一四年十二月三十一日，本集團之銀行結餘及現金約為32,000,000港元。

資訊科技業市道轉弱乃不爭之事實，我們亦已從商品貿易尋求新收益來源，並有意投資於能源資源（包括但不限於天然氣）。與此同時，為了改善流動資金狀況及議價能力，以及為了積極尋求新機遇、潛在項目及日常營運，我們於過去數月兩度進行配售活動，分別籌集所得款項淨額44,000,000港元及124,800,000港元。

集團持續面對機遇及挑戰。有賴本集團一向之審慎管理作風，以及靈活應變市場之激烈競爭，故環球戰略之財務狀況保持穩健，於期間完結時並無銀行借貸。集團亦將審慎管理日常營運開支，尋找適當之投資機會，以及拓闊收入來源，創造穩定的現金流。我們注重以可靠及充分的專業知識發展各個獲政策支持之行業，包括康健護理、創新科技、文化及創意產業、節能及環保科技、精明生活，以及為社會及消費者提供資訊為本服務。



## 主席報告

### Chairman's Statement

#### Welcome New Board Member and Appreciation

The board of directors would like to welcome to Mr. WENG Lin Lei, Mr. FAN Wei Guo, Mr. ZHENG Jian Peng, Mr. ZHENG Zhu Peng (non-executive director), Mr. CHIU Wai Piu (independent non-executive director), Ms. KWAN Sin Yee (independent non-executive director) and Mr. Leung Oh Man Martin (independent non-executive director). All of the members are responsible, energetic, wide network of business connections, and would prove to make an all-out effort and benefit to the Group and the shareholders' interest.

At last, I would like to take this opportunity to thank all of our directors, management, and staff for their support and dedication in the past period, especially ex-directors, Prof. Paul KAN Man Lok, Ms. Shirley HA Suk Ling, Mr. Leo KAN Kin Leung, Mr. LAI Yat Kwong, Ms. SHAO Xiang Ming, Mr. Alec HO Yat Wan and Mr. KONG Siu Chee. The Group shall adhere prudence but enterprising strategies approach in coming future. We would also like to present our most sincere appreciation to the shareholders of the Company and business partners for their ongoing trust and support to the Group.

**WEI Yue Tong**

*Chairman*

16 February 2015

#### 董事會添新成員及致謝

董事會歡迎翁凜磊先生、范衛國先生、鄭健鵬先生、鄭祝平先生（非執行董事）、焦惠標先生（獨立非執行董事）、關倩兒女士（獨立非執行董事）及梁傲文先生（獨立非執行董事）加盟董事會。全體董事會成員均克盡己任、處事積極，並擁有廣闊業務網絡聯繫，各人將全力以赴，讓本集團及股東受惠。

最後，本人謹此感謝全體董事、管理層及員工過往一直努力工作，盡忠職守，特別感謝前董事簡文樂教授、夏淑玲女士、簡堅良先生、黎日光先生、邵向明女士、何逸雲先生及江紹智先生。未來，本集團將繼續審慎行事，堅守企業策略方針。我們亦謹此對本公司股東及業務夥伴對本集團一直以來的信任及支持致以深切謝意。

主席

**魏月童**

二零一五年二月十六日

## 管理層討論及分析

# Management Discussion and Analysis

### BUSINESS AND FINANCIAL REVIEW

With the change of financial year end date from 30 June to 31 December as announced on 22 December 2014, we are pleased to present the Group's audited results for the six months ended 31 December 2014.

During the six months ended 31 December 2014, the Group reported substantial increase in its revenue to approximately HK\$25.9 million, of which approximately HK\$24.9 million was generated from the new commodities trading business (i.e. commenced in December 2014) and the remaining HK\$1.0 million was from the IT business. Turnover of approximately HK\$3.8 million for the year ended 30 June 2014 was wholly contributed by the IT business. Analysis on the performance of the Group including revenue and results of commodities trading business and IT business before allocation of the corporate overheads is set out in note 7 "Turnover and Segment information" to the consolidated financial statements.

Total operating costs for the period under review were approximately HK\$11.6 million as compared to approximately HK\$5.9 million for the year ended 30 June 2014, of which general and administrative expenses for the six months ended 31 December 2014 were approximately HK\$4.6 million, while staff costs were approximately HK\$6.9 million. Loss for the six months ended 31 December 2014 was HK\$10.6 million while loss of approximately HK\$2.1 million was reported for the year ended 30 June 2014. The increase in loss was mainly attributable to the increase in staff costs including directors' emoluments as a result of the increase in headcounts for the development of the Group's commodities trading business.

### 業務及財務回顧

於二零一四年十二月二十二日宣佈，財政年度年結日由六月三十日改為十二月三十一日，我們欣然呈報本集團截至二零一四年十二月三十一日止六個月之經審核業績。

於截至二零一四年十二月三十一日止六個月，本集團之收入大幅增長至約25,900,000港元，其中約24,900,000港元由新商品貿易業務（於二零一四年十二月開展）產生，而餘下1,000,000港元則來自資訊科技業務。截至二零一四年六月三十日止年度之營業額約3,800,000港元全部由資訊科技業務貢獻。本集團的表現分析包括商品貿易業務及資訊科技業務的收益及業績（分配作公司開支前），載於綜合財務報告附註7「營業額及分類資料」。

回顧期內之總營運成本約為11,600,000港元，而截至二零一四年六月三十日止年度則約為5,900,000港元，其中截至二零一四年十二月三十一日止六個月之一般及行政支出約為4,600,000港元，而僱員成本約為6,900,000港元。截至二零一四年十二月三十一日止六個月之虧損為10,600,000港元，而截至二零一四年六月三十日止年度之虧損則約為2,100,000港元。虧損增加主要由於僱員成本（包括董事薪酬）增加，因為發展本集團之商品貿易業務而增聘人手。

## 管理層討論及分析

# Management Discussion and Analysis

### REVIEW OF OPERATIONS

#### Commodities Trading Business

We have been exploring suitable business opportunities to broaden the revenue base and to diversify the business scope of the Group. As announced by the Company on both 7 November 2014 and 22 December 2014, we are pleased to report that the Group has successfully launched the commodities trading business in December 2014.

Performance for the commodities trading business was satisfactory since its commencement in December 2014. It achieved turnover of HK\$24.9 million from trading of copper.

#### IT Business

Service fee derived from the Group's enabling solutions and technical consultation on e-commerce integration and application customisation ("IT Solution Services") was the principal source of income for the IT business. For the six months ended 31 December 2014, lower demand on the Group's IT Solution Services was reported and turnover of the IT business was approximately HK\$1.0 million.

### CHANGE OF COMPANY NAME

During the six months ended 31 December 2014, for the purpose of refreshing the Company's corporate identity, the Company has changed its name from "DIGITALHONGKONG.COM 數碼香港" to "Global Strategic Group Limited 環球戰略集團有限公司".

### LIQUIDITY AND FINANCIAL RESOURCES

We continue our conservative positioning in managing the Group's working capital and the Group remained debt-free as at 31 December 2014. As at 31 December 2014 and 30 June 2014, the Group's net current assets were approximately HK\$33.7 million and HK\$3.6 million respectively with cash on hand and at banks amounting to approximately HK\$32.5 million and HK\$2.9 million respectively.

### 營業回顧

#### 商品貿易業務

我們一直發掘適合商機，擴大收入基礎，多元化發展本集團的業務範疇。誠如本公司於二零一四年十一月七日及二零一四年十二月二十二日公佈，我們欣然報告本集團已成功於二零一四年十二月開展商品貿易業務。

商品貿易業務自二零一四年十二月開展以來，錄得理想表現，就銅貿易錄得營業額24,900,000港元。

#### 資訊科技業務

本集團來自就電子商貿整合及特設應用提供組成方案及技術顧問（「資訊科技解決方案服務」）之服務費為資訊科技業務之主要收入來源。於截至二零一四年十二月三十一日止六個月，對本集團資訊科技解決方案服務的需求較低，資訊科技業務之營業額約為1,000,000港元。

### 更改公司名稱

於截至二零一四年十二月三十一日止六個月，為更新本公司之企業身份，本公司已更改其名稱，由「DIGITALHONGKONG.COM 數碼香港」改為「Global Strategic Group Limited 環球戰略集團有限公司」。

### 流動資金及財務資源

我們繼續以保守的態度，管理本集團的營運資金，而於二零一四年十二月三十一日，本集團維持零債務。於二零一四年十二月三十一日及二零一四年六月三十日，本集團之流動資產淨值分別約為33,700,000港元及3,600,000港元，手頭及銀行現金分別約為32,500,000港元及2,900,000港元。

## 管理層討論及分析

### Management Discussion and Analysis

During the six months ended 31 December 2014, the Group completed placing (“First Placing”) of 30,000,000 shares of the Company at a price of HK\$1.5 each in order to raise funds for the development of commodities trading business and for the Group’s general working capital. The gross and net proceeds from the First Placing were approximately HK\$45 million and HK\$44 million respectively. Upon completion of the First Placing on 13 November 2014, the Company had an aggregate of 180,000,000 shares of HK\$0.10 each in issue. As discussed in below section “Events after reporting period”, the Group completed the Second Placing on 30 January 2015 in order to raise additional funds for the Possible Acquisition (as defined below), the commodities trading business as well as for the Group’s general working capital.

As always, the Group implements tight control on its credit and collection policies and the Group has not experienced any significant bad debts in the past. The Group allows credit period ranging from 30 days to 180 days for its trade customers of IT business. For the commodities trading business, deposits are usually required and the remaining balance is usually receivable within 10 days after the customers have received all documents. There was HK\$1.2 million outstanding trade receivables but no outstanding trade payables from the commodity trading business as at 31 December 2014.

### PROSPECT

The Group is facing severe challenges on its IT business in light of the contraction in demand on the Group’s IT Solution Services. The Group is not optimistic that its existing IT business will turnaround in the coming year. However, the Group may explore other IT business or investment opportunities which has earning potential. Given the challenging IT business environment, the Group endeavors to grow the commodities trading business by expanding its network of suppliers to ensure a stable supply of quality commodities, including but not limited to copper and nickel and developing its customer base with a view to achieve a sustainable long term growth in both financial and operating performance of the Group.

於截至二零一四年十二月三十一日止六個月，本集團完成配售30,000,000股本公司股份（「第一次配售事項」），每股作價1.5港元，以籌集資金，發展商品貿易業務及作為本集團之一般營運資金。第一次配售事項之所得款項總額及淨額分別約為45,000,000港元及44,000,000港元。於二零一四年十一月十三日完成第一次配售事項後，本公司合共有180,000,000股已發行股份，每股面值0.10港元。誠如下文「報告期後事項」一節討論，本集團於二零一五年一月三十日完成第二次配售事項，以籌集額外資金，進行潛在收購事項（定義見下文）、商品貿易業務以及作為本集團之一般營運資金。

一如既往，本集團對其信貸及收款政策實施嚴謹監控，而本集團過往並無經歷任何重大壞賬。本集團給予其資訊科技業務貿易客戶之信貸期介乎30日至180日。就商品貿易業務而言，通常規定要有按金，餘額通常須於客戶收取所有文件後十日內收取。於二零一四年十二月三十一日，商品貿易業務之尚未結付貿易應收款項為1,200,000港元，惟並無貿易應付款項尚未結付。

### 前景

由於對本集團資訊科技解決方案服務的需求縮減，本集團的資訊科技業務面對嚴峻挑戰。本集團並不看好其現有資訊科技業務可於來年好轉。然而，本集團或會探索其他資訊科技業務或具有盈利潛力的投資機遇。鑑於資訊科技營商環境艱難，本集團致力發展商品貿易業務，擴大其供應商網絡，確保獲得穩定的高品質商品的供應，包括但不限於銅及鎳，亦發展其客戶基礎，務求本集團在財務及經營表現方面，取得長遠的可持續增長。

## 管理層討論及分析

### Management Discussion and Analysis

Looking ahead, the Group will continue to review its strategic directions and operations in order to chart its long term corporate strategy and growth and to explore other business or investment opportunities, including the Possible Acquisition as discussed in the below section “Events after reporting period” with a view to enhance the Group’s future development.

#### EVENTS AFTER REPORTING PERIOD

##### Shares Subdivision

As disclosed in the Company’s announcement and circular dated 16 December 2014 and 22 December 2014 respectively, the Company proposed to subdivide each existing issued and unissued share of the Company (“Share(s)”) of HK\$0.1 into 20 subdivided shares (“Subdivided Share(s)”) of the Company of HK\$0.005 each (the “Share Subdivision”). Upon the effective date of the Share Subdivision, the authorised share capital of the Company has become HK\$80 million divided into 16,000,000,000 Subdivided Shares, of which 3,600,000,000 Subdivided Shares are in issue and fully paid or credited as fully paid. The board lot size of the Subdivided Shares for trading on the Stock Exchange has changed from 2,000 Shares to 10,000 Subdivided Shares. The Share Subdivision was approved by the shareholders of the Company at the Company’s extraordinary general meeting held on 9 January 2015 and became effective on 12 January 2015.

##### Possible Acquisition

On 16 January 2015, the Company entered into the memorandum of understanding (the “MOU”) with 宜昌中油天然氣利用有限公司 (Yichang Zhongyou Natural Gas Utilization Co., Ltd.) (the “Target”), 湖北天能天然氣利用有限責任公司 (Hubei Tianneng Natural Gas Utilization Co., Ltd.) (the “Vendor”) and Mr. Xiong Songgan (熊崧淦), the ultimate controlling shareholder of both the Target and the Vendor regarding the Company’s intention to (i) acquire certain equity interests in the Target from the Vendor, being the holder of 80% equity interest in the Target; or (ii) establish a new entity in the People’s Republic of China (the “PRC”) with the Target or other PRC entities nominated by the Target (the “Possible Acquisition”).

The Target is principally engaged in the investments in natural gas projects in Yichang City, Hubei Province, the PRC and holds certain natural gas supply projects relating to industrial parks in Yichang City. Both the Target and the Vendor are companies established in the PRC with limited liability.

展望將來，本集團將繼續審視其策略方面及營運，以規劃其長遠企業策略及增長，亦探索其他業務或投資機會，包括下文「報告期後事項」一節討論之潛在收購事項，務求提升本集團的未來發展。

#### 報告期後事項

##### 股份拆細

誠如本公司日期分別為二零一四年十二月十六日及二零一四年十二月二十二日之公佈及通函披露，本公司建議將本公司面值0.1港元之每股現有已發行及未發行股份（「股份」）拆細為20股本公司每股面值0.005港元之經拆細股份（「經拆細股份」）（「股份拆細」）。於股份拆細生效日期，本公司之法定股本為80,000,000港元，分為16,000,000,000股經拆細股份，其中3,600,000,000股經拆細股份為已發行及繳足或入賬列為繳足。於聯交所買賣之經拆細股份之每手買賣單位由2,000股股份改為10,000股經拆細股份。股份拆細已於二零一五年一月九日舉行之本公司股東特別大會上獲本公司股東批准及於二零一五年一月十二日生效。

##### 潛在收購事項

於二零一五年一月十六日，本公司與宜昌中油天然氣利用有限公司（「目標公司」）、湖北天能天然氣利用有限責任公司（「賣方」）及熊崧淦先生（目標公司及賣方之最終控股股東）訂立諒解備忘錄（「諒解備忘錄」），內容關於本公司擬：(i)向賣方（為目標公司80%股權之持有人）收購目標公司若干股權；或(ii)與目標公司或目標公司提名之其他中華人民共和國（「中國」）實體於中國成立新實體（「潛在收購事項」）。

目標公司主要從事於中國湖北省宜昌市投資天然氣項目，並持有若干有關宜昌市工業園之天然氣供應項目。目標公司及賣方均為於中國成立之有限責任公司。

## 管理層討論及分析

### Management Discussion and Analysis

Due diligence on the Target is in progress and details on the MOU and the Possible Acquisition were disclosed in the Company's announcement dated 16 January 2015. Further announcement in respect of the Possible Acquisition will be made by the Company as and when appropriate.

#### Second Placing

On 16 January 2015, the Company announced that it entered into a placing agreement with a placing agent, pursuant to which the Company has conditionally agreed to place, through the placing agent, on a best effort basis, of up to 360,000,000 new shares of the Company at a price of HK\$0.354 each (the "Second Placing"). The Second Placing was completed on 30 January 2015 and the gross proceeds and net proceeds from the Second Placing were approximately HK\$127.4 million and approximately HK\$124.8 million respectively. The Board considers that the Second Placing represents an opportunity to raise additional funds for the Company for the Possible Acquisition and to further develop its commodities trading business. Following the effective date of the Share Subdivision on 12 January 2015 and the completion of the Second Placing on 30 January 2015, the Company had an aggregate of 3,960,000,000 shares of HK\$0.005 each in issue.

#### EXPOSURE TO EXCHANGE RATE FLUCTUATIONS

The Group's foreign currency exposure is limited as most of its transactions, assets and liabilities are denominated in Hong Kong dollars, Macau Pataca and United States dollars.

#### HUMAN RESOURCES AND REMUNERATION POLICY

As at 31 December 2014, the Group employed 20 staff members. Remuneration is determined with reference to market terms and the performance, qualifications and experience of the individual employee. Remuneration includes monthly salaries, performance-linked bonuses, retirement benefits schemes and other benefits such as medical scheme. The Company has established a Human Resources and Remuneration Committee. In recommending the remuneration of the directors, the committee will consider factors such as the Company's operating results, individual performance, salaries paid by comparable companies, time commitment and responsibilities and employment conditions elsewhere in the Group.

對目標公司之盡職審查目前在進行中，而諒解備忘錄及潛在收購事項之詳情於本公司日期為二零一五年一月十六日之公佈披露。本公司將在適當時間另行刊發關於潛在收購事項之公佈。

#### 第二次配售事項

於二零一五年一月十六日，本公司宣佈其與配售代理訂立配售協議，據此，本公司有條件同意透過配售代理以每股0.354港元之價格按竭盡所能基準配售360,000,000股本公司新股份（「第二次配售事項」）。第二次配售事項於二零一五年一月三十日完成，而第二次配售事項之所得款項總額及淨額分別為約127,400,000港元及約124,800,000港元。董事會認為，第二次配售事項為本公司募集額外資金以進行潛在收購事項及進一步發展商品貿易業務之良機。於股份拆細於二零一五年一月十二日生效及第二次配售事項於二零一五年一月三十日完成後，本公司合共有3,960,000,000股已發行股份，每股面值0.005港元。

#### 外匯兌換風險

由於本集團大部份之交易、資產及負債均以港元、澳門幣及美元為主，因此外匯風險有限。

#### 人力資源及薪酬政策

於二零一四年十二月三十一日，本集團僱用20名僱員。集團乃參考市場水平，並按照僱員本身之表現、資歷及經驗而釐定薪酬。薪酬包括月薪、與表現相關之獎金、退休福利計劃，以及其他福利如醫療計劃。本公司已成立人力資源及薪酬委員會。在建議董事的薪酬時，委員會將考慮之因素包括本公司之經營業績、個人表現、可資比較公司所支付的薪酬、付出的時間及職責及本集團其他職位的僱用條件等。

## 董事及高級管理層簡介

### Directors and Senior Management Profile

#### EXECUTIVE DIRECTORS

##### Mr. WEI Yue Tong

Mr. WEI, aged 54, is the Chairman of the Company. He is the president of Global News Times (環球新聞時訊), a print magazine and an online media platform of global news and advertisements in the PRC. He is also the chairman of Shenzhen New Front Culture Communication Company Limited (深圳新戰線文化傳播有限公司), a multi-media marketing and public relations company in Shenzhen, the PRC. Mr. WEI has experience in the industry of multi-media and public relations in the PRC as well as business investment and development. He was appointed as the Chairman and executive director of the Company on 16 October 2014.

##### Mr. WENG Lin Lei

Mr. WENG, aged 44, holds a Bachelor Degree of Urban Planning from Tongji University, the PRC. He is a director of Hotex, a company engaged in commodity trading. Mr. WENG has experience in resources trading industry. He was appointed as an executive director of the Company on 16 October 2014.

##### Mr. FAN Wei Guo

Mr. FAN, aged 51, has experience in investment management and resources management. He was an executive director of North Mining Shares Company Limited (Stock Code: 433), a company listed on the Main Board of the Stock Exchange, until his resignation on 1 March 2013. He was appointed as an executive director of the Company on 3 October 2014.

#### 執行董事

##### 魏月童先生

魏先生，五十四歲，是本公司的主席。他是中國之印刷雜誌及國際新聞及廣告之網上媒體平台環球新聞時訊之主席。彼亦為中國深圳跨媒體營銷及公共關係公司深圳新戰線文化傳播有限公司之主席。魏先生於中國跨媒體及公共關係行業以及業務投資及發展方面擁有經驗。彼於二零一四年十月十六日被委任為本公司的主席及執行董事。

##### 翁凜磊先生

翁先生，四十四歲，持有中國同濟大學城鎮建設學士學位。彼為鴻昌（從事商品買賣之公司）之董事。翁先生於資源貿易行業擁有經驗。彼於二零一四年十月十六日被委任為本公司的執行董事。

##### 范衛國先生

范先生，五十一歲，在投資管理及資源管理方面擁有經驗。彼為北方礦業股份有限公司（股份代號：433，為聯交所主板上市公司）之執行董事，直至於二零一三年三月一日辭任為止。彼於二零一四年十月三日被委任為本公司的執行董事。

## 董事及高級管理層簡介

### Directors and Senior Management Profile

#### EXECUTIVE DIRECTOR AND COMPANY SECRETARY

##### Mr. ZHENG Jian Peng

Mr. JP ZHENG, aged 32, holds a Bachelor Degree of Business Administration in Accounting from The Open University of Hong Kong and a Master Degree of Laws from The Chinese University of Hong Kong. He is an associate member of The Hong Kong Institute of Certified Public Accountants and an associate member of the Institute of Chartered Accountants in England and Wales. Mr. JP ZHENG has been an executive director and the chief executive officer of a PRC based property developing company from 1 April 2012 to October 2014. Prior to that, Mr. JP ZHENG had been the financial controller of China Fortune Investments (Holding) Limited (Stock Code: 8116, formerly known as China Public Healthcare (Holding) Limited), a company listed on GEM, for the period from 1 March 2010 to 31 March 2012. Mr. JP ZHENG has auditing experience in two international accountants firms. He was an executive director of Sing Pao Media Enterprises Limited (Stock Code: 8010), a company listed on GEM. He is the son of Mr. ZP ZHENG. He was appointed as an executive director of the Company on 3 October 2014.

#### NON-EXECUTIVE DIRECTOR

##### Mr. ZHENG Zhu Ping

Mr. ZP ZHENG, aged 62, graduated from the Party School of the CPC Guangdong Provincial Committee, the PRC (中共廣東省委黨校). He is currently the managing director of a PRC based property developing and hospitality company, and the vice president of Global News Times (環球新聞時訊), a print magazine and an online media platform of global news and advertisements in the PRC. Mr. ZP ZHENG has experience in the industry of property development and media and publication. He is the father of Mr. JP ZHENG. He was appointed as an executive director of the Company on 16 October 2014.

#### 執行董事及公司秘書

##### 鄭健鵬先生

鄭健鵬先生，三十二歲，持有香港公開大學會計學工商管理學士學位及香港中文大學法律碩士學位，並為香港會計師公會的會員及英國及威爾斯特許會計師公會的會員。鄭健鵬先生由二零一二年四月一日至二零一四年十月期間出任一間以中國為基地的物業發展公司的執行董事兼行政總裁。在此之前，二零一零年三月一日至二零一二年三月三十一日期間，鄭健鵬先生曾擔任於創業板上市的中國幸福投資(控股)有限公司(股份代號:8116,前稱中國公共醫療(控股)有限公司)的財務總監。鄭健鵬先生亦擁有於兩間國際會計師事務所任職之審計經驗。彼曾經為創業板上市公司成報傳媒集團有限公司(股份代號:8010)的執行董事。彼為鄭祝平先生的兒子。他於二零一四年十月三日被委任為本公司的執行董事。

#### 非執行董事

##### 鄭祝平先生

鄭祝平先生，六十二歲，畢業於中共廣東省委黨校。彼現時為中國物業發展及酒店業公司之董事總經理及中國之印刷雜誌及國際新聞及廣告之網上媒體平台環球新聞時訊之副主席。鄭祝平先生於物業發展行業以及媒體及出版方面擁有經驗。彼為鄭健鵬先生之父親。他於二零一四年十月十六日被委任為本公司的非執行董事。



## 董事及高級管理層簡介

### Directors and Senior Management Profile

#### INDEPENDENT NON-EXECUTIVE DIRECTORS

##### Mr. CHIU Wai Piu

Mr. CHIU, aged 67, is an experienced and reputable journalist and has over 40 years of experience in journalism. He has been a senior research officer in "One Country Two Systems Research Institute". Mr. CHIU has been the founding treasurer and the chairman of the "Hong Kong Federation of Journalists". In 2006, he was elected as the vice secretary – general and treasurer of the "Hong Kong Federation of Journalists"; and he was also elected as the director-general in 2009. Mr. CHIU served as an independent non-executive director of Jiwa Bio-Pharm Holdings Limited (now known as U-Home Group Holdings Limited) (a company listed on the Main Board of the Stock Exchange, stock code: 2327) from September 2008 to September 2013. From September 2004 to November 2011, he served as an independent non-executive director of Xinhua News Media Holdings Limited (a company listed on the Main Board of the Stock Exchange, stock code: 309). He is currently an independent non-executive director of the Gold Tat Group International Limited (a company listed on GEM, stock code: 8266). He was appointed as an independent non-executive director of the Company on 16 October 2014.

##### Ms. KWAN Sin Yee

Ms. KWAN, aged 52, is the executive wealth director of FWD Life Insurance Company (Bermuda) Limited and the director and chief executive officer of Roots Management Co. Ltd., a executive wealth management services company in Hong Kong. Ms. KWAN has experience in insurance industry in both Hong Kong and the PRC. Ms. KWAN devoted herself in charity and she is the current committee member and the vice-president of examination committee of the Hong Kong CU Movement Charity Fund. She was appointed as an independent non-executive director of the Company on 16 October 2014.

#### 獨立非執行董事

##### 焦惠標先生

焦先生，六十七歲，為資深及有聲譽之新聞從業員，並於新聞界擁有逾40年經驗。彼曾為「一國兩制研究中心」高級研究主任。焦先生曾為「香港新聞工作者聯會」創會司庫及該會主席。於二零零六年獲委任為「香港新聞工作者聯會」常務副秘書長、司庫，並於二零零九年獲選為總幹事。焦先生自二零零八年九月至二零一三年九月擔任積華生物醫藥控股有限公司（現稱為宇業集團控股有限公司，一間於聯交所主板上市之公司，股份代號：2327）之獨立非執行董事；自二零零四年九月至二零一一年十一月，擔任新華通訊頻媒控股有限公司（一間於聯交所主板上市之公司，股份代號：309）之獨立非執行董事。彼現時為金達集團國際有限公司（一間於創業板上市之公司，股份代號：8266）之獨立非執行董事。彼於二零一四年十月十六日被委任為本公司的獨立非執行董事。

##### 關倩兒女士

關女士，五十二歲，為於香港富衛人壽保險（百慕達）有限公司之財富策劃執行總監及企業策劃管理服務公司滙智策略管理有限公司之董事兼行政總裁。關女士於香港及中國金融保險投資策劃行業擁有多多年經驗。關女士致力於公益活動，現時為香港儲運慈善基金委員會成員及考評委員會副主席。彼於二零一四年十月十六日被委任為本公司的獨立非執行董事。

## 董事及高級管理層簡介

### Directors and Senior Management Profile

#### Mr. LEUNG Oh Man, Martin

Mr. LEUNG, aged 34, holds a Bachelor Degree of Commerce in Accounting and Finance from the University of Toronto in Canada. Mr. Leung is the deputy general manager of TL Property Consultants International Ltd. ("TLP"), a consultancy group principally engaged in project management and consultancy in the real estate sector. Prior to joining TLP, he had worked at a multinational accounting and auditing firm for about 8 years. Mr. LEUNG is a member of the Hong Kong Institute of Certified Public Accountants, Royal Institution of Chartered Surveyors and the Hong Kong Institute of Surveyors. He was appointed as an independent non-executive director of the Company on 16 October 2014.

#### SENIOR MANAGEMENT

#### Ms. LEUNG Tsz Man

Ms. LEUNG, is the Financial Controller of the Group. She holds a Master of Business Administration from University of South Australia. She is a member of The Hong Kong Institute of Certified Public Accountants and Association of Chartered Certified Accountants respectively. She joined the Group in 2014.

#### 梁傲文先生

梁先生，三十四歲，持有加拿大多倫多大學會計及財務學商學士學位。梁先生為置梁行房地產顧問國際有限公司（「置梁行」）的副總經理，置梁行為一家房地產顧問集團，主要從事項目管理及顧問服務。加入置梁行前，彼曾在一家跨國會計及核數公司工作約8年。梁先生為香港會計師公會、英國皇家特許測量師學會及香港測量師學會之會員。彼於二零一四年十月十六日被委任為本公司的獨立非執行董事。

#### 高級管理層

#### 梁子汶女士

梁女士，本集團之財務總監。彼獲南澳大學頒授工商管理碩士學位。彼分別為香港會計師公會及英國特許會計師公會之會員。彼於二零一四年加盟本集團。

## 董事會報告

### Directors' Report

The Directors present their annual report and the audited consolidated financial statements for the period from 1 July 2014 to 31 December 2014.

#### PRINCIPAL ACTIVITIES

The Company is an investment holding company. The principal activities of its subsidiaries are set out in note 22 to the consolidated financial statements.

#### CHANGE OF COMPANY NAME AND FINANCIAL YEAR END DATE

With effect from 12 December 2014, the name of the Company was changed from DIGITALHONGKONG.COM to Global Strategic Group Limited, and the Chinese name from 數碼香港 to 環球戰略集團有限公司。

Also, during the current period, the financial year end date of the Group was changed from 30 June to 31 December. The Board considers the change of financial year end date will make the financial year end date of the Company consistent with the business and marketing of the ultimate holding companies, and will enable the Company to better utilise its resources and facilitate better planning in order to improve the overall operational efficiency of the ultimate holding companies.

#### RESULTS

The results of the Group for the period from 1 July 2014 to 31 December 2014 are set out in the consolidated statement of profit or loss and other comprehensive income on page 42.

#### PROPERTY, PLANT AND EQUIPMENT

Details of the movements during the period in property, plant and equipment of the Group are set out in note 12 to the consolidated financial statements.

#### SHARE CAPITAL

Details of the movements in the share capital of the Company during the reporting period are set out in note 16 to the consolidated financial statements.

董事謹提呈彼等自二零一四年七月一日至二零一四年十二月三十一日期間之年報及經審核綜合財務報告。

#### 主要業務

本公司為一間投資控股公司。其附屬公司之主要業務載於綜合財務報告附註22。

#### 更改公司名稱及財政年度結算日

自二零一四年十二月十二日起，本公司名稱已由「DIGITALHONGKONG.COM 數碼香港」更改為「Global Strategic Group Limited 環球戰略集團有限公司」。

此外，於本期間，本集團之財政年度結算日由六月三十日更改為十二月三十一日。董事會認為更改本公司之財政年度結算日將令本公司之財政年度結算日符合最終控股公司的業務及營銷，並讓本公司能更佳地運用其資源及制定更優質規劃，藉以改善最終控股公司的整體營運效率。

#### 業績

本集團自二零一四年七月一日至二零一四年十二月三十一日期間之業績載於第42頁之綜合損益及其他全面收益表內。

#### 物業、廠房及設備

本集團於該期間內有關物業、廠房及設備之變動詳情載於綜合財務報告附註12。

#### 股本

報告期內本公司之股本變動詳情載於綜合財務報告附註16。

## 董事會報告

### Directors' Report

#### DISTRIBUTABLE RESERVE OF THE COMPANY

The share premium of the Company is available for paying distributions or dividends to shareholders subject to the provisions of its Memorandum and Articles of Association and provided that immediately following the distribution or dividend payment the Company is able to pay its debts as they fall due in the ordinary course of business. In accordance with the Company's Articles of Association, dividends can be distributed out of the profits, capital reserve, special reserve and share premium of the Company. The Company's reserve available for distribution to shareholders as at 31 December 2014 amounted to approximately HK\$18,715,000 (30 June 2014: nil).

#### DIRECTORS

The Directors of the Company during the period and up to the date of this report are:

##### Executive directors:

|                                   |                                |
|-----------------------------------|--------------------------------|
| Mr. WEI Yue Tong, <i>Chairman</i> | (appointed on 16 October 2014) |
| Mr. WENG Lin Lei                  | (appointed on 16 October 2014) |
| Mr. FAN Wei Guo                   | (appointed on 3 October 2014)  |
| Mr. ZHENG Jian Peng               | (appointed on 3 October 2014)  |
| Prof. Paul KAN Man Lok            | (resigned on 16 October 2014)  |
| Ms. Shirley HA Suk Ling           | (resigned on 16 October 2014)  |

##### Non-executive directors:

|                       |                                |
|-----------------------|--------------------------------|
| Mr. ZHENG Zhu Ping    | (appointed on 16 October 2014) |
| Mr. Leo KAN Kin Leung | (resigned on 16 October 2014)  |
| Mr. LAI Yat Kwong     | (resigned on 16 October 2014)  |

#### 本公司之可分派儲備

本公司可撥充股份溢價以向股東派發分派或股息，惟須受本公司組織章程大綱及章程細則之條款限制，及緊隨派發分派或股息後，本公司能償還日常業務過程中到期債項，方可作實。遵照本公司之組織章程細則，本公司可撥充溢利、資本儲備、特別儲備及股份溢價以派發股息。於二零一四年十二月三十一日，本公司可供分派予股東之儲備約為18,715,000港元（二零一四年六月三十日：無）。

#### 董事

期內及截至本報告刊發日期止，本公司之董事為：

##### 執行董事：

|          |                  |
|----------|------------------|
| 魏月童先生，主席 | (於二零一四年十月十六日獲委任) |
| 翁凜磊先生    | (於二零一四年十月十六日獲委任) |
| 范衛國先生    | (於二零一四年十月三日獲委任)  |
| 鄭健鵬先生    | (於二零一四年十月三日獲委任)  |
| 簡文樂教授    | (於二零一四年十月十六日辭任)  |
| 夏淑玲女士    | (於二零一四年十月十六日辭任)  |

##### 非執行董事：

|       |                  |
|-------|------------------|
| 鄭祝平先生 | (於二零一四年十月十六日獲委任) |
| 簡堅良先生 | (於二零一四年十月十六日辭任)  |
| 黎日光先生 | (於二零一四年十月十六日辭任)  |

## 董事會報告

### Directors' Report

#### DIRECTORS (Continued)

##### Independent non-executive directors:

|                          |                                |
|--------------------------|--------------------------------|
| Mr. CHIU Wai Piu         | (appointed on 16 October 2014) |
| Ms. KWAN Sin Yee         | (appointed on 16 October 2014) |
| Mr. LEUNG Oh Man, Martin | (appointed on 16 October 2014) |
| Ms. SHAO Xiang Ming      | (resigned on 16 October 2014)  |
| Mr. Alec HO Yat Wan      | (resigned on 16 October 2014)  |
| Mr. KONG Siu Chee        | (resigned on 16 October 2014)  |

In accordance with the provisions of the Company's Articles of Association, Mr. WEI Yue Tong, Mr. WENG Lin Lei, Mr. FAN Wei Guo, Mr. ZHENG Jian Peng and Mr. ZHENG Zhu Ping will retire at the forthcoming annual general meeting and, being eligible, offer themselves for re-election.

No director has a service contract which is not determinable by the Group within one year without payment of compensation (other than statutory compensation).

Each of the non-executive directors has a service contract with the Company for a term of up to the date on which he/she shall retire by rotation in an annual general meeting of the Company in accordance with the Articles of Association of the Company.

#### CONFIRMATION OF INDEPENDENCE

The Company confirms it has received from each of its independent non-executive directors an annual confirmation of his/her independence pursuant to Rule 5.09 of the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the "GEM Listing Rules"), and considers that the independent non-executive directors are independent.

#### 董事 (續)

##### 獨立非執行董事：

|       |                  |
|-------|------------------|
| 焦惠標先生 | (於二零一四年十月十六日獲委任) |
| 關倩兒女士 | (於二零一四年十月十六日獲委任) |
| 梁傲文先生 | (於二零一四年十月十六日獲委任) |
| 邵向明女士 | (於二零一四年十月十六日辭任)  |
| 何逸雲先生 | (於二零一四年十月十六日辭任)  |
| 江紹智先生 | (於二零一四年十月十六日辭任)  |

根據本公司組織章程細則之條文，魏月童先生、翁凜磊先生、范衛國先生、鄭健鵬先生及鄭祝平先生將於應屆股東週年大會退任並符合資格重選連任。

董事概無訂立任何本集團不能於一年內毋須作出補償(法定補償除外)而終止之服務合約。

各非執行董事與本公司訂立服務合約，年期至彼根據本公司組織章程細則於本公司股東週年大會當日輪值退任為止。

#### 確認獨立性

本公司確認已接獲各獨立非執行董事根據香港聯合交易所有限公司創業板證券上市規則(「創業板上市規則」)第5.09條規定就其獨立性發出之年度確認函，並認為該等獨立非執行董事均屬獨立人士。

## 董事會報告

## Directors' Report

### DIRECTOR'S INTERESTS IN CONTRACTS OF SIGNIFICANCE

No contract of significance to which the Company, its holding company or subsidiaries was a party and in which a director of the Company had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the period from 1 July 2014 to 31 December 2014.

### DIRECTORS' INTERESTS AND SHORT POSITIONS IN SECURITIES

As at 31 December 2014, the interests of the Directors of the Company in the shares of the Company or any of its associated corporation (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) which were 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 of Hong Kong Limited (the "Exchange") pursuant to the required standard of dealings by the Directors of the Company as referred to in Rule 5.46 of the GEM Listing Rules were as follows:

#### 1. Interest in the Company

The table below sets out the aggregate long positions in the shares and underlying shares of the Company held by the directors and chief executives of the Company:

| Name of director          | Capacity                   | Number of shares | Approximate percentage of the issued share capital |
|---------------------------|----------------------------|------------------|--|
| 董事姓名                      | 身份                         | 股份數目             | 佔已發行股本之概約比率  |
| Mr. WEI Yue Tong<br>魏月童先生 | Corporate interest<br>公司權益 | Note<br>附註       | 62.19%   |
| Mr. WENG Lin Lei<br>翁凜磊先生 | Corporate interest<br>公司權益 | Note<br>附註       | 62.19%   |

Note: As at 31 December 2014, 111,942,479 shares of the Company were held by Global Strategic (Holding) Group Limited, a company incorporated in Samoa with limited liability is wholly-owned by Global Strategic Fund Holdings Limited, which in turn is owned as to 49% of its issued share capital by Hotex Holdings Limited and as to 51% of its issued share capital by Liang Tan Yi Xing International Foundation Company Limited. Hotex Holdings Limited is wholly-owned by Mr. WENG Lin Lei. Liang Tan Yi Xing International Foundation Company Limited is owned by Mr. WEI Yue Tong, as to 90% of its issued share capital and by Mr. Zheng Zhu Ping, as to 10% of its issued share capital.

### 董事於重大合約之權益

本公司、其控股公司或附屬公司概無訂立任何於本年度終結時或自二零一四年七月一日至二零一四年十二月三十一日期間任何時間仍然生效而本公司董事直接或間接擁有重大權益之重大合約。

### 董事之證券權益及淡倉

於二零一四年十二月三十一日，按本公司根據證券及期貨條例（「證券及期貨條例」）第352條須予存置之登記冊記錄所示，或根據創業板上市規則第5.46條有關本公司董事進行買賣之準則規定向本公司及香港聯合交易所有限公司（「交易所」）另行作出之通知，本公司董事在本公司或其任何相關法團（定義見證券及期貨條例第XV部）之股份中擁有之權益如下：

#### 1. 於本公司之權益

下表載列本公司董事及最高行政人員所持本公司股份及相關股份之好倉總額：

附註：於二零一四年十二月三十一日，111,942,479股本公司股份由環球戰略（控股）集團有限公司持有，該公司為於薩摩亞註冊成立之有限公司，由環球戰略基金控股有限公司全資擁有，而環球戰略基金控股有限公司由鴻昌集團有限公司及兩彈一星國際基金會有限公司分別擁有49%及51%已發行股本。鴻昌集團有限公司由翁凜磊先生全資擁有。兩彈一星國際基金會有限公司由魏月童先生及鄭祝平先生分別擁有90%及10%已發行股本。

## 董事會報告

### Directors' Report

#### DIRECTORS' INTERESTS AND SHORT POSITIONS IN SECURITIES *(Continued)*

##### 2. Interests in Associated Corporations of the Company

The table below sets out the aggregate long positions in Liang Tan Yi Xing International Foundation Company Limited held by the directors and chief executives of the Company:

#### Name of director

#### Capacity

#### 董事姓名

#### 身份

Mr. ZHENG Zhu Ping (Note)  
鄭祝平先生(附註)

Beneficial owner  
實益擁有人

Save as disclosed above, as at 31 December 2014, none of the Directors of the Company had any interest or short position in the shares, underlying shares or debentures of the Company or any of its associated corporations (as defined in Part XV of the SFO) as recorded in the register required to be kept by the Company under Section 352 of the SFO, or as otherwise notified to the Company and the Exchange pursuant to the required standard of dealings by the Directors of the Company as referred to in Rule 5.46 of the GEM Listing Rules.

#### 董事之證券權益及淡倉 (續)

##### 2. 於本公司相關法團之權益

下表載列本公司董事及最高行政人員所持兩彈一星國際基金會有限公司之好倉總額：

| Number<br>of shares | Approximate<br>percentage<br>of the issued<br>share capital |
|---------------------|---|
| 股份數目                | 佔已發行股本之<br>概約比率   |
| 11,666,667          | 10%   |

除上文所披露者外，於二零一四年十二月三十一日，按本公司根據證券及期貨條例第352條須予存置之登記冊記錄所示，或根據創業板上市規則第5.46條有關本公司董事進行買賣之準則規定向本公司及交易所另行作出之通知，本公司董事概無在本公司或其相關法團(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任何權益或淡倉。

## 董事會報告

### Directors' Report

#### SUBSTANTIAL SHAREHOLDER

As at 31 December 2014, the following person (other than the directors or chief executive of the Company) had interests in the share capital of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO:

#### 主要股東

於二零一四年十二月三十一日，根據證券及期貨條例第336條規定本公司須予存置之登記冊所記錄，下列人士（本公司董事或行政總裁除外）於本公司之股本中擁有權益：

| Name of shareholder  | Capacity                           | Number of shares      | Percentage of the issued share capital<br>佔已發行股本比率 |
|--|------------------------------------|-----------------------|--|
| 股東名稱   | 身份                                 | 股份數目                  |  |
| Global Strategic (Holding) Group Limited                   | Beneficial owner                   | 111,942,479<br>(Note) | 62.19%   |
| 環球戰略(控股)集團有限公司   | 實益擁有人                              | (附註)                  |  |
| Global Strategic Fund Holdings Limited                     | Interest in controlled corporation | 111,942,479<br>(Note) | 62.19%   |
| 環球戰略基金控股有限公司   | 受控制法團權益                            | (附註)                  |  |
| Hotex Holdings Limited                                     | Interest in controlled corporation | 111,942,479<br>(Note) | 62.19%   |
| 鴻昌集團有限公司   | 受控制法團權益                            | (附註)                  |  |
| Liang Tan Yi Xing International Foundation Company Limited | Interest in controlled corporation | 111,942,479<br>(Note) | 62.19%   |
| 兩彈一星國際基金會有限公司  | 受控制法團權益                            | (附註)                  |  |

Note: Global Strategic (Holding) Group Limited, a company incorporated in Samoa with limited liability is wholly-owned by Global Strategic Fund Holdings Limited, which in turn is owned as to 49% of its issued share capital by Hotex Holdings Limited and as to 51% of its issued share capital by Liang Tan Yi Xing International Foundation Company Limited. Hotex Holdings Limited is wholly-owned by Mr. WENG Lin Lei. Liang Tan Yi Xing International Foundation Company Limited is owned by Mr. WEI Yue Tong, as to 90% of its issued share capital and by Mr. ZHENG Zhu Ping, as to 10% of its issued share capital. Accordingly, each of Global Strategic Fund Holdings Limited, Hotex Holdings Limited and Liang Tan Yi Xing International Foundation Company Limited are deemed to be interested in the 111,942,479 shares of the Company under the SFO.

附註：環球戰略(控股)集團有限公司(於薩摩亞註冊成立之有限公司)由環球戰略基金控股有限公司全資擁有，而環球戰略基金控股有限公司由鴻昌集團有限公司及兩彈一星國際基金會有限公司分別擁有49%及51%已發行股本。鴻昌集團有限公司由翁凜磊先生全資擁有。兩彈一星國際基金會有限公司由魏月童先生及鄭祝平先生分別擁有90%及10%已發行股本。因此，根據證券及期貨條例，環球戰略基金控股有限公司、鴻昌集團有限公司及兩彈一星國際基金會有限公司各自被視為於本公司111,942,479股股份中擁有權益。

Save as disclosed above, no person had any interest or short position in the shares or underlying shares of the Company according to the register required to be kept by the Company under Section 336 of the SFO as at 31 December 2014.

除上文所披露者外，於二零一四年十二月三十一日，按本公司根據證券及期貨條例第336條須予存置之登記冊記錄所示，並無任何人士擁有本公司股份或相關股份之權益或淡倉。



## 董事會報告

### Directors' Report

#### CONVERTIBLE SECURITIES, OPTIONS, WARRANTS OR SIMILAR RIGHTS

The Company had no outstanding convertible securities, options, warrants or other similar rights as at 31 December 2014 and there had been no exercise of any convertible securities, options, warrants or similar rights during the period from 1 July 2014 to 31 December 2014.

#### SHARE OPTION SCHEMES AND DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

On 30 November 2012, the Company adopted a share option scheme (the "Scheme"). No option has been granted by the Company under the Scheme since its adoption. Particulars of the Scheme are set out in note 17 to the consolidated financial statements.

The purpose of the share option scheme is to attract and retain quality personnel and other persons and to provide incentive to them to contribute to the business and operation of the Group. The option period shall be determined by its directors which shall not be more than ten years from the date of grant of the option. The exercise price (subject to adjustment as provided therein) of the option is equal to the highest of (i) the nominal value of the shares; (ii) the closing price per share as stated in the Exchange's daily quotation sheet on the date of grant of the options which must be a business day; and (iii) the average closing price per share as stated in the Exchange's daily quotation sheet for the five business days immediately preceding the date of grant of the option. No option has been granted by the Group since the adoption of the scheme.

Other than the share option scheme described above, at no time during the period was the Company, its holding company, any of its fellow subsidiaries or subsidiaries a party to any arrangement to enable the Directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate and none of the directors or their spouses or children under the age of 18, had any right to subscribe for securities of the Company, or had exercised any such rights during the period.

#### 可換股證券、購股權、認股權證或類似權利

於二零一四年十二月三十一日，本公司概無任何尚未行使之可換股證券、購股權、認股權證或其他類似權利，且自二零一四年七月一日至二零一四年十二月三十一日期間亦無行使任何可換股證券、購股權、認股權證或類似權利。

#### 購股權計劃及董事購買股份或債券之權利

於二零一二年十一月三十日，本公司採納一項購股權計劃（「該計劃」）。自採納該計劃以來，本公司並無根據該計劃授出任何購股權。該計劃之詳情載於綜合財務報告附註17。

購股權計劃之目的在於吸納及留任優秀人員及其他人士，藉以鼓勵彼等為本集團之業務及營運作出貢獻。購股權年期應由其董事釐定，惟所釐定之年期於購股權授出日期起計不得多於十年。購股權之行使價（可按其中之規定作出調整）相當於(i)股份面值；(ii)於授出購股權日期（須為營業日）在交易所每日報價表所報之每股股份收市價；及(iii)緊接授出購股權日期前五個營業日交易所每日報價表所報之每股股份平均收市價，三者以最高者為準。自採納計劃以來，本集團並無授出任何購股權。

除上文所述之購股權計劃外，本公司、其控股公司、任何同系附屬公司或附屬公司於期內任何時間概無訂立任何安排，以致本公司之董事可藉購入本公司或任何其他法團之股份或債券而獲益，而各董事或彼等之配偶或18歲以下之子女亦無擁有可認購本公司證券之任何權利或於期內行使任何該等權利。

## 董事會報告

## Directors' Report

### MAJOR CUSTOMERS AND SUPPLIERS

During the period, the five largest customers of the Group accounted for approximately 100% of the turnover of the Group and the largest customer of the Group accounted for about 96.3% of the total turnover.

The Group has continued to search for suitable suppliers to source its trading goods. For the period from 1 July 2014 to 31 December 2014, the largest supplier comprised 100% of the Group's total purchases.

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

During the period, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

### SUFFICIENCY OF PUBLIC FLOAT

Based on information publicly available to the Company and within the knowledge of the directors, as at the date of this report, there is sufficient public float of not less than 25% of the Company's issue shares as required under the GEM Listing Rules.

### PRE-EMPTIVE RIGHTS

There are no provisions for pre-emptive rights under the Company's Articles of Association or the laws of the Cayman Islands which would oblige the Company to offer new shares on a pro-rata basis to existing shareholders.

### COMPETING INTERESTS

During the period, none of the directors, the controlling shareholders of the Company (as defined in the GEM Listing Rules) or their respective associates had any business or interest which competed or might compete with the business of the Group nor had any other conflict of interest with the Group.

### 主要客戶及供應商

於本期間內，本集團五大客戶佔本集團營業額約100%，而本集團最大客戶則佔總營業額約96.3%。

本集團已繼續物色合適的供應商以採購貿易商品。自二零一四年七月一日至二零一四年十二月三十一日期間，最大供應商佔本集團購買總額100%。

### 購買、出售或贖回本公司之上市證券

於本期間內，本公司或其任何附屬公司概無購買、出售或贖回任何本公司之上市證券。

### 足夠公眾持股量

根據本公司之公開資料及據董事所知，於本報告日期，股份之公眾持股量足夠符合創業板上市規則不少於本公司已發行股份25%之規定。

### 優先購股權

本公司之組織章程細則或開曼群島法律概無載有任何有關優先購股權之規定，規定本公司須按比例向現有股東提呈發售新股份。

### 競爭業務權益

於本期間內，本公司各董事或控股股東（定義見創業板上市規則）或彼等各自之聯繫人士概無擁有任何與本集團業務構成競爭或可能構成競爭之業務或於其中擁有權益，亦概無與本集團發生任何其他利益衝突。

## 董事會報告

### Directors' Report

#### REMUNERATION POLICY

The remuneration of the employees of the Group is determined with reference to market terms and the performance, qualifications and experience of the individual employee.

The emoluments of the Directors of the Company is recommended by the Human Resources and Remuneration Committee of the Company after considering the factors such as the Company's operating results, individual performance, salaries paid by comparable companies, time commitment and responsibilities and employment conditions elsewhere in the Group.

The Company has adopted the Scheme as an incentive to directors and eligible employees. Details of the scheme are set out in note 17 to the consolidated financial statements.

#### EVENTS AFTER THE REPORTING PERIOD

Details of significant events occurring after the reporting period are set out in note 24 to the consolidated financial statements.

#### AUDITOR

A resolution will be proposed at the forthcoming annual general meeting of the Company to re-appoint Deloitte Touche Tohmatsu as auditor of the Company.

On behalf of the Board

**Wei Yue Tong**  
CHAIRMAN

16 February 2015

#### 薪酬政策

本集團乃參考市場水平，並按照僱員本身之表現、資歷及經驗釐定僱員薪酬。

本公司人力資源及薪酬委員會於建議本公司董事酬金時，考慮之因素包括本公司之經營業績、個人表現、可資比較公司所支付之薪酬、付出之時間及職責、及本集團內其他職位的僱用條件等。

本公司已採納該計劃作為對董事及合資格僱員之獎勵。計劃之詳情載於綜合財務報告附註17。

#### 報告期後事項

報告期後之重大事項載於綜合財務報告附註24。

#### 核數師

有關續聘德勤•關黃陳方會計師行為本公司核數師之決議案將於本公司應屆股東週年大會上提呈。

代表董事會

**魏月童**  
主席

二零一五年二月十六日

## 企業管治報告

# Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

### CORPORATE GOVERNANCE PRACTICES

The Company is committed to maintaining a high standard of corporate governance practices. It met all the code provisions of the Corporate Governance Code (the “Code”) set out in Appendix 15 of the Rules Governing the Listing of Securities on The Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”) in the period ended 31 December 2014.

### DIRECTORS’ SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding directors’ securities transactions on terms set out in the standard of dealings contained in rules 5.48 to 5.67 of the GEM Listing Rules (the “Standard of Dealings”).

The Company has made specific enquiry of all Directors of the Company, and they have confirmed compliance with the Standard of Dealings during the period ended 31 December 2014.

### BOARD OF DIRECTORS

The Company is governed by a board of directors (the “Board”) which has the responsibility for leadership and control of the Company. The directors are collectively responsible for promoting the success of the Group by directing and supervising the Group’s affairs. The Board set strategies and directions for the Group’s activities with a view to developing its business and enhancing shareholder value.

### 企業管治常規

本公司致力維持高水平之企業管治。於截至二零一四年十二月三十一日止期間內，本公司遵守香港聯合交易所有限公司創業板證券上市規則（「創業板上市規則」）附錄15「企業管治守則」（「守則」）所載之守則條文。

### 董事的證券交易

本公司已根據創業板上市規則第5.48至5.67條所載的交易必守標準之條款（「交易必守標準」），就董事進行證券交易採納一套操守守則。

本公司已向本公司全體董事作出特定查詢，所有董事均已確認於截至二零一四年十二月三十一日止期間內均有遵守交易必守標準。

### 董事會

本公司受董事會（「董事會」）監管，彼等須負責領導及監察本公司。董事負責指示及監控本集團之事務，共同帶領本集團邁向成功。董事會製訂本集團業務之策略及方向，使業務得以發展及提升股東價值。

## 企業管治報告

### Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

#### BOARD OF DIRECTORS *(Continued)*

The composition of the Board during the period was as follows:

##### Executive directors:

|                                   |                                |
|-----------------------------------|--------------------------------|
| Mr. WEI Yue Tong, <i>Chairman</i> | (appointed on 16 October 2014) |
| Mr. WENG Lin Lei                  | (appointed on 16 October 2014) |
| Mr. FAN Wei Guo                   | (appointed on 3 October 2014)  |
| Mr. ZHENG Jian Peng               | (appointed on 3 October 2014)  |
| Prof. Paul KAN Man Lok            | (resigned on 16 October 2014)  |
| Ms. Shirley HA Suk Ling           | (resigned on 16 October 2014)  |

##### Non-executive directors:

|                       |                                |
|-----------------------|--------------------------------|
| Mr. ZHENG Zhu Ping    | (appointed on 16 October 2014) |
| Mr. Leo KAN Kin Leung | (resigned on 16 October 2014)  |
| Mr. LAI Yat Kwong     | (resigned on 16 October 2014)  |

##### Independent non-executive directors:

|                          |                                |
|--------------------------|--------------------------------|
| Mr. CHIU Wai Piu         | (appointed on 16 October 2014) |
| Ms. KWAN Sin Yee         | (appointed on 16 October 2014) |
| Mr. LEUNG Oh Man, Martin | (appointed on 16 October 2014) |
| Ms. SHAO Xiang Ming      | (resigned on 16 October 2014)  |
| Mr. Alec HO Yat Wan      | (resigned on 16 October 2014)  |
| Mr. KONG Siu Chee        | (resigned on 16 October 2014)  |

#### 董事會 (續)

董事會於期內之組成架構如下：

##### 執行董事：

|          |                  |
|----------|------------------|
| 魏月童先生·主席 | (於二零一四年十月十六日獲委任) |
| 翁凜磊先生    | (於二零一四年十月十六日獲委任) |
| 范衛國先生    | (於二零一四年十月三日獲委任)  |
| 鄭健鵬先生    | (於二零一四年十月三日獲委任)  |
| 簡文樂教授    | (於二零一四年十月十六日辭任)  |
| 夏淑玲女士    | (於二零一四年十月十六日辭任)  |

##### 非執行董事：

|       |                  |
|-------|------------------|
| 鄭祝平先生 | (於二零一四年十月十六日獲委任) |
| 簡堅良先生 | (於二零一四年十月十六日辭任)  |
| 黎日光先生 | (於二零一四年十月十六日辭任)  |

##### 獨立非執行董事：

|       |                  |
|-------|------------------|
| 焦惠標先生 | (於二零一四年十月十六日獲委任) |
| 關倩兒女士 | (於二零一四年十月十六日獲委任) |
| 梁傲文先生 | (於二零一四年十月十六日獲委任) |
| 邵向明女士 | (於二零一四年十月十六日辭任)  |
| 何逸雲先生 | (於二零一四年十月十六日辭任)  |
| 江紹智先生 | (於二零一四年十月十六日辭任)  |

## 企業管治報告

### Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

#### BOARD OF DIRECTORS (Continued)

During the period ended 31 December 2014, the Board held 15 meeting to review, among other matters, past financial and operation performance and discuss the Group's direction and strategy.

Details of the attendance of the Board are as follows:

#### 董事會 (續)

於截至二零一四年十二月三十一日止期間，董事會舉行15次會議，以（其中包括）審視過往財務及營運表現，以及商討本集團之發展方向及策略。

董事會會議之出席情況詳述如下：

|  |           | <b>Attendance/<br/>Number of<br/>Board Meetings<br/>held during<br/>the tenure of<br/>his/her office<br/>in the period<br/>出席次數／期內<br/>在彼任內舉行<br/>董事會會議次數</b> |
|--|-----------|---|
| <b>Executive Directors</b>                 |           |   |
| Mr. WEI Yue Tong, <i>Chairman</i>          | 魏月童先生，主席  | 5/5   |
| Mr. WENG Lin Lei                           | 翁凜磊先生     | 5/5   |
| Mr. FAN Wei Guo (Note)                     | 范衛國先生（附註） | 6/6   |
| Mr. ZHENG Jian Peng (Note)                 | 鄭健鵬先生（附註） | 6/6   |
| Prof. Paul KAN Man Lok                     | 簡文樂教授     | 9/9   |
| Ms. Shirley HA Suk Ling                    | 夏淑玲女士     | 9/9   |
| <b>Non-Executive Directors</b>             |           |   |
| Mr. ZHENG Zhu Ping                         | 鄭祝平先生     | 5/5   |
| Mr. Leo KAN Kin Leung                      | 簡堅良先生     | 9/9   |
| Mr. LAI Yat Kwong                          | 黎日光先生     | 9/9   |
| <b>Independent Non-Executive Directors</b> |           |   |
| Mr. CHIU Wai Piu                           | 焦惠標先生     | 5/5   |
| Ms. KWAN Sin Yee                           | 關倩兒女士     | 5/5   |
| Mr. LEUNG Oh Man, Martin                   | 梁傲文先生     | 5/5   |
| Ms. SHAO Xiang Ming                        | 邵向明女士     | 6/9   |
| Mr. Alec HO Yat Wan                        | 何逸雲先生     | 6/9   |
| Mr. KONG Siu Chee                          | 江紹智先生     | 6/9   |

Note: Board meeting held on 16 October 2014 only made by Mr. FAN Wei Guo and Mr. ZHENG Jian Peng regarding to close of offer and change in officers issue.

附註：於二零一四年十月十六日舉行之董事會會議僅由范衛國先生及鄭健鵬先生就結束要約及高級職員變更事宜作出。

## 企業管治報告

### Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

#### BOARD OF DIRECTORS *(Continued)*

The Company is committed to arranging and funding suitable training to all directors for their continuous professional development. During the period ended 31 December 2014 and up to the date of this report, Mr. WEI Yue Tong, Mr. WENG Lin Lei, Mr. FAN Wei Guo, Mr. ZHENG Jian Peng, Mr. ZHENG Zhu Ping, Mr. CHIU Wai Piu, Ms. KWAN Sin Yee and Mr. LEUNG Oh Man, Martin engaged in business activities in their respective fields as continuous professional development to develop and refresh their knowledge and skills so as to ensure that their contributions to the Board remain informed and relevant. Mr. ZHENG Jian Peng and Mr. LEUNG Oh Man, Martin have participated in continuous professional development programs required by The Hong Kong Institute of Certified Public Accountants. The directors also participated in other trainings and professional developments such as attending or holding seminars, studying reading materials relating to the Group or its industries and businesses; rules and regulations; business management; or the roles, functions and duties of a listed company director.

#### CHAIRMAN

The Chairman is responsible for the leadership of the Board, ensuring its effectiveness in all aspects of its role and for setting its agenda and taking into account any matters proposed by other directors for inclusion in the agenda. Through the Board, he is responsible for ensuring that good corporate governance practices and procedures are followed by the Group.

#### NON-EXECUTIVE DIRECTORS

The non-executive Directors of the Company were appointed for a term of up to about 3 years ending on the date on which the directors shall retire by rotation at the Company's annual general meeting in accordance with the Code and the Articles of Association of the Company.

#### 董事會 (續)

本公司致力就所有董事之持續專業發展安排合適的培訓並提供有關經費。於截至二零一四年十二月三十一日止期間內及截至本報告刊發日期，魏月童先生、翁凜磊先生、范衛國先生、鄭健鵬先生、鄭祝平先生、焦惠標先生、關倩兒女士及梁傲文先生在彼等各自的商務活動範疇內參與持續專業發展，從而發展並更新其知識及技能，確保其能繼續具備所需資訊及適切地對董事會作出貢獻。鄭健鵬先生及梁傲文先生已按照香港會計師公會的要求參與持續專業發展。董事亦參與其他培訓及專業發展，例如出席或主持研討會，閱覽資料文獻，內容包括有關本集團或其行業及業務；規則及條例；商業管理；或上市公司董事的角色、職能及責任等。

#### 主席

主席須負責領導董事會，確保董事會能有效益地履行其各方面之職務，並須負責釐定議程，以及考慮將其他董事所提出之事宜載入議程內。透過董事會，彼負責確保本集團有遵守良好企業管治常規及程序。

#### 非執行董事

本公司非執行董事之任期最長約為3年，於彼等按照守則及本公司之組織章程細則於本公司之股東週年大會上輪值退任時終止。

## 企業管治報告

### Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

#### HUMAN RESOURCES AND REMUNERATION COMMITTEE

The composition of the Human Resources and Remuneration Committee (the "Remuneration Committee") during the period was as follows:

##### Independent Non-Executive Directors:

|                                   |                                |
|-----------------------------------|--------------------------------|
| Mr. CHIU Wai Piu, <i>Chairman</i> | (appointed on 16 October 2014) |
| Ms. KWAN Sin Yee                  | (appointed on 16 October 2014) |
| Mr. LEUNG Oh Man, Martin          | (appointed on 16 October 2014) |
| Mr. Alec HO Yat Wan               | (resigned on 16 October 2014)  |
| Ms. SHAO Xiang Ming               | (resigned on 16 October 2014)  |
| Mr. KONG Siu Chee                 | (resigned on 16 October 2014)  |

##### Non-Executive Director:

|                       |                                |
|-----------------------|--------------------------------|
| Mr. ZHENG Zhu Ping    | (appointed on 16 October 2014) |
| Mr. Leo KAN Kin Leung | (resigned on 16 October 2014)  |
| Mr. LAI Yat Kwong     | (resigned on 16 October 2014)  |

During the period ended 31 December 2014, the Remuneration Committee held 4 meetings. The Remuneration Committee has reviewed and approved the Group's remuneration policy, including that for the executive directors, and the levels of remuneration paid to executive directors and senior management of the Group. The terms of reference of the Remuneration Committee follow the guidelines set out in the Code and it is responsible for, among other things, making recommendations to the Board on the remuneration packages of individual executive directors and senior management.

#### 人力資源及薪酬委員會

人力資源及薪酬委員會（「薪酬委員會」）於期內之組成架構如下：

##### 獨立非執行董事：

|          |                  |
|----------|------------------|
| 焦惠標先生，主席 | （於二零一四年十月十六日獲委任） |
| 關倩兒女士    | （於二零一四年十月十六日獲委任） |
| 梁傲文先生    | （於二零一四年十月十六日獲委任） |
| 何逸雲先生    | （於二零一四年十月十六日辭任）  |
| 邵向明女士    | （於二零一四年十月十六日辭任）  |
| 江紹智先生    | （於二零一四年十月十六日辭任）  |

##### 非執行董事：

|       |                  |
|-------|------------------|
| 鄭祝平先生 | （於二零一四年十月十六日獲委任） |
| 簡堅良先生 | （於二零一四年十月十六日辭任）  |
| 黎日光先生 | （於二零一四年十月十六日辭任）  |

薪酬委員會於截至二零一四年十二月三十一日止期間內共舉行4次會議。薪酬委員會審閱及批准集團（包括執行董事）之薪酬政策，及本集團執行董事及高層管理人員之薪酬水平。本公司根據守則所載之指引制訂薪酬委員會之職權範圍，其職能之一為向董事會建議個別執行董事及高層管理人員的薪酬待遇。



## 企業管治報告

### Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

#### HUMAN RESOURCES AND REMUNERATION COMMITTEE (Continued)

#### 人力資源及薪酬委員會 (續)

Details of the attendance of the Human Resources and Remuneration Committee are as follows:

人力資源及薪酬委員會會議之出席情況詳述如下：

|  |                  | <b>Attendance/<br/>Number of<br/>Meetings<br/>held during<br/>the tenure of<br/>his/her office<br/>in the period<br/>出席次數／期內<br/>在彼任內舉行<br/>會議次數</b> |
|--|------------------|--|
| <b>Non-Executive Directors</b>             | <b>非執行董事</b>     |  |
| Mr. ZHENG Zhu Ping                         | 鄭祝平先生            | 3/3  |
| Mr. Leo KAN Kin Leung                      | 簡堅良先生            | 1/1  |
| Mr. LAI Yat Kwong                          | 黎日光先生            | 1/1  |
| <b>Independent Non-Executive Directors</b> | <b>獨立非執行董事</b>   |  |
| Mr. CHIU Wai Piu, <i>Chairman</i>          | 焦惠標先生， <i>主席</i> | 3/3  |
| Ms. KWAN Sin Yee                           | 關倩兒女士            | 3/3  |
| Mr. LEUNG Oh Man, Martin                   | 梁傲文先生            | 3/3  |
| Ms. SHAO Xiang Ming                        | 邵向明女士            | 1/1  |
| Mr. Alec HO Yat Wan                        | 何逸雲先生            | 1/1  |
| Mr. KONG Siu Chee                          | 江紹智先生            | 1/1  |

The remuneration payable to the Directors of the Company for the period ended 31 December 2014 is set out in note 8 to the consolidated financial statements.

截至二零一四年十二月三十一日止期間，本公司應付之董事酬金載列於綜合財務報告附註8。

The remuneration payable to the senior management of the Company for the period ended 31 December 2014 is within the range of HK\$0 to HK\$1,000,000.

截至二零一四年十二月三十一日止期間，本公司應付之高層管理人員酬金介乎0港元至1,000,000港元。

## 企業管治報告

# Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

### BOARD DIVERSITY

The Board has adopted a policy concerning diversity of Board members (the “Board Diversity Policy”) which is summarized as follows:

The Company is committed to maintaining a highly effective Board which should have a balance of skills, experience and diversity of perspectives appropriate to the requirements of its business. When deciding on the appointment of directors, it is the policy of the Company to consider a number of factors, including but not limited to, gender, age, cultural and educational background, professional experience, and other qualifications, skills and experience which the Company considers will make a positive contribution to the performance of the Board.

The Nomination Committee of the Company monitors the implementation of the Board Diversity Policy and reviews it from time to time and shall bring to the attention of the Board any significant issues or recommendations as and when necessary and appropriate. Any reviews, updates and amendments to the Board Diversity Policy shall be approved by the Board.

### 董事會成員多元化

董事會已採納一項有關董事會成員多元化之政策（「董事會成員多元化政策」），該政策撮要如下：

本公司致力令董事會保持優秀效益，務求平衡董事會所具備之技巧、經驗及多樣的觀點與角度，配合集團業務所需。當決定委任董事時，本公司之政策將考慮多項因素，包括（但不限於）性別、年齡、文化及教育背景、專業經驗、及其他本公司認為可對董事會之表現帶來正面貢獻之資歷、技能及經驗。

本公司之提名委員會監察董事會成員多元化政策之執行，並不時作出檢討，在需要及適當時向董事會提出任何重要事宜或建議。董事會成員多元化政策有任何檢討、更新及修訂須經董事會通過。

## 企業管治報告

### Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

#### NOMINATION COMMITTEE

The composition of the Nomination Committee during the period was as follows:

##### Executive Director:

Mr. WEI Yue Tong, *Chairman* (appointed on 16 October 2014)

Prof. Paul KAN Man Lok (resigned on 16 October 2014)

##### Independent Non-Executive Directors:

Mr. CHIU Wai Piu (appointed on 16 October 2014)

Ms. KWAN Sin Yee (appointed on 16 October 2014)

Mr. LEUNG Oh Man, Martin (appointed on 16 October 2014)

Mr. Alec HO Yat Wan (resigned on 16 October 2014)

Ms. SHAO Xiang Ming (resigned on 16 October 2014)

##### Non-Executive Director:

Mr. ZHENG Zhu Ping (appointed on 16 October 2014)

The terms of reference of the Nomination Committee have been determined with reference to the Code.

The Nomination Committee is responsible for identifying potential new directors and making recommendations to the Board for decision. A director appointed by the Board is subject to re-election by shareholders at the first annual general meeting after his/her appointment. All directors are subject to retirement by rotation at least once every 3 years. In accordance with the Company's Articles of Association, one third of the directors are subject to retirement by rotation and re-election by shareholders at each annual general meeting of the Company.

Potential new directors are selected with reference to the Board Diversity Policy.

#### 提名委員會

提名委員會於期內之組成架構如下：

##### 執行董事：

魏月童先生，主席  
(於二零一四年十月十六日獲委任)

簡文樂教授  
(於二零一四年十月十六日辭任)

##### 獨立非執行董事：

焦惠標先生  
(於二零一四年十月十六日獲委任)

關倩兒女士  
(於二零一四年十月十六日獲委任)

梁傲文先生  
(於二零一四年十月十六日獲委任)

何逸雲先生  
(於二零一四年十月十六日辭任)

邵向明女士  
(於二零一四年十月十六日辭任)

##### 非執行董事：

鄭祝平先生  
(於二零一四年十月十六日獲委任)

本公司已參考守則釐訂提名委員會之職權範圍。

提名委員會負責物色有潛質成為新任董事之人士，並就董事會作出決定提供推薦建議。由董事會委任之董事須於其獲委任後之首個股東週年大會上經股東重選。所有董事須最少每3年輪值退任一次。同時，根據本公司之組織章程細則，本公司每屆股東週年大會上須有三分之一董事輪值退任及經股東重選。

提名委員會參考董事會成員多元化政策挑選有潛質成為新任董事之人士。

## 企業管治報告

### Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

#### NOMINATION COMMITTEE (Continued)

The Nomination Committee held two meetings during the period ended 31 December 2014 and work performed included reviewing the structure, size and composition of the Board and the independence of the independent non-executive Directors of the Company.

Details of the attendance of the Nomination Committee are as follows:

#### 提名委員會 (續)

於截至二零一四年十二月三十一日止期間內，提名委員會共舉行2次會議；其工作包括審閱董事會之架構、人數及組成；及本公司獨立非執行董事之獨立性。

提名委員會會議之出席情況詳述如下：

**Attendance/  
Number of  
Meetings  
held during  
the tenure of  
his/her office  
in the period**  
出席次數／期內  
在彼任內舉行  
會議次數

#### Executive directors

#### 執行董事

Mr. WEI Yue Tong, *Chairman*  
Prof. Paul KAN Man Lok

魏月童先生，主席  
簡文樂教授

0/0  
2/2

#### Non-executive directors

#### 非執行董事

Mr. ZHENG Zhu Ping

鄭祝平先生

0/0

#### Independent non-executive directors

#### 獨立非執行董事

Mr. CHIU Wai Piu  
Ms. KWAN Sin Yee  
Mr. LEUNG Oh Man, Martin  
Ms. SHAO Xiang Ming  
Mr. Alec HO Yat Wan

焦惠標先生  
關倩兒女士  
梁傲文先生  
邵向明女士  
何逸雲先生

0/0  
0/0  
0/0  
2/2  
2/2

## 企業管治報告

# Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

## CORPORATE GOVERNANCE FUNCTIONS

The Board has adopted the terms of reference for corporate governance functions set out in the Code and has delegated the Group's corporate governance functions to the Audit Committee.

## AUDIT COMMITTEE

The composition of the Audit Committee during the period was as follows:

### Independent non-executive directors:

|  |                                |
|--|--------------------------------|
| Mr. LEUNG Oh Man,<br>Martin, <i>Chairman</i> | (appointed on 16 October 2014) |
| Ms. KWAN Sin Yee                             | (appointed on 16 October 2014) |
| Mr. CHIU Wai Piu                             | (appointed on 16 October 2014) |
| Mr. Alec HO Yat Wan                          | (resigned on 16 October 2014)  |
| Ms. SHAO Xiang Ming                          | (resigned on 16 October 2014)  |
| Mr. KONG Siu Chee                            | (resigned on 16 October 2014)  |

### Non-executive director:

|                       |                                |
|-----------------------|--------------------------------|
| Mr. ZHENG Zhu Ping    | (appointed on 16 October 2014) |
| Mr. Leo KAN Kin Leung | (resigned on 16 October 2014)  |
| Mr. LAI Yat Kwong     | (resigned on 16 October 2014)  |

The terms of reference of the Audit Committee, with the inclusion of the corporate governance functions, follow the guidelines set out in the Code. The Audit Committee is responsible for, among other things, reviewing the Group's financial information and its financial reporting, corporate governance and internal control matters, including the adequacy of resources, staff qualifications and experience, training programmes and budget of the Group's accounting and financial reporting function. The Audit Committee reports to the Board any significant issues relating to its terms of reference.

## 企業管治職能

董事會已採納守則所載有關企業管治職能之職權範圍，並已將集團之企業管治職能指派予審核委員會。

## 審核委員會

審核委員會於期內之組成架構如下：

### 獨立非執行董事：

|          |                  |
|----------|------------------|
| 梁傲文先生，主席 | (於二零一四年十月十六日獲委任) |
| 關倩兒女士    | (於二零一四年十月十六日獲委任) |
| 焦惠標先生    | (於二零一四年十月十六日獲委任) |
| 何逸雲先生    | (於二零一四年十月十六日辭任)  |
| 邵向明女士    | (於二零一四年十月十六日辭任)  |
| 江紹智先生    | (於二零一四年十月十六日辭任)  |

### 非執行董事：

|       |                  |
|-------|------------------|
| 鄭祝平先生 | (於二零一四年十月十六日獲委任) |
| 簡堅良先生 | (於二零一四年十月十六日辭任)  |
| 黎日光先生 | (於二零一四年十月十六日辭任)  |

審核委員會之職權範圍(包括其企業管治職能)按照守則所載之指引制訂。審核委員會職能之一為審閱本集團之財務資料及其財務申報、企業管治及內部監控事宜，包括集團在會計及財務匯報職能方面的資源、員工資歷及經驗，以及員工所接受的培訓課程及有關預算是否足夠。審核委員會向董事會匯報任何跟其職權範圍相關之重要事宜。

## 企業管治報告

### Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

#### AUDIT COMMITTEE (Continued)

During the year ended 31 December 2014, the Audit Committee held 2 meetings and work performed included reviewing the Group's quarterly, half-yearly and annual results, its internal control system, and corporate governance matters including reviewing the Corporate Governance Report for inclusion in the Company's Annual Report.

Details of the attendance of the Audit Committee are as follows:

#### 審核委員會 (續)

截至二零一四年十二月三十一日止年度內，審核委員會共舉行2次會議，工作包括審閱本集團之季度、半年度及全年業績，其內部監控系統，及企業管治事宜包括審閱刊登於本公司年報內之企業管治報告。

審核委員會會議之出席情況詳述如下：

**Attendance/  
Number of  
Meetings  
held during  
the tenure of  
his/her office  
in the period**  
出席次數／期內  
在彼任內舉行  
會議次數

#### Non-executive directors

#### 非執行董事

|                       |       |     |
|-----------------------|-------|-----|
| Mr. ZHENG Zhu Ping    | 鄭祝平先生 | 1/1 |
| Mr. Leo KAN Kin Leung | 簡堅良先生 | 1/1 |
| Mr. LAI Yat Kwong     | 黎日光先生 | 1/1 |

#### Independent non-executive directors

#### 獨立非執行董事

|   |                  |     |
|---|------------------|-----|
| Mr. LEUNG Oh Man, Martin, <i>Chairman</i> | 梁傲文先生， <i>主席</i> | 1/1 |
| Mr. CHIU Wai Piu                          | 焦惠標先生            | 1/1 |
| Ms. KWAN Sin Yee                          | 關倩兒女士            | 1/1 |
| Ms. SHAO Xiang Ming                       | 邵向明女士            | 1/1 |
| Mr. Alec HO Yat Wan                       | 何逸雲先生            | 1/1 |
| Mr. KONG Siu Chee                         | 江紹智先生            | 1/1 |

## 企業管治報告

# Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

### AUDITORS' REMUNERATION

For the period ended 31 December 2014, the fee for the Company's external auditors for audit services was about HK\$600,000 (30 June 2014: HK\$526,000) and that for non-audit services mainly relating to taxation matters was about HK\$101,000 (30 June 2014: HK\$65,000).

### ACCOUNTABILITY AND AUDIT

The Directors acknowledge their responsibility for preparing the accounts of the Company. As at 31 December 2014, the Directors are not aware of any material uncertainties relating to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern. Accordingly, the Directors have prepared the financial statements of the Company on a going-concern basis.

The responsibilities of the external auditors about their financial reporting are set out in the Independent Auditor's Report attached to the Company's Financial Statements for the period ended 31 December 2014.

The Board has, through the Audit Committee, conducted a review of the effectiveness of the Group's internal control system with an aim to safeguard the shareholders' investment and the Company's assets in compliance with the provisions of the Code. The purpose is to provide reasonable, but not absolute, assurance against material misstatements, errors, losses or fraud, and to manage rather than eliminate risks of failure in achieving the Group's business objectives.

### COMPANY SECRETARY

The Company engaged an external service provider, as its company secretary until 2 September 2014. The current company secretary is Mr. ZHENG Jian Peng, an Executive Director of the Company. He is the primary corporate contact person at the Company and is responsible for ensuring that the board policy and procedures are followed and that the Board is briefed on legislative, regulatory and corporate governance developments.

### 核數師酬金

截至二零一四年十二月三十一日止期間，本公司外聘核數師之核數服務費用約為600,000港元（二零一四年六月三十日：526,000港元），主要關於稅務事項之非核數服務費用則約為101,000港元（二零一四年六月三十日：65,000港元）。

### 問責及核數

董事明白彼等有編製本公司賬目的責任。於二零一四年十二月三十一日，董事並不知悉任何可能會嚴重影響本公司持續經營能力的重大不明朗事件或情況。因此，董事已按持續經營基準編製本公司之財務報告。

外聘核數師對財務申報之責任載列於本公司截至二零一四年十二月三十一日止期間之財務報告內之獨立核數師報告。

董事會已按照守則條文，透過審核委員會對本集團內部監控系統之效益進行檢討，以保障股東之投資及本公司之資產。目的在於合理（而非絕對地）保證並無重大失實陳述、錯誤、損失或欺詐，以及管理而非抵銷未能達致本集團業務目標之風險。

### 公司秘書

本公司委聘一間外部服務供應商擔任公司秘書，直至二零一四年九月二日。目前之公司秘書由本公司執行董事鄭健鵬先生擔任。彼為期內本公司之主要公司聯絡人，負責確保董事會政策及程序得以遵循及向董事會簡報立法、監管及企業管治發展。

## 企業管治報告

# Corporate Governance Report

於二零一四年十二月三十一日 As At 31 December 2014

## COMMUNICATIONS WITH SHAREHOLDERS

The Company maintains an on-going dialogue with its shareholders through various channels including announcements and annual, interim and quarterly reports published on its website at [www.globalstrategicgroup.com.hk](http://www.globalstrategicgroup.com.hk) and the Company's general meetings. All shareholders are encouraged to attend general meetings and they may put to the Board any enquiries about the Group through its website at [www.globalstrategicgroup.com.hk](http://www.globalstrategicgroup.com.hk) or in writing sent to the principal office of the Company at Suite 2105, 21st Floor, West Tower, Shun Tak Centre, 168-200 Connaught Road Central, Sheung Wan, Hong Kong. The Directors, company secretary or other appropriate members of senior management respond to enquiries from shareholders promptly. The Chairman, the Chief Executive Officer, chairmen of board committees (or their respective delegates) and external auditors attend the annual general meeting and are available to answer questions raised by shareholders. Shareholders may also access the Company's corporate website for the Group's information.

Pursuant to Article 58 of the Company's Articles of Association, shareholders holding at the date of deposit of the requisition not less than one-tenth of the paid up capital of the Company carrying the right of voting at general meetings of the Company shall at all times have the right, by written requisition to the Board or the company secretary, to require an extraordinary general meeting to be called by the Board for the transaction of any business (including any proposals) specified in such requisition, and such meeting shall be held within two months after the deposit of such requisition. If within twenty-one days of such deposit the Board fails to proceed to convene such meeting the requisitionists themselves may do so in the same manner.

## 股東通訊

本公司與其股東一直透過不同渠道保持溝通，包括於公司網頁[www.globalstrategicgroup.com.hk](http://www.globalstrategicgroup.com.hk)刊登公佈及全年、中期及季度報告、以及舉行股東大會。本公司鼓勵所有股東出席股東大會，股東可透過公司網頁[www.globalstrategicgroup.com.hk](http://www.globalstrategicgroup.com.hk)，或以書面形式送交本公司香港主要辦事處香港上環干諾道中168-200號信德中心西座21樓2105室，向董事會提問有關集團之事宜。本公司董事、公司秘書或其他合適之高層管理人員將儘快回應股東之提問。本公司主席、行政總裁、董事會轄下委員會之主席（或其代表）、及外聘核數師均出席股東週年大會，並回答股東之提問。股東亦可登入本公司網頁取得集團資訊。

根據本公司組織章程細則第58條，任何於呈遞要求日期持有不少於本公司實繳股本（附有於本公司股東大會投票權利）十分之一的股東，於任何時候有權透過向董事會或公司秘書發出書面要求，要求董事會召開股東特別大會，以處理有關要求中指明的任何事項（包括任何建議）；該大會應於呈遞該要求後兩個月內舉行。倘呈遞後二十一日內董事會未有開始召集該大會，則呈遞要求人士可自行以同樣方式作出此舉。



## 獨立核數師報告

## Independent Auditor's Report

**Deloitte.**  
**德勤**

德勤•關黃陳方會計師行  
香港金鐘道88號  
太古廣場一座35樓

Deloitte Touche Tohmatsu  
35/F One Pacific Place  
88 Queensway  
Hong Kong

**TO THE SHAREHOLDERS OF GLOBAL STRATEGIC GROUP LIMITED**  
*(FORMERLY KNOWN AS DIGITALHONGKONG.COM)*  
*(incorporated in the Cayman Islands with limited liability)*

We have audited the consolidated financial statements of Global Strategic Group Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") set out on pages 42 to 83, which comprise the consolidated statement of financial position as at 31 December 2014, and the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the period from 1 July 2014 to 31 December 2014, and a summary of significant accounting policies and other explanatory information.

### DIRECTORS' RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Directors of the Company are responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the disclosure requirements of the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these consolidated financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

環球戰略集團有限公司列位股東  
(前稱數碼香港)  
(於開曼群島註冊成立之有限公司)

本核數師行已完成審核載於第42頁至第83頁環球戰略集團有限公司(「貴公司」)及其附屬公司(統稱為「貴集團」)之綜合財務報告。綜合財務報告包括於二零一四年十二月三十一日之綜合財務狀況表、自二零一四年七月一日至二零一四年十二月三十一日期間之綜合損益及其他全面收益表、綜合股本權益變動表及綜合現金流動表,以及主要會計政策概要及其他說明資料。

### 董事就綜合財務報告須承擔之責任

貴公司董事須根據香港會計師公會頒佈之香港財務報告準則及香港公司條例之披露規定編製真實及公平之綜合財務報告,並實施彼等認為必要之內部監控,以編製不會因欺詐或錯誤而出現重大錯誤陳述之綜合財務報告。

### 核數師之責任

本核數師行之責任是根據我們之協定委聘條款,基於審核而對該等綜合財務報告發表意見,並僅向整體股東報告。除此以外,本核數師行之報告書不可用作其他用途。本核數師行概不就本報告書之內容,對其他任何人士負責或承擔責任。本核數師行已根據香港會計師公會頒佈之香港核數準則進行審核。該等準則要求本核數師行遵守道德規範,並規劃及實行審核,以合理確定該等綜合財務報告是否不會有任何重大錯誤陳述。

## 獨立核數師報告（續）

### Independent Auditor's Report (Continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### OPINION

In our opinion, the consolidated financial statements give a true and fair view of the state of affairs of the Group as at 31 December 2014 and of the Group's loss and cash flows for the period from 1 July 2014 to 31 December 2014 in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

#### **Deloitte Touche Tohmatsu**

*Certified Public Accountants*

Hong Kong

16 February 2015

審核涉及執行情序以獲取有關綜合財務報告所載金額及披露資料之審核憑證。所選定之程序取決於核數師之判斷，包括評估因欺詐或錯誤而導致綜合財務報告存有重大錯誤陳述之風險。在評估該等風險時，核數師考慮與該公司編製及真實而公正地列報綜合財務報告相關之內部監控，以設計適當之審核程序，但並非為對該公司之內部監控之效能發表意見。審核亦包括評估董事所採用之會計政策之合適性及所作出之會計估計之合理性，以及評估綜合財務報告之整體列報方式。

本核數師行相信，我們所獲得之審核憑證充足和適當地為本核數師行之審核意見提供基礎。

#### 意見

本核數師行認為，綜合財務報告已根據香港財務報告準則真實及公平地反映 貴集團於二零一四年十二月三十一日之財務狀況及 貴集團自二零一四年七月一日至二零一四年十二月三十一日期間之虧損及現金流動，並已按照香港公司條例之披露規定妥善編製。

#### **德勤•關黃陳方會計師行**

*執業會計師*

香港

二零一五年二月十六日

## 綜合損益及其他全面收益表

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

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

|  |                         |             | <b>1.7.2014 to<br/>31.12.2014<br/>二零一四年<br/>七月一日至<br/>二零一四年<br/>十二月三十一日</b> | 1.7.2013 to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日 |
|--|-------------------------|-------------|---|--|
|  |                         |             | <b>HK\$'000</b>   | HK\$'000   |
|  |                         |             | 千港元   | 千港元  |
|  |                         | Notes<br>附註 |   |  |
| Turnover   | 營業額                     | 7           | <b>25,865</b>   | 3,792  |
| Cost of sales  | 銷售成本                    |             | <b>(24,887)</b>   | –  |
| Gross profit   | 毛利                      |             | <b>978</b>  | 3,792  |
| Other income   | 其他收入                    |             | <b>26</b>   | 42   |
| General and administrative expenses  | 一般及行政支出                 |             | <b>(4,559)</b>  | (2,240)  |
| Marketing and promotion expenses   | 市場推廣支出                  |             | <b>(92)</b>   | (210)  |
| Staff costs  | 僱員成本                    |             | <b>(6,924)</b>  | (3,439)  |
| Loss before taxation   | 除稅前虧損                   |             | <b>(10,571)</b>   | (2,055)  |
| Taxation   | 稅項                      | 9           | –   | –  |
| Loss and total comprehensive expense for the period/year attributable to owners of the Company | 本期間／年度虧損及本公司擁有人應佔全面支出總額 | 10          | <b>(10,571)</b>   | (2,055)  |
| Loss per share – basic   | 每股虧損 – 基本               | 11          | <b>HK(6.70) cents港仙</b>   | HK(1.37) cents港仙   |

## 綜合財務狀況表

## Consolidated Statement of Financial Position

於二零一四年十二月三十一日 At 31 December 2014

|   |              | Notes<br>附註 | 31.12.2014<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 30.6.2014<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---|--------------|-------------|---|--|
| <b>Non-current assets</b>                           | <b>非流動資產</b> |             |   |  |
| Property, plant and equipment                       | 物業、廠房及設備     | 12          | 1,926   | –  |
| Deposit paid for acquisition of a non-current asset | 收購非流動資產之已付按金 | 13          | 1,520   | –  |
|   |              |             | <b>3,446</b>                                      | –  |
| <b>Current assets</b>                               | <b>流動資產</b>  |             |   |  |
| Trade and other receivables                         | 應收貿易及其他賬款    | 14          | 2,283   | 1,857  |
| Bank balances and cash                              | 銀行結餘及現金      | 15          | 32,475  | 2,860  |
|   |              |             | <b>34,758</b>                                     | 4,717  |
| <b>Current liabilities</b>                          | <b>流動負債</b>  |             |   |  |
| Other payables                                      | 應付其他賬款       |             | 1,063   | 1,105  |
| Net current assets                                  | 流動資產淨值       |             | <b>33,695</b>                                     | 3,612  |
| Net assets  | 資產淨值         |             | <b>37,141</b>                                     | 3,612  |
| <b>Capital and reserves</b>                         | <b>股本及儲備</b> |             |   |  |
| Share capital                                       | 股本           | 16          | 18,000  | 15,000   |
| Reserves  | 儲備           |             | 19,141  | (11,388)                                       |
| Equity attributable to owners of the Company        | 本公司擁有人應佔權益   |             | <b>37,141</b>                                     | 3,612  |

The consolidated financial statements on pages 42 to 83 were approved and authorised for issue by the Board of Directors on 16 February 2015 and are signed on its behalf by:

第42頁至第83頁所載之綜合財務報告已於二零一五年二月十六日由董事會批核及授權刊發，並由下列董事代表簽署：

WEI YUE TONG

魏月童

DIRECTOR

董事

ZHENG JIAN PENG

鄭健鵬

DIRECTOR

董事

## 綜合股本權益變動表

### Consolidated Statement of Changes in Equity

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

|   |               | Attributable to owners of the Company<br>本公司擁有人應佔 |  |  |   |                                |
|---|---------------|---|--|--|---|--------------------------------|
|   |               | Share capital<br>股本<br>HK\$'000<br>千港元            | Capital reserve<br>資本儲備<br>HK\$'000<br>千港元 | Share premium<br>股份溢價<br>HK\$'000<br>千港元 | Accumulated losses<br>累計虧損<br>HK\$'000<br>千港元 | Total<br>總額<br>HK\$'000<br>千港元 |
| At 1 July 2013                                      | 於二零一三年七月一日    | 15,000  | 7,540                                      | 8,461                                    | (25,334)                                      | 5,667                          |
| Loss and total comprehensive expense for the year   | 本年度虧損及全面支出總額  | -   | -  | -  | (2,055)                                       | (2,055)                        |
| At 30 June 2014                                     | 於二零一四年六月三十日   | 15,000  | 7,540                                      | 8,461                                    | (27,389)                                      | 3,612                          |
| Issue of ordinary shares                            | 發行普通股         | 3,000   | -  | 41,100                                   | -   | 44,100                         |
| Loss and total comprehensive expense for the period | 本期間虧損及全面支出總額  | -   | -  | -  | (10,571)                                      | (10,571)                       |
| At 31 December 2014                                 | 於二零一四年十二月三十一日 | 18,000  | 7,540                                      | 49,561                                   | (37,960)                                      | 37,141                         |

The capital reserve represents the difference between the nominal value of the share capital issued by the Company and the fair value allocated to the separable net assets of the subsidiaries at the date of acquisition arisen from a group reorganisation in March 2000.

資本儲備指於二零零零年三月之集團重組本公司所發行股本面值與附屬公司可分割資產淨額於收購日所釐定公平價值之差額。

## 綜合現金流動表

## Consolidated Statement of Cash Flows

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

|  |                        | 1.7.2014<br>to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013<br>to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|--|------------------------|---|--|
| Operating activities   | 經營業務                   |   |  |
| Loss before taxation   | 除稅前虧損                  | <b>(10,571)</b>   | (2,055)  |
| Adjustments for:   | 調整：                    |   |  |
| Depreciation of property, plant and equipment  | 物業、廠房及設備之折舊            | <b>33</b>   | -  |
| Gain on disposal of an associate   | 出售一間聯營公司之收益            | -   | (31)   |
| Operating cash flows before movements in working capital                                       | 營運資金變動前之經營現金流          | <b>(10,538)</b>   | (2,086)  |
| Increase in trade and other receivables  | 應收貿易及其他賬款之增加           | <b>(426)</b>  | (1,598)  |
| (Decrease) increase in other payables  | 應付其他賬款之(減少)增加          | <b>(42)</b>   | 55   |
| Net cash used in operating activities  | 經營業務所耗之現金淨額            | <b>(11,006)</b>   | (3,629)  |
| Investing activities   | 投資活動                   |   |  |
| Acquisition of property, plant and equipment   | 收購物業、廠房及設備             | <b>(1,959)</b>  | -  |
| Deposit paid for acquisition of a non-current asset  | 收購非流動資產已付按金            | <b>(1,520)</b>  | -  |
| Proceeds from disposal of an associate   | 出售一間聯營公司之所得款項          | -   | 31   |
| Cash (used in) from investing activities   | 投資活動(所用)所得現金           | <b>(3,479)</b>  | 31   |
| Financing activity   | 融資活動                   |   |  |
| Proceeds from issue of shares  | 發行股份所得款項               | <b>44,100</b>   | -  |
| Net increase (decrease) in cash and cash equivalents   | 現金及現金等額之增加(減少)淨額       | <b>29,615</b>   | (3,598)  |
| Cash and cash equivalents at the beginning of the period/year                                  | 期/年初之現金及現金等額           | <b>2,860</b>  | 6,458  |
| Cash and cash equivalents at the end of the period/year, represented by bank balances and cash | 期/年結之現金及現金等額，包括銀行結餘及現金 | <b>32,475</b>   | 2,860  |

## 綜合財務報告附註

# Notes to the Consolidated Financial Statements

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

### 1. GENERAL

The Company is incorporated in the Cayman Islands as an exempted company with limited liability under the Companies Law (Revised) of the Cayman Islands and its shares are listed on the Growth Enterprise Market (the "GEM") of The Stock Exchange of Hong Kong Limited (the "Exchange"). The immediate holding company is Global Strategic (Holding) Group Limited since 2 September 2014, which is a private limited company established in Samoa. The Directors of the Company consider that the ultimate holding companies are Liang Tan Yi Xing International Foundation Limited and Hotex Holdings Limited since 2 September 2014, which are private limited companies established in Hong Kong. Prior to 2 September 2014, the immediate and ultimate holding company was Champion Technology Holdings Limited, a company with its shares listed on the Main Board of the Exchange. The addresses of the registered office and principal place of business of the Company are disclosed in the Corporation Information section of the annual report.

The consolidated financial statements are presented in Hong Kong dollars, which is the same as the functional currency of the Company.

The Company is an investment holding company. The principal activities of its subsidiaries are set out in note 22.

### 1. 一般資料

本公司在開曼群島根據開曼群島經修訂公司法註冊成立為獲豁免有限公司，其股份在香港聯合交易所有限公司（「交易所」）創業板（「創業板」）上市。自二零一四年九月二日起，直接控股公司為環球戰略（控股）集團有限公司，其為於薩摩亞成立之私人有限公司。本公司董事認為，自二零一四年九月二日起，兩彈一星國際基金會有限公司及鴻昌集團有限公司為最終控股公司，其為於香港成立之私人有限公司。於二零一四年九月二日前，其最終及直接控股公司為冠軍科技集團有限公司，其股份於交易所主板上市。本公司註冊辦事處及主要營業地點之地址已於年報內企業資訊一節中披露。

綜合財務報告乃以港元呈列，而港元亦為本公司之功能貨幣。

本公司為一間投資控股公司，其附屬公司之主要業務載於附註22。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 2. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

During the current financial period, the financial year end date of the Group was changed from 30 June to 31 December because the Directors of the Company determined to bring the financial year end date of the Group in line with that of the ultimate holding companies. Accordingly, the consolidated financial statements for the current period cover the six month period ended 31 December 2014. The corresponding comparative amounts shown for the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, consolidated statement of cash flows and related notes cover a twelve month period from 1 July 2013 to 30 June 2014 and therefore may not be comparable with amounts shown for the current period.

#### 3. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)

The Group has applied for the first time in the current reporting period the following amendments to HKFRSs and a new Interpretation.

|  |  |
|--|--|
| Amendments to HKFRS 10, HKFRS 12 and HKAS 27 | Investment entities  |
| Amendments to HKAS 32                        | Offsetting financial assets and financial liabilities        |
| Amendments to HKAS 36                        | Recoverable amount disclosures for non-financial assets      |
| Amendments to HKAS 39                        | Novation of derivatives and continuation of hedge accounting |
| HK(IFRIC) – INT 21                           | Levies   |

#### 2. 綜合財務報告之編製基準

於當前財務期間，本集團之財政年度結算日由六月三十日改為十二月三十一日，因為本公司董事決定使本集團之財政年度結算日與最終控股公司之財政年度結算日一致。因此，當前期間之綜合財務報告涵蓋截至二零一四年十二月三十一日止六個月期間。綜合損益及其他全面收益表、綜合股本權益變動表、綜合現金流動表及相關附註所示之相關比較金額涵蓋自二零一三年七月一日至二零一四年六月三十日十二個月期間，因此可能與當前期間所示金額不具有可比性。

#### 3. 應用新訂及經修訂香港財務報告準則（「香港財務報告準則」）

本集團於當前報告期間首次採用下列香港財務報告準則修訂本及新詮釋。

|   |                 |
|---|-----------------|
| 香港財務報告準則第10號、香港財務報告準則第12號及香港會計準則第27號修訂本 | 投資實體            |
| 香港會計準則第32號修訂本                           | 抵消金融資產及金融負債     |
| 香港會計準則第36號修訂本                           | 非金融資產可收回金額披露    |
| 香港會計準則第39號修訂本                           | 衍生工具的變更及套期會計的延續 |
| 香港（國際財務報告詮釋委員會）— 詮釋第21號                 | 徵費              |



## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 3. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (Continued)

The application of these amendments and Interpretation has had no material impact on the Group’s financial performance and positions for the current reporting period and prior years and/or on the disclosures set out in the consolidated financial statements.

The Group has not early applied the following new and revised HKFRSs that have been issued but are not yet effective:

|                                   |   |
|-----------------------------------|---|
| HKFRS 9                           | Financial instruments <sup>1</sup>  |
| HKFRS 14                          | Regulatory deferral accounts <sup>2</sup>   |
| HKFRS 15                          | Revenue from contracts with customers <sup>3</sup>                                |
| Amendments to HKFRS 11            | Accounting for acquisitions of interests in joint operations <sup>5</sup>         |
| Amendments to HKAS 1              | Disclosure initiative <sup>5</sup>  |
| Amendments to HKAS 16 and HKAS 38 | Clarification of acceptable methods of depreciation and amortisation <sup>5</sup> |
| Amendments to HKAS 16 and HKAS 41 | Agriculture: Bearer plants <sup>5</sup>   |
| Amendments to HKAS 19             | Defined benefit plans: Employee contributions <sup>4</sup>                        |
| Amendments to HKAS 27             | Equity method in separate financial statements <sup>5</sup>                       |

#### 3. 應用新訂及經修訂香港財務報告準則（「香港財務報告準則」）（續）

應用該等修訂本及詮釋對本集團於當前報告期間及過往年度之財務表現及狀況及綜合財務報告所載披露並無重大影響。

本集團尚無提早採納下列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9號              | 金融工具 <sup>1</sup>          |
| 香港財務報告準則第14號             | 監管遞延賬目 <sup>2</sup>        |
| 香港財務報告準則第15號             | 來自客戶合約之收益 <sup>3</sup>     |
| 香港財務報告準則第11號修訂本          | 收購共同營運權益之會計處理 <sup>5</sup> |
| 香港會計準則第1號修訂本             | 披露主動性 <sup>5</sup>         |
| 香港會計準則第16號及香港會計準則第38號修訂本 | 澄清可接納之折舊及攤銷方式 <sup>5</sup> |
| 香港會計準則第16號及香港會計準則第41號修訂本 | 農業：生產性植物 <sup>5</sup>      |
| 香港會計準則第19號修訂本            | 定額福利計劃：僱員供款 <sup>4</sup>   |
| 香港會計準則第27號修訂本            | 獨立財務報表的權益法 <sup>5</sup>    |

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 3. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (Continued)

|  |  |
|--|--|
| Amendments to HKFRS 10 and HKAS 28           | Sale or contribution of assets between an investor and its associate or joint venture <sup>5</sup> |
| Amendments to HKFRS 10, HKFRS 12 and HKAS 28 | Investment entities: Applying the consolidated exception <sup>5</sup>                              |
| Amendments to HKFRSs                         | Annual improvements to HKFRSs 2010-2012 cycle <sup>4</sup>   |
| Amendments to HKFRSs                         | Annual improvements to HKFRSs 2011-2013 cycle <sup>4</sup>   |
| Amendments to HKFRSs                         | Annual improvements to HKFRSs 2012-2014 cycle <sup>5</sup>   |

- <sup>1</sup> Effective for annual periods beginning on or after 1 January 2018.
- <sup>2</sup> Effective for first annual HKFRS financial statements beginning on or after 1 January 2016.
- <sup>3</sup> Effective for annual periods beginning on or after 1 January 2017.
- <sup>4</sup> Effective for annual periods beginning on or after 1 July 2014.
- <sup>5</sup> Effective for annual periods beginning on or after 1 January 2016.

The Directors of the Company anticipate that the application of the new and revised HKFRSs will have no material impact on the consolidated financial statements.

#### 3. 應用新訂及經修訂香港財務報告準則（「香港財務報告準則」）（續）

|   |   |
|---|---|
| 香港財務報告準則第10號及香港會計準則第28號修訂本              | 投資者及其聯營公司或合營公司出售或注入資產 <sup>5</sup>      |
| 香港財務報告準則第10號、香港財務報告準則第12號及香港會計準則第28號修訂本 | 投資實體：應用綜合入賬之例外情況 <sup>5</sup>           |
| 香港財務報告準則修訂本                             | 香港財務報告準則二零一零年至二零一二年周期的年度改進 <sup>4</sup> |
| 香港財務報告準則修訂本                             | 香港財務報告準則二零一一年至二零一三年周期的年度改進 <sup>4</sup> |
| 香港財務報告準則修訂本                             | 香港財務報告準則二零一二年至二零一四年周期的年度改進 <sup>5</sup> |

- <sup>1</sup> 於二零一八年一月一日或以後開始之年度期間生效。
- <sup>2</sup> 於二零一六年一月一日或以後開始之首份年度香港財務報告準則財務報告生效。
- <sup>3</sup> 於二零一七年一月一日或以後開始之年度期間生效。
- <sup>4</sup> 於二零一四年七月一日或以後開始之年度期間生效。
- <sup>5</sup> 於二零一六年一月一日或以後開始之年度期間生效。

本公司董事預期應用新訂及經修訂香港財務報告準則將不會對綜合財務報告造成重大影響。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

##### Statement of compliance

The consolidated financial statements have been prepared on the historical cost basis and in accordance with HKFRSs issued by the HKICPA. Historical cost is generally based on the fair value of the consideration given in exchange for goods. In addition, the consolidated financial statements include applicable disclosures required by the Rules Governing the Listing of Securities on the GEM of the Exchange and the Hong Kong Companies Ordinance.

The principal accounting policies are set out below:

##### Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis. Historical costs is generally based on the fair value of the consideration given in exchange for goods and services.

##### Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company and its subsidiaries. Control is achieved when the Company:

- has power over the investee;
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- has the ability to use its power to affect its returns.

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

#### 4. 主要會計政策

##### 合規聲明

綜合財務報告乃根據歷史成本基準及按香港會計師公會頒佈之香港財務報告準則編製。歷史成本一般是基於為換取貨物而支付代價之公平價值。此外，綜合財務報告亦載入交易所創業板證券上市規則及香港公司條例所規定之適用披露資料。

主要會計政策載列如下：

##### 編製基準

綜合財務報告根據歷史成本基準編製。歷史成本一般是基於為換取貨品及服務而支付代價之公平價值。

##### 綜合基準

綜合財務報告包括本公司及本公司及其附屬公司所控制實體之財務報告。倘屬以下情況，則本公司取得控制權：

- 可對投資對象行使權力；
- 藉參與投資對象的業務而可或有權獲得可變回報；及
- 有能力行使其權力而影響其回報。

倘事實及情況顯示以上所列控制權三個要素之一個或多個有所變動，本集團會重估其是否控制投資對象。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Basis of consolidation (Continued)

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive income from the date the Group gains control until the date when the Group ceases to control the subsidiary.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the Group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

##### Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods sold and services provided in the normal course of business and net of discounts.

Sales of goods are recognised when goods are delivered and title has passed.

Service income is recognised when services are rendered.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

#### 4. 主要會計政策（續）

##### 綜合基準（續）

附屬公司之綜合入賬於本集團取得有關附屬公司之控制權起開始，並於本集團失去有關附屬公司之控制權時終止。具體而言，年內所收購或出售附屬公司之收入及支出乃自本集團取得控制權之日起計入綜合損益及其他全面收益表，直至本集團不再控制有關附屬公司之日為止。

於有需要時會調整附屬公司之財務報告，使其會計政策與本集團所採用者一致。

本集團內公司間之資產及負債、權益、收入、開支以及有關本集團成員公司間交易之現金流量已於綜合賬目時全數對銷。

##### 收益之確認

收益按已收或應收代價之公平價值計量，即相當於日常業務中已售貨品及提供服務之應收賬款及減去折扣後之金額。

貨品銷售於交付貨品及轉移擁有權時確認。

服務收入乃於服務已提供時確認。

金融資產之利息收入於經濟利益可能流入本集團及收入金額能夠可靠計量時確認。利息收入乃根據未償還本金額及適用之實際利率（即於金融資產預計有效年期內將估計未來現金收款貼現至該資產於初始確認時訂定之賬面淨值之比率）並以時間基準計算。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Property, plant and equipment

Property, plant and equipment are stated in the consolidated statement of financial position at cost less subsequent accumulated depreciation and accumulated impairment losses, if any.

Depreciation is recognised so as to write off the cost of items of property, plant and equipment less their residual values over their estimated useful lives, using the straight-line method, at the following rates per annum:

|                               |                          |
|-------------------------------|--------------------------|
| Computer system and equipment | 20% – 33 $\frac{1}{3}$ % |
| Furniture and fixtures        | 20%                      |
| Leasehold improvements        | 20%                      |
| Motor vehicles                | 20%                      |

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

##### Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

##### The Group as lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

#### 4. 主要會計政策（續）

##### 物業、廠房及設備

物業、廠房及設備乃按成本值減除其後之累計折舊及累計減值虧損（如有）後於綜合財務狀況表列賬。

物業、廠房及設備項目之成本值（扣除餘額）以直線法，按其估計可使用年期及以下年率予以折舊：

|         |                          |
|---------|--------------------------|
| 電腦系統及設備 | 20% – 33 $\frac{1}{3}$ % |
| 傢俬及裝置   | 20%                      |
| 租賃裝修    | 20%                      |
| 汽車      | 20%                      |

物業、廠房及設備項目會在出售或當預期繼續使用資產不會帶來未來經濟利益時解除確認。出售物業、廠房及設備項目或停止使用產生之任何收益或虧損被釐定為銷售所得款項與資產賬面值間之差額，於損益確認。

##### 租賃

凡租賃條款將擁有權之所有風險及回報大致轉移至承租人之租賃，均列作融資租賃。所有其他租賃均列作經營租賃。

##### 本集團作為承租人

經營租賃款項於相關租期按直線基準確認為開支。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Research expenditures

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

##### Financial instruments

Financial assets and financial liabilities are recognised in the consolidated statement of financial position when a group entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

##### Financial assets

The Group's financial assets are classified as loans and receivables. The accounting policies are set out below.

##### Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period to the net carrying amount on initial recognition.

#### 4. 主要會計政策（續）

##### 研究開支

研究活動之開支於產生期間確認為開支。

##### 金融工具

當集團實體成為有關工具合約條款之一方時，會在綜合財務狀況表上確認金融資產及金融負債。

金融資產和金融負債在初始確認時會以公平價值進行計量。直接歸屬於購置或發行金融資產及金融負債之交易費用，在初始確認時按適用情況計入或扣自各金融資產或金融負債之公平價值。

##### 金融資產

本集團之金融資產分類為貸款及應收款項。會計政策載列如下。

##### 實際利率法

實際利率法為計算金融資產之攤銷成本及按有關期間攤分利息收入之方法。實際利率指可將金融資產在預計有效年期或較短年期（如適用）內之估計未來現金收入準確貼現至初始確認時之賬面淨值之比率。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Financial instruments (Continued)

##### Financial assets (Continued)

##### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Subsequent to initial recognition, loans and receivables (including trade and other receivables, bank balances and cash) are carried at amortised cost using the effective interest method, less any impairment.

##### Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of the reporting period. Financial assets are considered to be impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial assets have been affected.

For certain categories of financial assets, such as trade receivables, assets are assessed for impairment on a collective basis even if they were assessed not to be impaired individually. Objective evidence of impairment for a portfolio of receivables could include the Group's past experience of collecting payments and an increase in the number of delayed payments in the portfolio past the average credit period.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate.

#### 4. 主要會計政策（續）

##### 金融工具（續）

##### 金融資產（續）

##### 貸款及應收賬款

貸款及應收賬款指並非於活躍市場報價而具有固定或可確定付款之非衍生金融資產。於初始確認後，貸款及應收賬款（包括貿易及其他應收賬款、銀行結餘及現金）乃按使用實際利率法之已攤銷成本並扣除任何減值列賬。

##### 金融資產之減值

金融資產會於報告期完結時評估有否出現減值跡象。當有客觀證據顯示金融資產之估計未來現金流因初始確認後發生之一項或多項事件而受到影響時，即會對該金融資產確認減值。

就若干金融資產類別（如應收貿易賬款）而言，該等資產為會彙集一併作減值評估，即使該等資產被評定為不會作出個別減值。為應收賬款組合作出減值之客觀證據包括本集團過往之收款經驗及組合內延遲付款超過平均信貸期之數量有所增加。

就按攤銷成本列賬之金融資產而言，所確認之減值虧損金額按資產之賬面值及估計未來現金流按原有實際利率貼現之現值之差額計量。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Financial instruments (Continued)

##### **Impairment of financial assets (Continued)**

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets.

If, in a subsequent period, the amount of impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment losses were recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

##### **Financial liabilities and equity instruments**

Financial liabilities and equity instruments issued by a group entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. The accounting policies in respect of financial liabilities and equity instruments are set out below.

#### 4. 主要會計政策（續）

##### 金融工具（續）

##### **金融資產之減值（續）**

所有金融資產之賬面值均直接減去其減值虧損。

倘減值虧損金額其後有所減少，而有關減少在客觀上與確認減值虧損後發生之事件有關，則先前已確認之減值虧損將於損益中予以撥回，惟該資產於減值被撥回當日之賬面值不得超過若無確認該減值時之已攤銷成本。

##### **金融負債及權益工具**

集團實體發行之金融負債及權益工具根據所訂立之合約安排之實質內容以及金融負債及權益工具之定義分類為金融負債及權益。

權益工具指能證明擁有本集團資產在減除其所有負債後之剩餘權益之任何合約。有關金融負債及權益工具會計政策載於下文。



## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Financial instruments (Continued)

##### Financial liabilities and equity instruments (Continued)

##### Financial liabilities

Financial liabilities including other payables are subsequently measured at amortised cost, using the effective interest method.

##### Equity instruments

Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs.

##### Derecognition

The Group derecognised a financial asset only when the contractual rights to receive cash flows from the assets expire or, when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

The Group derecognised a financial liability when, and only when, the Group's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid or payable is recognised in profit or loss.

#### 4. 主要會計政策（續）

##### 金融工具（續）

##### 金融負債及權益工具（續）

##### 金融負債

金融負債包括其他應付賬款，乃其後運用實際利率法以攤銷成本計量。

##### 權益工具

本公司發行之權益工具按實得款項（扣除直接發行成本）入賬。

##### 解除確認

僅當從資產收取現金流之合約權利屆滿時，或轉讓金融資產及將金融資產所有權所附帶之絕大部份風險及回報轉移予另一實體後，本集團即會解除確認該項金融資產。

全數解除確認一項金融資產時，該資產賬面值與已收及應收代價以及已在其他全面收益中確認並於權益累計之收益或虧損總額間之差額於損益中確認。

當及僅當本集團之義務解除、取消或到期時，本集團方解除確認金融負債。解除確認之金融負債之賬面值與已付或應付代價間之差額於損益中確認。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from "loss before taxation" as reported in the consolidated statement of profit or loss and other comprehensive income because it excludes items of income and expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The Group's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary difference to the extent that it is probable that taxable profit will be available against which those deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

#### 4. 主要會計政策（續）

##### 稅項

所得稅支出指即期應付稅項及遞延稅項之總和。

本期應付稅項乃按本期間應課稅溢利計算。應課稅溢利與綜合損益及其他全面收益表中所報「除稅前虧損」不同，此乃由於前者不包括於其他年度應課稅或可扣稅之收入及開支，並且摒除永不用課稅或永不可扣稅之項目。本集團之即期稅項乃於報告期完結時已頒佈或實質上已頒佈之稅率計算。

遞延稅項按就綜合財務報告內資產及負債賬面值與計算應課稅溢利所用之相應稅基之臨時差額確認。遞延稅項負債一般就所有應課稅臨時差額確認，遞延稅項資產一般就所有可扣稅臨時差額確認，直至應課稅溢利可用作抵銷該等可扣稅臨時差額。若於一項交易中初始確認資產及負債致使臨時差異既不影響應課稅溢利亦不影響會計溢利，則不會確認該等資產及負債。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Taxation (Continued)

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries, except where the Group is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of the reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realised, based on the tax rate (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax is recognised in profit or loss, except when it relates to items that are recognised in other comprehensive income.

#### 4. 主要會計政策（續）

##### 稅項（續）

有關於附屬公司之投資之應課稅臨時差額確認為遞延稅負債，除非本集團能夠控制臨時差額之撤回而臨時差額很可能在可見未來將不會被撤回則除外。與該等投資有關之可扣稅臨時差額所產生之遞延稅項資產僅會在有充足之應課稅溢利以抵銷動用臨時差額之利益且預期於可見將來可予撥回時予以確認。

遞延稅項資產之賬面值於報告期完結時作檢討，並扣減直至再無可能有足夠應課稅溢利復原全部或部份資產價值為止。

遞延稅項資產及負債乃根據報告期完結時已頒佈或實質上頒佈之稅率（及稅務法例），按預期於負債償還或資產收回期間適用之稅率計算。

遞延稅項負債及資產之計量反映本集團於報告期完結時，預期對收回或償還其資產及負債賬面值之方式產生之稅務後果。

遞延稅項會於損益確認，惟倘於遞延稅項相關之項目在其他全面收益中確認之情況除外。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Impairment losses on tangible assets

At the end of the reporting period, the Group reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

##### Foreign currencies

In preparing the financial statements of each individual group entity, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing on the dates of the transactions. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date.

Exchange differences arising on the settlement of monetary items, and on the retranslation of monetary items, are recognised in the profit or loss in the period in which they arise.

#### 4. 主要會計政策（續）

##### 有形資產減值虧損

於報告期完結時，本集團檢討其有形資產之賬面值以決定是否有任何顯示該等資產受到減值虧損。如出現任何該等顯示，則應估計該資產之可回收金額以釐定其減值虧損（如有）程度。

可回收金額為公平價值之較高值減銷售成本和使用價值。若某資產之可收回金額估計少於其賬面值，該資產賬面值減至其可收回金額。減值虧損隨即於損益中確認。

當減值虧損其後撥回，該資產之賬面值會增至其經修訂之估計可收回金額，惟賬面值之增加不會超過倘若該資產在過往年度並無作出減值虧損確認而釐定之賬面值。減值虧損之撥回數額隨即確認為收入。

##### 外幣

於編製各個別集團實體之財務報告時，以該實體功能貨幣以外之貨幣（外幣）進行之交易均按交易日期之適用匯率確認。於報告期完結時，以外幣列值之貨幣項目均按該日之適用匯率重新換算。

結算貨幣項目及重新換算貨幣項目時所產生之匯兌差額會於所產生期間之損益中確認。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 4. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

##### Retirement benefit costs

Payments to the defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

#### 5. CAPITAL RISK MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as a going concern while maximising the return to shareholders through the optimisation of the debt and equity balance. The Group's overall strategy remains unchanged from prior year.

The capital structure of the Group consists of equity attributable to owners of the Company, comprising issued share capital and reserves.

The Directors of the Company review the capital structure on a bi-annual basis. As part of this review, the directors consider the cost of capital and the risks associated with each class of capital. Based on recommendations of the Directors, the Group will balance its overall capital structure through the new share issues and share buy-backs as well as the issue of new debt.

#### 4. 主要會計政策（續）

##### 退休福利成本

定額供款退休福利計劃之供款於僱員提供服務令其合資格享有供款時確認為支出。

#### 5. 資本風險管理

本集團管理其資本，以確保本集團內各實體將能夠以持續經營方式營運，同時亦透過達至負債與股本之最佳平衡而為股東爭取最高回報。本集團之整體策略與上年度一致。

本集團之資本結構由本公司擁有人應佔權益組成，當中包括已發行股本及儲備。

本公司董事每半年審閱資本結構。作為審閱之一部份，董事會考慮資本成本及各股本類別之相關風險。根據董事之建議，本集團將透過發行新股份、回購股份及發行新債，以平衡整體資本結構。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 6. FINANCIAL INSTRUMENTS

## Categories of financial instruments

|  |                    |
|--|--------------------|
| Financial assets   | 金融資產               |
| Loans and receivables (including bank balances and cash) | 貸款及應收款項（包括銀行結餘及現金） |
| Financial liabilities                                    | 金融負債               |
| Amortised cost   | 已攤銷成本              |

## Financial risk management objectives and policies

The Group's major financial instruments include trade and other receivables, bank balances and cash, and other payables. Details of these financial instruments are disclosed in respective notes. The risks associated with these financial instruments and the policies on how to mitigate these risks are set out below. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

**Interest rate risk**

The Group is exposed to cash flow interest rate risk in relation to variable-rate bank balances.

The Directors of the Company consider the Group's exposure to interest rate risk is not significant and therefore no sensitivity analysis has been prepared.

## 6. 金融工具

## 金融工具類別

| 31.12.2014<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 30.6.2014<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---|--|
| 34,484  | 4,600  |
| 1,063   | 1,105  |

## 財務風險管理目標及政策

本集團之主要金融工具包括應收貿易及其他賬款、銀行結餘及現金，以及應付其他賬款。該等金融工具詳情於相關附註披露。有關該等金融工具附帶之風險及減低該等風險之政策載於下文。管理層管理及監察該等風險，以確保能適時及有效採取適當措施。

**利率風險**

本集團面對與浮息銀行結餘有關之現金流利率風險。

本公司董事認為本集團承擔之利率風險並不重大，因此並無編製敏感度分析。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 6. FINANCIAL INSTRUMENTS (Continued)

##### Financial risk management objectives and policies

(Continued)

##### Credit risk

As at 31 December 2014, the Group's maximum exposure to credit risk which will cause a financial loss to the Group due to failure to discharge an obligation by the counterparties is arising from the carrying amount of the respective recognised financial assets as stated in the consolidated statement of financial position.

In order to minimise the credit risk in relation to trade receivables, the management will only advance credit to customers with good credit history. In addition, the management reviews the recoverable amount of each individual debt at the end of the reporting period, taking into account of future discounted cash flows, to ensure that adequate impairment losses are made for irrecoverable amounts. In this regard, the Directors of the Company consider that the Group's credit risk is significantly reduced.

Credit risk is concentrated to a small number of debtors. However, the management considers, based on the good credit history and the long term business relationship with the debtor, there is no significant credit risk.

The credit risk on liquid funds is minimal as such amounts are placed in banks with good reputation in Hong Kong.

#### 6. 金融工具（續）

##### 財務風險管理目標及政策（續）

##### 信貸風險

於二零一四年十二月三十一日，本集團因對方未能履行責任導致本集團產生財務虧損而須承受之最大信貸風險，乃由綜合財務狀況表所列個別已確認金融資產之賬面值所產生。

為了降低有關應收貿易款項之信貸風險，管理層僅向具有良好信貸記錄之客戶給予信貸期。此外，管理層亦於報告期完結時檢討各個別債項之可收回金額（計及未來之貼現現金流），以確保就不可收回款項作出足夠減值虧損。就此，本公司董事認為，本集團之信貸風險已大幅減少。

信貸風險集中於少數債務人。然而，管理層認為基於債務人之良好信貸記錄及與債務人之長期業務關係，本集團並無重大信貸風險。

由於流動資金存放於香港信譽良好之銀行，故流動資金之信貸風險極微。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 6. FINANCIAL INSTRUMENTS (Continued)

## Financial risk management objectives and policies

(Continued)

## Foreign currency risk

Foreign currency risk refers to the risk that movement in foreign currency exchange rate which will affect the Group's financial results and its cash flows. Certain trade receivables and bank balances of the Group are denominated in foreign currencies. The Group does not engage in any foreign currency hedging activities. However, the management monitors the related foreign currency exposure closely and will consider hedging significant foreign currency exposures should the need arise.

Several subsidiaries of the Company have foreign currency denominated monetary assets which expose the Group to foreign currency risk.

The carrying amounts of the Group entities' foreign currency denominated monetary assets at the end of the reporting period are as follows:

|                               |            |
|-------------------------------|------------|
| United States dollar ("US\$") | 美元（「美元」）   |
| Macau Pataca ("MOP")          | 澳門幣（「澳門幣」） |

## 6. 金融工具（續）

## 財務風險管理目標及政策（續）

## 外幣風險

外幣風險指影響本集團財務業績及其現金流之外幣匯率變動風險。本集團若干應收貿易賬款及銀行結餘以外幣計值。本集團並無涉及任何外幣對沖活動。然而，管理層會密切監察其相關外匯風險，並將於有需要時考慮對沖重大之外幣風險。

本公司多家附屬公司持有以外幣計值之貨幣資產，令本集團面對外幣風險。

本集團各實體以外幣計值之貨幣資產於報告期末之賬面值如下：

|                               |            | Assets<br>資產  |  |
|-------------------------------|------------|---|--|
|                               |            | 1.7.2014<br>to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013<br>to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
| United States dollar ("US\$") | 美元（「美元」）   | 24,982  | 54   |
| Macau Pataca ("MOP")          | 澳門幣（「澳門幣」） | 30  | 47   |



## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 6. FINANCIAL INSTRUMENTS (Continued)

##### Financial risk management objectives and policies

(Continued)

##### Foreign currency risk (Continued)

The group entities are mainly exposed to foreign currency risk in US\$ and MOP. Under the pegged exchange rate system, the financial exposure on exchange rate fluctuation between HK\$ and US\$, and between HK\$ and MOP are considered insignificant by the directors. The Directors of the Company consider the Group's exposure to currency risk is not significant and therefore no sensitivity analysis has been prepared.

##### Liquidity risk

In the management of the liquidity risk, the Group monitors and maintains a level of cash and cash equivalents deemed adequate by the management to finance the Group's operations and mitigate the effects of fluctuations in cash flows.

The following table details the Group's remaining contractual maturity for its financial liabilities. The table has been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group can be required to pay.

|                     |                   | On demand              | 1 - 3 months             | Total<br>undiscounted<br>cash flows | Carrying<br>amount at<br>31 December<br>2014 |
|---------------------|-------------------|------------------------|--------------------------|-------------------------------------|--|
|                     |                   | 按通知<br>HK\$'000<br>千港元 | 1至3個月<br>HK\$'000<br>千港元 | 未貼現<br>現金流總額<br>HK\$'000<br>千港元     | 於二零一四年<br>十二月三十一日<br>之賬面值<br>HK\$'000<br>千港元 |
| At 31 December 2014 | 於二零一四年<br>十二月三十一日 |                        |                          |                                     |  |
| Other payables      | 應付其他賬款            | -                      | 1,063                    | 1,063                               | 1,063  |

#### 6. 金融工具（續）

##### 財務風險管理目標及政策（續）

##### 外幣風險（續）

集團實體主要承擔之外幣風險來自美元及澳門幣。根據聯繫匯率機制，董事認為港元與美元、港元與澳門幣匯兌波動之財務風險極微。本公司董事認為，本集團承擔之貨幣風險並不重大，因此並無編製敏感度分析。

##### 流動資金風險

為管理流動資金風險，本集團將現金及現金等額監控及維持於管理層認為足夠之水平，為本集團之業務提供資金及緩和現金流變動之影響。

下表載列本集團之金融負債餘下之合約到期詳情。該表乃根據本集團須支付款項最早日期之金融負債未貼現現金流編製。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 6. FINANCIAL INSTRUMENTS (Continued)

## Financial risk management objectives and policies

(Continued)

## Liquidity risk (Continued)

|                 | On demand       | 1 – 3 months | Total<br>undiscounted<br>cash flows | Carrying<br>amount at<br>30 June<br>2014 |
|-----------------|-----------------|--------------|-------------------------------------|--|
|                 | 按通知             | 1至3個月        | 未貼現<br>現金流總額                        | 於二零一四年<br>六月三十日<br>之賬面值                  |
|                 | HK\$'000        | HK\$'000     | HK\$'000                            | HK\$'000                                 |
|                 | 千港元             | 千港元          | 千港元                                 | 千港元                                      |
| At 30 June 2014 | 於二零一四年<br>六月三十日 |              |                                     |  |
| Other payables  | 應付其他款項          | 1            | 1,104                               | 1,105                                    |

## Fair value

The fair values of financial assets and financial liabilities are determined in accordance with generally accepted pricing models based on discounted cash flows.

The directors consider the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the consolidated financial statements approximate their fair values.

No analysis of fair value measurements is presented as the Group does not have financial instruments that are measured subsequent to initial recognition at fair value in the consolidated financial statements.

## 7. TURNOVER AND SEGMENT INFORMATION

## Turnover

Turnover represents the amounts received and receivable for goods sold in respect of its commodity trading business newly commenced during the current period and services rendered in establishing and providing secure electronic payment processing platform.

## 6. 金融工具（續）

## 財務風險管理目標及政策（續）

## 流動資金風險（續）

|                 | On demand       | 1 – 3 months | Total<br>undiscounted<br>cash flows | Carrying<br>amount at<br>30 June<br>2014 |
|-----------------|-----------------|--------------|-------------------------------------|--|
|                 | 按通知             | 1至3個月        | 未貼現<br>現金流總額                        | 於二零一四年<br>六月三十日<br>之賬面值                  |
|                 | HK\$'000        | HK\$'000     | HK\$'000                            | HK\$'000                                 |
|                 | 千港元             | 千港元          | 千港元                                 | 千港元                                      |
| At 30 June 2014 | 於二零一四年<br>六月三十日 |              |                                     |  |
| Other payables  | 應付其他款項          | 1            | 1,104                               | 1,105                                    |

## 公平價值

金融資產及金融負債之公平價值根據貼現現金流按公認定價模式釐定。

董事認為按攤銷成本於綜合財務報告列賬之金融資產及金融負債賬面值與其公平價值相若。

由於本集團並無於初始確認後在綜合財務報告按公平價值計量之金融工具，故並未呈列公平價值計量之分析。

## 7. 營業額及分類資料

## 營業額

營業額指就本期間新開展之商品貿易業務中已售貨品以及成立及提供安全電子付款程序平台已提供服務之已收及應收金額。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 7. TURNOVER AND SEGMENT INFORMATION 7. 營業額及分類資料

(Continued)

##### Turnover (Continued)

The turnover of the Group comprises the following:

|                      |            |
|----------------------|------------|
| Commodity trading    | 商品貿易       |
| IT solution services | 資訊科技解決方案服務 |

##### Segment information

The operating segments have been identified on the basis of internal management reports prepared in accordance with accounting policies conforming to HKFRSs, that are regularly reviewed by the executive Directors of the Company, for the purpose of allocating resources to segments and assessing their performance. During the period, the Group newly commenced the commodity trading business and two operating and reportable segments under HKFRS 8 Operating Segments are identified as follows:

- Commodity trading – includes income from trading of copper
- IT solution services – including services rendered in establishing and providing secure electronic payment processing platform

The accounting policies of the operating and reportable segments are the same as the Group's accounting policies. Segment results represent the loss before taxation earned by each segment, excluding unallocated income and expenses such as central administration costs and directors' salaries. This is the measure reported to the executive Directors of the Company, the chief operating decision maker, for the purpose of resource allocation and assessment of segment performance.

##### 營業額（續）

本集團之營業額包括下列各項：

| 1.7.2014 to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013 to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|--|---|
| 24,898   | –   |
| 967  | 3,792   |
| <b>25,865</b>  | <b>3,792</b>  |

##### 分類資料

經營分類乃基於遵循香港財務報告準則之會計政策而編製之內部管理報告予以識別，由本公司執行董事定期審閱，以向分類分配資源及評估其表現。期內，本集團新開展商品貿易業務，並根據香港財務報告準則第8號經營分類識別出以下兩個經營及可報告分類：

- 商品貿易—包括銅金屬貿易之收入
- 資訊科技解決方案服務—包括就成立及提供安全電子付款程序平台提供之服務

經營及可報告分類之會計政策與本集團會計政策相同。分類業績指各分類賺取之除稅前虧損（不包括中央行政成本及董事酬金等未分配收入及開支）。此乃就資源分配及評估分類表現向本公司執行董事（主要營運決策人）匯報之方法。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 7. TURNOVER AND SEGMENT INFORMATION 7. 營業額及分類資料（續）

(Continued)

## Segment information (Continued)

## 分類資料（續）

Information regarding the above segments is reported below:

有關上述分類資料呈報如下：

|   |                                  | Commodity trading | IT solution services | Consolidated    |
|---|----------------------------------|-------------------|----------------------|-----------------|
|   |                                  | 商品貿易              | 資訊科技<br>解決方案服務       | 合計              |
|   |                                  | HK\$'000          | HK\$'000             | HK\$'000        |
|   |                                  | 千港元               | 千港元                  | 千港元             |
| For the period from 1 July 2014 to 31 December 2014 | 二零一四年七月一日至<br>二零一四年十二月<br>三十一日期間 |                   |                      |                 |
| <b>TURNOVER</b>                                     | <b>營業額</b>                       |                   |                      |                 |
| External and total revenue                          | 對外銷售及總收益                         | <b>24,898</b>     | <b>967</b>           | <b>25,865</b>   |
| <b>RESULTS</b>                                      | <b>業績</b>                        |                   |                      |                 |
| Segment result                                      | 分類業績                             | <b>(19)</b>       | <b>(488)</b>         | <b>(507)</b>    |
| Unallocated expenses, net                           | 未分配開支淨額                          |                   |                      | <b>(10,064)</b> |
| Loss before taxation                                | 除稅前虧損                            |                   |                      | <b>(10,571)</b> |
| Year ended 30 June 2014                             | 截至二零一四年六月<br>三十日止年度              |                   |                      |                 |
| <b>TURNOVER</b>                                     | <b>營業額</b>                       |                   |                      |                 |
| External and total revenue                          | 對外銷售及總收益                         | —                 | 3,792                | 3,792           |
| <b>RESULTS</b>                                      | <b>業績</b>                        |                   |                      |                 |
| Segment result                                      | 分類業績                             | —                 | (107)                | (107)           |
| Unallocated expenses, net                           | 未分配開支淨額                          |                   |                      | (1,948)         |
| Loss before taxation                                | 除稅前虧損                            |                   |                      | (2,055)         |

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 7. TURNOVER AND SEGMENT INFORMATION 7. 營業額及分類資料（續）

(Continued)

## Segment information (Continued)

## 分類資料（續）

|  |                          | Commodity trading | IT solution services | Unallocated | Consolidated |
|--|--------------------------|-------------------|----------------------|-------------|--------------|
|  |                          | 商品貿易              | 資訊科技<br>解決方案服務       | 未分配         | 合計           |
|  |                          | HK\$'000          | HK\$'000             | HK\$'000    | HK\$'000     |
|  |                          | 千港元               | 千港元                  | 千港元         | 千港元          |
| For the period from 1 July 2014 to 31 December 2014        | 二零一四年七月一日至二零一四年十二月三十一日期間 |                   |                      |             |              |
| Amounts included in the measure of segment profit or loss: | 納入計量分類損益之金額：             |                   |                      |             |              |
| Depreciation   | 折舊                       | -                 | 3                    | 30          | 33           |
| Year ended 30 June 2014                                    | 截至二零一四年六月三十日止年度          |                   |                      |             |              |
| Amounts included in the measure of segment profit or loss: | 納入計量分類損益之金額：             |                   |                      |             |              |
| Depreciation   | 折舊                       | -                 | -                    | -           | -            |

No assets and liabilities are included in segment reporting as they are not regularly reviewed by the executive Directors of the Company.

由於本公司執行董事未有就資產及負債進行定期審閱，故未有將其納入分類報告內。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 7. TURNOVER AND SEGMENT INFORMATION 7. 營業額及分類資料（續）

(Continued)

## Geographical information

The following table provides an analysis of the Group's revenue and non-current assets by location of customers and by location of assets respectively:

## 地區資料

下表載列按客戶及資產各自所在地劃分之本集團收益及非流動資產分析：

|   | Revenue<br>收益  |   | Non-current assets<br>非流動資產                       |  |
|---|--|---|---|--|
|   | 1.7.2014 to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013 to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 | 31.12.2014<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 30.6.2014<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
| People's Republic of China (the "PRC"), including Hong Kong and Macau | 中華人民共和國（「中國」），包括香港及澳門  |   |   |  |
|   | <b>25,865</b>  | 3,792   | <b>3,446</b>                                      | -  |
|   | <b>25,865</b>  | 3,792   | <b>3,446</b>                                      | -  |

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 8. DIRECTORS', CHIEF EXECUTIVE'S AND EMPLOYEES' EMOLUMENTS

## Directors' emoluments

Period from 1 July 2014 to 31 December 2014

|                                 |           | Fees     | Salaries and other benefits | Performance related incentive payments | Retirement benefits scheme contributions | Total directors' emoluments |
|---------------------------------|-----------|----------|-----------------------------|--|--|-----------------------------|
|                                 |           | HK\$'000 | HK\$'000                    | HK\$'000                               | HK\$'000                                 | HK\$'000                    |
|                                 |           | 千港元      | 千港元                         | 千港元<br>(Note a)<br>(附註a)               | 千港元                                      | 千港元                         |
| Name of executive directors     |           | 執行董事姓名   |                             |  |  |                             |
| WEI Yue Tong (Note b)           | 魏月童 (附註b) | -        | 600                         | 1,000                                  | -  | 1,600                       |
| WENG Lin Lei (Note b)           | 翁凜磊 (附註b) | -        | 200                         | 500                                    | -  | 700                         |
| FAN Wei Guo (Note c)            | 范衛國 (附註c) | -        | 225                         | 500                                    | -  | 725                         |
| ZHENG Jian Peng (Note c)        | 鄭健騰 (附註c) | -        | 375                         | 500                                    | 5  | 880                         |
| Paul KAN Man Lok (Note d)       | 簡文樂 (附註d) | -        | 35                          | -                                      | -  | 35                          |
| Shirley HA Suk Ling (Note d)    | 夏淑玲 (附註d) | -        | 257                         | 123                                    | 5  | 385                         |
| Name of non-executive directors |           | 非執行董事姓名  |                             |  |  |                             |
| ZHENG Zhu Ping (Note b)         | 鄭祝平 (附註b) | 100      | 100                         | 500                                    | 3  | 703                         |
| CHIU Wai Piu (Note b)           | 焦惠標 (附註b) | 20       | -                           | -                                      | -  | 20                          |
| LEUNG Oh Man, Martin (Note b)   | 梁傲文 (附註b) | 20       | -                           | -                                      | -  | 20                          |
| KWAN Sin Yee (Note b)           | 關倩兒 (附註b) | 20       | -                           | -                                      | -  | 20                          |
| Leo KAN Kin Leung (Note d)      | 簡堅良 (附註d) | 3        | 5                           | -                                      | -  | 8                           |
| LAI Yat Kwong (Note d)          | 黎日光 (附註d) | 3        | 5                           | -                                      | -  | 8                           |
| SHAO Xiang Ming (Note d)        | 邵向明 (附註d) | 9        | 14                          | -                                      | -  | 23                          |
| Alec HO Yat Wan (Note d)        | 何逸雲 (附註d) | 9        | 14                          | -                                      | -  | 23                          |
| KONG Siu Chee (Note d)          | 江紹智 (附註d) | 9        | 14                          | -                                      | -  | 23                          |
|                                 |           | 193      | 1,844                       | 3,123                                  | 13                                       | 5,173                       |

## 8. 董事、行政總裁及僱員酬金

## 董事酬金

二零一四年七月一日至二零一四年十二月三十一日期間

## 綜合財務報告附註 (續)

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 8. DIRECTORS', CHIEF EXECUTIVE'S AND EMPLOYEES' EMOLUMENTS (Continued)

## Directors' emoluments (Continued)

Year ended 30 June 2014

| Name of executive directors     | 執行董事姓名                       | Fees<br>袍金<br>HK\$'000<br>千港元 | Salaries and other benefits<br>薪金及其他福利<br>HK\$'000<br>千港元 | Performance related incentive payments          | Retirement benefits scheme contributions | Total directors' emoluments<br>董事酬金總額<br>HK\$'000<br>千港元 |
|---------------------------------|------------------------------|-------------------------------|---|---|--|--|
|                                 |                              |                               |   | 與表現相關獎金<br>HK\$'000<br>千港元<br>(Note a)<br>(附註a) | 退休福利計劃供款<br>HK\$'000<br>千港元              |  |
| Paul KAN Man Lok (Note d)       | 簡文樂 (附註d)                    | -                             | 120   | -   | -  | 120  |
| Shirley HA Suk Ling (Note d)    | 夏淑玲 (附註d)                    | -                             | 955   | 500   | 15                                       | 1,470  |
| Name of non-executive directors | 非執行董事姓名                      |                               |   |   |  |  |
| Leo KAN Kin Leung (Note d)      | 簡堅良 (附註d)                    | 10                            | 18  | -   | -  | 28   |
| LAI Yat Kwong (Note d)          | 黎日光 (附註d)                    | 10                            | 18  | -   | -  | 28   |
| Francis Gilbert Knight (Note e) | Francis Gilbert Knight (附註e) | 15                            | 25  | -   | -  | 40   |
| SHAO Xiang Ming (Note d)        | 邵向明 (附註d)                    | 30                            | 50  | -   | -  | 80   |
| Alec HO Yat Wan (Note d)        | 何逸雲 (附註d)                    | 30                            | 50  | -   | -  | 80   |
| KONG Siu Chee (Note d)          | 江紹智 (附註d)                    | 8                             | 13  | -   | -  | 21   |
|                                 |                              | 103                           | 1,249   | 500   | 15                                       | 1,867  |

Notes:

- (a) The performance related incentive payments are discretionary and decided by the Board of Directors.
- (b) Mr. WEI Yue Tong, Mr. WENG Lin Lei, Mr. ZHENG Zhu Ping, Mr. CHIU Wai Piu, Mr. LEUNG Oh Man, Martin and Ms. KWAN Sin Yee were appointed on 16 October 2014.
- (c) Mr. FAN Wei Guo and Mr. ZHENG Jian Peng were appointed on 3 October 2014.
- (d) Prof. Paul KAN Man Lok, Ms. Shirley HA Suk Ling, Mr. Leo KAN Kin Leung, Mr. LAI Yat Kwong, Ms. SHAO Xiang Ming, Mr. Alec HO Yat Wan and Mr. KONG Siu Chee were resigned on 16 October 2014.
- (e) Mr. Francis Gilbert Knight deceased on 30 December 2013.

附註:

- (a) 按工作表現發放之獎金由董事會酌情釐定。
- (b) 魏月童先生、翁凜磊先生、鄭祝平先生、焦惠標先生、梁傲文先生及關倩兒女士於二零一四年十月十六日獲委任。
- (c) 范衛國先生及鄭健鵬先生於二零一四年十月三日獲委任。
- (d) 簡文樂教授、夏淑玲女士、簡堅良先生、黎日光先生、邵向明女士、何逸雲先生及江紹智先生於二零一四年十月十六日辭任。
- (e) Francis Gilbert Knight先生於二零一三年十二月三十日辭世。

## 8. 董事、行政總裁及僱員酬金 (續)

## 董事酬金 (續)

截至二零一四年六月三十日止年度



## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 8. DIRECTORS', CHIEF EXECUTIVE'S AND EMPLOYEES' EMOLUMENTS (Continued)

## Employees' emoluments

During the period, the five highest paid individuals includes four directors and Ms. Shirley Ha Suk Ling (30 June 2014: one director) whose emoluments are reflected in the analysis presented above. Ms. Shirley Ha Suk Ling resigned on 16 October 2014 as executive director and was employed as an employee. The total emoluments paid to Ms. Shirley Ha Suk Ling as an employee during the period and the remaining four individuals for the year ended 30 June 2014 were as follows:

|   |          | 1.7.2014<br>to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013<br>to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---|----------|---|--|
| Salaries and other benefits                 | 薪金及其他福利  | 313   | 1,345  |
| Retirement benefits<br>scheme contributions | 退休福利計劃供款 | 4   | 48   |
|   |          | <b>317</b>  | <b>1,393</b>   |

## 8. 董事、行政總裁及僱員酬金（續）

## 僱員酬金

於期內，五名最高薪人士包括四名董事及夏淑玲女士（二零一四年六月三十日：一名董事），其酬金已分析呈列於上文。夏淑玲女士於二零一四年十月十六日辭任執行董事，受聘為僱員。期內支付予夏淑玲女士之僱員酬金以及截至二零一四年六月三十日止年度支付予其餘四名人士之酬金總額詳情如下：

|   |                 | Number of employees<br>僱員人數  |   |
|---|-----------------|--|---|
|   |                 | 1.7.2014<br>to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日 | 1.7.2013<br>to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日 |
| The emoluments were within<br>the following band: | 僱員之酬金介乎下列範圍：    |  |   |
| Nil – HK\$1,000,000                               | 無 – 1,000,000港元 | <b>1</b>   | <b>4</b>  |

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 9. TAXATION

No provision for Hong Kong Profits Tax has been made in the consolidated financial statements as the Group incurred a tax loss.

No provision for Hong Kong Profits Tax has been made in the consolidated financial statements for prior year since the Group incurred a tax loss and the assessable profit in prior year was wholly absorbed by tax losses brought forward for certain subsidiaries.

The taxation for the period/year can be reconciled to the loss per the consolidated statement of profit or loss and other comprehensive income as follows:

## 9. 稅項

由於本集團錄得稅項虧損，因此綜合財務報告並無作出任何香港利得稅撥備。

由於本集團於上年度錄得稅項虧損，且上年度之應課稅溢利被若干附屬公司承上之稅項虧損完全抵銷，因此綜合財務報告並無就上年度作出任何香港利得稅撥備。

本期間／年度之稅項與載於綜合損益及其他全面收益表之虧損對賬如下：

|   |   | 1.7.2014 to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013 to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---|---|--|---|
| Loss before taxation  | 除稅前虧損                                     | <b>(10,571)</b>  | (2,055)   |
| Tax credit at Hong Kong Profits Tax rate of 16.5% (2013: 16.5%) | 按香港利得稅率16.5%<br>(二零一三年: 16.5%)<br>計算之稅項抵免 | <b>(1,744)</b>   | (339)   |
| Tax effect of expenses not deductible for tax purposes          | 不獲稅項減免支出之<br>稅務影響                         | <b>177</b>   | 45  |
| Tax effect of income not taxable for tax purposes               | 免稅收入之稅務影響                                 | <b>(24)</b>  | (83)  |
| Tax effect of tax losses not recognised                         | 未確認稅項虧損之稅務影響                              | <b>1,591</b>   | 524   |
| Utilisation of tax losses previously not recognised             | 動用過往未確認之稅項虧損                              | -  | (147)   |
| Taxation for the period/year                                    | 本期間／年度之稅項                                 | -  | -   |

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 10. LOSS FOR THE PERIOD/YEAR

## 10. 本期間／年度虧損

|  |  | 1.7.2014 to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013 to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|--|--|--|---|
| Loss for the period/year has been arrived at after charging:                                 | 本期間／年度虧損已扣除：                                     |  |   |
| Auditor's remuneration   | 核數師酬金  | 600  | 526   |
| Depreciation of property, plant and equipment  | 物業、廠房及設備之折舊                                      | 33   | -   |
| Operating lease rentals in respect of rented premises  | 就租賃物業之經營租賃支出                                     | 219  | 98  |
| Research expenditures, including staff costs of HK\$610,000<br>(30 June 2014: HK\$1,150,000) | 研究開支，包括僱員成本610,000港元<br>(二零一四年六月三十日：1,150,000港元) | 625  | 1,181   |
| and after crediting:   | 及已計入：  |  |   |
| Gain on disposal of an associate   | 出售一間聯營公司之收益                                      | -  | 31  |

## 11. LOSS PER SHARE

## 11. 每股虧損

The calculation of the loss per share is based on the loss for the period/year attributable to owners of the Company of HK\$10,571,000 (30 June 2014: HK\$2,055,000) and on the weighted average number of 157,869,000 (30 June 2014: 150,000,000) shares in issue throughout the period/year.

No diluted loss per share is presented as there were no potential ordinary shares in issue during the period ended 31 December 2014 and the year ended 30 June 2014.

每股虧損乃根據本公司擁有人應佔本期間／年度虧損總額10,571,000港元（二零一四年六月三十日：2,055,000港元）及期／年內已發行股份157,869,000（二零一四年六月三十日：150,000,000）股之加權平均數而計算。

由於截至二零一四年十二月三十一日止期間及截至二零一四年六月三十日止年度並無已發行潛在攤薄普通股，故並未呈列經攤薄每股虧損。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 12. PROPERTY, PLANT AND EQUIPMENT

## 12. 物業、廠房及設備

|                                 |                           | Computer<br>system and<br>equipment<br>電腦系統及設備<br>HK\$'000<br>千港元 | Furniture<br>and<br>fixtures<br>傢俬及裝置<br>HK\$'000<br>千港元 | Leasehold<br>improvements<br>租賃裝修<br>HK\$'000<br>千港元 | Motor<br>vehicles<br>汽車<br>HK\$'000<br>千港元 | Total<br>總額<br>HK\$'000<br>千港元 |
|---------------------------------|---------------------------|---|--|--|--|--------------------------------|
| COST                            | 成本                        |   |  |  |  |                                |
| At 1 July 2013 and 30 June 2014 | 於二零一三年七月一日及<br>二零一四年六月三十日 | 762   | 8  | -  | -  | 770                            |
| Additions                       | 添置                        | 325   | 107  | 720  | 807  | 1,959                          |
| <b>At 31 December 2014</b>      | <b>於二零一四年十二月三十一日</b>      | <b>1,087</b>  | <b>115</b>   | <b>720</b>   | <b>807</b>                                 | <b>2,729</b>                   |
| DEPRECIATION                    | 折舊                        |   |  |  |  |                                |
| At 1 July 2013 and 30 June 2014 | 於二零一三年七月一日及<br>二零一四年六月三十日 | 762   | 8  | -  | -  | 770                            |
| Provided for the period         | 期內撥備                      | 6   | 2  | 12   | 13   | 33                             |
| <b>At 31 December 2014</b>      | <b>於二零一四年十二月三十一日</b>      | <b>768</b>  | <b>10</b>  | <b>12</b>  | <b>13</b>                                  | <b>803</b>                     |
| CARRYING VALUES                 | 賬面值                       |   |  |  |  |                                |
| <b>At 31 December 2014</b>      | <b>於二零一四年十二月三十一日</b>      | <b>319</b>  | <b>105</b>   | <b>708</b>   | <b>794</b>                                 | <b>1,926</b>                   |
| At 30 June 2014                 | 於二零一四年六月三十日               | -   | -  | -  | -  | -                              |

## 13. DEPOSIT PAID FOR ACQUISITION OF A NON-CURRENT ASSET

## 13. 收購非流動資產之已付按金

The deposit was paid to acquire a license for Guangzhou/Hong Kong cross-boundary private car. The amount will be fully refunded to the Group if the application of license is not successful.

該按金乃就購入一輛廣州／香港跨境私家車之牌照而支付。倘申請牌照不成功，則有關款項將全數退還予本集團。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 14. TRADE AND OTHER RECEIVABLES

|                          |            | 31.12.2014<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 |
|--------------------------|------------|---|
| Trade receivables (Note) | 應收貿易賬款（附註） | 1,502   |
| Other receivables        | 應收其他賬款     | 781   |
|                          |            | <b>2,283</b>                                      |

Note:

The Group allows credit period ranging from 30 days to 180 days for its trade customers of IT business depending on their credit worthiness, nature of services and conditions of the market. For the commodities trading business, deposits are usually required and the remaining balance is usually receivable approximately within 10 days after the customers have received all documents. The aging analysis of trade receivables based on the invoice date which approximate the revenue recognition date, at the end of the reporting period is as follows:

|               |           | 31.12.2014<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 |
|---------------|-----------|---|
| 0 – 60 days   | 0 – 60日   | 1,502   |
| 61 – 120 days | 61 – 120日 | -   |
|               |           | <b>1,502</b>                                      |

Before accepting any new customer, the Group's finance and sales management team would assess the potential customer's credit quality and defines credit limits by customer. Limits attributable to customers are reviewed regularly with reference to past settlement history. The Group's finance and sales management team considers trade receivables that are neither past due nor impaired to be of good credit quality as continuous repayments have been received.

#### 14. 應收貿易及其他賬款

|                          | 30.6.2014<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|--------------------------|--|
| Trade receivables (Note) | 1,705  |
| Other receivables        | 152  |
|                          | <b>1,857</b>                                   |

附註：

本集團根據其資訊科技業務貿易客戶之借貸信譽、服務性質及市場情況而給予介乎30日至180日之信貸期。就商品貿易業務而言，通常規定要有按金，餘額通常於客戶收取所有文件後約十日內收取。於報告期完結時根據發票日期（與收益確認日期相若）之應收貿易賬款賬齡分析如下：

|               | 30.6.2014<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---------------|--|
| 0 – 60 days   | 930  |
| 61 – 120 days | 775  |
|               | <b>1,705</b>                                   |

在接納任何新客戶前，本集團財務及銷售管理團隊會評估潛在客戶之信貸質素，並釐定客戶之信貸額。客戶之信貸額會參考過往結算記錄而定期進行審閱。本集團財務及銷售管理團隊認為，由於能持續收取還款，故所有未逾期或未減值之應收貿易款項均具良好信貸記錄。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 15. BANK BALANCES AND CASH

The bank balances carried prevailing market interest at an average rate of 0.026% (30 June 2014: 0.017%) per annum.

## 15. 銀行結餘及現金

銀行結餘按現行市場年利率之平均利率0.026厘（二零一四年六月三十日：0.017厘）計息。

## 16. SHARE CAPITAL

## 16. 股本

|  |                                    | Number of shares<br>股份數目                     |   | Share capital<br>股本                               |  |
|--|------------------------------------|--|---|---|--|
|  |                                    | 31.12.2014<br>二零一四年<br>十二月三十一日<br>'000<br>千股 | 30.6.2014<br>二零一四年<br>六月三十日<br>'000<br>千股 | 31.12.2014<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 30.6.2014<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
| Authorised:  | 法定：                                |  |   |   |  |
| 800,000,000<br>ordinary shares of<br>HK\$0.10 each | 800,000,000股<br>每股面值0.10港元之<br>普通股 | <b>800,000</b>                               | 800,000                                   | <b>80,000</b>                                     | 80,000   |
| Issued and fully paid:                             | 已發行及繳足：                            |  |   |   |  |
| At beginning of year                               | 於年初                                | <b>150,000</b>                               | 150,000                                   | <b>15,000</b>                                     | 15,000   |
| Issue of ordinary shares<br>(Note)                 | 發行普通股<br>(附註)                      | <b>30,000</b>                                | -   | <b>3,000</b>                                      | -  |
| At end of period/year                              | 於期／年末                              | <b>180,000</b>                               | 150,000                                   | <b>18,000</b>                                     | 15,000   |

Note: During the period, an aggregate of 30,000,000 ordinary shares of the Company, have been placed to independent third parties at the price of HK\$1.50 per share. The shares issued rank pari passu in all respects among themselves and with the existing issued shares. The directors intend to use the net proceeds to fund a possible acquisition of natural gas projects in the PRC, the Group's commodity trading business, and the remaining amount as general working capital.

附註：期內，本公司合共30,000,000股普通股已配售予獨立第三方，價格為每股1.50港元。發行股份之間及與現有已發行股份於各方面享有同等地位。董事擬將所得款項淨額用於可能收購中國之天然氣項目、本集團之商品貿易業務，及餘額用作一般營運資金。

Effective from 12 January 2015, the ordinary shares of the Company of HK\$0.1 each were subdivided into 20 ordinary shares of HK\$0.005 each (see note 24 for details).

由二零一五年一月十二日起，本公司每股面值0.1港元之普通股拆細為20股每股面值0.005港元之普通股（詳情見附註24）。

## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 17. SHARE OPTION SCHEME

On 30 November 2012, the Company adopted a share option scheme (the "Scheme"). The purpose of the Scheme is to attract and to retain quality personnel and other persons and to provide them with incentive to contribute to the business and operation of the Group. Under the Scheme, the directors may grant options to any eligible persons of the Group, including (i) any director, employee or consultant of the Company, a subsidiary or an affiliate; or (ii) any discretionary trust whose discretionary objects include any director, employee or consultant of the Company, a subsidiary or an affiliate; or (iii) a company beneficially owned by any director, employee or consultant of the Company, a subsidiary or an affiliate; or (iv) any person or entity whose service to the Group or business with the Group contribute or is expected to contribute to the business or operation of the Group as may be determined by the directors from time to time, to subscribe for shares of the Company. Options granted are exercisable for a period of up to ten years from the date of grant of the option as decided by the board.

The exercise price (subject to adjustment as provided therein) of the option under the Scheme is equal to the highest of (i) the nominal value of share; (ii) the closing price per share as stated in the Exchange's daily quotation sheet on the date of grant of the option, which must be a business day and (iii) the average closing price per share as stated in the Exchange's daily quotation sheet for the five business days immediately preceding the date of grant. The maximum number of shares in respect of which the options may be granted under the Scheme shall not exceed 10% of the issued share capital of the Company at the date of approval of the Scheme. However, the total maximum number of shares which may be issued upon exercise of all outstanding share options must not exceed 30% of the issued share capital of the Company from time to time. The number of shares in respect of which options may be granted to any one grantee in any 12-month period is not permitted to exceed 1% of the shares of the Company in issue on the last date of such 12-month period from time to time, without prior approval from the Company's shareholders. No option under the Scheme has been granted by the Company since its adoption.

#### 17. 購股權計劃

於二零一二年十一月三十日，本公司採納一項購股權計劃（「計劃」）。計劃之目的在於吸納及留任優秀人員及其他人士，藉以鼓勵彼等為本集團之業務及營運作出貢獻。根據計劃，董事可向本集團之任何合資格人士授出購股權，當中包括(i)本公司、附屬公司或聯屬人士的任何董事、僱員或顧問；或(ii)本公司、附屬公司或聯屬人士的任何董事、僱員或顧問為全權託管對象的任何全權信託；或(iii)本公司、附屬公司或聯屬人士的任何董事、僱員或顧問實益擁有的公司；或(iv)董事不時酌情認為其為本集團提供之服務或其與本集團進行之交易曾經或將會對本集團之業務或營運有所貢獻的任何人士或實體，讓彼等認購本公司之股份。所授出之購股權可於董事會所釐定之期間（由購股權授出日期起計最多十年）內行使。

根據計劃內之購股權行使價（可按該計劃訂明予以調整）為(i)股份面值；(ii)於購股權授出日期（必須為營業日）在交易所每日報價表所報之每股收市價及(iii)緊接授出購股權日期前五個營業日在交易所每日報價表所報之每股股份平均收市價，以三者之最高者為準。根據計劃可授出之購股權所涉及之股份數目上限不得超過本公司於計劃批准日期之已發行股本10%。然而，因行使所有未行使購股權而可予發行之股份總數上限則不得超出本公司不時已發行股本之30%。在未經本公司股東事先批准下，於任何12個月期間內向任何單一承授人授出購股權所涉及之股份數目不得超過本公司於該12個月期間內最後一日不時已發行股份數目之1%。本公司自採納計劃以來並未根據計劃授出購股權。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 18. UNRECOGNISED DEFERRED TAXATION

At the end of the reporting period, the Group has unused tax losses of approximately HK\$35,115,000 (30 June 2014: HK\$24,478,000) available for offset against future profits. No deferred tax asset has been recognised due to the unpredictability of future profit streams. These tax losses may be carried forward indefinitely.

## 19. OPERATING LEASE COMMITMENT

## The Group as lessee

Minimum lease payments paid under operating leases during the period/year:

|          | 物業 |
|----------|----|
| Premises |    |

At the end of the reporting period, the Group had commitments for future minimum lease payments in rented premises under non-cancellable operating leases which fall due as follows:

|                                       |                     |
|---------------------------------------|---------------------|
| Within one year                       | 1年內                 |
| In the second to fifth year inclusive | 第2至第5年內<br>(包括首尾兩年) |

## 18. 未確認遞延稅項

於報告期完結時，本集團未動用之稅項虧損約為35,115,000港元（二零一四年六月三十日：24,478,000港元），可供抵銷未來溢利。由於不能預測未來之溢利情況，故並無確認遞延稅項資產。此等稅項虧損可無限期結轉。

## 19. 經營租賃承擔

## 本集團作為承租人

期／年內根據經營租賃已付最低租賃付款：

| 1.7.2014<br>to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013<br>to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---|--|
| 219   | 98   |

於報告期完結時，根據不可撤銷經營租賃，本集團租賃物業之未來最低租賃付款承擔到期日如下：

| 31.12.2014<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 30.6.2014<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---|--|
| 2,022   | 50   |
| 2,253   | —  |
| 4,275   | 50   |



## 綜合財務報告附註（續）

### Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

#### 20. CAPITAL COMMITMENTS

Capital expenditure in respect of the acquisition of property, plant and equipment, development of systems and networks authorised but not contracted for

購置物業、廠房及設備與系統及網絡開發之已授權但未訂約資本開支

500

500

#### 20. 資本承擔

| 1.7.2014<br>to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | 1.7.2013<br>to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---|--|
| 500   | 500  |

#### 21. RETIREMENT BENEFITS SCHEME

Employees employed by the Group's operations in Macau are members of government-managed retirement benefits schemes operated by the Macau government. The Macau operations are required to pay a monthly fixed contribution to the retirement benefits schemes to fund the benefits. The only obligation of the Group with respect to the retirement benefits schemes operated by the Macau government is to make the required contributions under the schemes.

The Group enrolled all eligible employees in Hong Kong into a mandatory provident fund (the "MPF") scheme. The retirement benefit cost for the MPF scheme charged to the consolidated statement of profit or loss and other comprehensive income represents contributions to the MPF scheme by the Group at rates specified in the rules of the MPF scheme.

During the period, retirement benefits scheme contributions paid amounted to approximately HK\$59,000 (30 June 2014: HK\$63,000).

#### 21. 退休福利計劃

本集團於澳門經營之業務所聘請僱員為澳門政府安排之政府管理退休福利計劃之成員。澳門業務須按月向退休福利計劃支付定額供款，藉此為該福利撥資。本集團就澳門政府管理之退休福利計劃之唯一義務為根據計劃作出所需供款。

本集團安排於香港之所有合資格僱員參加強制性公積金（「強積金」）計劃。強積金計劃之退休福利成本，即本集團按強積金計劃規則所指定比率之供款，已於綜合損益及其他全面收益表內扣除。

期內，已付退休福利計劃供款約為59,000港元（二零一四年六月三十日：63,000港元）。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 22. SUBSIDIARIES

Details of the Company's subsidiaries at 31 December 2014 and 30 June 2014 are as follows:

## 22. 附屬公司

本公司各附屬公司於二零一四年十二月三十一日及二零一四年六月三十日之詳情如下：

| Name of subsidiary<br>附屬公司名稱  | Place of incorporation<br>註冊成立地點 | Issued and fully paid share capital<br>已發行及繳足股本 | Attributable equity interest of the Group<br>本集團應佔權益 |                             | Principal activity<br>主要業務   |
|---|----------------------------------|---|--|-----------------------------|--|
|   |                                  |   | 31.12.2014<br>二零一四年<br>十二月三十一日                       | 30.6.2014<br>二零一四年<br>六月三十日 |  |
| Bright Able Century Limited<br>名駿世紀有限公司                             | British Virgin Islands<br>英屬處女群島 | US\$1<br>1美元                                    | 100%   | -                           | Inactive and not yet commence in business<br>並無業務及尚未開展業務   |
| Calgary Investments Limited   | Samoa<br>薩摩亞                     | US\$1<br>1美元                                    | 100%   | 100%                        | Investment holding<br>投資控股   |
| DIGITALHONGKONG.COM INC.  | British Virgin Islands<br>英屬處女群島 | US\$1<br>1美元                                    | 100%   | 100%                        | Provision of an e-commerce platform for payment process for global business<br>為全球公司提供電子商貿付款平台   |
| DIGITAL COMMERCE LIMITED  | Hong Kong<br>香港                  | HK\$2<br>2港元                                    | 100%   | 100%                        | Provision of an e-commerce platform and evaluation of e-commerce opportunities<br>開發電子商貿平台及評估電子商貿商機                                    |
| Digital Hong Kong Limited<br>數碼香港國際有限公司                             | Hong Kong<br>香港                  | HK\$2<br>2港元                                    | 100%   | 100%                        | Provision of an e-commerce platform for payment process for retail customers and e-malls based in Hong Kong<br>為香港之零售客戶及電子商場提供電子商貿付款平台 |
| Global Billion Access Investments Limited<br>環球進億投資有限公司             | British Virgin Islands<br>英屬處女群島 | US\$1<br>1美元                                    | 100%   | -                           | Investment holding<br>投資控股   |
| Honest (Macao Commercial Offshore) Limited<br>至誠(澳門離岸商業服務)有限公司      | Macau<br>澳門                      | MOP100,000<br>100,000澳門幣                        | 100%   | 100%                        | Provision of consulting services, data processing and selling activities<br>提供諮詢服務、數據處理及銷售活動   |
| Hong Kong Global Billion Access Investments Limited<br>香港環球進億投資有限公司 | Hong Kong<br>香港                  | HK\$1<br>1港元                                    | 100%   | -                           | Inactive and not yet commence in business<br>並無業務及尚未開展業務   |
| Pickworth Limited   | Samoa<br>薩摩亞                     | US\$1<br>1美元                                    | 100%   | 100%                        | Investment holding<br>投資控股   |
| Rich Ascent International Limited<br>豐晉國際有限公司                       | Hong Kong<br>香港                  | HK\$1<br>1港元                                    | 100%   | -                           | Commodity trading<br>商品貿易  |

None of the subsidiaries had any debt securities outstanding at the end of the year or at any time during the period.

於本期間完結時或於年內任何時間，各附屬公司概無任何未償還之債務證券。

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 23. FINANCIAL INFORMATION OF THE COMPANY

Financial information of the Company at the end of the reporting period includes:

## 23. 本公司之財務資料

本公司於報告期完結時之財務資料包括：

|   |                   | <b>1.7.2014<br/>to<br/>31.12.2014<br/>二零一四年<br/>七月一日至<br/>二零一四年<br/>十二月三十一日<br/>HK\$'000<br/>千港元</b> | 1.7.2013<br>to<br>30.6.2014<br>二零一三年<br>七月一日至<br>二零一四年<br>六月三十日<br>HK\$'000<br>千港元 |
|---|-------------------|--|--|
| Property, plant and equipment                       | 物業、廠房及設備          | <b>942</b>   | –  |
| Investments in subsidiaries                         | 於附屬公司之投資          | –  | –  |
| Amount due from subsidiaries                        | 應收附屬公司之款項         | <b>30,665</b>  | 3,031  |
| Other receivables                                   | 應收其他賬款            | <b>678</b>   | 105  |
| Bank balances and cash                              | 銀行結餘及現金           | <b>6,562</b>   | 1,074  |
| <b>Total assets</b>                                 | <b>資產總值</b>       | <b>38,847</b>  | 4,210  |
| Other payables                                      | 應付其他賬款            | <b>924</b>   | 694  |
| Amount due to subsidiaries                          | 應付附屬公司之款項         | <b>1,208</b>   | 1,023  |
| <b>Total liabilities</b>                            | <b>總負債</b>        | <b>2,132</b>   | 1,717  |
| <b>Net assets</b>                                   | <b>資產淨值</b>       | <b>36,715</b>  | 2,493  |
| Capital and reserves                                | 股本及儲備             |  |  |
| Share capital                                       | 股本                | <b>18,000</b>  | 15,000   |
| Reserves  | 儲備                | <b>18,715</b>  | (12,507)   |
| <b>Equity attributable to owners of the Company</b> | <b>本公司擁有人應佔權益</b> | <b>36,715</b>  | 2,493  |

## 綜合財務報告附註（續）

## Notes to the Consolidated Financial Statements (Continued)

二零一四年七月一日至二零一四年十二月三十一日期間 For the period from 1 July 2014 to 31 December 2014

## 23. FINANCIAL INFORMATION OF THE COMPANY (Continued)

Note:

Movements of the Company's reserves during the current period and the prior year are as follows:

|   |                      | Capital<br>reserve<br>資本儲備<br>HK\$'000<br>千港元 | Special<br>reserve<br>特別儲備<br>HK\$'000<br>千港元 | Share<br>premium<br>股份溢價<br>HK\$'000<br>千港元 | Accumulated<br>losses<br>累計虧損<br>HK\$'000<br>千港元 | Total<br>總計<br>HK\$'000<br>千港元 |
|---|----------------------|---|---|---|--|--------------------------------|
| At 1 July 2013                                | 於二零一三年七月一日           | 7,640   | 1,971   | 8,461                                       | (27,405)   | (9,333)                        |
| Total comprehensive expense<br>for the year   | 本年度全面支出總額            | -   | -   | -   | (3,174)  | (3,174)                        |
| At 30 June 2014                               | 於二零一四年六月三十日          | 7,640   | 1,971   | 8,461                                       | (30,579)   | (12,507)                       |
| Issue of ordinary shares                      | 發行普通股                | -   | -   | 41,100                                      | -  | 41,100                         |
| Total comprehensive expense<br>for the period | 本期間全面支出總額            | -   | -   | -   | (9,878)  | (9,878)                        |
| <b>At 31 December 2014</b>                    | <b>於二零一四年十二月三十一日</b> | <b>7,640</b>                                  | <b>1,971</b>                                  | <b>49,561</b>                               | <b>(40,457)</b>                                  | <b>18,715</b>                  |

## 23. 本公司之財務資料（續）

附註：

本公司於本期間及上年度之儲備變動如下：

## 24. EVENTS AFTER THE REPORTING PERIOD

On 12 January 2015, subdivision of the shares of the Company of each then issued and unissued share of HK\$0.1 into 20 subdivided shares of HK\$0.005 each, has become effective, upon which the Company has an authorized share capital of HK\$80,000,000 divided into 16,000,000,000 shares of HK\$0.005 each, of which 3,600,000,000 shares have been issued and are fully-paid or credited as fully-paid.

On 16 January 2015, the Company entered into a Memorandum of Understanding with Mr. Xiong Songgan, the ultimate controlling shareholder of Hubei Tianneng Natural Gas Utilization Co., Ltd. and Yichang Zhongyou Natural Gas Utilization Co., Ltd., both are independent third parties, in relation to the possible acquisition of natural gas projects in Yichang City, Hubei Province, the PRC.

On 16 January 2015, the Company entered into a placing agreement with a placing agent, pursuant to which the Company has conditionally agreed to place up to 360,000,000 new shares to independent third parties at a price of HK\$0.354 per share. On 30 January 2015, the placing has been completed. The gross proceeds and net proceeds arising from the placing are approximately HK\$127,400,000 and HK\$124,800,000 respectively. The board of directors consider that the placing represents an opportunity to raise additional funds for the Company for the possible acquisition and to further develop its commodity trading business, as well as broadening the shareholder and capital base of the Company.

## 24. 報告期後事項

於二零一五年一月十二日，本公司其時每股面值0.1港元之已發行及未發行股份已拆細為20股每股面值0.005港元之經拆細股份，其後本公司之法定股本為80,000,000港元，分為16,000,000,000股每股面值0.005港元之股份，其中3,600,000,000股股份為已發行及繳足或入賬列為繳足。

於二零一五年一月十六日，本公司與熊崧淦先生（為湖北天能天然氣利用有限責任公司及宜昌中油天然氣利用有限公司（兩者均為獨立第三方）之最終控股股東）訂立諒解備忘錄，內容有關可能收購中國湖北省宜昌市天然氣項目。

於二零一五年一月十六日，本公司與配售代理訂立配售協議，據此，本公司有條件同意以每股0.354港元之價格配售最多360,000,000股新股份予獨立第三方。於二零一五年一月三十日，配售事項已完成。配售事項之所得款項總額及所得款項淨額分別約為127,400,000港元及124,800,000港元。董事會認為，配售事項為本公司募集額外資金以進行潛在收購事項及進一步發展商品貿易業務之良機，並同時擴展本公司之股東及資本基礎。

## 財務摘要

### Financial Summary

|  |              | 1.7.2014<br>to<br>31.12.2014<br>二零一四年<br>七月一日至<br>二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元 | Year ended 30 June<br>截至六月三十日止年度 |          |          |          |
|--|--------------|---|----------------------------------|----------|----------|----------|
|  |              |   | 2014                             | 2013     | 2012     | 2011     |
|  |              |   | 二零一四年                            | 二零一三年    | 二零一二年    | 二零一一年    |
|  |              |   | HK\$'000                         | HK\$'000 | HK\$'000 | HK\$'000 |
|  |              |   | 千港元                              | 千港元      | 千港元      | 千港元      |
| <b>RESULTS</b>                                       | <b>業績</b>    |   |                                  |          |          |          |
| Turnover   | 營業額          | 25,865  | 3,792                            | 3,066    | 3,003    | 3,124    |
| Cost of sales  | 銷售成本         | (24,887)  | -                                | -        | -        | -        |
| Gross profit   | 毛利           | 978   | 3,792                            | 3,066    | 3,003    | 3,124    |
| Other income   | 其他收入         | 26  | 42                               | 1        | 5        | 9        |
| General and administrative expenses and depreciation | 一般及行政支出以及折舊  | (4,559)   | (2,240)                          | (2,293)  | (2,234)  | (2,296)  |
| Marketing and promotion expenses                     | 市場推廣支出       | (92)  | (210)                            | (228)    | (249)    | (303)    |
| Staff costs  | 僱員成本         | (6,924)   | (3,439)                          | (3,208)  | (3,277)  | (3,099)  |
| Loss for the period/year                             | 本期間/年度虧損     | (10,571)  | (2,055)                          | (2,662)  | (2,752)  | (2,565)  |
|  |              |   |                                  |          |          |          |
|  |              | At<br>31 December<br>2014<br>於二零一四年<br>十二月三十一日<br>HK\$'000<br>千港元                     | At 30 June<br>於六月三十日             |          |          |          |
|  |              |   | 2014                             | 2013     | 2012     | 2011     |
|  |              |   | 二零一四年                            | 二零一三年    | 二零一二年    | 二零一一年    |
|  |              |   | HK\$'000                         | HK\$'000 | HK\$'000 | HK\$'000 |
|  |              |   | 千港元                              | 千港元      | 千港元      | 千港元      |
| <b>ASSETS AND LIABILITIES</b>                        | <b>資產及負債</b> |   |                                  |          |          |          |
| Non-current assets                                   | 非流動資產        | 3,446   | -                                | -        | 1        | 2        |
| Current assets                                       | 流動資產         | 34,758  | 4,717                            | 6,717    | 10,328   | 12,095   |
| Current liabilities                                  | 流動負債         | (1,063)   | (1,105)                          | (1,050)  | (2,000)  | (1,016)  |
|  |              | 37,141  | 3,612                            | 5,667    | 8,329    | 11,081   |

