



**DX.com Holdings Limited**

**DX.com 控股有限公司**

(於開曼群島註冊成立及於百慕達存續之有限公司)

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(股份代號：8086)

(Stock Code: 8086)

**二零一五年至二零一六年第一季度業績報告**  
**2015/2016 FIRST QUARTERLY RESULTS REPORT**

**香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)之特色**

創業板的定位，乃為相比起其他在聯交所上市之公司帶有較高投資風險之公司提供一個上市之市場。有意投資者應了解投資該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。創業板的較高風險及其他特點表示創業板較適合專業及其他老練投資者。

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

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

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

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

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

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

## 未經審核業績

DX.com控股有限公司(「本公司」)董事會(「董事」)宣佈，本公司及其附屬公司(「本集團」)截至二零一五年九月三十日止三個月之第一季度未經審核簡明綜合業績，連同截至二零一四年同期未經審核之比較數字如下：

### 未經審核簡明綜合損益表

## UNAUDITED RESULTS

The board of directors (the "Directors") of DX.com Holdings Limited (the "Company") announced the first quarterly unaudited condensed consolidated results of the Company and its subsidiaries (the "Group") for the three months ended 30 September 2015 together with the comparative unaudited figures for the corresponding period in 2014 as follows:

### Unaudited Condensed Consolidated Income Statement

		截至九月三十日止三個月	
		For the three months ended	
		30 September	
		二零一五年	二零一四年
		2015	2014
		千港元	千港元
		HK\$'000	HK\$'000
			(經重列)
			(Re-stated)
持續經營業務	<b>CONTINUING OPERATION</b>		
收入	<b>REVENUE</b>	2	112,360
			242,355
貨品銷售成本和服務成本	Cost of sales and services		<b>(69,463)</b>
			(141,629)
毛利	Gross profit		<b>42,897</b>
其他收入及收益	Other income and gains		554
銷售及分銷成本	Selling and distribution costs		<b>(36,254)</b>
行政費用	Administrative expenses		<b>(41,565)</b>
融資成本	Finance costs	3	<b>(1,894)</b>
			(22)
除稅前虧損	<b>LOSS BEFORE TAX</b>	4	<b>(36,262)</b>
所得稅費用	Income tax expense	5	-
			(13,285)
本期間來自持續	<b>LOSS FOR THE PERIOD FROM</b>		
經營業務虧損	<b>CONTINUING OPERATION</b>		<b>(36,262)</b>
			(13,285)
終止經營業務	<b>DISCONTINUED OPERATION</b>	7	
本期間來自終止經營	Profit for the period		<b>2,006</b>
業務盈利	from discontinued operation		2,331
			(10,954)
本期間虧損	<b>LOSS FOR THE PERIOD</b>		<b>(34,256)</b>
			(10,954)
虧損以下各方應佔：	Loss attributable to:		
本公司擁有人	Owners of the Company		<b>(34,173)</b>
非控股權益	Non-controlling interests		<b>(83)</b>
			(10,683)
			(271)
			<b>(34,256)</b>
			(10,954)
本公司普通股權益持有人	<b>LOSS PER SHARE</b>		
應佔之每股虧損	<b>ATTRIBUTABLE TO ORDINARY</b>		
	<b>EQUITY HOLDERS OF THE</b>		
	<b>COMPANY</b>	8	
基本—本期間虧損	Basic – Loss for the period		<b>(0.61)港仙cent</b>
—持續經營業務的	– Loss from continuing		(0.19)港仙cent
本年度虧損	operation		<b>(0.65)港仙cent</b>
			(0.24)港仙cent
攤薄—本期間虧損	Diluted – Loss for the period		<b>(0.61)港仙cent</b>
—持續經營業務的	– Loss from continuing		(0.19)港仙cent
本年度虧損	operation		<b>(0.65)港仙cent</b>
			(0.24)港仙cent

未經審核簡明綜合全面收益表

Unaudited Condensed Consolidated Statement of Comprehensive Income

		截至九月三十日止三個月 For the three months ended 30 September	
		二零一五年 2015 千港元 HK\$'000	二零一四年 2014 千港元 HK\$'000 (經重列) (Re-stated)
本期間虧損	Loss for the period	(34,256)	(10,954)
其他綜合收益在以後會計期間重新分類為損益：	Other comprehensive income to be reclassified to profit or loss in subsequent period:		
– 轉換境外業務時產生之匯兌差額	– Exchange difference arising on translation of foreign operations	(1,338)	345
– 可供出售投資公允價值之減少	– Decrease in fair value of available-for-sales investment	(13,767)	–
– 就可供出售投資資產減值虧損於重新分類調整	– Reclassification adjustment to profit or loss on impairment loss on available-for-sales investment	13,767	–
<b>本期間全面收益總額</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>(35,594)</b>	<b>(10,609)</b>
應佔全面收益總額：	Total comprehensive income attributable to:		
本公司擁有人	Owners of the Company	(35,481)	(10,348)
非控股權益	Non-controlling interests	(113)	(261)
		<b>(35,594)</b>	<b>(10,609)</b>

未經審核簡明綜合權益變動表

Unaudited Condensed Consolidated Statement of Changes In Equity

		本公司股權持有人應佔 Attributable to owners of the Company							非控股 權益	權益總額	
		已發行股本	股份溢價賬	實繳盈餘	股本贖回儲備	可供出售投資估值儲備	外匯浮動儲備	(累積虧損)/保留盈利	合計		
		Issued capital	Share premium account	Contributed surplus	Capital redemption reserve	Available-for-sales Investment revaluation reserve	Exchange fluctuation reserve	(Accumulated losses)/retained profits	Total	Non-controlling Interests	Total Equity
		千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000
於二零一四年七月一日之結餘	Balance at 1 July 2014	50,945	–	(18,124)	3,526	–	(4,934)	120,459	151,872	947	152,819
本期間虧損	Loss for the period	–	–	–	–	–	–	(10,683)	(10,683)	(271)	(10,954)
轉換境外業務時產生之匯兌差額	Exchange differences on translation of foreign operations	–	–	–	–	–	335	–	335	10	345
本期間全面收益總額	Total comprehensive income for the period	–	–	–	–	–	335	(10,683)	(10,348)	(261)	(10,609)
於公開發售時發行股份	Issue of shares upon open offer	5,095	44,756	–	–	–	–	–	49,851	–	49,851
於二零一四年九月三十日	At 30 September 2014	56,040	44,756	(18,124)	3,526	–	(4,599)	109,776	191,375	686	192,061
於二零一五年七月一日之結餘	Balance at 1 July 2015	56,040	44,756	(18,124)	3,526	–	(4,134)	33,456	115,520	1,039	116,559
本期間虧損	Loss for the period	–	–	–	–	–	–	(34,173)	(34,173)	(83)	(34,256)
轉換境外業務時產生之匯兌差額	Exchange differences on translation of foreign operations	–	–	–	–	–	(1,308)	–	(1,308)	(30)	(1,338)
可供出售投資公允價值之減少	Decrease in fair value of available-for-sales investment	–	–	–	–	(13,767)	–	–	(13,767)	–	(13,767)
資產減值虧損於重新分類調整	Reclassification adjustment to profit or loss on impairment loss on available-for-sales investment	–	–	–	–	13,767	–	–	13,767	–	13,767
本期間全面收益總額	Total comprehensive income for the period	–	–	–	–	–	(1,308)	(34,173)	(35,481)	(113)	(35,594)
轉發至實繳盈餘	Transfer to contributed surplus	–	(44,756)	44,756	–	–	–	–	–	–	–
於出售附屬公司時解除	Release upon disposal of subsidiaries	–	–	–	–	–	5,543	–	5,543	(926)	4,617
於二零一五年九月三十日	At 30 September 2015	56,040	–	26,632	3,526	–	101	(717)	85,582	–	85,582

附註：

## 1. 編製基準

本公司於二零零零年三月十五日在開曼群島註冊成立為有限責任公司，並於二零一五年八月二十一日在百慕達存續。本公司股份於二零零零年八月二日在香港聯合交易所有限公司（「聯交所」）創業板（「創業板」）上市。

根據於二零一五年八月六日公司股東於股東特別大會通過一項特別決議案，本公司股東議決透過撤銷於開曼群島之註冊，將本公司之註冊地點由開曼群島更改為百慕達及根據百慕達法例以獲豁免公司形式持續存在。遷冊於二零一五年八月二十一日完成。本公司之註冊辦事處並更改為Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda。

遷冊對本公司之持續性及上市地位並無構成任何影響。

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

編製未經審核綜合損益表時所採用之會計政策，與本集團編製其截至二零一五年六月三十日止年度之年度賬目時所採用者貫徹一致。

### 會計政策

概無於本期間首次生效的其他新訂準則或準則修訂預期會對本集團產生重大影響。

Notes:

## 1. BASIS OF PRESENTATION

The Company was a limited liability company incorporated in the Cayman Islands on 15 March 2000 and continued in Bermuda on 21 August 2015. The shares of the Company were listed on the Growth Enterprise Market (the "GEM") of the Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 2 August 2000.

Pursuant to a special resolution passed by the shareholders of the Company at an extraordinary general meeting held on 6 August 2015, the domicile of the Company has been changed from the Cayman Islands to Bermuda by way of de-registration in the Cayman Islands and continuation as an exempted company under the laws of Bermuda. The re-domicile was completed on 21 August 2015. The registered office of the Company has been changed to Clarendon House, 2 Church Street, Hamilton HM11, Bermuda.

The change of domicile has no impact on the continuity and the listing status of the Company.

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

The accounting policies adopted in the preparation of the unaudited consolidated income statement are consistent with those adopted by the Group in its annual accounts for the year ended 30 June 2015.

### Accounting Policies

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

## 2. 收入

收入(亦為本集團之營業額)指從(i)電子商務及提供網上銷售平台之交易價值及(ii)提供專業資訊科技合約及維修保養服務之發票淨值。於本期間內,本集團終止經營專業資訊科技合約及維修保養服務之業務並將業務出售。

本集團之收入分析如下:

收入:  
持續經營業務:  
電子商務及提供網上銷售平台

終止經營業務:  
提供專業資訊科技合約及  
維修保養服務

Revenue:  
Continuing operation:  
E-commerce and provision of  
online sales platform  
Discontinued operation:  
Provision of professional  
IT contract and  
maintenance services

## 3. 融資成本

銀行貸款利息開支  
應付票據利息開支

融資成本:  
綜合損益表所呈報的持續  
經營業務應佔

已終止經營業務應佔

## 2. REVENUE

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

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

截至九月三十日止三個月  
For the three months ended  
30 September  
二零一五年  
2015  
(未經審核)  
(Unaudited)  
千港元  
HK\$'000

二零一四年  
2014  
(未經審核)  
(Unaudited)  
千港元  
HK\$'000

112,360	242,355
26,513	32,201
<b>138,873</b>	<b>274,556</b>

## 3. FINANCE COSTS

截至九月三十日止三個月  
For the three months ended  
30 September  
二零一五年  
2015  
(未經審核)  
(Unaudited)  
千港元  
HK\$'000

二零一四年  
2014  
(未經審核)  
(Unaudited)  
千港元  
HK\$'000

202	190
1,838	—
<b>2,040</b>	<b>190</b>
1,894	22
146	168
<b>2,040</b>	<b>190</b>

#### 4. 除稅前虧損

除稅前虧損乃扣除／(計入)及下列各項後計算：

#### 4. LOSS BEFORE TAX

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

		截至九月三十日止三個月 For the three months ended 30 September	
		二零一五年 2015 (未經審核) (Unaudited) 千港元 HK\$'000	二零一四年 2014 (未經審核) (Unaudited) 千港元 HK\$'000
折舊	Depreciation	687	920
員工成本 (包括董事酬金)	Staff costs (including directors' remuneration)		
工資及薪金	Wages and salaries	10,633	10,899
退休金供款淨額	Net pension contribution	934	1,290
按公平值計入損益之金融投資 公平值虧損	Fair value loss on equity investments at fair value through profit and loss		
— 金融投資	— Listed equity investment	2,316	(70)
— 外匯遠期合約	— Forward currency contract	—	(14)
出售按公平值計入損益之 金融投資公平值虧損	Loss on disposal of equity investments at fair value through profit and loss	1,239	—
可供出售投資減值虧損(附註a)	Impairment loss on available-for-sales investment (Note a)	13,767	5,338
出售附屬公司的虧損(附註b)	Loss on disposal of subsidiaries (Note b)	1,937	—
已收取政府補助	Government grants received	—	(1,298)
中國政府退稅	PRC government tax refund	(123)	(869)
租金收入	Rental income	(290)	—
銀行利息收入	Bank interest income	(67)	(41)

附註：

- 於二零一五年九月三十日，本公司持有智易控股有限公司(股份代號：8100)的74,418,600股股份。這些股份歸類為可供出售投資。於二零一五年九月三十日，可供出售投資乃按香港聯合交易所有限公司所報之市場買入價，導致減值虧損為約13,767,000港元(二零一四年：約5,338,000港元)。
- 於二零一五年九月三十日止期間，本集團出售若干附屬公司虧損約為1,937,000港元。有關詳情，請見「重大收購、出售事項及重大投資」一段。

Notes:

- As at 30 September 2015, the Company held 74,418,600 shares of GET Holdings Limited (Stock Code: 8100) and the shares were classified as available-for-sales investment in the Group. As at 30 September 2015, the available-for-sales investment which were stated as fair value with reference to the quoted market bid price in The Stock Exchange of Hong Kong Limited, resulted in an impairment of loss of approximately HK\$13,767,000 (2014: approximately HK\$5,338,000).
- During the period ended 30 September 2015, the Group disposed of its certain subsidiaries with a loss of approximately HK\$1,937,000. For details, please refer to the paragraph under "Material Acquisitions, Disposals and Significant Investments".

## 5. 所得稅費用

本期間稅項： 香港利得稅： 本期間 遞延稅務	Current tax: Hong Kong profits tax: Current period Deferred tax
稅項支出總額	Total tax changed
所得稅費用： 綜合損益表所呈報的持續 經營業務應佔	Income tax expense: Attributable to continuing operation reported in the consolidated statement of profit or loss
已終止經營業務應佔	Attributable to discontinued operation

香港利得稅及按期內之估計應課稅盈利以稅率16.5%計提撥備(二零一四年：16.5%)。

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

## 6. 股息

董事並不建議派發第一季度股息(二零一四年：無)。

## 5. INCOME TAX EXPENSE

截至九月三十日止三個月  
For the three months ended  
30 September

二零一五年 2015 (未經審核) (Unaudited) 千港元 HK\$'000	二零一四年 2014 (未經審核) (Unaudited) 千港元 HK\$'000
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113 (1,765)	149 468
<b>(1,652)</b>	<b>617</b>
-	-
<b>(1,652)</b>	<b>617</b>
<b>(1,652)</b>	<b>617</b>

Hong Kong Profits tax has been provided at the rate of 16.5% on the estimated assessable profits for the period (2014: 16.5%).

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

## 6. DIVIDENDS

The Directors do not recommend the payment of first quarterly dividend (2014: Nil).



## 7. 終止經營業務

於二零一五年九月三十日止期間，本集團出售其專業資訊科技合約及維修保養服務業務。於二零一五年四月二十一日本公司與獨立第三方中國手遊文化投資有限公司訂立一份買賣協議（「該協議」）。根據該協議，本公司出售其於EPRO (BVI) Limited及其部份附屬公司（除了易寶系統公司）（「EPRO BVI集團」）之100%股本權益（「出售EPRO BVI事項」），總代價為40,000,000港元（可予上調而最高代價為120,000,000港元）。

該出售EPRO BVI事項於二零一五年八月三十一日完成。

計入本期間虧損的終止經營業務業績載列如下。終止經營業務的比較已往同期的盈利已經重列，以計及本期間分類為終止經營的業務：

## 7. DISCONTINUED OPERATION

The Group disposed of its professional IT contract and maintenance services business during the period ended 30 September 2015. On 21 April 2015, the Company entered into a sale and purchase agreement (the "Agreement") with China Mobile Games And Cultural Investment Limited, an independent third party. Pursuant to the Agreement, the Company disposed of (the "EPRO BVI Disposal") its 100% equity interest in EPRO (BVI) Limited and its subsidiaries (except for EPRO Systems Limited) (the "EPRO BVI Group") at a consideration of HK\$40,000,000, subject to upward adjustments with a maximum consideration of HK\$120,000,000.

The EPRO BVI Disposal had completed on 31 August 2015.

The results of the discontinued operation included in the loss for the period are set out below. The comparative profit from discontinued operation have been re-presented to include the operation classified as discontinued operation in the current period:

		截至九月三十日止三個月 For the three months ended 30 September	
		二零一五年 2015 (未經審核) (Unaudited) 千港元 HK\$'000	二零一四年 2014 (未經審核) (Unaudited) 千港元 HK\$'000
收入	Revenue	<b>26,513</b>	32,201
貨品銷售成本	Cost of sales	<b>(21,432)</b>	(24,283)
毛利	Gross profit	<b>5,081</b>	7,918
其他收入及收益	Other income and gains	<b>1,391</b>	659
銷售及分銷成本	Selling and distribution costs	<b>(70)</b>	(21)
行政費用	Administrative expenses	<b>(5,902)</b>	(5,440)
融資成本	Finance costs	<b>(146)</b>	(168)
除稅前盈利	Profit before tax	<b>354</b>	2,948
所得稅撥回／(費用)	Income tax credit/(expense)	<b>1,652</b>	(617)
終止經營業務的本年度盈利	Profit for the year from discontinued operation	<b>2,006</b>	2,331
以下項目應佔盈利：	Profit attributable to:		
本公司擁有人	Owners of the Company	<b>2,089</b>	2,602
非控股權益	Non-controlling interests	<b>(83)</b>	(271)
		<b>2,006</b>	2,331
每股盈利：	Profit per share:		
基本(來自終止經營業務)	Basic, from the discontinued operation	<b>0.04 cents港仙</b>	0.05 cents港仙
攤薄(來自終止經營業務)	Diluted, from the discontinued operation	<b>0.04 cents港仙</b>	0.05 cents港仙



## 8. 本公司普通股權益持有人應佔之每股虧損

每股基本虧損按以下基準計算：

本公司普通股權益持有人  
應佔虧損

以下各業務應佔：  
持續經營業務  
終止經營業務

股份數目：  
用作計算每股基本虧損  
之普通股加權平均數

本集團於截至二零一五年及二零一四年九月三十日止  
期間並無具潛在攤薄影響之已發行普通股。

## 9. 經營租約安排

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

於二零一五年九月三十日，根據不可撤銷經營租約，  
本集團須按以下年期支付未來最低應付租金總額如下：

不遲於1年  
遲於1年但不遲於5年

Loss attributable to ordinary equity holders  
of the Company

Attributable to:  
Continuing operation  
Discontinued operation

Number of shares:  
Weighted average number of ordinary shares  
for the purpose of basic loss per share calculation

Not later than 1 year  
Later than 1 year and not later than 5 years

## 8. LOSS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY

The calculations of basic loss per share are based on:

截至九月三十日止三個月  
For the three months ended  
30 September  
二零一五年  
2015  
(未經審核)  
(Unaudited)  
千港元  
HK\$'000

	(34,173)	(10,683)
	(36,262)	(13,285)
	2,089	2,602
	(34,173)	(10,683)

股份數目  
九月三十日  
Numbers of shares  
as at 30 September  
二零一五年  
2015  
(未經審核)  
(Unaudited)

	5,603,967,127	5,565,204,509
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The Group had no potentially dilutive ordinary shares in issue during  
the periods ended 30 September 2015 and 2014.

## 9. OPERATING LEASE ARRANGEMENTS

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

At 30 September 2015, the Group had total future minimum lease  
payments under non-cancellable operating leases falling due as  
follows:

九月三十日  
As at 30 September  
二零一五年  
2015  
(未經審核)  
(Unaudited)  
千港元  
HK\$'000

	5,031	4,105
	5,454	2,842
	10,485	6,947

## 10. 比較數字

若干比較數字已重列以符合本期間之呈列方式。

## 10. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with  
the current period's presentation.

## 財務回顧

截至二零一五年九月三十日止三個月（「期內」），本集團未經審核來自於持續經營業務綜合收入為約112,360,000港元（二零一四年：約242,355,000港元）。收入下跌主要歸因環球經濟增長疲弱，影響消費情緒；以及日趨激烈的行業競爭所致。

期內，未經審核虧損為約34,256,000港元（二零一四年：約10,954,000港元），虧損主要由於本集團之電子商務業務收入減少及可供出售投資於期內錄得減值虧損。

## 業務回顧

### B2C（企業對客戶）電子商務網站

本集團主要透過旗下外貿B2C電子商務網站DX.com（「DX」）經營電子商務及提供網上銷售平台業務。環球經濟增長期內表現仍然疲弱，債務水平繼續成為環球經濟的隱憂，加上多個主要經濟體增長放緩，以及歐洲、拉丁美洲及東南亞不同國家的貨幣下跌，令中國的出口貿易面臨壓力。電子商務業內的競爭亦越趨激烈，亮麗的行業前景吸引大量內貿電商企業開始佈局跨境電商業務。本集團截至二零一五年九月三十日止三個月內（「期內」）的業績較去年同期有所下跌。

為了在日益激烈的行業競爭中脫穎而出，集團致力打造更便捷及人性化的網購體驗。本集團的產品團隊緊貼科技的創新潮流，積極搜羅新產品，隨時給客戶耳目一新的感覺。網站積極發展電子類產品以外的其他產品，如時尚產品、趣味家居產品等，以擴大市場，增加不同的消費群體。此外，網站設有全球免費配送服務，以快速便捷的服務體驗吸引全球消費者，增加當地客戶的滿意度。

隨著智能手機和4G網絡的廣泛使用，DX已相繼推出iPhone、Android及iPad應用程式，讓消費者直接透過手機或平板電腦，以行動版DX隨時隨地進行購物、查閱訂單情況及掌握貨品上架最新資訊，打造流暢、便捷的用戶體驗。

期內，集團已完成出售專業諮詢科技合約及維修保養服務之業務。

## 前景

展望未來，本集團將集中資源發展電子商務業務，鞏固及拓展海外市場，同時，亦物色不同的投資機會，以提高股東利益。

## FINANCIAL REVIEW

For the three months ended 30 September 2015 (the "Period"), the Group recorded an unaudited consolidated revenue from continuing operation of approximately HK\$112,360,000 (2014: approximately HK\$242,355,000). The decrease in revenue was mainly resulted from the weakened global economic growth affecting consumer sentiments and the keen competition in e-commerce market.

During the Period, the unaudited loss was approximately HK\$34,256,000 (2014: approximately HK\$10,954,000). The decline was mainly attributed to the decrease in revenue of the Group's e-commerce business and an impairment loss on available-for-sales investment during the Period.

## BUSINESS REVIEW

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

The Group is principally engaged in the businesses of e-commerce and provision of online sales platform via its B2C foreign trade e-commerce website, namely DX.com ("DX"). With debt level as a major threat and slowdown in major economies, the global economy remains subdued, in associate with the fall of currencies in Europe, Latin America and Southeast Asia, there has been pressure on China's export trades. On the other hand, bright market outlook attracted numerous domestic e-commerce enterprises to tap into the cross-border e-commerce business, this resulted in keen competition. The Group's sales performance tumbled under the keen competition, and recorded a fall in the businesses during the Period as compared to corresponding period in last year.

To rise up to the challenges in the competitive market, during the Period, the Group is devoted to creating convenient and user-friendly online shopping experience. Keeping abreast of the innovative technology trends, the Group's product team continues to seek for innovative and interesting products from the market, satisfying the clients at all times. Besides electronic products, DX actively expands market and customer groups by discovering new products, such as stylish goods, innovative household products, etc. In addition, the website provides free worldwide shipping to attract global consumers with a fast and convenient shopping experience, in order to enhance local consumers' satisfaction.

With the extensive usage of smart phones and 4G networks, DX has launched the iPhone, Android and iPad apps. With cell phones or tablets, consumers can place order, check order status and keep up with the latest trend through the DX's mobile app at all times, creating a fluid and convenient experience for users.

During the period, the Group completed the disposal of professional IT contract and maintenance services business.

## OUTLOOK

Looking forward, the Group will concentrate its efforts and resources on fostering e-commerce business, and to strengthen and expand its business to overseas markets. The Group will continue identifying potential investment opportunities to bring greater returns to its Shareholders.

## 流動資金及財務資源

於回顧期內，本集團一般以內部產生之現金流量、票據發行之所得款項及銀行提供之銀行融資，為其營運提供資金。

於二零一五年九月三十日，本集團之綜合股東資金、流動資產及流動資產淨值，分別為85,582,000港元（於二零一五年六月三十日：116,559,000港元）、227,630,000港元（於二零一五年六月三十日：305,191,000港元）及54,509,000港元（於二零一五年六月三十日：71,151,000港元）。

就本集團之流動資產而言，於二零一五年九月三十日為227,630,000港元（於二零一五年六月三十日：305,191,000港元），應收貿易賬款及票據（扣除呆賬撥備）0.5%（於二零一五年六月三十日：0.1%），而已抵押存款、定期存款及現金及現金等值項目則約佔42.6%（於二零一五年六月三十日：27.5%）。於二零一五年九月三十日，本集團之已抵押存款、定期存款及現金及現金等值項目為97,022,000港元（於二零一五年六月三十日：83,724,000港元）。本集團全部現金及現金等值項目乃以港元、英鎊、歐元、人民幣、巴西雷亞爾及美元結算。

於二零一五年九月三十日，本集團之綜合銀行借款須於一年內償還為10,000,000港元（於二零一五年六月三十日：10,000,000港元）及須於一年內償還的應付票據為81,700,000港元（於二零一五年六月三十日：81,700,000港元）。而本集團並無其他借款須超過一年償還（於二零一五年六月三十日：無）。

於二零一五年九月三十日，本集團自銀行取得之綜合銀行融資總額約達20,300,000港元（於二零一五年六月三十日：20,300,000港元及15,000,000人民幣），其中分別已動用10,000,000港元（於二零一五年六月三十日：10,000,000港元及13,655,000人民幣）。

## 資本負債比率

於二零一五年九月三十日，本集團之資本負債比率（按負債總值除以資產總值）約66.9%（於二零一五年六月三十日：約66.8%）。

## 資本架構

本集團主要以內部資源及銀行及其他金融機構融資為其業務撥資。本集團亦會通過不同活動進行集資。本集團繼續對庫務政策實施嚴格控制。

於二零一五年九月三十日，銀行融資之年利率按香港銀行同業拆息加2%（於二零一五年六月三十日：分別年利率為香港銀行同業拆息加2%及中國人民銀行貸款基準利率下浮5%）。應付票據之年利率為9%（於二零一五年六月三十日：年利率9%）。

於二零一五年九月三十日，須於一年內償還之本集團銀行借款約為10,000,000港元（於二零一五年六月三十日：10,000,000港元）及須於一年內償還的應付票據為81,700,000港元（於二零一五年六月三十日：81,700,000港元），而本集團並無須於一年後償還之其他借款（於二零一五年六月三十日：無）。

除上述外，本集團之資本架構並無任何重大變動。

## LIQUIDITY AND FINANCIAL RESOURCES

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

As at 30 September 2015, the Group's consolidated shareholders' equity, current assets and net current assets were HK\$85,582,000 (as at 30 June 2015: HK\$116,559,000), HK\$227,630,000 (as at 30 June 2015: HK\$305,191,000) and HK\$54,509,000 (as at 30 June 2015: HK\$71,151,000) respectively.

In respect of the Group's current assets of HK\$227,630,000 as at 30 September 2015 (as at 30 June 2015: HK\$305,191,000), trade and bills receivable (net of provision for doubtful debts) account for 0.5% (as at 30 June 2015: 0.1%) whilst pledged deposits, time deposits and cash and cash equivalents accounted for about 42.6% (as at 30 June 2015: 27.5%). As at 30 September 2015, the Group's pledged deposits, time deposits and cash and cash equivalents amounted to HK\$97,022,000 (as at 30 June 2015: HK\$83,724,000). All of the Group's cash and cash equivalents were denominated in Hong Kong dollars, pound sterling, Euro, Renminbi, Brazilian Real and United States dollars.

As at 30 September 2015, the Group's consolidated bank borrowings repayable within one year were HK\$10,000,000 (as at 30 June 2015: HK\$10,000,000) and notes repayable within one year were HK\$81,700,000 (as at 30 June 2015: HK\$81,700,000), and there has no other borrowings repayable more than one year (as at 30 June 2015: Nil).

As at 30 September 2015, the Group had an aggregate composite banking facilities from banks borrowing of approximately HK\$20,300,000 (as at 30 June 2015: HK\$20,300,000 and RMB15,000,000), of which HK\$10,000,000 was utilised (as at 30 June 2015: HK\$10,000,000 and RMB13,655,000).

## GEARING RATIO

As at 30 September 2015, the gearing ratio of the Group as a ratio of total liabilities over total assets was approximately 66.9% (as at 30 June 2015: approximately 66.8%).

## CAPITAL STRUCTURE

The Group mainly finances its operation with internally resources and banking and other facilities provided by banks and other financial institution. The Group would also raise fund by various activities. The Group continued to exert stringent control over treasury policies.

As at 30 September 2015, the interest rate of banking facilities were charged at the Hong Kong Interbank Offer Rate (HIBOR) plus 2% per annum (as at 30 June 2015: HIBOR plus 2% and Benchmark Lending Rate of the People's Bank of China less 5% per annum respectively). Note payables were charged at the rate of 9% per annum (as at 30 June 2015: 9% per annum).

As at 30 September 2015, the amount of bank borrowing of the Group which were repayable within one year was of approximately HK\$10,000,000 (as at 30 June 2015: HK\$10,000,000) and note repayable within one year were HK\$81,700,000 (as at 30 June 2015: HK\$81,700,000), and there has no other borrowings of the Group which will be repayable more than one year (as at 30 June 2015: Nil).

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

## 股本重組

於本期間內，董事會建議實行本公司股本重組（「股本重組」），其涉及與其中包括(i)股份合併、(ii)股本削減、(iii)股份拆細及(iv)更改每手買賣單位。股本重組之詳情及影響於本公司日期為二零一五年九月三十日及於二零一五年十一月九日之公告及本公司日期為二零一五年十月十六日之通函內進行披露。

股本重組於二零一五年十一月十日生效。

## 重大收購、出售事項及重大投資

於二零一五年四月二十一日，本公司與一名獨立第三者訂立一份協議，以40,000,000港元（可予上調而最高代價為120,000,000港元）之代價出售一間本公司之全資附屬公司EPRO (BVI) Limited及其部份附屬公司（除了易寶系統有限公司）之100%股權（「EPRO BVI 出售」）。於完成後，本集團將不再持有（不論是直接或間接）EPRO (BVI) Limited及其部份附屬公司之任何股權。當完成EPRO BVI 出售後，EPRO (BVI) Limited不再為本公司的附屬公司，而本集團將不再從事提供專業資訊科技合約及維修保養服務之業務。有關EPRO BVI出售詳情分別已在本公司於二零一五年四月二十一日、二零一五年七月十六日、二零一五年八月六日及二零一五年八月三十一日刊發之公告及於二零一五年七月二十一日刊發之通函內詳述。

該EPRO BVI出售於二零一五年八月三十一日完成。根據本公司於二零一五年十一月二日的公告，EPRO BVI出售的最後代價定為60,264,000港元。

除上述外，截至二零一五年九月三十日止期間，本公司並無作出任何其他重大投資及重大收購或出售事項。

## 資產抵押

於二零一五年九月三十日，本集團之銀行融資乃以下列各項作抵押：

- (i) 本公司作出之無限額公司擔保；及
- (ii) 本集團若干定期存款約為19,265,000港元（於二零一五年六月三十日：19,983,000港元）之抵押。

## 或然負債

- (i) 截止二零一五年九月三十日，本集團並無向銀行貼現相關無追索權期限的銷售發票（於二零一五年六月三十日：11,484,000人民幣），該或有負債並無在綜合財務報表中撥備。
- (ii) 於二零一五及二零一四年九月三十日，本公司就若干附屬公司所獲授之銀行融資提供無限額公司擔保而有或然負債。於報告期末，有關附屬公司已用10,000,000港元之融資額（於二零一五年六月三十日：10,000,000港元）。

## 外匯風險

本集團之所得收入及所致成本主要以澳元、港元、人民幣、加拿大元、歐元、英鎊、巴西雷亞爾及美元結算。

根據本集團之穩健庫務政策，本集團於期內有訂定遠期合約作對沖。本集團將繼續監察外匯風險並於需要時考慮適當工具作對沖。

於二零一五年九月三十日，本集團並無任何未償還之外匯遠期合約（於二零一五年六月三十日：無）。

## CAPITAL REORGANISATION

During the period, the Board proposed to implement the reorganisation of the share capital of the Company (the "Capital Reorganisation") which involves, among other things, (i) the share consolidation, (ii) capital reduction, (iii) share sub-division and (iv) change in board lot size. Details and effect of the Capital Reorganisation were disclosed in the Company's announcements dated 30 September 2015 and 9 November 2015 and the Company's circular dated 16 October 2015.

The Capital Reorganisation was effective on 10 November 2015.

## MATERIAL ACQUISITIONS, DISPOSALS AND SIGNIFICANT INVESTMENTS

On 21 April 2015, the Company entered into an agreement with an independent third party for the disposal of 100% equity interest in EPRO (BVI) Limited, a wholly-owned subsidiary of the Company, and its subsidiaries (except for EPRO Systems Limited) at a consideration of HK\$40 million, subject to upwards adjustments with a maximum consideration of HK\$120 million (the "EPRO BVI Disposal"). Following the completion of EPRO BVI Disposal, the Group no longer (no matter directly or indirectly) holds any equity interests in EPRO (BVI) Limited and its certain subsidiaries, and EPRO (BVI) Limited has ceased to be a subsidiary of the Company. Accordingly, the Group has ceased to be engaged in provision of professional IT contract and maintenance services immediately after the completion. Details of the EPRO BVI Disposal are set out respectively in the announcements dated 21 April 2015, 16 July 2015, 6 August 2015 and 31 August 2015 and circular dated 21 July 2015 of the Company.

The EPRO BVI Disposal had completed on 31 August 2015. Pursuant to the Company's announcement dated 2 November 2015, the final consideration of the EPRO BVI Disposal was fixed at HK\$60,264,000.

Save as the above, the Company had no other significant investments and material acquisitions or disposals for the period ended 30 September 2015.

## CHARGES ON ASSETS

As at 30 September 2015, the banking facilities of the Group are secured by:

- (i) corporate unlimited guarantees executed by the Company; and
- (ii) the pledge of certain of the Group's time deposits amounting to approximately HK\$19,265,000 (as at 30 June 2015: HK\$19,983,000).

## CONTINGENT LIABILITIES

- (i) As at 30 September 2015, the Group had no contingent liabilities not provided for in the consolidated financial statements in respect of discounted sales invoices to bank without recourse (as at 30 June 2015: approximately RMB11,484,000).
- (ii) As at 30 September 2015 and 2014, the Company had contingent liabilities in respect of corporate unlimited guarantees for banking facilities granted to certain subsidiaries. At the end of the reporting period, HK\$10,000,000 of such facilities was utilised by the subsidiaries (as at 30 June 2015: HK\$10,000,000).

## FOREIGN CURRENCY RISK

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

In accordance with the Group's conservative treasury policy, the Group had entered forward contract for hedging during the Period. But, the Group will keep on monitoring the foreign currency risk and consider any tool for hedging if necessary.

As at 30 September 2015, the Group has no outstanding forward exchange contracts (as at 30 June 2015: Nil).



## 根據證券及期貨條例（「證券及期貨條例」）第XV部披露權益

### A. 董事及主要行政人員

於二零一五年九月三十日，本公司董事及主要行政人員於本公司及其相聯法團（定義見證券及期貨條例第XV部）之股份中擁有須記入本公司根據證券及期貨條例第352條存置之登記冊，或根據創業板上市規則第5.46條所載本公司董事進行買賣之規定標準須知會本公司及聯交所之權益及淡倉如下：

#### 1. 於本公司股份之權益

董事姓名 Name of Director	身份 Capacity	好倉／淡倉 Long position/ Short position	擁有權益之 普通股數目 Number of ordinary shares interested	附註 Note	佔已發行 股本百分比* Percentage of issued share capital*
黃少康先生 Mr. HUANG Shaokang	實益擁有人 Beneficial owner	好倉 Long	189,156,000		3.38%
	受控制公司權益 Interest of controlled corporation	好倉 Long	930,963,636	(1)	16.61%
		合共： Total:	1,120,119,636		19.99%
周兆光先生 Mr. CHOW Siu Kwong	實益擁有人 Beneficial owner	好倉 Long	3,168,000		0.06%

附註：

- 該等930,963,636股本公司股份由China Dynamic Enterprises Limited（「China Dynamic」）擁有，China Dynamic由黃少康先生全資擁有。因此，根據證券及期貨條例第XV部，黃先生被視為於China Dynamic所持有之930,963,636股本公司股份中擁有權益。

\* 該百分比指擁有權益之普通股數目除以本公司於二零一五年九月三十日之已發行股份數目。

#### 2. 於相聯法團之股份權益

董事並無呈報該權益。

除上文所披露者外，於二零一五年九月三十日，本公司董事或主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債券中擁有須列入本公司根據證券及期貨條例第352條予以存置之登記冊內之權益或淡倉，或根據創業板上市規則第5.46條所載本公司董事進行買賣之規定標準須向本公司及聯交所申報之權益或淡倉。

### B. 主要股東

於二零一五年九月三十日，以下人士根據證券及期貨條例第336條規定本公司存置之登記冊所記錄於本公司股份中擁有5%或以上之權益：

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

### A. DIRECTORS AND CHIEF EXECUTIVES

As at 30 September 2015, the interests and short positions of the directors and chief executives of the Company in the shares of the Company and its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of the Company as referred to in Rule 5.46 of the GEM Listing Rules were as follows:

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

好倉／淡倉 Long position/ Short position	擁有權益之 普通股數目 Number of ordinary shares interested	附註 Note	佔已發行 股本百分比* Percentage of issued share capital*
好倉 Long	189,156,000		3.38%
好倉 Long	930,963,636	(1)	16.61%
合共： Total:	1,120,119,636		19.99%

Note:

- These 930,963,636 shares of the Company were held by China Dynamic Enterprises Limited ("China Dynamic"), a corporation wholly controlled by Mr. HUANG Shaokang. Accordingly, Mr. Huang was deemed to be interested in 930,963,636 shares of the Company held by China Dynamic pursuant to Part XV of the SFO.

\* The percentage represents the number of ordinary shares interested divided by the number of issued shares of the Company as at 30 September 2015.

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

No such interest was reported by the Directors.

Save as disclosed above, as at 30 September 2015, none of the directors nor the chief executives of the Company had any interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of the Company as referred to in Rule 5.46 of the GEM Listing Rules.

### B. SUBSTANTIAL SHAREHOLDERS

As at 30 September 2015, the following parties had interests of 5% or more in the shares of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:

主要股東名稱 Name of substantial shareholder	身份 Capacity	好倉／淡倉 Long position/ Short position	擁有權益之普通股數目 Number of ordinary shares interested	附註 Notes	佔已發行股本百分比* Percentage of issued share capital*
葉志如女士 Ms. YIP Chi Yu	配偶權益 Interest of spouse	好倉 Long	1,120,119,636	(1)	19.99%
China Dynamic	實益擁有人 Beneficial owner	好倉 Long	930,963,636	(2)	16.61%
ChangAn Investment Holdings II Limited (“ChangAn Investment”)	實益擁有人 Beneficial owner	好倉 Long	655,847,471	(3)	11.70%
IDG-Accel China Growth Fund II L.P.	於受控制之法團之權益 Interest of controlled corporation	好倉 Long	655,847,471	(3)	11.70%
IDG-Accel China Growth Fund II Associates L.P.	於受控制之法團之權益 Interest of controlled corporations	好倉 Long	655,847,471	(3)	11.70%
IDG-Accel China Growth Fund GP II Associates Ltd. (“IDG”)	於受控制之法團之權益 Interest of controlled corporations	好倉 Long	655,847,471	(3)	11.70%
HO Chi Sing先生 Mr. HO Chi Sing	於受控制之法團之權益 Interest of controlled corporations	好倉 Long	655,847,471	(3)	11.70%
周全先生 Mr. ZHOU Quan	於受控制之法團之權益 Interest of controlled corporations	好倉 Long	655,847,471	(3)	11.70%

附註：

1. 根據證券及期貨條例第XV部，葉志如女士透過其配偶黃少康先生之權益被視為於本公司之1,120,119,636股股份中擁有權益。
  2. 該等930,963,636股本公司股份由China Dynamic擁有，China Dynamic由黃少康先生全權控制。有關權益亦已於上文「根據證券及期貨條例第XV部披露權益 – A.董事及主要行政人員」一段披露為黃先生之權益。
  3. 該等655,847,471股本公司股份由ChangAn Investment擁有。ChangAn Investment由IDG-Accel China Growth Fund II L.P.控制92.44%權益，而IDG-Accel China Growth Fund II L.P.由IDG-Accel China Growth Fund II Associates L.P.全權控制。IDG-Accel China Growth Fund II Associates L.P.由IDG全權控制，而IDG由周全先生及HO Chi Sing先生控制。因此，根據證券及期貨條例第XV部，IDG-Accel China Growth Fund II L.P.、IDG-Accel China Growth Fund II Associates L.P.、IDG、周全先生及HO Chi Sing先生被視為於ChangAn Investment所持有之655,847,471股股份中擁有權益。
- \* 該百分比指擁有權益之普通股數目除以本公司於二零一五年九月三十日之已發行股份數目。

Notes:

1. Ms. YIP Chi Yu was deemed to be interested in 1,120,119,636 shares of the Company through the interests of her spouse, Mr. HUANG Shaokang, pursuant to Part XV of the SFO.
  2. These 930,963,636 shares of the Company were held by China Dynamic, a corporation wholly controlled by Mr. HUANG Shaokang. Such interest was also disclosed as the interest of Mr. Huang in the above paragraph under “Disclosure of Interests under Part XV of the Securities and Futures Ordinance – A. Directors and Chief Executives”.
  3. These 655,847,471 shares of the Company were held by ChangAn Investment. ChangAn Investment was controlled as to 92.44% by IDG-Accel China Growth Fund II L.P. which was wholly controlled by IDG-Accel China Growth Fund II Associates L.P.. IDG-Accel China Growth Fund II Associates L.P. was wholly controlled by IDG, which was in turn controlled by Mr. ZHOU Quan and Mr. HO Chi Sing. Accordingly, IDG-Accel China Growth Fund II L.P., IDG-Accel China Growth Fund II Associates L.P., IDG, Mr. ZHOU Quan and Mr. HO Chi Sing were deemed to be interested in 655,847,471 shares held by ChangAn Investment pursuant to Part XV of the SFO.
- \* The percentage represents the number of ordinary shares interested divided by the number of issued shares of the Company as at 30 September 2015.

除上文所披露者外，於二零一五年九月三十日，據本公司董事或主要行政人員所知悉，除上文「根據證券及期貨條例第XV部披露權益 – A.董事及主要行政人員」一段所載權益之董事外，並無任何人士已登記須根據證券及期貨條例第336條予以記錄之本公司股份或相關股份中之權益或淡倉。

Save as disclosed above, as at 30 September 2015, so far as is known to any director or chief executive of the Company, no person, other than the directors whose interests are set out in the above paragraph under “Disclosure of Interests under Part XV of the Securities and Futures Ordinance – A. Directors and Chief Executives”, had registered an interest or a short position in the shares or underlying shares of the Company that was required to be recorded under Section 336 of the SFO.

## 購股權計劃

於二零一五年九月三十日，本公司購股權計劃並無任何尚未行使之購股權。於本報告期內，本購股權計劃概無授出／行使／失效／取消任何購股權。

## 董事收購股份之權利

除於上文「根據證券及期貨條例第XV部披露權益—A.董事及主要行政人員」一段所披露者外，於本期間任何時間概無授予任何董事或彼等各自之配偶或未成年十八歲之子女透過收購本公司股份或債券以獲得利益之權利，或有該等權利由彼等行使；而本公司或其任何附屬公司亦概無訂立任何安排，以致本公司董事可從任何其他公司實體獲得該等權利。

## 足夠公眾持股量

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

## 訴訟

於二零一二年八月十六日，原告Klipsch Group, Inc. (「原告」) 就(i)商標假冒；(ii)商標侵權；及(iii)虛假指定原產地在美利堅合眾國(「美國」)聯邦區域法院(「法院」)對若干被告(包括本集團其中一個線上銷售平台(「被告人之網域」))提起訴訟(「訴訟」)。原告聲稱，彼等在美國註冊若干產品(「Klipsch品牌產品」)，而侵權Klipsch品牌產品已透過被告人之網域售予美國之客戶。據此，原告尋求損害賠償、律師費及制裁。因此，原告於二零一二年八月二十七日指示貝寶凍結本集團貝寶賬戶2,000,000美元(相當於約15,600,000港元)(「凍結金額」)。

於二零一二年九月二十一日，本集團向法院遞交銷售文件，證實進入美國之侵權Klipsch品牌產品之銷售額(「侵權銷售額」)不足700美元。法院考慮到凍結金額實屬過多，因此，於二零一二年十月十一日，法院頒令將凍結金額由2,000,000美元減少至20,000美元(相等於約156,000港元)。原告於二零一二年十二月指稱被告人之網域繼續銷售額外Klipsch品牌產品。本集團已遞交額外銷售文件，證實銷往美國之額外Klipsch品牌產品產生之收入不足125美元。

於二零一三年十二月三日，原告提交經修訂申訴，將本公司之全資附屬公司易寶電子商務有限公司(「易寶電子商務」)(其經營被告人之網域)稱為被告人，以代替被告人之網域，並將易寶電子商務所營運之其他域名稱為虛構實體。

本公司於二零一四年八月十二日獲其美國法律方面之法律顧問告知，美國紐約州南區區域法院(「區域法院」)已頒佈命令，除凍結金額20,000美元(相等於約156,000港元)之外，亦暫時限制使用易寶電子商務銀行賬戶及其他財務機構賬戶內5,000,000美元(相等於約39,000,000港元)的款項(「受禁制金額」)。有關資產禁制令之聆訊於二零一五年二月十一日完成(美國時間)。

於二零一五年十一月三日，本公司獲其美國法律方面之法律顧問通知，區域法院頒佈命令，受禁制金額由5,000,000美元(相等於約39,000,000港元)減少至25,000美元(相等於約195,000港元)。區域法院亦已頒佈命令，易寶電子商務須支付原告在有關上述事宜之若干法律

## SHARE OPTION SCHEME

As at 30 September 2015, there was no option outstanding under the Company's Share Option Scheme. No options were granted/exercised/lapsed/cancelled under the Share Option Scheme during the reporting period.

## DIRECTORS' RIGHTS TO ACQUIRE SHARES

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

## SUFFICIENCY OF PUBLIC FLOAT

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

## LITIGATION

On 16 August 2012, the plaintiff (the "Plaintiff"), Klipsch Group, Inc., filed a suit in the federal district court (the "Court") in the United States (the "U.S.") against certain defendants, including one of the online sales platforms (the "Subject Domain") of the Group, in respect of (i) trademark counterfeiting; (ii) trademark infringement; and (iii) false designation of origin (the "Litigation"). The Plaintiff claimed that certain products (the "Klipsch-Branded Items") were registered by them in the U.S. and that infringing Klipsch-Branded Items had been sold to customers in the U.S. via the Subject Domain. The Plaintiff sought damages, attorneys' fees and sanctions. Hence, the Plaintiff instructed Paypal to freeze US\$2,000,000 (equivalent to approximately HK\$15,600,000) (the "Frozen Amount") from the Group's Paypal account on 27 August 2012.

On 21 September 2012, the Group filed sales documents with the Court indicating that the sales amount (the "Infringing Sales Amount") of the infringing Klipsch-Branded Items into the U.S. amounted to less than US\$700. The Court considered that the Frozen Amount was excessive and accordingly, the Court entered an order reducing the Frozen Amount from US\$2,000,000 to US\$20,000 (equivalent to approximately HK\$156,000) on 11 October 2012. The Plaintiff asserted in December 2012 that the Subject Domain continued to sell additional Klipsch-Branded Items. The Group filed additional sales documents establishing that the revenues derived from sales into the U.S. of the additional Klipsch-Branded Items were less than US\$125.

On 3 December 2013 the Plaintiff filed an amended complaint naming EPRO E-commerce Limited ("EPRO EComm"), a wholly owned subsidiary of the Company that operates the Subject Domain as a defendant in place of the Subject Domain, and naming as fictitious entities other domains operated by EPRO EComm.

The Company was informed by its legal adviser as to United States laws on 12 August 2014 that the United States District Court for the Southern District of New York (the "District Court") entered an order temporarily restraining the use of US\$5,000,000 (equivalent to approximately HK\$39,000,000) (the "Restrained Sum") in the bank accounts and other financial accounts of EPRO EComm (in addition to the Frozen Amount of US\$20,000 (equivalent to approximately HK\$156,000)). A hearing regarding the asset restraining order was completed on 11 February 2015 (U.S. time).

The Company was informed by its legal adviser as to United States laws on 3 November 2015, the District Court entered an order to reduce the Restrained Sum from US\$5,000,000 (equivalent to approximately HK\$39,000,000) to US\$25,000 (equivalent to approximately HK\$195,000). The District Court has also made an



程序中所招致之合理成本及費用。但其後於二零一五年十一月四日，本公司獲其美國法律方面之法律顧問通知，區域法院批准將受禁制金額減少一事押後生效之申請。

另一輪聆訊於二零一五年十一月十日（紐約時間）舉行，區域法院決定繼續限制使用受禁制金額。本公司現正向美國法律顧問尋求上述事宜方面之法律意見而本公司將於適當時候再作公告。

本公司董事（「董事」）已謹慎地評估該訴訟所產生之有關律師費及索償（如有的話）之財務影響。經考慮受禁制金額之數額及可能將產生之法律及專業費用，截止二零一五年九月三十日止期間，本公司已對該訴訟作出充足撥備。由於該訴訟仍在進行當中，董事將繼續謹慎監察該訴訟之進展，並將於適當時候評估該訴訟之撥備是否足夠及對本集團之財務影響。

### 董事於競爭業務之權益

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

### 購買、出售或贖回本公司上市證券

截至二零一五年九月三十日止三個月，本公司或其任何附屬公司並無購買、出售或贖回本公司之任何上市證券。

### 董事進行之證券交易

本集團已遵照創業板上市規則第5.48條至第5.67條之規定採納規管董事進行之證券交易之嚴格常規。可能擁有本集團尚未發表之內幕消息資料之相關僱員亦須遵照不遜於該等規則所載者之指引。截至二零一五年九月三十日止三個月，並未出現任何未獲遵守之情況。

### 企業管治

於截至二零一五年九月三十日止整個三個月內，本公司一直遵守創業板上市規則附錄十五所載之企業管治守則之守則條文。

### 審核委員會

本公司成立審核委員會（「委員會」），其書面職權範圍乃遵照創業板上市規則釐定。委員會之首要職務為審核及監督本集團之財務呈報過程及內部監控系統。委員會由三名獨立非執行董事方福偉先生、朱志先生及林曉峰先生組成。本集團截至二零一五年九月三十日止三個月之第一季度報告所載之資料並未經審核，但經由委員會審閱，而其認為該報告已遵守適用之會計準則及聯交所規定和法律規定，且已作出足夠披露。

### 董事

於本報告刊發日期，執行董事為黃少康先生、周兆光先生及洪君毅先生，非執行董事為孟虎先生，而獨立非執行董事為方福偉先生、朱志先生及林曉峰先生。

承董事會命  
主席  
黃少康

香港，二零一五年十一月十一日

order for EPRO EComm to pay for reasonable costs and fees incurred by the Plaintiff during certain legal process relating to the above matter. However, the Company was subsequently informed by its legal adviser as to United States laws on 4 November 2015 that the District Court had granted an application to delay the effectiveness of the reduction of the Restrained Sum.

Another hearing was held on 10 November 2015 (New York time), on which the District Court decided to continue to temporarily restrain the use of the Restrained Sum. The Company is currently seeking legal advice from its United States legal adviser as to the above matter and the Company will make further announcement as and when appropriate.

The directors of the Company (the "Directors") have exercised their due care in assessing the financial impact in respect of the legal costs and claims, if any, of the Litigation. Taking into account of the amount of the Restrained Sum and the possible legal and professional costs to be incurred, the Company has made a sufficient provision for the Litigation at the period ended 30 September 2015. Since the Litigation is still on-going, the Directors would continue to exercise their due care in monitoring the progress of the Litigation and would assess the adequacy of provision for the Litigation and the financial impact to the Group as and when appropriate.

### DIRECTORS' INTERESTS IN A COMPETING BUSINESS

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

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

During the three months ended 30 September 2015, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities.

### SECURITIES TRANSACTIONS BY DIRECTORS

The Group has adopted stringent procedures governing Director's securities transaction in compliance with Rules 5.48 to 5.67 of the GEM Listing Rules. Relevant employees who are likely to be in possession of unpublished inside information of the Group are also subject to compliance with guidelines with no less exacting terms than those set out in the rules. No incidence of non-compliance was noted for the three months ended 30 September 2015.

### CORPORATE GOVERNANCE

The Company has complied with the code provisions of the Corporate Governance Code set out in Appendix 15 of the GEM Listing Rules throughout the three months ended 30 September 2015.

### AUDIT COMMITTEE

The Company set up an audit committee (the "Committee") with written terms of reference in compliance with the requirements of the GEM Listing Rules. The primary duties of the Committee are to review and provide supervision over the financial reporting process and internal control of the Group. The Committee comprises three independent non-executive Directors, Mr. FONG Fuk Wai, Mr. ZHU Zhi and Mr. LIN Xiaofeng. The information contained in the Group's first quarterly report for the three months ended 30 September 2015 has not been audited but has been reviewed by the Committee, who was of opinion that such report compiled with the applicable accounting standards, and the GEM Listing Rules and legal requirements and that adequate disclosures had been made.

### DIRECTORS

As at the date of this report, the executive Directors are Mr. HUANG Shaokang, Mr. CHOW Siu Kwong and Mr. HUNG Kenneth; the non-executive Director is Mr. MENG Hu; and the independent non-executive Directors are Mr. FONG Fuk Wai, Mr. ZHU Zhi and Mr. LIN Xiaofeng.

By order of the Board  
HUANG Shaokang  
Chairman

Hong Kong, 11 November 2015