



2016 Third Quarterly Report 二零一六年第三季度業績報告



INTERACTIVE ENTERTAINMENT CHINA CULTURAL
TECHNOLOGY INVESTMENTS LIMITED
互娛中國文化科技投資有限公司

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)
(於開曼群島註冊成立並於百慕達存續之有限公司)
(Stock Code 股份代號: 8081)

CHARACTERISTICS OF THE GROWTH ENTERPRISE MARKET (“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 high 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 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 (the “Directors”, and each a “Director”) of Interactive Entertainment China Cultural Technology Investments Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on the GEM of the Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, 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.

This report will remain on the “Latest Company Announcements” page of the GEM website at <http://www.hkgem.com> for a minimum period of seven days from the date of its publication and on the Company’s website at <http://www.iechina.com.hk>.

香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)之特色

創業板之定位，乃為相比起其他在聯交所上市之公司帶有高投資風險之公司提供一個上市之市場。有意投資者應瞭解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。創業板之較高風險及其他特色，表示創業板較適合專業及其他資深投資者。

由於創業板上市公司新興之性質使然，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。

香港交易及結算所有限公司及聯交所對本報告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。

本報告之資料乃遵照聯交所《創業板證券上市規則》(「創業板上市規則」)而刊載，旨在提供有關互娛中國文化科技投資有限公司(「本公司」)之資料；本公司之董事(「董事」)願就本報告之資料共同及個別承擔全部責任。各董事在作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在各重要方面均屬準確完備，並無誤導或欺詐成分，且並無遺漏其他事項，足以令致本報告或其所載任何陳述產生誤導。

本報告將自其刊發日期起計最少七天載於創業板網站<http://www.hkgem.com>「最新公司公告」一頁及本公司網站<http://www.iechina.com.hk>。

THIRD QUARTERLY RESULTS

The board of Directors (the “**Board**”) of the Company announces the unaudited condensed consolidated results of the Company and its subsidiaries (together the “**Group**”) for the nine months and three months ended 30 September 2016 (the “**Results**”), together with the unaudited comparative figures for the corresponding period of 2015 as follows:

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the nine months and three months ended 30 September 2016

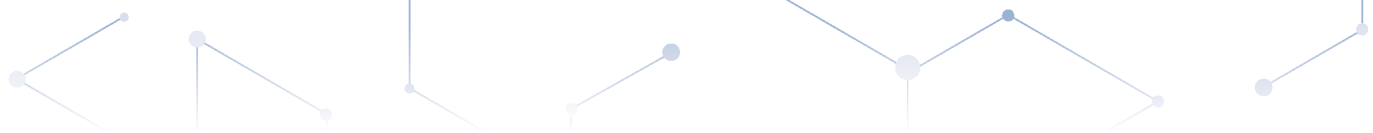
第三季度業績

本公司董事會（「**董事會**」）謹此公佈本公司及其附屬公司（統稱「**本集團**」）截至二零一六年九月三十日止九個月及三個月之未經審核簡明綜合業績（「**業績**」），連同二零一五年同期之未經審核比較數字如下：

未經審核簡明綜合損益及其他全面收益表

截至二零一六年九月三十日止九個月及三個月

		Notes 附註	For the nine months ended 30 September 截至九月三十日止九個月		For the three months ended 30 September 截至九月三十日止三個月	
			2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
Continuing operations	持續經營業務					
Revenue	收入	2	354,684	162,049	137,153	65,594
Cost of inventories sold/services	已售存貨／服務之成本		(152,981)	(32,290)	(62,948)	(17,925)
Other gains and losses	其他收益及虧損	3	(263,408)	(10,715)	(175,335)	(22,635)
Other revenue and income	其他收入及收益		6,269	1,427	5,047	888
Employee benefits expenses	僱員福利開支		(124,227)	(82,238)	(47,287)	(29,053)
Depreciation	折舊		(16,978)	(14,517)	(5,901)	(5,040)
Other operating expenses	其他經營開支		(78,984)	(46,109)	(28,341)	(18,364)
Gain on a bargain purchase of a subsidiary	議價購入一間附屬公司之收益		-	32,783	-	32,783
Share of results of associates	分佔聯營公司業績		(1,339)	19,337	(2,476)	13,509
Finance costs	融資成本		(19,389)	(3,191)	(3,645)	(1,040)
(Loss) profit before income tax	所得稅前（虧損）溢利		(296,353)	26,536	(183,733)	18,717
Income tax (expense) credit	所得稅（開支）抵免	4	(1,990)	(470)	(758)	33
			(298,343)	26,066	(184,491)	18,750
Discontinued operation	已終止經營業務					
Profit for the period from a discontinued operation	期內來自一項已終止經營業務之溢利	7	236,543	18,634	204,017	5,723
(Loss) profit for the period	期內（虧損）溢利		(61,800)	44,700	19,526	24,473
Other comprehensive loss	其他全面虧損					
Items that may be reclassified subsequently to profit or loss:	其後可能重新分類至損益之項目：					
Exchange differences arising on translation of:	換算產生之匯兌差額：					
- Financial statements of overseas subsidiaries	- 海外附屬公司之財務報表		(910)	(1,567)	3,370	(1,717)
- Financial statements of overseas associates	- 海外聯營公司之財務報表		(1,365)	(900)	(285)	(1,071)
Reclassification of translation reserve upon disposal of a subsidiary	出售一間附屬公司時重新分類匯兌儲備		1,465	-	1,465	-
Fair value loss on available-for-sale investments	可供出售投資之公平值虧損		(22,025)	(7,917)	(9,225)	(5,325)
Impairment loss on available-for-sale investments	可供出售投資減值虧損		5,270	-	-	-
Reclassification on disposal of available-for-sale investments	出售可供出售投資時重新分類		10,971	-	-	-
Other comprehensive loss for the period	期內其他全面虧損		(6,594)	(10,384)	(4,675)	(8,113)
Total comprehensive (loss) income for the period	期內全面（虧損）收益總額		(68,394)	34,316	14,851	16,360



		For the nine months ended 30 September 截至九月三十日止九個月		For the three months ended 30 September 截至九月三十日止三個月	
		2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
		Note 附註			
(Loss) profit for the period attributable to:	下列人士應佔期內 (虧損) 溢利:				
Shareholders of the Company	本公司股東		(82,701)	30,751	19,680
Non-controlling interests	非控股權益		20,901	13,949	4,793
			(61,800)	44,700	24,473
Total comprehensive (loss) income attributable to:	下列人士應佔全面 (虧損) 收益總額:				
Shareholders of the Company	本公司股東		(88,554)	21,158	12,427
Non-controlling interests	非控股權益		20,160	13,158	3,933
			(68,394)	34,316	16,360
(Loss) earnings per share	每股 (虧損) 盈利	6			
From continuing and discontinued operations	來自持續經營業務及已終止經營業務				
– Basic (HK cents)	– 基本 (港仙)		(2.04)	6.84	3.24
– Diluted (HK cents)	– 攤薄 (港仙)		(2.04)	6.82	3.24
From continuing operations	來自持續經營業務				
– Basic (HK cents)	– 基本 (港仙)		(7.48)	4.72	2.75
– Diluted (HK cents)	– 攤薄 (港仙)		(7.48)	4.71	2.75

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED STATEMENTS:

未經審核簡明綜合報表附註：

1. BASIS OF PREPARATION

The Results have been prepared in accordance with Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (the "HKFRSs") and the disclosure requirements of the GEM Listing Rules.

The Results have been prepared under the historical cost basis, except for certain financial instruments which are measured at fair values. The principal accounting policies used in the preparation of the Results are consistent with those applied in the preparation of audited annual financial statements for the year ended 31 December 2015 with addition for the new and revised HKFRSs which are effective for the Group's financial year beginning on 1 January 2016. The adoption of these new and revised HKFRSs has no material effect on the Results.

The Group has not early adopted the new and revised HKFRSs that have been issued but are not yet effective.

2. REVENUE

Revenue represents the aggregate of the net amounts received and receivable from third parties. An analysis of the Group's revenue is as follows:

1. 編製基準

本業績乃根據香港會計師公會頒佈之香港財務報告準則、香港會計準則及詮釋（「香港財務報告準則」）以及遵照創業板上市規則之披露規定而編製。

本業績乃按歷史成本法編製，惟若干按公平值計量之金融工具除外。編製此等業績時所採用主要會計政策與本公司編製截至二零一五年十二月三十一日止年度之經審核全年財務報表所應用者一致，並加入自二零一六年一月一日開始之本集團財政年度起生效之新訂及經修訂香港財務報告準則。採納該等新訂及經修訂香港財務報告準則對此等業績並無重大影響。

本集團並無提早採納已頒佈但尚未生效之新訂及經修訂香港財務報告準則。

2. 收入

收入乃指已收及應收第三方之全部款項淨額。本集團之收入分析如下：

	For the nine months ended 30 September 截至九月三十日止九個月		For the three months ended 30 September 截至九月三十日止三個月	
	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
Continuing operations				
Income from mobile internet cultural business and provision of IT services	132,593	12,895	47,616	12,895
Income from provision of hospitality and related services in Australia	55,003	–	30,059	–
Income from provision of medical diagnostic and health check services	164,587	149,130	58,408	52,675
Loans interests and related income	1,760	24	477	24
Rental income	741	–	593	–
	354,684	162,049	137,153	65,594

3. OTHER GAINS AND LOSSES

3. 其他收益及虧損

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月		截至九月三十日止三個月	
		2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
Continuing operations	持續經營業務				
Fair value loss on financial assets at fair value through profit or loss	按公平值透過損益列賬之金融資產之公平值虧損	(246,489)	(10,711)	(175,206)	(22,631)
Loss on disposal of/written-off of property, plant and equipment	出售/撇銷物業、廠房及設備之虧損	(678)	(4)	(129)	(4)
Impairment loss on available-for-sale investments	可供出售投資之減值虧損	(5,270)	-	-	-
Loss on disposal of available-for-sale investments	出售可供出售投資之虧損	(10,971)	-	-	-
		(263,408)	(10,715)	(175,335)	(22,635)

4. INCOME TAX EXPENSE (CREDIT)

4. 所得稅開支(抵免)

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月		截至九月三十日止三個月	
		2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
Continuing operations	持續經營業務				
Current tax:	即期稅項:				
- Hong Kong Profits Tax	- 香港利得稅	571	587	69	84
- People's Republic of China Enterprise Income Tax	- 中華人民共和國企業所得稅	592	-	(218)	-
- Other jurisdiction	- 其他司法權區	591	-	398	-
		1,754	587	249	84
Deferred tax:	遞延稅項:				
- current period	- 即期	236	(117)	509	(117)
		1,990	470	758	(33)

The provision for Hong Kong Profits Tax was calculated at 16.5% of the net estimated assessable profits for both periods. The Group's subsidiaries operating in the People's Republic of China and Australia were subject to the tax rates at 15% or 25% (as the case may be) and 30% respectively.

香港利得稅撥備按兩個期間估計應課稅溢利淨額之16.5%計算。本集團於中華人民共和國及澳洲經營之附屬公司分別須按15%或25%(視情況而定)及30%的稅率繳稅。

5. INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the nine months ended 30 September 2016 (2015: Nil).

During the nine months ended 30 September 2016, a dividend in the form of new shares of the Company of HK\$0.01 per share amounting to an aggregate of approximately HK\$8,210,000 (2015: Nil) was paid to the shareholders of the Company (the “Shareholders”) as the final dividend for the year ended 31 December 2015 on the basis of two bonus shares (the “Bonus Shares”) for every ten shares of the Company held.

6. (LOSS) EARNINGS PER SHARE

The calculation of basic and diluted (loss) earnings per share is based on the following data:

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月		截至九月三十日止三個月	
		2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
From continuing and discontinued operations	來自持續經營業務及已終止經營業務				
(Loss) earnings:	(虧損) 盈利:				
(Loss) profit for the period attributable to shareholders of the Company	本公司股東應佔期內(虧損)溢利	(82,701)	30,751	16,090	19,680

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月		截至九月三十日止三個月	
		2016 二零一六年	2015 二零一五年 (Restated) (經重列)	2016 二零一六年	2015 二零一五年 (Restated) (經重列)
Number of shares:	股份數目:				
Weighted average number of ordinary shares in issue for the purpose of calculation of basic (loss) earnings per share	就計算每股基本(虧損)盈利而言之已發行普通股之加權平均數	4,055,065,250	449,602,201	4,959,543,585	607,933,794
Effect of diluted potential ordinary shares as a result of the share options granted	因授出購股權之攤薄潛在普通股影響	759,982	1,284,362	255,176	-
Weighted average number of ordinary shares in issue for the purpose of calculation of diluted (loss) earnings per share	就計算每股攤薄(虧損)盈利而言之已發行普通股之加權平均數	4,055,825,232	450,886,563	4,959,798,761	607,933,794

5. 中期股息

董事會不建議就截至二零一六年九月三十日止九個月派發中期股息(二零一五年:無)。

於截至二零一六年九月三十日止九個月,以每股面值0.01港元之本公司新股份形式之總額約8,210,000港元(二零一五年:無)股息已按每持有本公司十股股份獲發兩股紅股(「紅股」)之基準,向本公司股東(「股東」)派付,作為截至二零一五年十二月三十一日止年度的末期股息。

6. 每股(虧損)盈利

每股基本及攤薄(虧損)盈利之計算乃根據下列數據作出:

The computation of diluted earnings per share for the three months ended 30 September 2015 does not assume the conversion of the Company's outstanding share options because the adjusted exercise price of those share options is higher than the average market price of the shares.

The weighted average number of ordinary shares in issue for the nine months and three months ended 30 September 2015 for the purpose of calculation of basic and diluted earnings per share has been adjusted and restated for share consolidation which became effective on 22 December 2015, the rights issue of the Company which was completed on 11 April 2016 and the bonus issue of the Company which was completed on 30 May 2016.

計算截至二零一五年九月三十日止三個月之每股攤薄盈利時，並無假設本公司之未行使購股權獲轉換，因為該等購股權之經調整行使價高於股份之平均市價。

就計算每股基本及攤薄盈利而言之截至二零一五年九月三十日止九個月及三個月的已發行普通股之加權平均數已就於二零一五年十二月二十二日生效的股份合併、於二零一六年四月十一日完成的本公司供股以及於二零一六年五月三十日完成的本公司紅股發行作出調整及重列。

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月	截至九月三十日止三個月	截至九月三十日止九個月	截至九月三十日止三個月
		2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
From continuing operations	來自持續經營業務				
(Loss) earnings:	(虧損) 盈利:				
(Loss) profit for the period attributable to shareholders of the Company	本公司股東應佔期內 (虧損) 溢利	(82,701)	30,751	16,090	19,680
Less: Profit for the period from a discontinued operation attributable to shareholders of the Company	減: 本公司股東應佔來自一項已終止經營業務之期內溢利	(220,606)	(9,525)	(204,017)	(2,967)
(Loss) profit for the period from continuing operations for the purpose of calculation of basic and diluted (loss) earnings per share	就計算每股基本及攤薄 (虧損) 盈利而言之來自持續經營業務之期內 (虧損) 溢利	(303,307)	21,226	(187,927)	16,713

The denominators used are the same as those detailed above for both basic and diluted (loss) earnings per share.

所用分母與上文所詳述就計算每股基本及攤薄 (虧損) 盈利所用者相同。

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月	截至九月三十日止三個月	截至九月三十日止九個月	截至九月三十日止三個月
		2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
From a discontinued operation	來自一項已終止經營業務				
Earnings:	盈利:				
Profit for the period from a discontinued operation attributable to shareholders of the Company	本公司股東應佔來自一項已終止經營業務之期內溢利	220,606	9,525	204,017	2,967

The denominators used are the same as those detailed above for both basic and diluted earnings per share.

所用分母與上文所詳述就計算每股基本及攤薄盈利所用者相同。

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月		截至九月三十日止三個月	
		2016	2015	2016	2015
		二零一六年	二零一五年	二零一六年	二零一五年
From a discontinued operation	來自一項已終止經營業務				
Earnings per share:	每股盈利:				
- Basic (HK cents)	- 基本 (港仙)	5.44	2.12	4.11	0.49
- Diluted (HK cents)	- 攤薄 (港仙)	5.44	2.11	4.11	0.49

7. DISCONTINUED OPERATION

On 7 December 2015, the Group and LEO Group Co., Ltd. (“LEO”) entered into a sale and purchase agreement, pursuant to which LEO agreed to acquire, and the Group agreed to sell, the Group’s 51.46% equity interest of 上海智趣廣告有限公司 (in English, for identification purpose only, Shanghai Zhiqu Advertisement Co., Ltd) (“Zhiqu”) (the “Zhiqu Disposal”). Completion of transfer of entire equity interest in Zhiqu took place in July 2016 and the consideration was received in September 2016. Zhiqu ceased to be a subsidiary of the Company and the Group no longer carried on the business of provision of integral marketing services. Details of the Zhiqu Disposal are set out in the Company’s announcements dated 8 December 2015, 5 July 2016, 5 September 2016 and 7 September 2016 and the Company’s circular dated 11 February 2016.

The profit for the period from the discontinued operations is analysed as below.

7. 已終止經營業務

於二零一五年十二月七日，本集團與利歐集團股份有限公司（「利歐」）訂立一份買賣協議，據此，利歐同意收購及本集團同意出售本集團於上海智趣廣告有限公司（「智趣」）51.46% 股權（「智趣出售事項」）。轉讓智趣的全部股權已於二零一六年七月完成，代價已於二零一六年九月收取。智趣不再為本公司之附屬公司而本集團不再進行提供整合營銷服務業務。有關智趣出售事項之詳情載於本公司日期為二零一五年十二月八日、二零一六年七月五日、二零一六年九月五日及二零一六年九月七日之公佈及本公司日期為二零一六年二月十一日之通函內。

來自已終止經營業務之期內溢利乃分析如下。

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月		截至九月三十日止三個月	
		2016	2015	2016	2015
		二零一六年	二零一五年	二零一六年	二零一五年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
Profit for the period	期內溢利	32,526	18,634	-	5,723
Gain on disposal	出售收益	204,017	-	204,017	-
		236,543	18,634	204,017	5,723

**Consideration received****已收代價**HK\$'000
千港元

Cash	現金	29,589
Considerations shares issued by LEO	利歐發行之代價股份	280,827
Total consideration received	已收總代價	310,416

Analysis of assets and liabilities over which control was lost at completion**於完成時失去控制權之資產及負債分析**HK\$'000
千港元
(Unaudited)
(未經審核)

Property, plant and equipment	物業、廠房及設備	122
Deferred tax assets	遞延稅項資產	67
Debtors and deposits	應收賬款及按金	177,373
Cash and bank balances	現金及銀行結餘	13,909
Creditors, accruals and other payables	應付賬款、應計費用及其他應付款項	(102,495)
Shareholder's loan	股東貸款	(11,677)
Income tax payable	應付所得稅	(5,803)
Net assets disposed of	已出售淨資產	71,496

Gain on disposal of a subsidiary**出售一間附屬公司之收益**HK\$'000
千港元

Consideration received	已收代價	310,416
Net assets disposed of	已出售淨資產	(71,496)
Non-controlling interests	非控股權益	29,652
Reclassification of cumulative translation reserve upon disposal	出售時重新分類累計匯兌儲備	(1,465)
Income tax expense	所得稅開支	(63,090)
Gain on disposal	出售之收益	204,017

The results from a discontinued operation of Zhiqiu for the period are as follows:

來自智趣已終止經營業務之期內業績如下：

		For the nine months ended 30 September		For the three months ended 30 September	
		截至九月三十日止九個月		截至九月三十日止三個月	
		2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元	2016 二零一六年 HK\$'000 千港元	2015 二零一五年 HK\$'000 千港元
Revenue	收入	327,808	249,838	-	101,276
Cost of services	服務成本	(282,059)	(219,061)	-	(92,433)
Other revenue and income	其他收入及收益	1,774	1,436	-	1,067
Employee benefits expenses	僱員福利開支	(2,790)	(4,471)	-	(1,557)
Depreciation	折舊	(22)	(231)	-	(116)
Other operating expenses	其他經營開支	(1,796)	(2,014)	-	(719)
Share of results of an associate	分佔一間聯營公司之業績	-	(384)	-	-
Finance costs	融資成本	(29)	(208)	-	(106)
Profit before income tax	所得稅前溢利	42,886	24,905	-	7,412
Income tax expense	所得稅開支	(10,360)	(6,271)	-	(1,689)
Profit for the period from a discontinued operation	來自一項已終止經營業務之期內溢利	32,526	18,634	-	5,723
Profit for the period from a discontinued operation attributable to:	以下人士應佔來自一項已終止經營業務之期內溢利：				
Shareholders of the Company	本公司股東	16,589	9,525	-	2,967
Non-controlling interests	非控股權益	15,937	9,109	-	2,756
		32,526	18,634	-	5,723

8. UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the nine months ended 30 September 2016

8. 未經審核簡明綜合權益變動表

截至二零一六年九月三十日止九個月

		Attributable to shareholders of the Company 本公司股東應佔											
		Share capital	Share premium	Contributed Surplus	Capital reduction reserve	Share options reserve	Translation reserve	Other reserve	Investment revaluation reserve	Retained earnings/ accumulated losses	Total	Non-Controlling Interests	Total Equity
		股本	股份溢價	實繳盈餘	削減儲備	購股權儲備	匯兌儲備	其他儲備	投資重估儲備	保留盈利/ 累計虧損	總計	非控股權益	權益總值
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2015 (audited)	於二零一五年一月一日 (經審核)	24,961	226,016	-	81,470	4,844	(156)	(63)	-	(11,060)	326,012	5,669	331,681
Profit for the period	期內溢利	-	-	-	-	-	-	-	-	30,751	30,751	13,949	44,700
Other comprehensive loss for the period	期內其他全面虧損	-	-	-	-	-	(1,676)	-	(7,917)	-	(9,593)	(791)	(10,384)
Total comprehensive income for the period	期內全面收益總額	-	-	-	-	-	(1,676)	-	(7,917)	30,751	21,158	13,158	34,316
Shares issued	已發行股份	32,050	337,744	-	-	-	-	-	-	-	369,794	-	369,794
Share issuing expenses	股份發行開支	-	(13,857)	-	-	-	-	-	-	-	(13,857)	-	(13,857)
Share-based payments	以股份為基礎之付款	-	-	-	-	8,182	-	-	-	-	8,182	-	8,182
Acquisition of subsidiaries	收購附屬公司	-	-	-	-	-	-	-	-	-	-	241	241
Change in ownership in a subsidiary that does not result in a loss of control	於一間附屬公司之擁有權變動 (不會導致失去控制權)	-	-	-	-	-	-	(1,110)	-	-	(1,110)	12,841	11,731
Dividends declared to non-controlling shareholders	派予非控股股東之股息	-	-	-	-	-	-	-	-	-	-	(120)	(120)
At 30 September 2015 (unaudited)	於二零一五年九月三十日 (未經審核)	57,011	549,903	-	81,470	13,026	(1,832)	(1,173)	(7,917)	19,691	710,179	31,789	741,968
At 1 January 2016 (audited)	於二零一六年一月一日 (經審核)	6,841	-	701,518	-	17,400	(3,182)	(1,173)	16,182	82,104	819,690	34,314	854,004
Loss for the period	期內虧損	-	-	-	-	-	-	-	-	(82,701)	(82,701)	20,901	(61,800)
Other comprehensive loss for the period	期內其他全面虧損	-	-	-	-	-	(69)	-	(5,784)	-	(5,853)	(741)	(6,594)
Total comprehensive loss for the period	期內全面虧損總額	-	-	-	-	-	(69)	-	(5,784)	(82,701)	(88,554)	20,160	(68,394)
Right issue of shares	股份供股	34,207	495,997	-	-	-	-	-	-	-	530,204	-	530,204
Bonus issue of shares	紅股發行	8,210	-	(8,210)	-	-	-	-	-	-	-	-	-
Exercise of share options	行使購股權	4,104	29,631	-	-	(7,548)	-	-	-	-	26,187	-	26,187
Share issuing expenses	股份發行開支	-	(15,395)	-	-	-	-	-	-	-	(15,395)	-	(15,395)
Share-based payments	以股份為基礎之付款	-	-	-	-	15,610	-	-	-	-	15,610	-	15,610
Acquisition of additional interest in a subsidiary	增購附屬公司權益	-	-	-	-	-	-	(947)	-	-	(947)	947	-
Dividends to non-controlling shareholders	派予非控股股東之股息	-	-	-	-	-	-	-	-	-	-	(60)	(60)
Disposal of a subsidiary	出售一間附屬公司	-	-	-	-	-	-	-	-	-	-	(29,652)	(29,652)
Capital contribution from non-controlling shareholder of a subsidiary	附屬公司非控股股東注資	-	-	-	-	-	-	-	-	-	-	4,457	4,457
At 30 September 2016 (unaudited)	於二零一六年九月三十日 (未經審核)	53,362	510,233	693,308	-	25,462	(3,251)	(2,120)	10,398	(597)	1,286,795	30,166	1,316,961

9. EVENTS AFTER REPORTING PERIOD

On 20 October 2016, the deemed disposal of approximately 14.48% equity interests in Luck Key Investment Limited, a non-wholly-owned subsidiary of the Company, as a result of the allotment and issue of shares in Luck Key Investment Limited to two subscribers at approximately of HK\$21,136,000 was completed. Details of this were set out in the Company's announcement dated 6 October 2016.

9. 報告期後事項

於二零一六年十月二十日，因按約21,136,000港元向兩名認購人配發及發行Luck Key Investment Limited的股份而視作出售於Luck Key Investment Limited (本公司之非全資附屬公司)之約14.48%股權已告完成。有關詳情載於本公司日期為二零一六年十月六日之公佈。

MANAGEMENT DISCUSSION AND ANALYSIS

Business and Financial Review

During the nine months ended 30 September 2016, the Group was principally engaged in (i) mobile internet cultural business and provision of IT services; (ii) provision of hospitality and related services in Australia; (iii) provision of medical diagnostic and health check services; (iv) provision of integral marketing services, which was regarded as a discontinued operation; (v) money lending business; and (vi) assets investments business.

During the period under review, the Group recorded revenue from continuing operations of approximately HK\$354,684,000 (2015: HK\$162,049,000), representing an increase of approximately 119% as compared to the corresponding period in 2015. The increase was mainly attributable to the revenue generated from (i) provision of professional IT contract and maintenance services by EPRO (BVI) Limited, which was acquired in August 2015; and (ii) provision of hospitality and related services in Australia which were commenced in November 2015.

The Group recorded a substantial net loss attributable to the Shareholders for the nine months ended 30 September 2016 of approximately HK\$82,701,000, as compared to the net profit attributable to the Shareholders of approximately HK\$30,751,000 for the corresponding period in 2015, mainly attributable to (i) fair value loss on financial assets at fair value through profit or loss of approximately HK\$246,489,000 for the nine months ended 30 September 2016, as compared with fair value loss on financial assets at fair value through profit or loss of approximately HK\$10,711,000 for the nine months ended 30 September 2015; (ii) loss on disposal of available-for-sale investments and impairment loss on available-for-sale investments of approximately HK\$10,971,000 and HK\$5,270,000 respectively for the nine months ended 30 September 2016; (iii) decrease in share of results of associates; (iv) increase in finance costs attributable to increase of the borrowings of the Group during the nine months ended 30 September 2016; and (v) the absence of gain on a bargain purchase of a subsidiary for the nine months ended 30 September 2016 while the gain on a bargain purchase of a subsidiary for the nine months ended 30 September 2015 amounted to approximately HK\$32,783,000, notwithstanding there is a gain on disposal of a subsidiary of approximately HK\$204,017,000 during the nine months ended 30 September 2016.

管理層討論及分析

業務及財務回顧

截至二零一六年九月三十日止九個月，本集團之主要業務為：(i) 移動互聯網文化業務及提供資訊科技服務；(ii) 於澳洲提供酒店及相關服務；(iii) 提供醫學診斷及體檢服務；(iv) 提供整合營銷服務（已被視作一項已終止經營業務）；(v) 借貸業務；及(vi) 資產投資業務。

於回顧期間，本集團錄得來自持續經營業務收入約354,684,000港元（二零一五年：162,049,000港元），較二零一五年同期增長約119%。該增加乃主要由於來自以下各項的收入：(i) 由EPRO (BVI) Limited（於二零一五年八月收購）提供的專業資訊科技合約及維修保養服務；及(ii) 於二零一五年十一月開始於澳洲提供的酒店及相關服務。

儘管截至二零一六年九月三十日止九個月錄得出售一間附屬公司之收益約204,017,000港元，本集團截至二零一六年九月三十日止九個月錄得大幅股東應佔虧損淨額約82,701,000港元，而二零一五年同期錄得股東應佔淨溢利約30,751,000港元，此乃主要由於(i) 截至二零一六年九月三十日止九個月，按公平值透過損益列賬之金融資產之公平值虧損約246,489,000港元，而截至二零一五年九月三十日止九個月，按公平值透過損益列賬之金融資產之公平值虧損約10,711,000港元；(ii) 截至二零一六年九月三十日止九個月，出售可供出售投資之虧損及可供出售投資之減值虧損分別約10,971,000港元及5,270,000港元；(iii) 分佔聯營公司的業績減少；(iv) 於截至二零一六年九月三十日止九個月，本集團借貸增加導致融資成本增加；及(v) 截至二零一六年九月三十日止九個月並無獲得議價收購附屬公司之收益，而截至二零一五年九月三十日止九個月則獲得議價收購一間附屬公司之收益約32,783,000港元。

Mobile Internet Cultural Business and Provision of IT Services

The Group's mobile internet cultural business began from its investment in the mobile-online game business in 2014. Currently, the Group held 28.8% issued share capital of Something Big Technology Holdings Limited ("**Something Big**", together with its subsidiaries and controlled companies "**Something Big Group**"), being the holding company of Mighty Eight Investments Limited after reorganisation. Something Big Group is the pioneer in the design, development, marketing, distribution and operation of mobile-online games. During the period under review, the Group's share of the loss from Something Big Group amounted to approximately HK\$871,000 (2015: share of profit of approximately HK\$17,412,000). Revenue generated from Something Big Group has been narrowed since the second quarter of 2016 primarily due to the decrease in revenue derived from the development and operation of mobile games. The Group will continue to closely monitor the performance of Something Big Group to enhance its competitiveness.

The Group also provides professional information technology contract and maintenance services in China and Hong Kong since the acquisition of EPRO BVI Limited and its subsidiaries ("**EPRO BVI Group**") in August 2015. EPRO BVI Group is a CMMi5 accessed information technology and software outsourcing provider that provides tailor-made professional IT solutions to sizable corporate clients and government departments. During the period under review, EPRO BVI Group recorded a revenue of approximately HK\$131,733,000 (2015: HK\$12,895,000) and contributed approximately HK\$5,275,000 (2015: HK\$770,000) to the segment profit.

Hospitality and Related Services in Australia

In November 2015, the Group acquired two granges in Australia, which offer accommodation and conference centres services, including certain associated land, surrounding or adjacent farmland, and the related businesses (i.e. the accommodation facility business and all assets used in connection with that business and the assignment of operating licence). One of the granges, Lancefield property, includes a piece of freehold land of approximately 40 hectares in Lancefield, Victoria, Australia and the building on the land is an established hotel, restaurant, vineyard and conference facility which basically includes fifty-two accommodation rooms, five conference rooms, four guest lounges and 'various breakout rooms'. The other grange is the Hepburn Springs property, which includes a piece of freehold land of approximately 1 hectare located at Hepburn Springs, Victoria, Australia and the building erected on such land is an established hotel, restaurant and conference facility split over three levels which basically includes forty-three accommodation rooms plus four conference rooms.

移動互聯網文化業務及提供資訊科技服務

本集團之移動互聯網文化業務已於二零一四年其投資移動網絡遊戲業務時開始。目前，本集團持有大事科技控股有限公司（「**大事科技**」，連同其附屬公司及受控制公司統稱為「**大事集團**」）28.8%的已發行股本，該公司於重組後為盛八投資有限公司的控股公司。大事集團為設計、開發、營銷、分銷以及運營移動網絡遊戲的行業領先公司。於回顧期間，本集團分佔大事集團虧損約871,000港元（二零一五年：分佔溢利約17,412,000港元）。大事集團產生之收入自二零一六年第二季度開始已收窄，此乃主要由於移動遊戲發展及營運所得收入減少。本集團將繼續密切監察大事集團之表現以增強其競爭力。

自於二零一五年八月收購 EPRO BVI Limited 及其附屬公司（「**EPRO BVI 集團**」）後本集團亦於中國及香港從事提供專業資訊科技合約及維修保養服務。EPRO BVI 集團是一家通過 CMMi5 的資訊科技和軟件外包供應商，為龐大企業客戶和政府部門提供量身訂做的專業資訊科技解決方案。於回顧期間，EPRO BVI 集團錄得收入約131,733,000港元（二零一五年：12,895,000港元）及貢獻分部溢利約5,275,000港元（二零一五年：770,000港元）。

澳洲酒店及相關服務

於二零一五年十一月，本集團收購兩座澳洲農莊（包括若干相關土地、周圍環境或毗鄰農田），該等農莊提供住宿及會議中心服務及相關業務（即房服務業務及就該業務所使用的全部資產及轉讓營運許可證）。其中一座農莊 Lancefield 物業包括一幅位於澳洲維多利亞州 Lancefield 面積約40公頃之永久業權土地，建於該地塊上的建築為一間成熟完善的酒店、餐廳、酒莊及會議設施，其基本設施包括52間客房、5間會議室、4間賓客休息室及各種休息室。另一座農莊為 Hepburn Springs 物業，包括一幅位於澳洲維多利亞州 Hepburn Springs 面積約1公頃之永久業權土地，建於該地塊上的建築為一間成熟完善的酒店、餐廳及會議設施，其分為三層，基本設施包括43間客房及4間會議室。

In second quarter of 2016, the Group acquired “The Balgownie Estates Resort” and its resort business, together with the related assets at an aggregate consideration of AUD24,600,000. The Balgownie Estates Resort is located at Yarra Valley, Victoria, Australia which includes a piece of freehold land of approximately 29 hectares, and the building erected on such land which is a resort equipped with seventy accommodation rooms, a restaurant, conference and meeting facilities and recreation facilities.

During the period under review, the Group recorded segment revenue of approximately HK\$55,003,000 (2015: Nil) and segment profit of approximately HK\$4,410,000 (2015: Nil). The Directors are regularly reviewing the operations of the granges and the resort of the Group in Australia and look into any possible strategic moves for the hospitality business in Australia to formulate its development.

Medical Diagnostic and Health Check Services

The Group has offered a wide spectrum of quality healthcare services to the general public in Hong Kong through its nine health check centres, two testing laboratories and a laboratory for manufacturing of PET Radiopharmaceuticals operated by Luck Key Investment Limited (“**Luck Key**”) and its subsidiaries. During the period under review, revenue from the health check business amounted to approximately HK\$164,587,000 (2015: HK\$149,130,000), representing approximately 10% growth, and a segment profit of approximately HK\$16,595,000 (2015: HK\$10,708,000) was recorded.

The Group’s interest in Luck Key has been reduced from approximately 65.0% to 50.5% after completion of share subscription in Luck Key (the “**Subscription**”) on 20 October 2016. The Group believes that the Subscription would enable to retain the key management of Luck Key so as to enhance the dedication of the key management of Luck Key and the development of the health check business of the Group.

The Directors will also strive to improve the operational efficiency of the Group’s health check business so as to enhance its competitiveness in the market and its profitability.

於二零一六年第二季度，本集團以總代價24,600,000澳元收購「Balgownie Estates 度假村」及其度假村業務連同相關資產。Balgownie Estates 度假村位於澳洲維多利亞州Yarra Valley，包括一幅面積約為29公頃的永久業權土地及建於該地塊上的建築（為一個度假村，設施包括70間客房、餐廳、會議設施及娛樂設施）。

於回顧期間，本集團錄得分部收入約55,003,000港元（二零一五年：無）及分部溢利約4,410,000港元（二零一五年：無）。董事正在對本集團於澳洲的農莊及度假村的營運進行定期檢討，並調查任何潛在策略行動以供於澳洲的酒店業務規劃其發展。

醫學診斷及體檢服務

本集團透過由Luck Key Investment Limited（「**Luck Key**」）及其附屬公司經營的9間體檢中心、2間測試化驗室及1間製造PET放射性藥物的實驗室於香港為廣大市民提供廣泛的優質醫療服務。於回顧期間，來自體檢業務的收入約為164,587,000港元（二零一五年：149,130,000港元），增長約10%，及錄得分部溢利約16,595,000港元（二零一五年：10,708,000港元）。

於二零一六年十月二十日，於完成Luck Key股份認購（「**認購事項**」）後，本集團於Luck Key的權益已由約65.0%減少至50.5%。本集團相信認購事項可挽留Luck Key的主要管理層人員，從而加強Luck Key主要管理層人員的敬業精神及本集團體檢業務的發展。

董事亦將致力於提高本集團體檢業務營運效益以提升其於市場之競爭力及其盈利能力。

Provision of Integral Marketing Services – Discontinued operation

During the period under review, the Group's provision of integral marketing services recorded revenue of approximately HK\$327,808,000 (2015: HK\$249,838,000) and profit before taxation of approximately HK\$42,886,000 (2015: HK\$24,905,000). The substantial increase was attributable to the provision of integrated digital marketing services by Zhiqu. Zhiqu achieved a continuous growth in revenue by the expansion of its business scale through establishing stable relationship with its customers.

In December 2015, the Group entered into a sale and purchase agreement and agreed to dispose of its 51.46% interest in Zhiqu. Completion of transfer of entire equity interest in Zhiqu took place in July 2016 and the consideration was received in September 2016. Zhiqu ceased to be a subsidiary of the Company and the Group no longer carried on the business of provision of integral marketing services. A gain on disposal of a subsidiary of approximately HK\$204,017,000 (2015: Nil) was recognised in the profit or loss during the period under review.

Money Lending Business

During the period under review, the Group's loan portfolios comprised of unsecured loans granted to individual customers and the Group recorded interest income of approximately HK\$1,760,000 (2015: HK\$24,000). The average interest rate charged by the Group on loans during the period under review was approximately 12% per annum. The Group has been paying close attention to the market conditions for capturing business opportunities in the money lending segment should they arise.

Assets Investments Business

The Group's assets investments business mainly consists of investments in securities and properties. The securities investments portfolio mainly comprises securities issued by listed companies. During the period under review, the Group recorded a segment loss of approximately HK\$269,673,000 (2015: HK\$13,993,000) which was primarily attributable to the fair value losses on financial assets at fair value through profit or loss of approximately HK\$246,489,000 (2015: HK\$10,711,000). The fair value losses were mainly attributable to the investment in Convoy Global Holdings Limited, the shares of which are listed on the Main Board of the Stock Exchange (Stock Code: 1019), of approximately HK\$219,492,000 (2015: Nil).

提供整合營銷服務－已終止經營業務

於回顧期間，本集團提供整合營銷服務錄得收入約為327,808,000港元（二零一五年：249,838,000港元）及除稅前溢利約42,886,000港元（二零一五年：24,905,000港元）。大幅增加來自智趣提供的整合數字營銷服務。智趣通過與其客戶建立穩定的關係擴大其業務規模，實現收入持續增長。


於二零一五年十二月，本集團訂立買賣協議並同意出售其於智趣51.46%的權益。轉讓智趣全部股權已於二零一六年七月完成，代價已於二零一六年九月收取。智趣不再為本公司之附屬公司，而本集團不再進行提供整合營銷服務業務。於回顧期間，已於損益內確認出售一間附屬公司之收益約204,017,000港元（二零一五年：無）。

借貸業務

於回顧期間，本集團之貸款組合包括向個別客戶授出無抵押貸款，及本集團錄得利息收入約1,760,000港元（二零一五年：24,000港元）。本集團於回顧期間所收取的平均貸款年利率為約12厘。本集團一直密切關注市場狀況，以便把握借貸分部出現的商機。

資產投資業務

本集團資產投資業務主要包括證券及物業投資。證券投資組合主要包括上市公司發行的證券。於回顧期間，本集團錄得分部虧損約269,673,000港元（二零一五年：13,993,000港元），主要由按公平值透過損益列賬之金融資產之公平值虧損約246,489,000港元（二零一五年：10,711,000港元）所致。公平值虧損主要來自於康宏環球控股有限公司（其股份於聯交所主板上市（股份代號：1019））之投資約219,492,000港元（二零一五年：無）。



In addition to financial assets at fair value through profit or loss, the Group recorded fair value losses on available-for-sale investments of approximately HK\$22,025,000 (2015: HK\$7,917,000) during the period under review as other comprehensive loss, out of which of the cumulative loss totaling approximately HK\$5,270,000 (2015: Nil) accumulated in the investment revaluation reserve was determined to be impaired and reclassified to profit or loss.

During the period under review, the Group disposed of certain shares in Universe International Financial Holdings Limited and a loss on disposal of available-for-sale investment of approximately HK\$10,971,000 (2015: Nil) was recorded in the profit or loss.

For property investments, the Group completed the acquisitions of certain commercial buildings in Hong Kong on 31 May 2016. During the period under review, these investment properties have been leased out and the Group recorded rental income of approximately HK\$741,000 (2015: Nil).

PROSPECTS

During the period under review, the Group has been dedicated to expand its business into different areas, including the provision of IT services by EPRO BVI Group which was acquired in last year and the development of hospitality business in Australia through the two granges and the resort. Looking ahead, the Group will keep on its efforts to improve overall operational capability and enhance its competitiveness in the market. Meanwhile, the Group is looking forward to all potential opportunities to diversify its investments and broaden its income stream. Despite the global uncertainties during the period under review, the Group holds a positive view on the future market conditions with a prudent attitude and is confident to achieve its business strategy and maximum the returns to the Shareholders.

除按公平值透過損益列賬之金融資產外，於回顧期間，本集團錄得可供出售投資之公平值虧損約22,025,000港元（二零一五年：7,917,000港元），入賬為其他全面虧損，其中於投資重估儲備內累計之累計虧損合共約5,270,000港元（二零一五年：無）已確認為減值並重新分類至損益。

於回顧期間，本集團出售寰宇國際金融控股有限公司的若干股份，及出售可供出售投資虧損約10,971,000港元（二零一五年：無）已計入損益。

就物業投資而言，本集團已於二零一六年五月三十一日在香港完成收購若干商業樓宇。於回顧期間，該等投資物業已出租且本集團錄得租金收入約741,000港元（二零一五年：無）。

前景

於回顧期間，本集團一直致力於將業務擴展至不同領域，包括EPRO BVI集團（於去年收購）提供的資訊科技服務以及通過兩座農莊及一個度假村發展澳洲的酒店業務。展望未來，本集團將繼續努力提高其整體營運能力及加強其於市場的競爭力。同時，本集團將尋求一切潛在機會多元化其投資及擴大收入來源。儘管全球經濟於回顧期間充滿不確定因素，本集團仍對未來市場狀況持審慎樂觀取態，並對實現其業務戰略及最大化股東的回報充滿信心。

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SECURITIES

As at 30 September 2016, the interests and short positions of each Director and chief executive of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Cap 571 of the Laws of Hong Kong) ("SFO")) as recorded in the register required to be kept under 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 Rules 5.48 to 5.67 of the GEM Listing Rules, were as follows:

Long position in the underlying shares of the Company

Name of Director	Capacity	Number of ordinary shares involved	Approximate percentage (Note 1)
董事姓名	身份	涉及普通股數目	概約百分比 (附註1)
Zhang Xiongfeng 張雄峰	Beneficial owner (Note 2) 實益擁有人 (附註2)	68,044,184	1.28%
Zhang Peiao 張培鵬	Beneficial owner (Note 3) 實益擁有人 (附註3)	9,321,042	0.17%

Notes:

- This is based on the total issued shares of the Company as at 30 September 2016, i.e. 5,336,235,108 shares.
- These are 68,044,184 Shares to be issued upon exercise of the unlisted physically settled share options granted to Mr. Zhang Xiongfeng on 19 January 2016 pursuant to the share option scheme of the Company ("Share Option Scheme") with the vesting date of the said options on 31 May 2016 and can be exercised by Mr. Zhang Xiongfeng between 1 June 2016 and 11 November 2020 at the subscription price of HK\$0.161 per Share.
- These are 9,321,042 Shares to be issued upon exercise of the unlisted physically settled share options granted to Mr. Zhang Peiao on 19 January 2016 pursuant to the Share Option Scheme with the vesting date of the said options on 31 May 2016 and can be exercised by Mr. Zhang Peiao between 1 June 2016 and 11 November 2020 at the subscription price of HK\$0.161 per Share.

董事及主要行政人員於證券之權益


於二零一六年九月三十日，本公司董事及行政總裁各自於本公司或其任何相聯法團（按香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部之涵義）之股份、相關股份及債券中，擁有記錄於根據證券及期貨條例第352條須存置之登記冊之權益及淡倉；或根據創業板上市規則第5.48至5.67條所指的本公司董事進行交易之規定準則知會本公司及聯交所之權益及淡倉如下：

於本公司相關股份之好倉

Name of Director	Capacity	Number of ordinary shares involved	Approximate percentage (Note 1)
董事姓名	身份	涉及普通股數目	概約百分比 (附註1)
Zhang Xiongfeng 張雄峰	Beneficial owner (Note 2) 實益擁有人 (附註2)	68,044,184	1.28%
Zhang Peiao 張培鵬	Beneficial owner (Note 3) 實益擁有人 (附註3)	9,321,042	0.17%

附註：

- 基於本公司於二零一六年九月三十日之已發行股份總額（即5,336,235,108股）。
- 該等68,044,184股股份為根據本公司購股權計劃（「購股權計劃」）於二零一六年一月十九日授予張雄峰先生之購股權（非上市的及以實物方式結算的）獲行使時將予發行之股份，上述購股權之歸屬日期為二零一六年五月三十一日，及可由張雄峰先生於二零一六年六月一日至二零二零年十一月十一日期間按認購價每股股份0.161港元行使。
- 該等9,321,042股股份為根據購股權計劃於二零一六年一月十九日授予張培鵬先生之購股權（非上市的及以實物方式結算的）獲行使時將予發行之股份，上述購股權之歸屬日期為二零一六年五月三十一日，及可由張培鵬先生於二零一六年六月一日至二零二零年十一月十一日期間按認購價每股股份0.161港元行使。



Save as disclosed above, as at 30 September 2016, none of the Directors or chief executives of the Company had, or was deemed to have, 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 under 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 Rules 5.48 to 5.67 of the GEM Listing Rules.

SHARE OPTION SCHEME

Under the terms of the Share Option Scheme, the Board is authorised, at its absolute discretion, to grant options to eligible participants including any employee, contracted celebrity, advisor, consultant, service provider, agent, customer, partner or joint-venture partner of the Group (including any Director, whether executive or non-executive and whether independent or not, of the Group) who is in full-time or part-time employment with the Group at the time when a share option is granted to such employee, or any person who, in the sole discretion of the Board, have contributed or may contribute to the Group.

The purpose of the Share Option Scheme is to provide incentives and help the Group in retaining its existing employees and recruiting additional employees and to provide them with a direct economics interest in attaining the long term business objectives of the Company.

除上文所披露者外，於二零一六年九月三十日，概無本公司董事或行政總裁於本公司或其任何相聯法團（按證券及期貨條例第XV部之涵義）之股份、相關股份及債券中，擁有或被視為擁有記錄於根據證券及期貨條例第352條須存置之登記冊之任何權益或淡倉；或根據創業板上市規則第5.48至5.67條所指的本公司董事進行交易之規定準則知會本公司及聯交所之任何權益或淡倉。

購股權計劃

根據購股權計劃之條款，董事會獲授權全權酌情向合資格參與人士（包括獲授購股權時為本集團之任何全職或兼職僱員、合約藝人、諮詢人、顧問、服務供應商、代理商、客戶、夥伴或合營夥伴（包括本集團任何董事，不論屬執行或非執行董事及不論其是否獨立董事），或董事會全權酌情認為已對或可能會對本集團作出貢獻之任何人士）授出購股權。

購股權計劃旨在提供獎勵及協助本集團留聘其現有僱員以及聘請其他僱員，並為彼等提供直接經濟利益，以達成本公司長遠業務目標。

Details of the share options under the Share Option Scheme during the period under review and outstanding as at 30 September 2016 are as follows:

根據購股權計劃於回顧期間授出及於二零一六年九月三十日尚未行使之購股權詳情載列如下：

Grantees	Date of grant	Vesting date	Adjusted exercise price per Share after completion of the Rights Issue and Bonus Issue (Note 1) 於完成供股及紅股發行後之經調整每股股份行使價(附註1)	Exercisable period	Outstanding as at 1 January 2016 於二零一六年一月一日尚未行使	Cancelled during the period 於期內註銷	Granted during the period 於期內授出	Adjustments due to the Rights Issue and Bonus Issue (Note 1) 因供股及紅股發行作出之調整(附註1)	Lapsed during the period 於期內失效	Exercised during the period 於期內行使	Outstanding as at 30 September 2016 於二零一六年九月三十日尚未行使
Director – Zhang Xiongfeng 董事—張雄峰	19 June 2014 二零一四年六月十九日	31 December 2015 二零一五年十二月三十一日	HK\$0.973港元	1 January 2016 – 30 June 2016 二零一六年一月一日至二零一六年六月三十日	5,716,357	(5,716,357)	-	-	-	-	-
	22 June 2015 二零一五年六月二十二日	30 June 2016 二零一六年六月三十日	HK\$1.466港元	1 July 2016 – 31 December 2016 二零一六年七月一日至二零一六年十二月三十一日	22,674,671	(22,674,671)	-	-	-	-	-
	19 January 2016 二零一六年一月十九日	31 May 2016 二零一六年五月三十一日	HK\$0.161港元	1 June 2016 – 11 November 2020 二零一六年六月一日至二零二零年十一月十一日	-	-	47,293,536 (Notes 2 and 4) (附註2及4)	20,750,648	-	-	68,044,184
Director – Zhang Peiao 董事—張培鷺	19 June 2014 二零一四年六月十九日	31 December 2015 二零一五年十二月三十一日	HK\$0.973港元	1 January 2016 – 30 June 2016 二零一六年一月一日至二零一六年六月三十日	3,810,904	(3,810,904)	-	-	-	-	-
	22 June 2015 二零一五年六月二十二日	30 June 2016 二零一六年六月三十日	HK\$1.466港元	1 July 2016 – 31 December 2016 二零一六年七月一日至二零一六年十二月三十一日	2,667,608	(2,667,608)	-	-	-	-	-
	19 January 2016 二零一六年一月十九日	31 May 2016 二零一六年五月三十一日	HK\$0.161港元	1 June 2016 – 11 November 2020 二零一六年六月一日至二零二零年十一月十一日	-	-	6,478,512 (Notes 2 and 4) (附註2及4)	2,842,530	-	-	9,321,042
	14 September 2016 二零一六年九月十四日	14 September 2016 二零一六年九月十四日	HK\$0.0638港元	15 September 2016 – 14 September 2017 二零一六年九月十五日至二零一七年九月十四日	-	-	39,930,000 (Note 3) (附註3)	-	-	(39,930,000)	-
Employees and other participants 僱員及其他參與者	19 June 2014 二零一四年六月十九日	31 December 2015 二零一五年十二月三十一日	HK\$0.973港元	1 January 2016 – 30 June 2016 二零一六年一月一日至二零一六年六月三十日	9,527,263	-	-	4,176,334	(13,703,597)	-	-
	22 June 2015 二零一五年六月二十二日	30 June 2016 二零一六年六月三十日	HK\$1.466港元	1 July 2016 – 31 December 2016 二零一六年七月一日至二零一六年十二月三十一日	1,333,805	-	-	585,055	-	-	1,918,860
	19 January 2016 二零一六年一月十九日	31 May 2016 二零一六年五月三十一日	HK\$0.161港元	1 June 2016 – 11 November 2020 二零一六年六月一日至二零二零年十一月十一日	-	-	3,239,256 (Note 2) (附註2)	1,421,266	-	-	4,660,522
	14 September 2016 二零一六年九月十四日	14 September 2016 二零一六年九月十四日	HK\$0.0638港元	15 September 2016 – 14 September 2017 二零一六年九月十五日至二零一七年九月十四日	-	-	370,540,000 (Note 3) (附註3)	-	-	(370,540,000)	-
					45,730,608	(34,869,540)	467,481,304	29,775,833	(13,703,597)	(410,470,000)	83,944,608

The weighted average closing price of the Company's shares immediately before the dates on which the share options were exercised was approximately HK\$0.0673.

本公司股份於緊接購股權行使日期前之加權平均收市價為約0.0673港元。

Notes:

附註：

1. The exercise price of the outstanding share options of the Company (the "**Outstanding Options**") granted and the total number of the Shares comprised in the Outstanding Options which may be allotted and issued upon exercise of all such Outstanding Options have been adjusted as a result of the Rights Issue and the Bonus Issue, details of which are set out in the Company's announcements dated 8 April 2016 and 27 May 2016 respectively.
 2. In respect of the share options granted on 19 January 2016, the closing price of the Shares immediately before the date on which the share options were granted was HK\$0.184 per Share.
 3. In respect of the share options granted on 14 September 2016, the closing price of the Shares immediately before the date on which the share options were granted was HK\$0.062 per Share.
 4. On 19 January 2016, share options entitling the holders thereof to subscribe for an aggregate of 47,293,536 Shares (the "**ZX Options**") and 6,478,512 Shares (the "**ZP Options**") were conditionally granted to Mr. Zhang Xiongfeng and Mr. Zhang Peiao respectively. As the total number of Shares to be issued upon the exercise of each of (1) the ZX Options; and (2) the ZP Options, aggregated with the share options granted to Mr. Zhang Peiao under the Share Option Scheme on 22 June 2015 to subscribe for 2,667,608 Shares, would exceed the maximum entitlement of each eligible participant under the Share Option Scheme stipulated in the Note to Rule 23.03(4) of the GEM Listing Rules (i.e. the aggregate number of Shares issued and to be issued upon exercise of the share options granted (including exercised and outstanding options) in the 12-month period shall not exceed 1% of the Shares in issue), the grant of each of the ZX Options and the ZP Options have been approved by the Shareholders at the annual general meeting held on 9 May 2016 in accordance with the Note to Rule 23.03(4) of the GEM Listing Rules, at which Mr. Zhang Xiongfeng and Mr. Zhang Peiao and their close associates abstained from voting. Further details of the grant of each of the ZX Options and the ZP Options are set out in the Company's circular dated 5 April 2016 and the Company's announcement dated 9 May 2016.
1. 由於供股及紅股發行，已授出的本公司尚未行使購股權（「**尚未行使購股權**」）的行使價及尚未行使購股權所包含且將於有關尚未行使購股權全部獲行使後可予配發及發行的股份總數已作出調整，有關詳情分別載於本公司日期為二零一六年四月八日及二零一六年五月二十七日之公佈內。
 2. 就於二零一六年一月十九日授出之購股權而言，緊接授出購股權日期前之股份收市價為每股股份0.184港元。
 3. 就於二零一六年九月十四日授出之購股權而言，緊接授出購股權日期前之股份收市價為每股股份0.062港元。
 4. 於二零一六年一月十九日，賦予其持有人權利認購合共47,293,536股股份的購股權（「**ZX 購股權**」）及賦予其持有人權利認購6,478,512股股份之購股權（「**ZP 購股權**」）已有條件分別授予張雄峰先生及張培鵬先生。由於因(1)ZX購股權；及(2)ZP購股權（與於二零一五年六月二十二日根據購股權計劃授予張培鵬先生以認購2,667,608股股份之購股權合併計算）各自獲行使而將予發行的股份總數將超過創業板上市規則第23.03(4)條之附註所規定根據購股權計劃授予各合資格參與人之最高配額（即於十二個月期間內因授出購股權（包括已行使及未行使購股權）獲行使而發行及將予發行的股份總數不得超過已發行股份1%），ZX購股權及ZP購股權各自之授出已根據創業板上市規則第23.03(4)條之附註獲股東於二零一六年五月九日舉行的股東週年大會上批准，而張雄峰先生及張培鵬先生及其緊密聯繫人已於會上放棄投票表決。有關ZX購股權及ZP購股權各自授出之進一步詳情載於日期為二零一六年四月五日之本公司通函以及日期為二零一六年五月九日之本公司公佈內。

SUBSTANTIAL SHAREHOLDER'S AND OTHER PERSON'S INTEREST

As at 30 September 2016, the following persons (other than Directors or chief executive of the Company) had, or were deemed to have, interests or short positions in the shares or underlying shares of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO:

(i) Substantial shareholders – long position in the shares of the Company

Name of Shareholder	Capacity	Number of ordinary shares	Approximate percentage
股東名稱	身份	普通股數目	概約百分比
Fastek Investments Limited (“Fastek”)	Beneficial owner (Note 2)	1,422,572,191	26.66% (Note 1)
Fastek Investments Limited (「Fastek」)	實益擁有人 (附註2)		(附註1)
Rosy Lane Investments Limited (“Rosy Lane”)	Interest of a controlled corporation (Note 2)	1,422,572,191	26.66% (Note 1)
域冠投資有限公司 (「域冠」)	受控制公司之權益 (附註2)		(附註1)
Hong Kong Education (Int’l) Investments Limited (“HK EDU INTL”)	Interest of controlled corporations (Note 2)	1,422,572,191	26.66% (Note 1)
香港教育 (國際) 投資集團有限公司 (「香港教育 (國際)」)	受控制公司之權益 (附註2)		(附註1)

(ii) Other person – long position in the shares of the Company

Name of Shareholder	Capacity	Number of ordinary shares	Approximate percentage
股東名稱	身份	普通股數目	概約百分比
China New Economy Fund Limited (“CNEFL”)	Beneficial owner	289,800,000	5.88% (Note 3)
中國新經濟投資有限公司 (「中國新經濟」)	實益擁有人		(附註3)
Universe International Financial Holdings Limited (“Universe”)	Interest of controlled corporations (Note 4)	303,000,000	5.86% (Note 4)
寰宇國際金融控股有限公司 (「寰宇」)	受控制公司之權益 (附註4)		(附註4)

主要股東及其他人士之權益

於二零一六年九月三十日，下列人士（本公司董事或主要行政人員除外）於本公司股份或相關股份中擁有或被視為擁有記錄於本公司根據證券及期貨條例第336條規定須存置之登記冊之權益或淡倉：

(i) 主要股東－於本公司股份之好倉

(ii) 其他人士－於本公司股份之好倉

Notes:

1. This is based on the total issued Shares as at 30 September 2016, i.e. 5,336,235,108 Shares.
2. Based on the notices of disclosure of interests of Fastek, Rosy Lane and HK EDU INTL filed with the Stock Exchange all dated 3 October 2016, such Shares were held by Fastek, which is wholly owned by Rosy Lane, which is in turn wholly-owned by HK EDU INTL. As such, each of Rosy Lane and HK EDU INTL is deemed to be interested in the Shares held by Fastek by virtue of the SFO.
3. Such Shares held by CNEFL represented (i) approximately 5.88% of the issued share capital of the Company as at 30 May 2016 (i.e. 4,925,765,108 Shares) based on the notice of disclosure of interests of CNEFL filed with the Stock Exchange on 10 June 2016; and (ii) approximately 5.43% of the issued share capital of the Company as at 30 September 2016 (i.e. 5,336,235,108 Shares).
4. Based on the notice of disclosure of interests of Universe filed with the Stock Exchange dated 26 September 2016, such Shares were held by Weluck Development Limited (“**Weluck**”), which is wholly owned by Fragrant River Entertainment Culture Holdings Limited (“**Fragrant**”), which is in turn wholly-owned by Universe. As such, each of Fragrant and Universe is deemed to be interested in the Shares held by Weluck by virtue of the SFO.

Such Shares held by Weluck, Fragrant and Universe represented (i) approximately 5.86% of the issued share capital of the Company as at 22 September 2016 (i.e. 5,174,885,108 Shares); and (ii) approximately 5.68% of the issued share capital of the Company as at 30 September 2016 (i.e. 5,336,235,108 Shares).

Save as disclosed above, as at 30 September 2016, there were no shareholders of the Company or other persons (other than Directors or chief executive of the Company) who had interests or short positions in the shares or underlying shares of the Company, which would fall to be disclosed to the Company recorded in the register required to be kept under Section 336 of the SFO.

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

There were no purchase, sale or redemption by the Company, or any of its subsidiaries, of the Company's listed securities during the nine months ended 30 September 2016.

COMPETING INTERESTS

None of the Directors nor their respective close associates had an interest in any business, apart from the businesses of the Group, which competes or may compete either directly and indirectly, with the businesses of the Group during the period under review.

附註：

1. 此乃根據於二零一六年九月三十日之已發行股份總數（即5,336,235,108股股份）計算。
2. 根據Fastek、域冠及香港教育（國際）於二零一六年十月三日向聯交所遞交之權益披露通知，該等股份由Fastek持有，Fastek由域冠全資擁有，而域冠則由香港教育（國際）全資擁有。因此，根據證券及期貨條例，域冠及香港教育（國際）均被視為於Fastek持有之股份中擁有權益。
3. 中國新經濟所持的該等股份佔(i)根據中國新經濟於二零一六年六月十日向聯交所遞交之權益披露通知本公司於二零一六年五月三十日已發行股本（即4,925,765,108股股份）的約5.88%；及(ii)本公司於二零一六年九月三十日已發行股本（即5,336,235,108股股份）的約5.43%。
4. 根據寰宇於二零一六年九月二十六日向聯交所遞交之權益披露通知，該等股份由永能發展有限公司（「永能」）持有，永能由香江娛樂文化控股有限公司（「香江」）全資擁有，而香江則由寰宇全資擁有。因此，根據證券及期貨條例，香江及寰宇均被視為於永能持有之股份中擁有權益。

永能、香江及寰宇所持的該等股份佔(i)本公司於二零一六年九月二十二日已發行股本（即5,174,885,108股股份）的約5.86%；及(ii)本公司於二零一六年九月三十日已發行股本（即5,336,235,108股股份）的約5.68%。

除上述所披露者外，於二零一六年九月三十日，概無本公司股東或其他人士（本公司董事或主要行政人員除外）於本公司股份或相關股份中擁有根據證券及期貨條例第336條規定須予存置之登記冊所載須向本公司披露之權益或淡倉。

購買、出售或贖回本公司之上市證券

截至二零一六年九月三十日止九個月，本公司或其任何附屬公司概無購買、出售或贖回本公司之上市證券。

競爭權益

於回顧期間，董事及彼等各自之緊密聯繫人概無於與本集團之業務直接或間接構成或可能構成競爭之任何業務（除本集團業務外）中擁有權益。

CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

During the nine months ended 30 September 2016, the Company has adopted a code of conduct regarding Directors' securities transactions on terms no less exacting than the required standard of dealings as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. The Company had also made specific enquiry of all Directors and the Company was not aware of any non-compliance with the required standard of dealings and its code of conduct regarding Directors' securities transactions during the period under review.

CODE ON CORPORATE GOVERNANCE PRACTICES

The Company is committed to achieving and upholding good corporate governance practices that promote greater transparency and quality of disclosure as well as more effective internal control.

Pursuant to code provision A.4.2 of the Corporate Governance Code contained in Appendix 15 of the GEM Listing Rules (the "**Code Provisions**"), all Directors appointed to fill a casual vacancy should be subject to election by the Shareholders at the first general meeting after appointment. Ms. Lin Ting, an independent non-executive Director (the "**INED**") appointed on 7 December 2015, did not retire from office and was not subject to re-election by the Shareholders at the first special general meeting of the Company after her appointment held on 29 February 2016, due to inadvertent oversight. Save as disclosed above, the Company has complied with the Code Provisions during the nine months ended 30 September 2016.

NON-COMPLIANCE WITH RULES 5.05(1) AND 5.28 OF THE GEM LISTING RULES

Mr. Wong Ching Yip, who was an INED and a member of each of the audit committee (the "**Audit Committee**"), the remuneration committee (the "**Remuneration Committee**") and the nomination committee (the "**Nomination Committee**") of the Company, passed away on 28 June 2016. As a result, the Company had only two INEDs and two members in the Audit Committee during the period from 28 June 2016 to 31 July 2016, the number of which fell below the respective minimum number required under Rules 5.05(1) and 5.28 of the GEM Listing Rules. Following the appointment of Mr. Wang Zhiwei as an INED and a member of each of the Audit Committee, the Remuneration Committee and the Nomination Committee on 1 August 2016, the Company complied with Rules 5.05(1) and 5.28 of the GEM Listing Rules.

有關董事進行證券交易之行為守則

截至二零一六年九月三十日止九個月，本公司已就董事進行證券交易採納一套行為守則，而該守則之嚴謹程度並不遜於創業板上市規則第5.48至5.67條載列之規定買賣標準。本公司亦曾向全體董事作出特定查詢，就本公司所知，於回顧期間，並無任何不符合有關規定買賣標準及其行為守則之董事證券交易。

企業管治常規守則

本公司致力達致及確保良好的企業管治常規，藉以提升透明度及披露質素以及更有效的內部監控。

根據創業板上市規則附錄15所載企業管治守則之守則條文第A.4.2條（「**守則條文**」），所有獲委任以填補臨時空缺的董事，均須於獲委任後首屆股東大會獲股東選舉。由於無意之疏忽，於二零一五年十二月七日獲委任之獨立非執行董事（「**獨立非執行董事**」）林靈女士並無退任，且並無於其獲委任後於二零一六年二月二十九日舉行的本公司首屆股東特別大會上獲股東重選。除上文所披露者外，截至二零一六年九月三十日止九個月，本公司一直遵守守則條文。

未遵守創業板上市規則第5.05(1)條及5.28條

本公司獨立非執行董事兼審核委員會（「**審核委員會**」）、薪酬委員會（「**薪酬委員會**」）及提名委員會（「**提名委員會**」）各自之成員王正曄先生於二零一六年六月二十八日離世。因此，於二零一六年六月二十八日至二零一六年七月三十一日止期間，本公司僅有兩名獨立非執行董事且審核委員會僅包括兩名成員，該數目低於創業板上市規則第5.05(1)條及第5.28條各自規定之最低數目。於二零一六年八月一日委任王志維先生為獨立非執行董事及審核委員會、薪酬委員會及提名委員會各自之成員後，本公司一直遵守創業板上市規則第5.05(1)條及5.28條。

AUDIT COMMITTEE

The Audit Committee was established with written terms of reference in compliance with the Rules 5.28 and 5.29 of the GEM Listing Rules and Code Provision C.3.3. The Audit Committee must consist of a minimum of three members, all of whom must be non-executive Directors and at least one of whom must have appropriate professional qualification or accounting or related financial management expertise. The primary duties of the Audit Committee are mainly to review the Company's financial information, reporting process, internal control procedures, risk management system, audit plan, relationship with external auditors, and to review arrangements to enable employees of the Group to raise concerns in confidence about possible improprieties in financial reporting, internal control or other matters of the Group. During the period from 1 January 2016 to 17 May 2016, there were three members in the Audit Committee comprising three INEDs, namely Mr. Wong Siu Keung, Joe, Ms. Lin Ting and Mr. Wong Ching Yip. During the period from 18 May 2016 to 21 June 2016, there were four members in the Audit Committee comprising four INEDs, namely Mr. Wong Siu Keung, Joe, Ms. Lin Ting, Mr. Leung Ting Yuk and Mr. Wong Ching Yip. During the period from 22 June 2016 to 27 June 2016, there were three members in the Audit Committee comprising three INEDs, namely Mr. Wong Siu Keung, Joe, Mr. Leung Ting Yuk and Mr. Wong Ching Yip. During the period from 28 June 2016 to 31 July 2016, there were two members in the Audit Committee comprising two INEDs, namely Mr. Wong Siu Keung, Joe and Mr. Leung Ting Yuk. From 1 August 2016 to the date of this report, there are three members in the Audit Committee comprising three INEDs, namely Mr. Wong Siu Keung, Joe, Mr. Leung Ting Yuk and Mr. Wang Zhiwei. Mr. Wong Siu Keung, Joe, was the chairman of the Audit Committee during the period under review and as at the date of this report.

The Group's unaudited condensed consolidated results for the nine months ended 30 September 2016 and this report have been reviewed by the Audit Committee, which is of the opinion that the preparation of such results and report complied with the applicable accounting standards, the GEM Listing Rules and that adequate disclosure have been made.

On behalf of the Board
**Interactive Entertainment China Cultural
Technology Investments Limited**
Zhang Xiongfeng
Chairman

10 November 2016

As at the date of this report, the Board comprises (i) four executive Directors, namely Mr. Zhang Xiongfeng, Mr. Zhang Peiao, Mr. Hung Kenneth and Ms. Wu Mei Chu, and (ii) three independent non-executive Directors, namely Mr. Wong Siu Keung, Joe, Mr. Leung Ting Yuk and Mr. Wang Zhiwei.

審核委員會

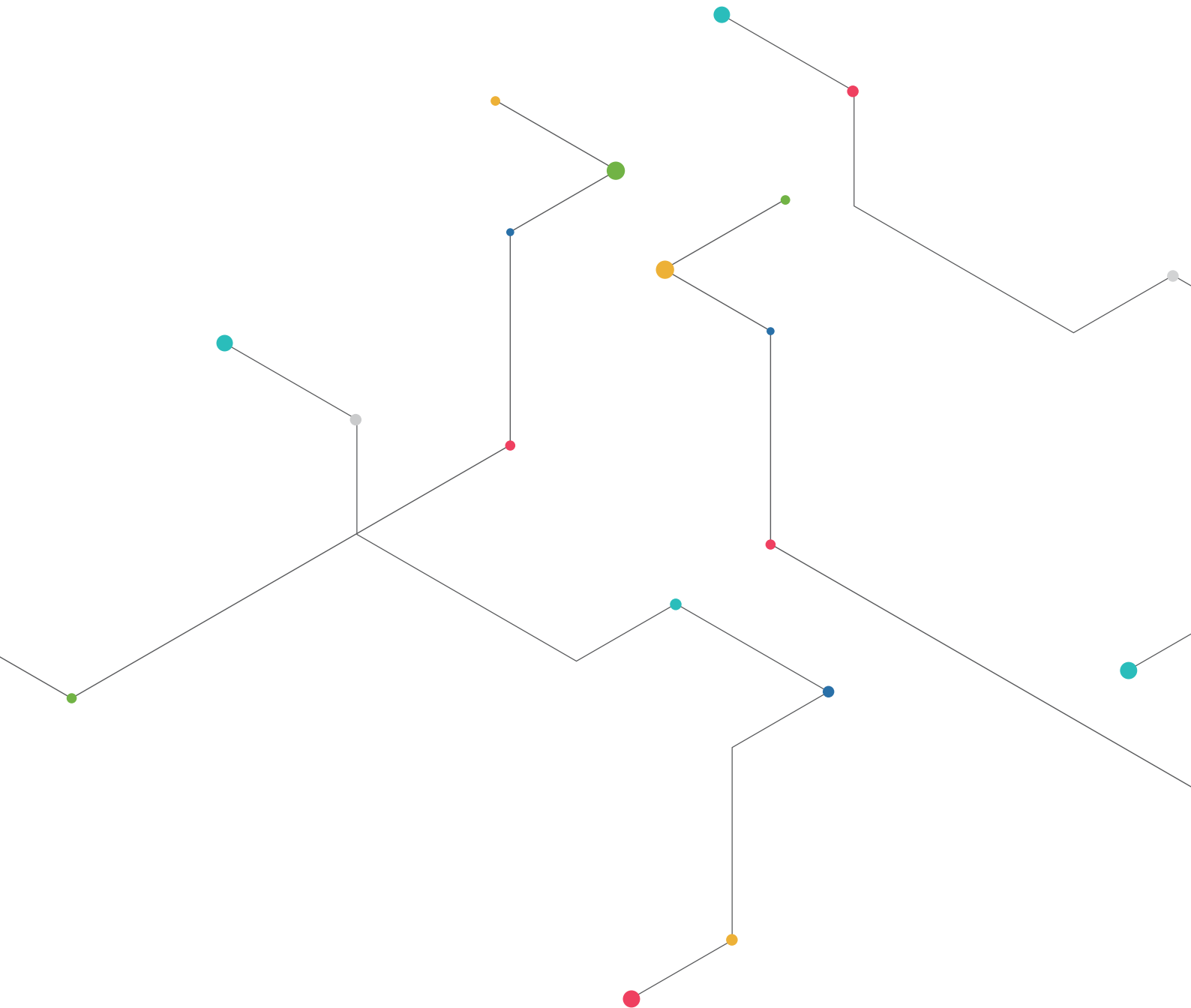
審核委員會已告成立，其書面職權範圍符合創業板上市規則第5.28及5.29條以及守則條文第C.3.3條，審核委員會必須最少包括三名成員，而全部成員均須為非執行董事，而當中最少一名成員須具備合適專業資格或會計或相關財務管理經驗。審核委員會之主要職務主要為審閱本公司財務資料、申報程序、內部監控程序、風險管理制度、審核計劃、與外聘核數師之關係，以及檢討相關安排，以讓本集團僱員可在保密情況下就本集團財務報告、內部監控或其他方面可能發生之不當行為提出關注意見。於二零一六年一月一日起至二零一六年五月十七日止期間，審核委員會三名成員包括三名獨立非執行董事，即黃兆強先生、林靈女士及王正曄先生。於二零一六年五月十八日起至二零一六年六月二十一日止期間，審核委員會四名成員包括四名獨立非執行董事，即黃兆強先生、林靈女士、梁廷育先生及王正曄先生。於二零一六年六月二十二日起至二零一六年六月二十七日止期間，審核委員會三名成員包括三名獨立非執行董事，即黃兆強先生、梁廷育先生及王正曄先生。於二零一六年六月二十八日起至二零一六年七月三十一日止期間，審核委員會兩名成員包括兩名獨立非執行董事，即黃兆強先生及梁廷育先生。於二零一六年八月一日至本報告日期，審核委員會三名成員包括三名獨立非執行董事，即黃兆強先生、梁廷育先生及王志維先生。於回顧期間及於本報告日期，黃兆強先生為審核委員會主席。

審核委員會已審閱本集團截至二零一六年九月三十日止九個月之未經審核簡明綜合業績及本報告，並認為該等業績及報告乃遵照適用會計準則及創業板上市規則編製，且已作出充分披露。

代表董事會
互娛中國文化科技投資有限公司
主席
張雄峰

二零一六年十一月十日

於本報告日期，董事會成員包括(i)四名執行董事，即張雄峰先生、張培鵬先生、洪君毅先生及胡美珠女士；及(ii)三名獨立非執行董事，即黃兆強先生、梁廷育先生及王志維先生。



INTERACTIVE ENTERTAINMENT CHINA CULTURAL
TECHNOLOGY INVESTMENTS LIMITED
互娛中國文化科技投資有限公司