



# Chinese Energy Holdings Limited 華夏能源控股有限公司

(Incorporated in Hong Kong with limited liability)  
(於香港註冊成立之有限公司)  
Stock Code 股份代號: 8009

Third Quarterly Report  
第三季度報告 2018/2019

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

GEM has been positioned as a market designed to accommodate small and mid-sized 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.

Given that the companies listed on GEM are generally small and mid-sized company, 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 (“Directors” and each a “Director”) of Chinese Energy Holdings 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 (the “GEM Listing Rules”) of the Stock Exchange 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: (1) the information contained in this report is accurate and complete in all material respects and not misleading or deceptive; (2) there are no other matters the omission of which would make any statement in this report misleading; and (3) all opinions expressed in this report have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.*

## 香港聯合交易所有限公司 (「聯交所」) GEM之特色

GEM之定位，乃為中小型公司提供一個上市之市場，此等公司相比起其他在聯交所上市之公司帶有較高投資風險。有意投資者應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。

由於GEM上市公司普遍為中小型公司，在GEM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GEM買賣之證券會有高流通量之市場。

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本報告乃遵照聯交所《GEM證券上市規則》(「《GEM上市規則》」)提供有關華夏能源控股有限公司(「本公司」)之資料，本公司董事(「董事」)及各董事(「各董事」)願對此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，就彼等深知及確信：(1)本報告所載資料在各重大方面均屬準確及完整，且無誤導或欺詐成分；(2)並無遺漏任何其他事實致使本報告所載任何陳述產生誤導；及(3)本報告內表達之一切意見均經審慎周詳考慮後方始作出，並以公平合理的基礎及假設為依據。

## HIGHLIGHTS

### 摘要

- The Company and its subsidiaries (collectively referred to as the “**Group**”) recorded a revenue of approximately HK\$445,582,000 for the nine months ended 31 December 2018, representing an increase of approximately 17.51% when compared with the same period in 2017.
- The Group recorded a profit attributable to the owners of the Company of approximately HK\$5,071,000 for the nine months ended 31 December 2018 as compared to a loss of approximately HK\$4,839,000 for the same period of last year. The board (the “**Board**”) of Directors considers that the improvement in the performance of the Group is mainly attributable to increase in consultancy income (part of other income) and increase in gross profit arising from increase in revenue.
- The Board does not recommend the payment of an interim dividend for the nine months ended 31 December 2018.
- 截至二零一八年十二月三十一日止九個月，本公司及其附屬公司（統稱「**本集團**」）錄得收益約445,582,000港元，與二零一七年同期相比增加約17.51%。
- 截至二零一八年十二月三十一日止九個月，本集團錄得本公司擁有人應佔溢利約5,071,000港元，而去年同期則錄得虧損約4,839,000港元。董事會（「**董事會**」）認為本集團表現改善主要歸因於諮詢收入（其他收入之一部分）增加及收益增加產生之毛利增加。
- 董事會不建議派發截至二零一八年十二月三十一日止九個月之中期股息。

## RESULTS

The Board of the Company hereby announces the unaudited consolidated results of the Group for the three months and nine months ended 31 December 2018, together with the comparative unaudited figures for the corresponding periods in 2017, as follows:

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

## 業績

本公司董事會謹此宣佈本集團截至二零一八年十二月三十一日止三個月及九個月之未經審核綜合業績，連同二零一七年同期之未經審核比較數字如下：

## 簡明綜合損益及其他全面收益表

		Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
		Notes 附註			
Revenue	收益	4	184,007	141,073	379,178
Cost of sales	銷售成本		(177,308)	(139,168)	(371,608)
Gross profit	毛利		6,699	1,905	7,570
Other income	其他收入	5	1,537	776	3,485
Other gains and losses	其他收益及虧損	6	(715)	-	(2,522)
Administrative expenses	行政開支		(2,266)	(2,691)	(7,523)
Finance costs	融資成本		(178)	(514)	(3,580)
Share of loss in an associate	應佔一間聯營公司之虧損		-	(149)	(300)
Share of profit in a joint venture	應佔一間合營企業之溢利		6	-	-
Profit (loss) before tax	除稅前溢利(虧損)	7	5,083	(673)	(2,870)
Income tax expense	所得稅開支	8	(3)	(235)	(1,969)
Profit (loss) for the period	期內溢利(虧損)		5,080	(908)	(4,839)

**CONDENSED CONSOLIDATED  
STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE  
INCOME (CONTINUED)**

**簡明綜合損益及其他全面  
收益表(續)**

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Other comprehensive (expense) income for the period, net of income tax</b>	<b>期內其他全面(開支)收入， 已扣除所得稅</b>			
<i>Items that have been reclassified or may be reclassified subsequently to profit or loss:</i>	<i>已重新分類或隨後 可重新分類至損益之 項目：</i>			
Exchange differences arising on translation of foreign operations	(258)	5,519	(23,493)	14,995
Net income (loss) arising on revaluation of available-for- sale ("AFS") financial assets	-	1,283	-	(1,284)
Reclassification to profit or loss upon striking off of a subsidiary company	-	-	-	1,290
Share of exchange differences of an associate	(12)	-	20	-
Share of exchange differences of a joint venture	(17)	-	(1,665)	-
	(287)	6,802	(25,138)	15,001
<i>Items that will not be reclassified to profit or loss:</i>	<i>將不會重新分類至損益之 項目：</i>			
Fair value changes of financial assets at fair value through other comprehensive income ("FVTOCI")	(3,033)	-	(4,013)	-
<b>Other comprehensive (expense) income for the period</b>	<b>(3,320)</b>	<b>6,802</b>	<b>(29,151)</b>	<b>15,001</b>
<b>Total comprehensive income (expense) for the period</b>	<b>1,760</b>	<b>5,894</b>	<b>(24,080)</b>	<b>10,162</b>

**CONDENSED CONSOLIDATED  
STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE  
INCOME (CONTINUED)**

**簡明綜合損益及其他全面  
收益表 (續)**

		Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Profit (loss) for the period attributable to:</b>	由下列人士應佔期內 溢利(虧損):				
<b>Owners of the Company</b>	本公司擁有人	<b>5,080</b>	(908)	<b>5,071</b>	(4,839)
<b>Non-controlling interests</b>	非控股權益	-	-	-	-
		<b>5,080</b>	(908)	<b>5,071</b>	(4,839)
<b>Total comprehensive income (expense) for the period attributable to:</b>	由下列人士應佔期內 全面收入(開支) 總額:				
<b>Owners of the Company</b>	本公司擁有人	<b>1,760</b>	5,894	<b>(24,080)</b>	10,162
<b>Non-controlling interests</b>	非控股權益	-	-	-	-
		<b>1,760</b>	5,894	<b>(24,080)</b>	10,162
<b>Earning (loss) per share</b>	每股盈利(虧損)	9	(Restated) (經重列)	(Restated) (經重列)	(Restated) (經重列)
- basic (HK cents)	- 基本(港仙)	<b>8.62</b>	(1.68)	<b>8.87</b>	(8.96)
- diluted (HK cents)	- 攤薄(港仙)	<b>8.62</b>	(1.68)	<b>8.87</b>	(8.96)

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 1. GENERAL INFORMATION

The Company is a public limited company incorporated in Hong Kong (“HK”) and its shares (“Share(s)”) are listed on the GEM of the Stock Exchange. The addresses of its registered office and principle place of business of the Company are Unit 3517, Floor 35, West Tower, Shun Tak Centre, No. 168-200 Connaught Road Central, HK. The Group principally engaged in general trading (including market sourcing of technical and electronic products), trading of liquefied natural gas (“LNG”) products, investment in financial assets and provision of money lending.

### 2. BASIS OF PREPARATION

The condensed consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments, which are measured at fair values, as appropriate.

Except for the new and amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) applied by the Group in the current period, the accounting policies and methods of computation used in the condensed consolidated financial statements for the nine months ended 31 December 2018 are consistent with those adopted in preparing the Group’s annual financial statements for the year ended 31 March 2018.

### 1. 一般資料

本公司是一間在香港（「香港」）註冊成立之公眾有限公司，其股份（「股份」）在聯交所GEM上市。本公司註冊辦事處及主要營業地點之地址為香港干諾道中168-200號信德中心西座35樓3517室。本集團主要從事一般貿易（包括市場採購技術及電子產品）、液化天然氣（「液化天然氣」）產品貿易、投資於金融資產及提供放貸。

### 2. 編製基準

簡明綜合財務報表乃根據歷史成本基準編製，惟按公允值（如適用）計量之若干金融工具除外。

除本集團於本期間採用之新訂香港財務報告準則（「香港財務報告準則」）及香港財務報告準則之修訂外，截至二零一八年十二月三十一日止九個月之簡明綜合財務報表所用之會計政策及計算方法與編製本集團截至二零一八年三月三十一日止年度之年度財務報表所採用者一致。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 2. BASIS OF PREPARATION (CONTINUED)

The financial information relating to the year ended 31 March 2018 included in these financial statements as comparative information does not constitute the Company's statutory annual consolidated financial statements for that financial year but is derived from those financial statements. Further information relating to these statutory financial statements required to be disclosed in accordance with section 436 of the Companies Ordinance (Chapter 622, Laws of HK) is as follows:

The Company has delivered the financial statements for the year ended 31 March 2018 to the Registrar of Companies in accordance with section 662(3) of, and Part 3 of Schedule 6 to, the Companies Ordinance (Chapter 622, Laws of HK).

The Company's auditor has reported on the financial statements for the year ended 31 March 2018. The independent auditor's report was unqualified; did not include a reference to any matter to which the auditor drew attention by way of emphasis without qualifying its report; and did not contain a statement under section 406(2), 407(2) or (3) of the Companies Ordinance (Chapter 622, Laws of HK).

The condensed consolidated financial statements have been prepared in accordance with HKFRSs issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). In addition, the condensed consolidated financial statements include applicable disclosures required by the GEM Listing Rules and by the Companies Ordinance (Chapter 622, Law of HK).

The condensed consolidated financial statements are unaudited, but have been reviewed by the audit committee ("Audit Committee") of the Company and were approved for issue by the Board.

#### 2. 編製基準（續）

該等財務報表所載有關截至二零一八年三月三十一日止年度之財務資料乃作為比較資料，並不構成本公司於該財政年度之法定年度綜合財務報表，惟有關資料摘錄自該等財務報表。根據《公司條例》（香港法例第622章）第436條規定須予披露之有關該等法定財務報表之進一步資料如下：

本公司已根據《公司條例》（香港法例第622章）第662(3)條及附表6第3部將截至二零一八年三月三十一日止年度之財務報表送呈公司註冊處處長。

本公司之核數師已就截至二零一八年三月三十一日止年度之財務報表提交報告。獨立核數師報告並無保留意見；並無載有核數師在不對其報告出具保留意見之情況下，以強調方式提請注意之任何事項；亦無載有《公司條例》（香港法例第622章）第406(2)、407(2)或(3)條項下之聲明。

簡明綜合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編製。此外，簡明綜合財務報表包括《GEM上市規則》及《公司條例》（香港法例第622章）規定之適用披露。

簡明綜合財務報表乃未經審核，惟已經本公司審核委員會（「審核委員會」）審閱並經由董事會批准刊發。



## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs

*New and amendments to HKFRSs that are mandatorily effective for the current year*

The Group has applied the following new and amendments to HKFRSs issued by the HKICPA for the first time in the current year:

Amendments to HKFRS 2	Classification and Measurement of Share-based Payment Transactions
Amendments to HKFRS 4	Applying HKFRS 9 Financial Instruments with HKFRS 4 Insurance Contracts
Amendments to HKAS 28	As part of the Annual Improvements to HKFRSs 2014 – 2016 Cycle
Amendments to HKAS 40	Transfers of Investment Property
HKFRS 9	Financial Instruments
HKFRS 15	Revenue from Contracts with Customers and the Related Amendments
HK (IFRIC) – Int 22	Foreign Currency Transactions and Advance Consideration

Except below, the application of the above new and amendments to HKFRSs in the current period has had no material effect on the amounts reported in these unaudited condensed consolidated financial statements and/or the disclosures set out in these unaudited condensed consolidated financial statements.

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂*

本集團已於本年度首次應用下列由香港會計師公會頒佈之新訂香港財務報告準則及香港財務報告準則之修訂：

香港財務報告準則第2號之修訂	以股份為基礎之付款交易之分類及計量
香港財務報告準則第4號之修訂	與香港財務報告準則第4號保險合約一併應用
香港會計準則第28號之修訂	香港財務報告準則第9號金融工具
香港會計準則第40號之修訂	作為二零一四年至二零一六年週期香港財務報告準則之年度改進之一部分
香港會計準則第9號	投資物業的轉讓
香港財務報告準則第9號	金融工具
香港財務報告準則第15號	來自客戶合約收益及相關修訂
香港（國際財務報告詮釋委員會）— 詮釋第22號	外幣交易及預付代價

除下文所述者外，於本期間應用上述新訂香港財務報告準則及香港財務報告準則之修訂對該等未經審核簡明綜合財務報表所呈報金額及／或載於該等未經審核簡明綜合財務報表之披露事項概無重大影響。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs that are mandatorily effective for the current year (Continued)*

##### *HKFRS 9 Financial Instruments*

HKFRS 9 replaces HKAS 39, *Financial instruments: Recognition and Measurement*. It sets out the requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

The Group has applied HKFRS 9 retrospectively to items that existed at 1 April 2018 in accordance with the transition requirements. The Group has recognised the cumulative effect of initial application as an adjustment to the opening equity at 1 April 2018. Therefore, comparative information continues to be reported under HKAS 39.

Further details of the nature and effect of the changes to previous accounting policies and the transition approach are set out below:

##### (i) *Classification and measurement*

HKFRS 9 categories financial assets into three principal classification categories: measured at amortised cost, at FVTOCI and at fair value through profit or loss (“FVTPL”). These supersede HKAS 39’s categories of held-to-maturity investments, loans and receivables, AFS financial assets and financial assets measured at FVTPL. The classification of financial assets under HKFRS 9 is based on the business model under which the financial asset is managed and its contractual cash flow characteristics.

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂（續）

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂（續）*

##### *香港財務報告準則第9號金融工具*

香港財務報告準則第9號取代香港會計準則第39號金融工具：確認及計量。其載列金融資產、金融負債及買賣非金融項目的部分合約之確認及計量規定。

本集團已根據過渡規定對於二零一八年四月一日存續之項目追溯應用香港財務報告準則第9號。本集團已確認初步應用之累計影響作為對二零一八年四月一日期初權益之調整。因此，比較資料繼續根據香港會計準則第39號予以呈報。

過往會計政策變動及過渡方法之性質及影響之進一步詳情載列如下：

##### (i) *分類及計量*

香港財務報告準則第9號將金融資產分為三個主要分類類別：按攤銷成本計量、按公允值計入其他全面收益及透過損益按公允值計量（「透過損益按公允值計量」）。該等分類取代香港會計準則第39號有關持至到期投資、貸款及應收款項、可供出售金融資產及透過損益按公允值計量之金融資產的類別。香港財務報告準則第9號項下金融資產的分類以管理金融資產的業務模式及合約現金流量特點為基準。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs that are mandatorily effective for the current year (Continued)*

*HKFRS 9 Financial Instruments (Continued)*

##### (i) Classification and measurement (Continued)

Non-equity investments held by the Group are classified into one of the following measurement categories:

- amortised cost, if the investment is held for the collection of contractual cash flows which represent solely payments of principal and interest. Interest income from the investment is calculated using the effective interest method;
- FVTOCI – recycling, if the contractual cash flows of the investment comprise solely payments of principal and interest and the investment is held within a business model whose objective is achieved by both the collection of contractual cash flows and sale. Changes in fair value are recognised in other comprehensive income (“OCI”), except for the recognition in profit or loss of expected credit losses, interest income (calculated using the effective interest method) and foreign exchange gains and losses. When the investment is derecognised, the amount accumulated in OCI is recycled from equity to profit or loss; or

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂（續）

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂（續）*

*香港財務報告準則第9號金融工具（續）*

##### (i) 分類及計量（續）

本集團持有的非股本投資可分為以下其中一個計量類別：

- 攤銷成本，倘持有投資旨在收取合約現金流量，即純粹為獲得本金及利息付款。投資利息收入使用實際利率法計算；
- 按公允值計入其他全面收益—可撥回，倘投資之合約現金流量僅包括本金及利息付款，且於旨在收回合約現金流量及出售該投資的業務模式內持有投資。公允值變動於其他全面收益（「其他全面收益」）內確認，惟預期信貸虧損、利息收入（按實際利率法計算）及匯兌收益及虧損於損益內確認。當投資終止確認時，於其他全面收益累計的金額由權益撥回至損益；或

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs that are mandatorily effective for the current year (Continued)*

*HKFRS 9 Financial Instruments (Continued)*

(i) *Classification and measurement (Continued)*

- FVTPL, if the investment does not meet the criteria for being measured at amortised cost or FVTOCI (recycling). Changes in the fair value of the investment (including interest) are recognised in profit or loss.

An investment in equity securities is classified as FVTPL unless the equity investment is not held for trading purposes and on initial recognition of the investment the Group makes an election to designate the investment at FVTOCI (non-recycling) such that subsequent changes in fair value are recognised in OCI. Such elections are made on an instrument-by-instrument basis, but may only be made if the investment meets the definition of equity from the issuer's perspective. Where such an election is made, the amount accumulated in OCI remains in the investments revaluation reserve (non-recycling) until the investment is disposed of. At the time of disposal, the amount accumulated in the investments revaluation reserve (non-recycling) is transferred to retained profits. It is not recycled through profit or loss. Dividends from an investment in equity securities, irrespective of whether classified as at FVTPL or FVTOCI (non-recycling), are recognised in profit or loss as other income and gains, net.

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂（續）

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂（續）*

*香港財務報告準則第9號金融工具（續）*

(i) *分類及計量（續）*

- 透過損益按公允值計量，倘投資不符合按攤銷成本或按公允值計入其他全面收益（可撥回）的計量標準。投資公允值變動（包括利息）於損益確認。

於股本證券的投資分類為透過損益按公允值計量，除非股本投資並非持作買賣用途，且本集團於初步確認投資時選擇將投資指定為按公允值計入其他全面收益（不可撥回），令公允值之其後變動於其他全面收益確認。該選擇乃按逐項工具基準作出，但僅會在發行人認為投資符合股本之定義的情況下作出。作出該選擇時，於其他全面收益累計的金額仍然留在投資重估儲備中（不可撥回），直到投資被出售。出售時，於投資重估儲備累計的金額（不可撥回）轉入保留溢利，不會透過損益撥回。來自於股本證券的投資之股息（不論分類為透過損益按公允值計量或按公允值計入其他全面收益（不可撥回））於損益內確認為其他收入及淨收益。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs that are mandatorily effective for the current year (Continued)*

*HKFRS 9 Financial Instruments (Continued)*

##### (i) Classification and measurement (Continued)

The following table shows the original measurement categories for each impacted class of the Group's financial assets under HKAS 39 and reconciles the carrying amounts of those financial assets determined in accordance with HKAS 39 to those determined in accordance with HKFRS 9.

		HKAS 39 carrying amount as at 31 March 2018 香港會計 準則第39號 於二零一八年 三月三十一日 之賬面值 HK\$'000 千港元	Reclassification	HKFRS 9 carrying amount as at 1 April 2018 香港財務報告 準則第9號 於二零一八年 四月一日 之賬面值 HK\$'000 千港元
<b>Financial assets classified as AFS under HKAS 39</b> AFS financial assets (Note)	根據香港會計準則第39號分類為可供出售之金融資產 可供出售金融資產(附註)	29,447	(29,447)	-
<b>Financial assets measured at FVTOCI (non-recycling)</b> Financial assets at FVTOCI (Note)	按公允值計入其他全面收益計量之金融資產(不可撥回) 按公允值計入其他全面收益之金融資產(附註)	-	29,447	29,447

*Note:* AFS financial assets under HKAS 39 are classified as financial assets at FVTOCI (non-recycling) under HKFRS 9.

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂(續)

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂(續)*

*香港財務報告準則第9號金融工具(續)*

##### (i) 分類及計量(續)

下表列示根據香港會計準則第39號本集團每項受影響的金融資產類別之原有計量分類，以及該等金融資產根據香港會計準則第39號與根據香港財務報告準則第9號分別釐定的賬面值對賬。

*附註:* 香港會計準則第39號項下之可供出售金融資產分類為香港財務報告準則第9號項下之按公允值計入其他全面收益之金融資產(不可撥回)。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs that are mandatorily effective for the current year (Continued)*

*HKFRS 9 Financial Instruments (Continued)*

(i) *Classification and measurement (Continued)*

The Group elected to present in OCI for the fair value changes of all its equity investments previously classified as AFS, of which approximately HK\$26,765,000 related to listed equity securities previously measured at fair value and approximately HK\$2,682,000 related to unlisted private fund previously measured at cost less impairment under HKAS 39. These investments are not held for trading purposes. At the date of initial application of HKFRS 9, approximately HK\$29,447,000 were reclassified from AFS financial assets to financial assets at FVTOCI, of which approximately HK\$2,682,000 related to unlisted private fund previously measured at cost less impairment under HKAS 39. There was no difference between the previous carrying and the revised carrying amount for the unlisted private fund at 1 April 2018. The fair value loss of approximately HK\$8,787,000 related to those investments continued to accumulate in investment revaluation reserve.

The measurement categories for all financial liabilities remain the same.

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂（續）

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂（續）*

*香港財務報告準則第9號金融工具（續）*

(i) 分類及計量（續）

根據香港會計準則第39號，本集團選擇將先前分類為可供出售的所有股本投資的公允值變動呈列於其他全面收益，其中約26,765,000港元與先前按公允值計量的上市股本證券相關，而約2,682,000港元則與先前按成本減減值計量的非上市私募基金相關。該等投資並非持作買賣用途。於香港財務報告準則第9號初步應用日，約29,447,000港元已從可供出售金融資產重新分類至按公允值計入其他全面收益之金融資產，其中約2,682,000港元與先前根據香港會計準則第39號按成本減減值計量的非上市私募基金先前賬面值與於二零一八年四月一日之經修訂賬面值並無差異。與該等投資有關的公允值虧損約8,787,000港元繼續於投資重估儲備內累計。

所有金融負債的計量分類維持不變。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs that are mandatorily effective for the current year (Continued)*  
*HKFRS 9 Financial Instruments (Continued)*

##### (i) Classification and measurement (Continued)

The carrying amounts for all financial liabilities at 1 April 2018 have not been impacted by the initial application of HKFRS 9. The Group did not designate or de-designate any financial asset or financial liability at FVTPL at 1 April 2018.

##### (ii) Impairment

HKFRS 9 requires an impairment on trades and other receivables, loan receivables and bill receivables that are not accounted for at FVTPL under HKFRS 9, to be recorded based on an expected credit loss model either on a twelve-month basis or a lifetime basis. The Group applied the simplified approach and recorded lifetime expected losses on its trades and other receivables, loan receivables and bill receivables. The Group applied general approach and recorded twelve month expected losses on its trades and other receivables, loan receivables and bill receivables. The adoption of HKFRS 9 has had no significant impact on the impairment of the financial assets of the Group.

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂（續）

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂（續）*  
*香港財務報告準則第9號金融工具（續）*

##### (i) 分類及計量（續）

所有金融負債於二零一八年四月一日之賬面值並不受初步應用香港財務報告準則第9號的影響。於二零一八年四月一日，本集團並無指定或解除指定透過損益按公允值計量的任何金融資產或金融負債。

##### (ii) 減值

香港財務報告準則第9號要求對並非按香港財務報告準則第9號項下之透過損益按公允值計量的貿易及其他應收款項、應收貸款及應收票據的減值，應根據預期信貸虧損模式按十二個月基準或可使用年期基準入賬。本集團已採用簡化方式，並將其貿易及其他應收款項、應收貸款及應收票據的可使用年期預期虧損入賬。本集團已採納一般方式，並將其貿易及其他應收款項、應收貸款及應收票據的十二個月預期虧損入賬。採納香港財務報告準則第9號對本集團金融資產的減值並無重大影響。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs that are mandatorily effective for the current year (Continued)*

*HKFRS 15 Revenue from Contracts with Customers*

HKFRS 15 supersedes HKAS 11 *Construction Contracts*, HKAS 18 *Revenue* and related Interpretations and it applies to all revenue arising from contracts with customers, unless those contracts are in the scope of other standards. The new standard establishes a five-step model to account for revenue arising from contracts with customers. Under HKFRS 15, revenue is recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The standard requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract.

The Group adopted HKFRS 15 using the modified retrospective method which allows the Group to recognise the cumulative effects of initially applying HKFRS 15 as an adjustment to the opening balance of retained profits at 1 April 2018. The Group elected to apply the practical expedient for completed contracts and did not restate the contracts completed before 1 April 2018, thus the comparative figures have not been restated.

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂（續）

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂（續）*

*香港財務報告準則第15號來自客戶合約收益*

香港財務報告準則第15號取代香港會計準則第11號*建築合約*、香港會計準則第18號*收益*及相關詮釋，且其應用於客戶合約產生之所有收益，惟該等合約屬其他準則範圍則除外。新準則確立一個五步模式，用於核算客戶合約產生之收益。根據香港財務報告準則第15號，收益按能反映實體預期就向客戶轉讓貨物或服務而有權在交換中獲取之代價金額進行確認。

該準則要求實體作出判斷，並考慮將該模式之各個步驟應用於其客戶合約時之所有相關事實及情況。該準則亦訂明將獲得合約的額外成本及與履行合約直接相關的成本入賬。

本集團使用修正過的追溯方法採納香港財務報告準則第15號，即允許本集團確認初步應用香港財務報告準則第15號之累計影響，作為對於二零一八年四月一日保留溢利期初結餘之調整。本集團選擇就已完成合約採用可行權宜方法，及無須重列於二零一八年四月一日前已完成的合約，因此未重列比較數字。



## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs that are mandatorily effective for the current year (Continued)*

*HKFRS 15 Revenue from Contracts with Customers (Continued)*

Revenue is recognised when or as the control of the asset is transferred to the customer. Depending on the terms of the contract and the laws that apply to the contract, control of the asset may be transferred over time or at a point in time. Control of the asset is transferred over time if the Group's performance:

- provides all of the benefits received and consumed simultaneously by the customer; or
- creates and enhances an asset that the customer controls as the Group performs; or
- do not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date.

If control of the asset transfers over time, revenue is recognised over the period of the contract by reference to the progress towards completed satisfaction of that performance obligation. Otherwise, revenue is recognised at a point in time when the customer obtains control of the asset.

The progress towards completed satisfaction of the performance obligation is measured based on the Group's efforts or inputs to the satisfaction of the performance obligation, by reference to the contract costs incurred up to the end of reporting period as a percentage of total estimated costs for each contract.

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂（續）

*於本年度強制生效之新訂香港財務報告準則及香港財務報告準則之修訂（續）*

*香港財務報告準則第15號來自客戶合約收益（續）*

收益於資產控制權轉讓予客戶時確認。視乎合約條款及適用於合約之法律，資產控制權可隨時間或在某一時間點轉移。倘本集團在履約過程中滿足下列條件，資產的控制權將隨時間轉移：

- 提供客戶同時收取及消耗的所有利益；或
- 本集團履約時創建並提升客戶所控制的資產；或
- 沒有創建對本集團而言有其他用途的資產，而本集團可強制執行其權利收回累計至今已完履約部分的款項。

倘資產的控制權隨時間轉移，收益將於整個合約期間參考已完成履約責任的進度確認。否則，收益於客戶獲得資產控制權時的某一時間點確認。

完成履約責任的進度乃基於本集團為完成履約責任而產生的支出或投入進行計量，並參考截至報告期末產生的合約成本佔各項合約估計總成本的比例。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註（續）

### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (CONTINUED)

*New and amendments to HKFRSs issued but not yet effective*

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

Amendments to HKFRSs	Annual Improvements to HKFRSs 2015-2017 Cycle <sup>1</sup>
Amendments to HKFRS 9	Prepayment Features with Negative Compensation <sup>1</sup>
Amendments to HKFRS 10	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>2</sup>
Amendments to HKAS 19	Employee Benefits <sup>1</sup>
Amendments to HKAS 28	Long-term Interests in Associates and Joint Ventures <sup>1</sup>
HKFRS 16	Leases <sup>1</sup>
HKFRS 17	Insurance Contracts <sup>2</sup>
HK (IFRIC) – Int 23	Uncertainty over Income Tax Treatments <sup>1</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2019, earlier application is permitted.

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2021.

<sup>3</sup> Effective date to be determined.

The Directors anticipate that the application of the above new and amendments to HKFRSs which have been issued but are not yet effective will have no material impact on the results and the financial position of the Group.

### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂（續）

*已頒佈但尚未生效之新訂香港財務報告準則及香港財務報告準則之修訂*

本集團並無提早應用下列已頒佈但尚未生效之新訂香港財務報告準則及香港財務報告準則之修訂：

香港財務報告準則之修訂	二零一五年至二零一七年週期香港財務報告準則之年度改進 <sup>1</sup>
香港財務報告準則第9號之修訂	具有負補償之預付款項特性 <sup>1</sup>
香港財務報告準則第10號之修訂	投資者及其聯營公司或合營企業之間的資產出售或注資 <sup>2</sup>
香港會計準則第19號之修訂	僱員福利 <sup>1</sup>
香港會計準則第28號之修訂	於聯營公司及合營企業之長期權益 <sup>1</sup>
香港財務報告準則第16號	租賃 <sup>1</sup>
香港財務報告準則第17號	保險合約 <sup>2</sup>
香港（國際財務報告詮釋委員會）— 詮釋第23號	所得稅處理之不確定性 <sup>1</sup>

<sup>1</sup> 於二零一九年一月一日或之後開始之年度期間生效，可提早應用。

<sup>2</sup> 於二零二一年一月一日或之後開始之年度期間生效。

<sup>3</sup> 生效日期待定。

董事預期，應用上述已頒佈但尚未生效之新訂香港財務報告準則及香港財務報告準則之修訂將不會對本集團之業績及財務狀況造成重大影響。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 4. REVENUE

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

#### 4. 收益

本集團期內之收益分析如下：

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Sales of goods in general trading 一般貿易出售之貨物	113,597	112,007	282,004	270,081
Trading of LNG products 液化天然氣產品貿易	70,329	28,854	163,407	108,464
Interest income from money lending business 放貸業務之利息收入	81	212	171	633
	<b>184,007</b>	<b>141,073</b>	<b>445,582</b>	<b>379,178</b>

#### 5. OTHER INCOME

#### 5. 其他收入

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Consultancy income 諮詢收入	(93)	737	6,421	3,306
Dividend income 股息收入	-	-	368	-
Exchange gain 匯兌收益	7	-	7	-
Interest income 利息收入	34	16	175	23
Other refund 其他退款	-	23	-	156
Sundries 雜項	1,589	-	1,599	-
	<b>1,537</b>	<b>776</b>	<b>8,570</b>	<b>3,485</b>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註（續）

#### 6. OTHER GAINS AND LOSSES

#### 6. 其他收益及虧損

	Three months ended 31 December		Nine months ended 31 December	
	截至十二月三十一日 止三個月		截至十二月三十一日 止九個月	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Gain on disposal of interests in an associate	出售於一間聯營公司之 權益的收益	-	1,039	-
Loss on striking off of a dormant subsidiary company	註銷一間沒有營運的 附屬公司之虧損	-	-	(2,577)
Net (loss) gain arising on redemption of convertible note ("CN")	贖回可換股票據 （「可換股票據」） 產生之（虧損） 收益淨額	(715)	(715)	57
Write-off of property, plant and equipment ("PPE")	物業、廠房及設備 （「物業、廠房及 設備」）撇銷	-	-	(2)
		(715)	324	(2,522)

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註（續）

### 7. PROFIT (LOSS) BEFORE TAX

Profit (loss) before tax has been arrived at after charging the following items:

### 7. 除稅前溢利（虧損）

除稅前溢利（虧損）已扣除以下項目：

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Staff costs (including Directors' emoluments)	員工成本（包括董事酬金）			
Salaries and allowances	薪金及津貼	981	992	2,783
Retirement benefits scheme contributions	退休福利計劃之供款	25	23	82
		<b>1,006</b>	<b>1,015</b>	<b>2,865</b>
Auditor's remuneration	核數師酬金			
– audit services	– 審計服務	123	106	368
– other services	– 其他服務	25	25	75
Depreciation of PPE	物業、廠房及設備之折舊	35	37	108
Exchange (gain) loss	匯兌（收益）虧損	(63)	117	–
Legal and professional fees	法律及專業費用	527	469	1,399
Operating lease charges in respect of rented premises	租賃物業之經營租約費用	244	276	766
				923
				2,907

### 8. INCOME TAX EXPENSE

HK profits tax is calculated at 16.5% of the estimated assessable profits for both periods. No provision for HK profits tax had been made as the Group did not generate any assessable profits in HK for both periods.

Under the Law of the People's Republic of China ("PRC") on Enterprise Income Tax ("EIT Law") and Implementation Regulation of the EIT Law, the tax rate of the PRC subsidiary is 25% for both periods.

Taxation for other entities of the Group is charged at their respective applicable income tax rates ruling in the relevant jurisdictions.

### 8. 所得稅開支

兩個期間內的香港利得稅乃就估計應課稅溢利按16.5%計算。由於本集團於兩個期間內並無於香港產生任何應課稅溢利，故並無就香港利得稅計提撥備。

根據中華人民共和國（「中國」）企業所得稅法（「企業所得稅法」）及企業所得稅法實施條例，中國之附屬公司於兩個期間內之稅率均為25%。

本集團其他實體之稅項均按相關司法權區規定彼等各自適用之所得稅稅率繳納。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註（續）

### 9. EARNING (LOSS) PER SHARE

The basic and diluted earning (loss) per Share attributable to the owners of the Company are calculated on the following data:

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Earning (loss)</b>	<b>盈利(虧損)</b>			
Earning (loss) for the purpose of basic and diluted earning (loss) per Share	計算每股基本及攤薄盈利(虧損)所使用之盈利(虧損)			
Profit (loss) for the period attributable to owners of the Company	本公司擁有人應佔期內溢利(虧損)			
	5,080	(908)	5,071	(4,839)
	'000 千股	'000 千股 (Restated) (經重列)	'000 千股	'000 千股 (Restated) (經重列)
<b>Number of Shares</b>	<b>股份數目</b>			
Weighted average number of ordinary Shares for the purpose of basic and diluted earning (loss) per Share	計算每股基本及攤薄盈利(虧損)所使用之普通股加權平均數			
	58,901	54,001	57,161	54,001

Pursuant to an ordinary resolution passed by the shareholders of the Company at the extraordinary general meeting held on 23 November 2018, every forty existing shares were consolidated into one consolidated share (the “**Consolidation of Share**”). The Consolidation of Share became effective on 26 November 2018. Therefore, the weighted average number of ordinary Shares for the purpose of basic and diluted loss per Share for the nine months ended 31 December 2017 had been restated to conform the current period presentation.

The calculation of basic and diluted earning (loss) per Share are based on the profit (loss) attributable to owners of the Company, and weighted average number of 57,160,537 ordinary Shares (2017: number of 54,000,537 ordinary Shares) in issue.

### 9. 每股盈利(虧損)

本公司擁有人應佔每股基本及攤薄盈利(虧損)按下列數據計算：

根據本公司股東於二零一八年十一月二十三日舉行的股東特別大會上通過的普通決議案，每四十股現有股份合併為一股合併股份（「**股份合併**」）。股份合併於二零一八年十一月二十六日生效。因此，計算截至二零一七年十二月三十一日止九個月的每股基本及攤薄虧損所使用之普通股加權平均數已重列，以符合本期的呈報方式。

每股基本及攤薄盈利(虧損)乃根據本公司擁有人應佔溢利(虧損)及57,160,537股已發行普通股加權平均數(二零一七年：54,000,537股普通股數目)計算。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 9. EARNING (LOSS) PER SHARE (CONTINUED)

The amount of diluted earning per Share was the same as basic earning per Share because the Company had no other potential ordinary Shares outstanding for the nine months ended 31 December 2018.

For the nine months ended 31 December 2017, the computation of basic and diluted loss per Share have not assumed the conversion of the Company's outstanding CN since their exercise would result in a decrease in loss per Share.

### 10. INTERIM DIVIDEND

The Board do not recommend the payment of an interim dividend for the nine months ended 31 December 2018 (2017: Nil).

### 11. MOVEMENT OF RESERVES

### 9. 每股盈利 (虧損) (續)

由於本公司於截至二零一八年十二月三十一日止九個月並無其他發行在外之潛在普通股，每股攤薄盈利與每股基本盈利相同。

於截至二零一七年十二月三十一日止九個月，於計算每股基本及攤薄虧損時並無假設本公司尚未行使之可換股票據已獲轉換，此乃由於行使有關轉換將會減少每股虧損。

### 10. 中期股息

董事會不建議派發截至二零一八年十二月三十一日止九個月之中期股息 (二零一七年：無)。

### 11. 儲備變動

		Attributable to owners of the Company 由本公司擁有人應佔									
		Share capital	Exchange reserve	CN equity reserve	Merger reserve	Translation reserve	Investment revaluation reserve	Accumulated losses	Sub-total	Non-controlling interests	Total
		股本	外匯儲備	可換股票據權益儲備	合併儲備	匯兌儲備	投資重估儲備	累計虧損	小計	非控股權益	總計
		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
At 1 April 2017 (audited)	於二零一七年四月一日 (經審核)	840,999	(1,241)	42,609	45,918	42,622	(4,000)	(589,652)	377,255	(1)	377,254
Loss for the period	期內虧損	-	-	-	-	-	-	(4,839)	(4,839)	-	(4,839)
Other comprehensive income (expense)	其他全面收入 (開支)	-	-	-	-	-	-	-	-	-	-
- Exchange differences arising on translation of foreign operations	- 換算海外業務所產生之匯兌差額	-	-	-	-	14,995	-	-	14,995	-	14,995
- Net loss arising on revaluation of AFS financial assets	- 重估可供出售金融資產產生之虧損淨額	-	-	-	-	-	(1,284)	-	(1,284)	-	(1,284)
- Reclassification to profit or loss upon striking off of a subsidiary company	- 註銷一間附屬公司而重新分類至損益	-	1,241	-	-	49	-	-	1,290	-	1,290
Total comprehensive income (expense) for the period	期內全面收入 (開支) 總額	-	1,241	-	-	15,044	(1,284)	(4,839)	10,162	-	10,162
Release upon redemption of CN	於贖回可換股票據時解除	-	-	(24,658)	-	-	-	24,658	-	-	-
At 31 December 2017 (unaudited)	於二零一七年十二月三十一日 (未經審核)	840,999	-	17,951	45,918	57,666	(5,284)	(569,833)	387,417	(1)	387,416

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註（續）

### 11. MOVEMENT OF RESERVES (CONTINUED)

### 11. 儲備變動（續）

		Attributable to owners of the Company 由本公司擁有人應佔									
		Share capital	Exchange reserve	CN equity reserve	Merger reserve	Translation reserve	Investment revaluation reserve	Accumulated losses	Sub-total	Non-controlling interests	Total
		股本	外匯儲備	可換股票據權益儲備	合併儲備	匯兌儲備	投資重估儲備	累計虧損	小計	非控股權益	總計
		HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'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
At 1 April 2018 (audited)	於二零一八年四月一日 (經審核)	839,799	676	33,967	45,918	68,348	(8,787)	(594,039)	385,882	-	385,882
Profit for the period	期內溢利	-	-	-	-	-	-	5,071	5,071	-	5,071
Other comprehensive (expenses) income	其他全面（開支）收入										
- Exchange differences arising on translation of foreign operations	一換算海外業務所產生之匯兌差額	-	-	-	-	(23,493)	-	-	(23,493)	-	(23,493)
- Fair value changes of financial assets at FVTOCI	一按公允值計入其他全面收益之金融資產的公允值變動	-	(1,474)	-	-	-	(2,539)	-	(4,013)	-	(4,013)
- Share of exchange differences of an associate	一應佔一間聯營公司之匯兌差額	-	-	-	-	20	-	-	20	-	20
- Share of exchange differences of a joint venture	一應佔一間合營企業之匯兌差額	-	-	-	-	(1,665)	-	-	(1,665)	-	(1,665)
Total comprehensive (expenses) income for the period	期內全面（開支）收入總額	-	(1,474)	-	-	(25,138)	(2,539)	5,071	(24,080)	-	(24,080)
Issue of shares upon share placing	於股份配售後發行股份	7,802	-	-	-	-	-	-	7,802	-	7,802
Release upon redemption of CN	於贖回可換股票據時解除	-	-	(33,967)	-	-	-	33,967	-	-	-
At 31 December 2018 (unaudited)	於二零一八年十二月三十一日 (未經審核)	847,601	(798)	-	45,918	43,210	(11,326)	(555,001)	369,604	-	369,604

### 12. COMPARATIVE FIGURES

Certain comparative figures have been adjusted to conform to current period's presentation and to provide comparative amounts in respect of items disclosed in the current period.

### 12. 比較數字

若干比較數字已經調整，以符合本期間之呈報方式，並為本期間披露之項目提供比較金額。



## INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the nine months ended 31 December 2018 (2017: Nil).

## FINANCIAL REVIEW

For the nine months ended 31 December 2018, the revenue of the Group was approximately HK\$445,582,000 (2017: HK\$379,178,000). The cost of sales of the Group for the period was approximately HK\$435,614,000 (2017: HK\$371,608,000). The gross profit of the Group for the nine months ended 31 December 2018 was approximately HK\$9,968,000 (2017: HK\$7,570,000). Dividend income received by the Group from investment in financial and investment products for the period was approximately HK\$368,000 (2017: Nil). The administrative expenses of the Group for the period was approximately HK\$8,086,000 (2017: HK\$7,523,000). The Group recorded a profit attributable to the owners of the Company of approximately HK\$5,071,000 for the nine months ended 31 December 2018 as compared to a loss of approximately HK\$4,839,000 for the same period of last year. The Board considers that the improvement in the performance of the Group is mainly attributable to increase in consultancy income (part of other income) and increase in gross profit arising from increase in revenue. The Group continues to be in a healthy financial condition with net current assets of approximately HK\$326,824,000 at the end of the reporting period (31 March 2018: HK\$336,901,000).

## 中期股息

董事會不建議派發截至二零一八年十二月三十一日止九個月之中期股息（二零一七年：無）。

## 財務回顧

截至二零一八年十二月三十一日止九個月，本集團的收益約445,582,000港元（二零一七年：379,178,000港元）。期內本集團銷售成本約435,614,000港元（二零一七年：371,608,000港元）。截至二零一八年十二月三十一日止九個月，本集團的毛利約9,968,000港元（二零一七年：7,570,000港元）。期內本集團收取來自投資於金融及投資產品之股息收入約368,000港元（二零一七年：無）。期內本集團行政開支約8,086,000港元（二零一七年：7,523,000港元）。截至二零一八年十二月三十一日止九個月，本集團錄得本公司擁有人應佔溢利約5,071,000港元，而去年同期則錄得虧損約4,839,000港元。董事會認為本集團表現改善主要歸因於諮詢收入（其他收入之一部分）增加及收益增加產生之毛利增加。於報告期末，本集團財務狀況維持穩健，流動資產淨值約326,824,000港元（二零一八年三月三十一日：336,901,000港元）。

## INVESTMENTS

The Company continues to identify suitable investments in HK stock equity market as well as any industry with high growth potential in the PRC. As of 31 December 2018, the Group has investment classified as financial assets at FVTOCI of approximately HK\$25,434,000 (31 March 2018: AFS financial assets of HK\$29,447,000). In general, the investment strategy will be reviewed and monitored constantly with appropriate actions taken whenever necessary in response to the changes in global economic and market situations.

## MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND AFFILIATED COMPANIES

Except for the disposal of the immaterial interests in an associate, the Group did not make any material acquisition and disposal of subsidiaries and affiliated companies for the nine months ended 31 December 2018.

## 投資

本公司繼續在香港股票市場及於中國有高增長潛力之任何行業內物色合適之投資項目。截至二零一八年十二月三十一日，本集團分類為按公允值計入其他全面收益之金融資產之投資約25,434,000港元（二零一八年三月三十一日：可供出售金融資產29,447,000港元）。一般而言，本集團將會經常檢討及監控投資策略，並應全球經濟及市況變動適時採取適當行動。

## 重大收購及出售附屬公司及聯屬公司

除出售於一間聯營公司非重大的權益外，截至二零一八年十二月三十一日止九個月，本集團並無任何重大收購及出售附屬公司及聯屬公司。

## LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 31 December 2018, the Group had total current assets of approximately HK\$339,386,000 (31 March 2018: HK\$375,127,000). The management of the Group considers its financial resources to be liquid because approximately 17.07% (31 March 2018: 35.23%) of this total comprised of cash and cash equivalents. The Group's current ratio as at 31 December 2018 was approximately 27.02 times (31 March 2018: 9.81 times) as calculated by taking the ratio of the Group's current asset divided by its current liabilities. The Group's gearing ratio as at 31 December 2018 was zero per cent (31 March 2018: 6.33%), as calculated by taking the ratio of the Group's total interest-bearing borrowings (including CN) divided by its total equity.

The Group's treasury policies are designed to mitigate the impact of fluctuations in interest and exchange rates on the Group's overall financial position and to minimise the Group's financial risks. The Group's treasury function operates as a centralised service for managing financial risks, including interest rate and foreign exchange risks and for providing cost-efficient funding to the Group.

## 流動資金、財務資源及資本結構

於二零一八年十二月三十一日，本集團錄得流動資產總額約339,386,000港元（二零一八年三月三十一日：375,127,000港元）。由於財務資源總額約17.07%（二零一八年三月三十一日：35.23%）為現金及現金等價物，本集團管理層認為其財務資源具有流動性。本集團於二零一八年十二月三十一日之流動比率約27.02倍（二零一八年三月三十一日：9.81倍），以本集團流動資產除以其流動負債的比率計算。本集團於二零一八年十二月三十一日之資本負債比率為0%（二零一八年三月三十一日：6.33%），以本集團附息借貸總額（包括可換股票據）除以其權益總額之比率計算。

本集團之庫務政策旨在減輕利率及匯率波動對本集團整體財務狀況造成之影響，及盡量降低本集團之財務風險。本集團之庫務職能乃作為管理財務風險（包括利率風險及外匯風險）及為本集團提供具成本效益之資金的中央服務而營運。

## CONTINGENT LIABILITIES AND CHARGE ON ASSETS

The Group has no contingent liabilities as at 31 December 2018 (31 March 2018: Nil). As at 31 December 2018, the Group did not pledge any asset to financial institution in respect of the due and punctual payment of its obligations (31 March 2018: Nil).

## EVENT AFTER THE REPORTING PERIOD

On 21 January 2019, the Company and Gold Achieve Investments Limited, a wholly-owned subsidiary of Eminence Enterprise Limited, entered into a subscription agreement in respect of issue of and subscription for 2019 convertible note (“**2019 CN**”) in an aggregate principal amount of HK\$10 million. The completion of the subscription took place on 1 February 2019. Further details of the 2019 CN have been disclosed in the announcements of the Company dated 21 January 2019 and 1 February 2019 respectively.

On 1 February 2019, the Company sold all the immaterial investment in unlisted Trinity WS Global Fund amounted to approximately HK\$2.4 million.

## 或然負債及資產抵押

本集團於二零一八年十二月三十一日並無任何或然負債（二零一八年三月三十一日：無）。於二零一八年十二月三十一日，本集團並無任何資產抵押予金融機構，作為妥善及準時支付其債務之保證（二零一八年三月三十一日：無）。

## 報告期後事項

於二零一九年一月二十一日，本公司與Gold Achieve Investments Limited（高山企業有限公司之一間全資附屬公司）就發行及認購本金總額為一千萬港元的二零一九年可換股票據（「**二零一九年可換股票據**」）訂立認購協議。認購事項已於二零一九年二月一日完成。二零一九年可換股票據之進一步詳情已分別於本公司日期為二零一九年一月二十一日及二零一九年二月一日之公佈披露。

於二零一九年二月一日，本公司出售所有於非上市Trinity WS Global Fund之非重大投資，金額約二百四十萬港元。

## BUSINESS REVIEW AND OUTLOOK

We believe that the ongoing trade dispute between the United States and PRC may further escalate geopolitical tensions, potentially resulting in negative economic impact worldwide. While in the short-term, there is no easy way out for global businesses in PRC, we are working actively towards mitigating any potential effects in the long-term, such as exploring new businesses.

We will closely monitor the impact of the macro issues and trade dispute on our business performance. We will also plan and set our corporation strategies cautiously to manage these factors with the aim to deliver the best possible business results to our shareholders.

## 業務回顧及前景

我們認為美國與中國之間的持續貿易糾紛或會導致地緣政治緊張局勢進一步升級，並可能對環球經濟造成負面影響。雖然短期內於中國的全球業務困難重重，惟我們正積極設法減輕任何潛在的長遠影響，例如開拓新業務。

我們將密切監控宏觀問題及貿易糾紛對我們業務表現的影響。我們亦將審慎地規劃及制定企業策略以管理此等因素，旨在為我們的股東達致最佳業績。

## DIRECTORS' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY OF ITS ASSOCIATED CORPORATION

As at 31 December 2018, the interests of the Directors, chief executives of the Company and their associates in the ordinary Shares or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the “SFO”) (Chapter 571, Laws of HK)) which are required (a) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they are taken or deemed to have under such provisions of the SFO), or (b) pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or (c) to be notified to the Company and the Stock Exchange pursuant to the required standards of dealing by Directors as referred to in Rules 5.48 to 5.67 of the GEM Listing Rules, were as follows:

## 董事於本公司或任何其相聯法團之股份、相關股份及債券之權益及淡倉

於二零一八年十二月三十一日，董事、本公司主要行政人員及彼等之聯繫人於普通股或其任何相聯法團（定義見香港法例第571章《證券及期貨條例》（「《證券及期貨條例》」）第XV部）擁有(a)根據《證券及期貨條例》第XV部第7及第8分部須知會本公司及聯交所（包括彼等根據《證券及期貨條例》之有關條文被當作或視為擁有之權益或淡倉），或(b)根據《證券及期貨條例》第352條須登記於該條文所指股東登記冊，或(c)根據《GEM上市規則》第5.48至5.67條所載之董事交易必守標準須知會本公司及聯交所之權益如下：

**DIRECTORS' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY OF ITS ASSOCIATED CORPORATION (CONTINUED)**

**董事於本公司或任何其相聯法團之股份、相關股份及債券之權益及淡倉（續）**

**Long position in the Shares:**

**於股份之好倉：**

Name of a Director	Capacity	Number of Shares held	Percentage of issued share capital of the Company
一名董事名稱	身份	所持股份數目	佔本公司已發行股本之百分比
Mr. Chen Haining ("Mr. HN Chen") 陳海寧先生（「陳海寧先生」）	Held by controlled corporation (Note) 由受控制法團持有（附註）	6,225,000	10.57%

Note:

附註：

These Shares are registered in the name of Wise Triumph Limited ("WTL"), which is wholly-owned by Mr. HN Chen who is deemed to be interested in all the shares in which WTL is interested by virtue of the SFO.

此等股份以智勝有限公司（「智勝有限公司」）之名義登記，陳海寧先生全資擁有該公司，故根據《證券及期貨條例》，陳海寧先生被視為於智勝有限公司擁有權益之所有股份中擁有權益。

Save as disclosed above, none of the Directors, chief executive of the Company nor their associates had or was deemed to have any interests or short positions in the Shares, underlying shares or debentures of the Company or any of its associated corporations.

除上文所披露者外，董事、本公司主要行政人員或彼等之聯繫人並無於本公司或其任何相聯法團之股份、相關股份或債券中擁有或被視作擁有任何權益或淡倉。

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES

At 31 December 2018, the following persons or companies (other than the Directors or chief executive of the Company) had interests or short positions in the Shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Division 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

## 主要股東於股份及相關股份之權益及淡倉

於二零一八年十二月三十一日，下列人士或公司（董事或本公司主要行政人員除外）於股份或本公司相關股份中擁有須根據《證券及期貨條例》第XV部第2及第3分部之規定向本公司披露，或根據《證券及期貨條例》第336條記錄於本公司須存置之股東登記冊內的權益或淡倉。



**SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES (CONTINUED)**

**主要股東於股份及相關股份之權益及淡倉 (續)**

Long positions in the underlying shares and Shares

於相關股份及股份之好倉

Name of substantial shareholders	Capacity/nature of interests	Number of underlying shares/ Shares held	Percentage of issued share capital of the Company (Note 3) 佔本公司已發行股本之百分比 (附註3)
主要股東名稱	身份／權益性質	所持相關股份／股份數目	
Keen Insight Limited (Note 1) (附註1)	Beneficial owner 實益擁有人	8,250,000	14.01%
Hony Capital Group L.P. (Note 1) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
Hony Group Management Limited (Note 1) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
Hony Managing Partners Limited (Note 1) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
Exponential Fortune Group Limited (Note 1) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
Mr. Zhao John Huan (Note 1) 趙令歡先生 (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
WTL (Note 2) 智勝有限公司 (附註2)	Beneficial owner 實益擁有人	6,225,000	10.57%

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES (CONTINUED)

### Long positions in the underlying shares and Shares (Continued)

Notes:

1. Keen Insight Limited is a wholly-owned subsidiary of Hony Capital Group L.P.. Hony Capital Group L.P. is a wholly-owned subsidiary of Hony Group Management Limited. Hony Group Management Limited is owned as to 80% by Hony Managing Partners Limited, a wholly-owned subsidiary of Exponential Fortune Group Limited. Exponential Fortune Group Limited is held as to 49% by Mr. Zhao John Huan, and the remaining 51% is held by two individuals equally.
2. WTL is wholly controlled by Mr. HN Chen.
3. The percentage is based on 58,900,537 issued Shares as at 31 December 2018.

Save as disclosed above, there were no long positions of the other persons and substantial shareholders in the underlying shares and Shares recorded in the register.

## 主要股東於股份及相關股份之權益及淡倉（續）

### 於相關股份及股份之好倉（續）

附註：

1. Keen Insight Limited 為 Hony Capital Group L.P. 之一間全資附屬公司。Hony Capital Group L.P. 為 Hony Group Management Limited 之一間全資附屬公司。Hony Group Management Limited 由 Hony Managing Partners Limited 持有 80% 權益，而後者為 Exponential Fortune Group Limited 之一間全資附屬公司。Exponential Fortune Group Limited 由趙令歡先生持有 49% 權益，而餘下 51% 權益則由兩名個人平均持有。
2. 智勝有限公司由陳海寧先生全權控制。
3. 百分比乃基於二零一八年十二月三十一日之 58,900,537 股已發行股份計算。

除上文所披露者外，股東登記冊並無記錄其他人士及主要股東於相關股份及股份的好倉。

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES (CONTINUED)

### Short positions in the underlying shares and Shares

No short positions of other persons and substantial shareholders in the underlying shares of equity derivatives of the Company and Shares were recorded in the register.

Save as disclosed above, the Directors and chief executive of the Company were not aware of any persons or companies (other than the Directors and the chief executive of the Company) who had, or was deemed to have, interests or short positions in the Shares or underlying shares of the Company which were interested in 5% or more of the issued share capital carrying rights to vote in all circumstances at general meetings of any other members of the Group or any persons (not being a Director) have interests or short positions in the Shares or underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Division 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

## 主要股東於股份及相關股份之權益及淡倉（續）

### 於相關股份及股份之淡倉

根據股東登記冊內之記錄，概無其他人士及主要股東擁有本公司股本衍生工具相關股份及股份之淡倉。

除上文所披露者外，董事及本公司主要行政人員概無知悉擁有或被視為擁有附有權利可於任何情況下在本集團任何其他成員公司之股東大會上投票之5%或以上已發行股本權益之任何人士或公司（董事及本公司主要行政人員除外）於股份或本公司相關股份中擁有權益或淡倉，或任何人士（董事除外）於股份或本公司相關股份中擁有須根據《證券及期貨條例》第XV部第2及第3分部的規定向本公司及聯交所披露，或根據《證券及期貨條例》第336條記錄於本公司須存置之股東登記冊內的權益或淡倉。

### PRE-EMPTIVE RIGHTS

There are no provisions for pre-emptive rights under the Company's Articles of Associations which would oblige the Company to offer new Shares on a pro-rata basis to existing shareholders.

### CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

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

### 優先購買權

本公司組織章程細則概無有關優先購買權之規定，以致本公司須按比例向現有股東提呈發售新股份。

### 董事進行證券交易之操守守則

於回顧期內，本集團已採納一套有關董事進行證券交易之操守守則，其條款不遜於《GEM上市規則》第5.48至5.67條所載之規定交易標準。本公司亦已向全體董事作出特定查詢，本公司並不知悉任何不遵守交易必守標準及有關董事進行證券交易之操守守則之情況。

## ARRANGEMENTS TO PURCHASE SHARES OR DEBENTURES

At no time during the nine months ended 31 December 2018 was the Company, its holding company or any of its subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of Shares in, or debentures of, the Company or any other body corporate and none of the Directors, their spouses or children under the age of eighteen, had any rights to subscribe for securities of the Company, or had exercised any such rights during the nine months ended 31 December 2018.

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

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

## COMPETITION AND CONFLICT OF INTERESTS

During the period under review, none of the Directors, the management shareholders of the Company or substantial shareholders of the Company or any of their respective associates (as defined in the GEM Listing Rules) had interests in a business which causes or may cause any significant competition and conflict of interests with the business of the Group.

## 購買股份或債券之安排

於截至二零一八年十二月三十一日止九個月內任何時間，本公司、其控股公司或其任何附屬公司概無參與任何能夠讓董事可藉著購入本公司或任何其他法人團體之股份或債券而獲得利益之安排，而董事、彼等之配偶或十八歲以下之子女於截至二零一八年十二月三十一日止九個月內亦無擁有可認購本公司證券之任何權利或已行使任何該等權利。

## 購買、出售或贖回本公司上市證券

於回顧期內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

## 競爭及權益衝突

於回顧期內，董事、本公司管理層股東或本公司主要股東或彼等各自之任何聯繫人（定義見《GEM上市規則》）概無在與本集團業務構成或可能構成任何重大競爭及權益衝突之業務中擁有權益。

## AUDIT COMMITTEE

The Audit Committee has three members comprising three independent (“**Independent**”) non-executive (“**Non-Executive**”) Directors, namely, Mr. Luk Chi Shing (“**Mr. Luk**”) (Chairman of the Audit Committee), Mr. Leung Fu Hang (“**Mr. Leung**”) and Mr. Chen Liang (“**Mr. L Chen**”).

The primary duties of the Audit Committee are to ensure the adequacy and effectiveness of the accounting and financial controls of the Group, oversee the performance of internal control systems, risk management, and financial reporting process, monitor the integrity of the financial statements and compliance with statutory and listing requirements.

The Group’s third quarterly results for the nine months ended 31 December 2018 have been reviewed by the members of the Audit Committee, who are of opinion that such financial statements complied with the applicable accounting standards, the GEM Listing Rules and legal requirements, and that adequate disclosures have been made.

## 審核委員會

審核委員會由三名成員組成，包括三名獨立（「獨立」）非執行（「非執行」）董事，即陸志成先生（「陸先生」）（審核委員會主席）、梁富衡先生（「梁先生」）及陳亮先生（「陳亮先生」）。

審核委員會之主要職責為確保本集團之會計及財務監控充分及有效、監控內部監控系統、風險管理及財務申報過程之表現、監察財務報表是否完整及符合法定及上市規定。

本集團截至二零一八年十二月三十一日止九個月之第三季度業績已由審核委員會成員審閱，彼等認為，該等財務報表符合適用之會計準則、《GEM上市規則》及法律規定，並已作出充分披露。

## REMUNERATION COMMITTEE

The remuneration committee (“**Remuneration Committee**”) of the Company has three members comprising three Independent Non-Executive Directors, namely, Mr. Leung (Chairman of the Remuneration Committee), Mr. Luk and Mr. L Chen.

The primary duties of the Remuneration Committee, among others, are (i) to make recommendations to the Board on the Company’s policy and structure for all Directors’ and senior management remuneration and on the establishment of a formal and transparent procedure for developing remuneration policy; (ii) to review and approve the management’s remuneration proposals with reference to the Board’s corporate goals and objectives; and (iii) to make recommendations to the Board on the remuneration packages of individual executive (“**Executive**”) Directors and senior management.

## NOMINATION COMMITTEE

The nomination committee (“**Nomination Committee**”) of the Company has three members comprising two Independent Non-Executive Directors, namely, Mr. L Chen (Chairman of the Nomination Committee), Mr. Leung and one Executive Director, namely, Mr. HN Chen.

## 薪酬委員會

本公司薪酬委員會（「**薪酬委員會**」）由三名成員組成，包括三名獨立非執行董事，即梁先生（薪酬委員會主席）、陸先生及陳亮先生。

薪酬委員會之主要職責為（其中包括）(i)就本公司有關全體董事及高級管理層之薪酬政策及結構，及就設立正規而具透明度的程序制訂薪酬政策，向董事會提出建議；(ii)參考董事會之企業目標及宗旨審閱及批准建議之管理層薪酬；及(iii)就各執行（「**執行**」）董事及高級管理層之薪酬組合，向董事會提出建議。

## 提名委員會

本公司提名委員會（「**提名委員會**」）由三名成員組成，包括兩名獨立非執行董事，即陳亮先生（提名委員會主席）、梁先生及一名執行董事，即陳海寧先生。

## NOMINATION COMMITTEE (CONTINUED)

The principal duties of the Nomination Committee include, among other things:

- (a) to review the structure, size and composition (including the skills, knowledge and experience) of the Board at least annually and make recommendations on any proposed changes to the Board to complement the Company's corporate strategy;
- (b) to identify individuals suitably qualified to become Board members and select or make recommendations to the Board on the selection of individuals nominated for directorships;
- (c) to assess the independence of Independent Non-Executive Directors; and
- (d) to make recommendations to the Board on the appointment or reappointment of Directors and succession planning for Directors, in particular the Chairman and/or chief executive of the Company.

## 提名委員會 (續)

提名委員會之主要職責包括(其中包括):

- (a) 至少每年檢討一次董事會之架構、規模及組成(包括技能、知識及經驗)並就任何建議變動向董事會提出推薦意見以補充本公司之企業策略;
- (b) 物色合資格成為董事會成員之合適人士並進行篩選或提出推薦意見供董事會選擇獲提名為董事的人士;
- (c) 評估獨立非執行董事的獨立性;及
- (d) 就董事委任或續聘以及董事尤其是本公司主席及/或主要行政人員之繼任計劃向董事會提出推薦意見。



**DISCLOSURE OF INFORMATION OF DIRECTOR UNDER RULES 17.50(2) AND 17.50A(1) OF THE GEM LISTING RULES**

Save as disclosed below, there is no change in the information of each Director that is required to be disclosed under Rules 17.50(2) and 17.50A(1) of the GEM Listing Rules.

**Mr. Chen Liang, an Independent Non-Executive Director of the Company**

Mr. Chen Liang has resigned as an executive director of Ding He Mining Holdings Limited (stock code: 705), a company listed on the Main Board of the Stock Exchange, with effect from 11 July 2018.

By order of the Board

**Mr. Chen Haining**

*Chairman and Chief Executive Officer*

Hong Kong, 13 February 2019

*As at the date hereof, the Executive Directors are Mr. Chen Haining (Chairman and Chief Executive Officer of the Company), Ms. Wu Hongying and Ms. Tong Jiangxia; and the Independent Non-Executive Directors are Mr. Luk Chi Shing, Mr. Leung Fu Hang and Mr. Chen Liang.*

**根據《GEM上市規則》第17.50(2)及17.50A(1)條披露董事資料**

除下文所披露者外，各董事的資料概無出現變動，以致須根據《GEM上市規則》第17.50(2)及17.50A(1)條作出披露。

**陳亮先生，本公司一名獨立非執行董事**

陳亮先生已辭任鼎和礦業控股有限公司（股份代號：705）（一間於聯交所主板上市之公司）一名執行董事，自二零一八年七月十一日起生效。

承董事會命

*主席兼行政總裁*

**陳海寧先生**

香港，二零一九年二月十三日

於本報告日期，執行董事為陳海寧先生（本公司之主席兼行政總裁）、吳紅英女士及童江霞女士；而獨立非執行董事為陸志成先生、梁富衡先生及陳亮先生。



**Chinese Energy Holdings Limited**  
**華夏能源控股有限公司**