

香港交易及結算所有限公司及香港聯合交易所有限公司對本公告的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示，概不對因本公告全部或任何部分內容而產生或因倚賴該等內容而引致的任何損失承擔任何責任。



新傳媒集團控股有限公司
NEW MEDIA GROUP HOLDINGS LIMITED

(於香港註冊成立之有限公司)

(股份代號：708)

海外監管公告

本公告是由新傳媒集團控股有限公司（「本公司」）根據香港聯合交易所有限公司證券上市規則第13.10B條而作出。

茲提述本公司日期為二零一三年三月七日之海外監管公告（「該公告」），內容有關二零一二年十二月三十一日止六個月之財務報告暨台灣會計師複核報告（「該複核報告」）。

本公司謹此澄清，載於該公告附件三第三-2 頁內之「本公司及子公司依中華民國會計原則重編後合併損益表」，其標題應為民國一〇一年及一〇〇年七月一日至十二月三十一日，而非民國一〇〇年及九十九年七月一日至十二月三十一日。

以下附件為該複核報告之修訂版，乃本公司依台灣相關證券法律的規定於二零一三年三月十一日在台灣證券交易所股份有限公司網頁刊發的公告。

承董事會命
新傳媒集團控股有限公司
執行董事兼行政總裁
許佩斯

香港，二零一三年三月十一日

於本公告發表日，董事會成員為：

執行董事：

許佩斯女士
李志強先生
黃志輝先生
范敏嫦女士

獨立非執行董事：

許惠敏女士
謝顯年先生
關倩鸞女士

外國發行人重大訊息申報作業

公司代號 910708
公告序號： 1
事實發生日： 民國 102 年 3 月 11 日
公司名稱： 新傳媒集團控股有限公司
主旨： 新傳媒集團控股有限公司及子公司民國 102 年上半年度財務報告暨會計師複核報告更正

符合條款-第二之二條第 26 款

事實發生日:民國 102 年 3 月 11 日

發生事由:新傳媒集團控股有限公司於民國 102 年 3 月 7 日在香港交易所刊發公告『新傳媒集團控股有限公司及子公司民國 102 年上半年度財務報告暨會計師複核報告』其附件標號三-2，依中華民國會計原則重編後合併損益表，表頭期間誤植為民國一〇〇年及九十九年七月一日至十二月三十一日，更正表頭期間為民國一〇一年及一〇〇年七月一日至十二月三十一日，內容請詳其他處附加檔。

新傳媒集團控股有限公司及子公司

民國一〇二年上半年度
財務報告暨會計師複核報告
(上市之台灣存託憑證用外國公司財務報告)

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附 件 一

會計師複核報告

新傳媒集團控股有限公司 公鑒：

新傳媒集團控股有限公司及子公司按香港會計師公會頒佈之香港會計準則第 34 號「期中財務報導」(Hong Kong Accounting Standard (“HKAS”) 34 “Interim financial reporting” issued by the Hong Kong Institute of Certified Public Accountants) 編製之民國一〇一年及一〇〇年十二月三十一日之簡明合併財務狀況表，暨民國一〇一年及一〇〇年七月一日至十二月三十一日之簡明合併綜合損益表及其相關資訊（金額以港幣為單位），業經香港德勤·關黃陳方會計師行（Deloitte Touche Tohmatsu）核閱完竣，並分別於民國一〇二年二月二十二日及民國一〇一年二月二十三日出具無保留式核閱報告（詳附件五）。又新傳媒集團控股有限公司及其子公司所編製上述財務報表依新台幣換算表示之資訊（詳附件二）及上述財務報表之中譯本（詳附件四）暨依中華民國一般公認會計原則重編後之合併資產負債表及合併損益表（詳附件三），業經本會計師依照金融監督管理委員會 101.12.13 金管證審字第 1010056540 號函發布之「第二上市（櫃）公司財務報告複核要點（以下簡稱複核要點）」，採行必要之複核程序予以複核竣事。由於本會計師並未依照中華民國一般公認審計準則查核，故無法對上開財務報表之整體是否允當表達表示意見。

依本會計師之複核結果，本會計師並未發現第一段所述新傳媒集團控股有限公司及子公司依新台幣換算之主要簡明合併財務報表暨依中華民國一般公認會計原則重編後之合併資產負債表及合併損益表，有違反上述「複核要點」規定而須作重大修正、調整或再補充揭露之情事。本會計師亦未發現第

一段所述新傳媒集團控股有限公司及子公司民國一〇二年及一〇一年上半年
度合併財務報表中譯本內容與原文有重大不符而須作修正之情事。

勤業眾信聯合會計師事務所

會計師 邱 政 俊

邱 政 俊



會計師 陳 俊 宏

陳 俊 宏



財政部證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

行政院金融監督管理委員會核准文號
金管證審字第 0990031652 號

中 華 民 國 一 〇 二 年 二 月 二 十 二 日

附 件 二

新傳媒集團控股有限公司及子公司

簡明合併財務狀況表

民國一〇一年十二月三十一日及一〇一年六月三十日

單位：仟元

| | 一〇一年十二月三十一日 (未經查核) | | 一〇一年六月三十日 | |
|------------|-----------------------|---------------------|-------------------|---------------------|
| | 港幣 | 新台幣 | 港幣 | 新台幣 |
| 非流動資產 | | | | |
| 不動產、廠房及設備 | \$ 336,282 | \$ 1,260,049 | \$ 343,427 | \$ 1,286,821 |
| 商譽 | 695 | 2,604 | 695 | 2,604 |
| 非流動資產合計 | <u>336,977</u> | <u>1,262,653</u> | <u>344,122</u> | <u>1,289,425</u> |
| 流動資產 | | | | |
| 存貨 | 4,315 | 16,169 | 1,142 | 4,280 |
| 應收帳款及其他應收款 | 135,808 | 508,873 | 108,051 | 404,867 |
| 應收稅額 | - | - | 1,078 | 4,039 |
| 銀行存款及現金 | <u>102,852</u> | <u>385,386</u> | <u>111,421</u> | <u>417,494</u> |
| 流動資產合計 | <u>242,975</u> | <u>910,428</u> | <u>221,692</u> | <u>830,680</u> |
| 流動負債 | | | | |
| 應付帳款及其他應付款 | 74,389 | 278,736 | 71,684 | 268,600 |
| 應付稅額 | 499 | 1,870 | 2,944 | 11,031 |
| 銀行擔保借款 | <u>50,624</u> | <u>189,688</u> | <u>53,458</u> | <u>200,307</u> |
| 流動負債合計 | <u>125,512</u> | <u>470,294</u> | <u>128,086</u> | <u>479,938</u> |
| 流動資產淨額 | <u>117,463</u> | <u>440,134</u> | <u>93,606</u> | <u>350,742</u> |
| 總資產減流動負債 | <u>454,440</u> | <u>1,702,787</u> | <u>437,728</u> | <u>1,640,167</u> |
| 非流動負債 | | | | |
| 遞延所得稅負債 | <u>2,448</u> | <u>9,173</u> | <u>2,866</u> | <u>10,739</u> |
| 非流動負債合計 | <u>2,448</u> | <u>9,173</u> | <u>2,866</u> | <u>10,739</u> |
| 淨資產 | <u>\$ 451,992</u> | <u>\$ 1,693,614</u> | <u>\$ 434,862</u> | <u>\$ 1,629,428</u> |
| 股本與準備 | | | | |
| 股本 | \$ 8,640 | \$ 32,374 | \$ 8,640 | \$ 32,374 |
| 準備 | <u>443,352</u> | <u>1,661,240</u> | <u>426,222</u> | <u>1,597,054</u> |
| 權益總額 | <u>\$ 451,992</u> | <u>\$ 1,693,614</u> | <u>\$ 434,862</u> | <u>\$ 1,629,428</u> |

註一：上列財務報表之所有資產、負債及權益科目金額，係以一〇一年十二月三十一日之港幣對新台幣匯率（HKD\$1：NT\$3.747）換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|---------------------|------------------|------------------|------------------|
| 101.01.01-101.12.31 | HKD\$1：NT\$3.903 | HKD\$1：NT\$3.741 | HKD\$1：NT\$3.813 |
| 100.01.01-100.12.31 | HKD\$1：NT\$3.940 | HKD\$1：NT\$3.669 | HKD\$1：NT\$3.776 |
| 99.01.01-99.12.31 | HKD\$1：NT\$4.163 | HKD\$1：NT\$3.743 | HKD\$1：NT\$4.057 |

(請參閱勤業眾信聯合會計師事務所民國一〇二年二月二十二日複核報告)

董事長：許佩斯

經理人：許佩斯

會計主管：黎偉雄

新傳媒集團控股有限公司及子公司

簡明合併綜合損益表

民國一〇一年及一〇〇年七月一日至十二月三十一日

(未經查核)

單位：除每股盈餘外，係仟元

| | 一〇二年上半年度 | | 一〇一年上半年度 | |
|-----------------|------------|--------------|------------|--------------|
| | 港幣 | 新台幣 | 港幣 | 新台幣 |
| 營業收入 | \$ 272,755 | \$ 1,022,013 | \$ 274,274 | \$ 1,027,705 |
| 營業成本 | (180,700) | (677,083) | (178,923) | (670,424) |
| 毛利 | 92,055 | 344,930 | 95,351 | 357,281 |
| 其他收入 | 1,066 | 3,994 | 1,814 | 6,797 |
| 配銷費用 | (36,648) | (137,320) | (36,684) | (137,455) |
| 管理費用 | (30,873) | (115,681) | (27,953) | (104,740) |
| 財務費用 | (405) | (1,518) | (424) | (1,589) |
| 稅前淨利 | 25,195 | 94,405 | 32,104 | 120,294 |
| 所得稅費用 | (4,609) | (17,270) | (6,107) | (22,883) |
| 本期淨利 | \$ 20,586 | \$ 77,135 | \$ 25,997 | \$ 97,411 |
| 每股盈餘 (港幣元/新台幣元) | | | | |
| 基本每股盈餘 | \$ 0.02 | \$ 0.09 | \$ 0.03 | \$ 0.11 |
| 稀釋每股盈餘 | \$ 0.02 | \$ 0.09 | \$ 0.03 | \$ 0.11 |

註一：上列財務報表之所有損益科目金額，係以一〇一年十二月三十一日之港幣對新台幣匯率 (HKD\$1 : NT\$3.747) 換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|---------------------|--------------------|--------------------|--------------------|
| 101.01.01-101.12.31 | HKD\$1 : NT\$3.903 | HKD\$1 : NT\$3.741 | HKD\$1 : NT\$3.813 |
| 100.01.01-100.12.31 | HKD\$1 : NT\$3.940 | HKD\$1 : NT\$3.669 | HKD\$1 : NT\$3.776 |
| 99.01.01-99.12.31 | HKD\$1 : NT\$4.163 | HKD\$1 : NT\$3.743 | HKD\$1 : NT\$4.057 |

(請參閱勤業眾信聯合會計師事務所民國一〇二年二月二十二日複核報告)

董事長：許佩斯

經理人：許佩斯

會計主管：黎偉雄

新傳媒集團控股有限公司及子公司

簡明合併權益變動表

民國一〇一一年一月一日至十二月三十一日



單位：港幣千元

| | 已發行股本 | 股本溢價 | 特別準備 | 資本繳入準備 | 認股權準備 | 保留盈餘 | 權益總額 |
|---------------|----------|-----------|-----------|--------|----------|-----------|-----------|
| 一〇〇年七月一日餘額 | \$ 7,200 | \$177,290 | \$ 90,700 | \$ 796 | \$ 2,565 | \$ 39,244 | \$317,795 |
| 發行新股 | 1,440 | 98,448 | - | - | - | - | 99,888 |
| 發行新股相關支出 | - | (3,077) | - | - | - | - | (3,077) |
| 支付股利 | - | - | - | - | - | (5,184) | (5,184) |
| 本期淨利 | - | - | - | - | - | 25,997 | 25,997 |
| 一〇〇年十二月三十一日餘額 | \$ 8,640 | \$272,661 | \$ 90,700 | \$ 796 | \$ 2,565 | \$ 60,057 | \$435,419 |
| 一〇一年七月一日餘額 | \$ 8,640 | \$273,631 | \$ 90,700 | \$ 796 | \$ 2,565 | \$ 58,530 | \$434,862 |
| 支付股利 | - | - | - | - | - | (3,456) | (3,456) |
| 本期淨利 | - | - | - | - | - | 20,586 | 20,586 |
| 一〇一年十二月三十一日餘額 | \$ 8,640 | \$273,631 | \$ 90,700 | \$ 796 | \$ 2,565 | \$ 75,660 | \$451,992 |

(請參閱勤業眾信聯合會計師事務所民國一〇二年二月二十二日複核報告)

董事長：許佩斯

經理人：許佩斯

會計主管：黎偉雄

新傳媒集團控股有限公司及子公司

簡明合併權益變動表

民國一〇一年及一〇一〇年七月一日至十二月三十一日

單位：新台幣千元

| | 已發行股本 | 股本溢價 | 特別準備 | 資本撥入準備 | 認股權準備 | 保留盈餘 | 權益總額 |
|----------------|-----------|--------------|------------|----------|----------|------------|--------------|
| 一〇一〇年七月一日餘額 | \$ 26,978 | \$ 664,306 | \$ 339,853 | \$ 2,983 | \$ 9,611 | \$ 147,047 | \$ 1,190,778 |
| 發行新股 | 5,396 | 368,884 | - | - | - | - | 374,280 |
| 發行新股相關支出 | - | (11,530) | - | - | - | - | (11,530) |
| 支付股利 | - | - | - | - | - | (19,424) | (19,424) |
| 本期淨利 | - | - | - | - | - | 97,411 | 97,411 |
| 一〇一〇年十二月三十一日餘額 | \$ 32,374 | \$ 1,021,660 | \$ 339,853 | \$ 2,983 | \$ 9,611 | \$ 225,034 | \$ 1,631,515 |
| 一〇一〇年七月一日餘額 | \$ 32,374 | \$ 1,025,295 | \$ 339,853 | \$ 2,983 | \$ 9,611 | \$ 219,312 | \$ 1,629,428 |
| 支付股利 | - | - | - | - | - | (12,949) | (12,949) |
| 本期淨利 | - | - | - | - | - | 77,135 | 77,135 |
| 一〇一〇年十二月三十一日餘額 | \$ 32,374 | \$ 1,025,295 | \$ 339,853 | \$ 2,983 | \$ 9,611 | \$ 283,498 | \$ 1,693,614 |

註一：上列財務報表之所有權益科目金額，係以一〇一〇年十二月三十一日之港幣對新台幣匯率 (HKD\$1 : NT\$3.747) 換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

| 年度 | 最高 | 最低 | 平均 |
|---------------------|--------------------|--------------------|--------------------|
| 101.01.01-101.12.31 | HKD\$1 : NT\$3.903 | HKD\$1 : NT\$3.741 | HKD\$1 : NT\$3.813 |
| 100.01.01-100.12.31 | HKD\$1 : NT\$3.940 | HKD\$1 : NT\$3.669 | HKD\$1 : NT\$3.776 |
| 99.01.01-99.12.31 | HKD\$1 : NT\$4.163 | HKD\$1 : NT\$3.743 | HKD\$1 : NT\$4.057 |

董事長：許佩斯



經理人：許佩斯



會計主管：黎偉雄



(請參閱勤業眾信聯合會計師事務所民國一〇一〇年二月二十二日覆核報告)

新傳媒集團控股有限公司及子公司

簡明合併現金流量表

民國一〇一年及一〇〇年七月一日至十二月三十一日

(未經查核)

單位：仟元

| | 一〇二年上半年度 | | 一〇一年上半年度 | |
|-----------------|------------|------------|------------|------------|
| | 港幣 | 新台幣 | 港幣 | 新台幣 |
| 營業活動現金流量 | | | | |
| 營業活動之淨現金流入 | \$ 2,133 | \$ 7,992 | \$ 16,701 | \$ 62,579 |
| 投資活動現金流量 | | | | |
| 已收利息 | 439 | 1,645 | 466 | 1,746 |
| 出售不動產、廠房及設備價款 | 5 | 19 | 37 | 139 |
| 購置不動產、廠房及設備 | (4,451) | (16,678) | (4,121) | (15,441) |
| 預付購置不動產、廠房及設備款項 | - | - | (38,160) | (142,986) |
| 投資活動之淨現金流出 | (4,007) | (15,014) | (41,778) | (156,542) |
| 籌資活動現金流量 | | | | |
| 發行新股 | - | - | 99,888 | 374,280 |
| 發行新股相關支出 | - | - | (3,077) | (11,530) |
| 支付股息 | (3,456) | (12,949) | (5,184) | (19,424) |
| 償還銀行擔保借款 | (2,834) | (10,619) | (2,802) | (10,499) |
| 支付利息 | (405) | (1,518) | (424) | (1,589) |
| 籌資活動之淨現金流(出)入 | (6,695) | (25,086) | 88,401 | 331,238 |
| 現金及約當現金(減少)增加數 | (8,569) | (32,108) | 63,324 | 237,275 |
| 期初現金及約當現金餘額 | 111,421 | 417,494 | 62,223 | 233,150 |
| 期末現金及約當現金餘額 | \$ 102,852 | \$ 385,386 | \$ 125,547 | \$ 470,425 |

註一：上列財務報表之所有科目金額，係以一〇一年十二月三十一日之港幣對新台幣匯率 (HKD\$1 : NT\$3.747) 換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|---------------------|--------------------|--------------------|--------------------|
| 101.01.01-101.12.31 | HKD\$1 : NT\$3.903 | HKD\$1 : NT\$3.741 | HKD\$1 : NT\$3.813 |
| 100.01.01-100.12.31 | HKD\$1 : NT\$3.940 | HKD\$1 : NT\$3.669 | HKD\$1 : NT\$3.776 |
| 99.01.01-99.12.31 | HKD\$1 : NT\$4.163 | HKD\$1 : NT\$3.743 | HKD\$1 : NT\$4.057 |

(請參閱勤業眾信聯合會計師事務所民國一〇二年二月二十二日複核報告)

董事長：許佩斯

經理人：許佩斯

會計主管：黎偉雄

附件三

單位：新台幣千元



新傳媒集團控股有限公司之子公司
依中華民國會計準則重編之合併資產負債表
民國一〇一一年十二月三十一日

| 資產 | 一〇一一年十二月三十一日 | | 一〇一〇年十二月三十一日 | | 一〇一〇年十一月三十日 | | 一〇一〇年十月三十一日 | |
|-------------|---------------|-----------|---------------|----------|---------------|-----------|---------------|---------|
| | 依香港財務報導準則編製金額 | 調整金額(減) | 依中華民國會計準則編製金額 | 調整金額(減) | 依中華民國會計準則編製金額 | 調整金額(減) | 依中華民國會計準則編製金額 | 調整金額(減) |
| 流動資產 | | | | | | | | |
| 現金及約當現金 | \$ 385,386 | \$ - | \$ 385,386 | \$ - | \$ 470,425 | \$ - | \$ 470,425 | \$ - |
| 應收帳款 | 452,061 | - | 452,061 | - | 412,219 | - | 412,219 | - |
| 應收關係企業款 | 2,319 | - | 2,319 | - | 779 | - | 779 | - |
| 其他應收款 | 54,493 | (26,106) | 28,387 | (32,984) | 86,532 | - | 53,548 | - |
| 存貨 | 16,169 | - | 16,169 | - | 27,324 | - | 27,324 | - |
| 預付款項 | 910,428 | (24,026) | 908,348 | (24,026) | 997,272 | (26,000) | 26,000 | - |
| 流動資產合計 | 2,104,228 | (2,080) | 2,102,148 | (6,984) | 2,206,473 | (6,984) | 2,206,473 | (6,984) |
| 固定資產 | | | | | | | | |
| 原始成本 | | | | | | | | |
| 生財器具 | 210,765 | - | 210,765 | - | 185,784 | - | 185,784 | - |
| 機器設備 | 53,972 | - | 53,972 | - | 50,461 | - | 50,461 | - |
| 租賃資產 | 1,003,046 | - | 1,003,046 | - | - | - | - | - |
| 租賃改良物 | 218,532 | - | 218,532 | - | 42,311 | - | 42,311 | - |
| 成本合計 | 1,486,315 | - | 1,486,315 | - | 278,556 | - | 278,556 | - |
| 減：累計折舊 | (226,266) | - | (226,266) | - | (223,561) | - | (223,561) | - |
| 固定資產淨額 | 1,260,049 | - | 1,260,049 | - | 54,995 | - | 54,995 | - |
| 在建工程及預付設備款 | - | - | - | - | 1,151,595 | - | 1,151,595 | - |
| 固定資產合計 | 1,260,049 | - | 1,260,049 | - | 1,206,590 | - | 1,206,590 | - |
| 無形資產 | | | | | | | | |
| 商譽 | 2,604 | - | 2,604 | - | 2,604 | - | 2,604 | - |
| 其他資產 | | | | | | | | |
| 存出保證金 | - | 2,080 | - | 2,080 | - | 6,984 | - | 6,984 |
| 資產總計 | \$ 2,173,081 | \$ - | \$ 2,173,081 | \$ - | \$ 2,206,473 | \$ - | \$ 2,206,473 | \$ - |
| 負債及股東權益總計 | | | | | | | | |
| 負債 | | | | | | | | |
| 短期借款 | \$ 189,688 | \$ - | \$ 189,688 | \$ - | \$ 189,688 | \$ - | \$ 189,688 | \$ - |
| 應付帳款 | 157,056 | - | 157,056 | - | 157,056 | - | 157,056 | - |
| 應付帳款-關係人 | 2,263 | - | 2,263 | - | 2,263 | - | 2,263 | - |
| 應付所得稅 | 1,870 | - | 1,870 | - | 1,870 | - | 1,870 | - |
| 應付費用 | - | 106,636 | - | 106,636 | - | 130,856 | - | 130,856 |
| 其他應付款項 | 119,417 | (109,870) | 9,547 | - | 140,636 | (134,161) | 21,121 | - |
| 一年內到期長期借款 | - | - | - | - | - | - | - | - |
| 其他流動負債 | - | 3,234 | - | 3,234 | - | 3,234 | - | 3,234 |
| 流動負債合計 | 470,294 | - | 470,294 | - | 470,294 | - | 470,294 | - |
| 其他負債 | | | | | | | | |
| 遞延所得稅負債-非流動 | 9,173 | - | 9,173 | - | 9,173 | - | 9,173 | - |
| 長期借款 | - | - | - | - | - | - | - | - |
| 長期負債合計 | 9,173 | - | 9,173 | - | 9,173 | - | 9,173 | - |
| 負債合計 | 479,467 | - | 479,467 | - | 479,467 | - | 479,467 | - |
| 股東權益 | | | | | | | | |
| 普通股股本 | 32,374 | - | 32,374 | - | 32,374 | - | 32,374 | - |
| 資本公積-股本溢價 | 1,368,131 | - | 1,368,131 | - | 1,368,131 | - | 1,368,131 | - |
| 資本公積-認股權 | 9,611 | - | 9,611 | - | 9,611 | - | 9,611 | - |
| 保留盈餘 | 283,498 | - | 283,498 | - | 283,498 | - | 283,498 | - |
| 股東權益合計 | 1,693,614 | - | 1,693,614 | - | 1,693,614 | - | 1,693,614 | - |
| 負債及股東權益總計 | \$ 2,173,081 | \$ - | \$ 2,173,081 | \$ - | \$ 2,206,473 | \$ - | \$ 2,206,473 | \$ - |

註一：上列財務報表之所有資產、負債、股東權益及損益科目金額，係以一〇一〇年十二月三十一日之港幣對新台幣匯率（HKD\$1：NT\$3.747）換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

| 年度 | 最高 | 最低 | 平均 |
|------------------|------------------|------------------|------------------|
| 101.01-101.12.31 | HKD\$1：NT\$3.903 | HKD\$1：NT\$3.741 | HKD\$1：NT\$3.813 |
| 100.01-100.12.31 | HKD\$1：NT\$3.940 | HKD\$1：NT\$3.669 | HKD\$1：NT\$3.776 |
| 99.01-99.12.31 | HKD\$1：NT\$4.163 | HKD\$1：NT\$3.743 | HKD\$1：NT\$4.057 |

董事長：許佩新

經理人：許佩新

會計主管：蔡律雄

(請參閱勤業眾信聯合會計師事務所民國一〇一〇年二月二十二日複核報告)

新傳媒集團控股有限公司及子公司
依中華民國會計原則重編後合併損益表
民國一〇一及一〇〇年七月一日至十二月三十一日
未經查核

單位：新台幣仟元，惟
每股盈餘為元

| 項 目 | 一〇二 年 上 半 年 度 | | | 一〇一 年 上 半 年 度 | | |
|--------------|-----------------------|--------------|-----------------------|-----------------------|--------------|-----------------------|
| | 依香港財務 報導準則 編製金額 | 調節金額 增(減) | 依中華民國 會計原則 編製金額 | 依香港財務 報導準則 編製金額 | 調節金額 增(減) | 依中華民國 會計原則 編製金額 |
| 營業收入 | \$ 1,022,013 | \$ - | \$ 1,022,013 | \$ 1,027,705 | \$ - | \$ 1,027,705 |
| 營業成本 | (677,083) | - | (677,083) | (670,424) | - | (670,424) |
| 營業毛利 | 344,930 | - | 344,930 | 357,281 | - | 357,281 |
| 營業費用 | (253,001) | 15 | (252,986) | (242,195) | (56) | (242,251) |
| 營業利益 | 91,929 | 15 | 91,944 | 115,086 | (56) | 115,030 |
| 營業外收入 | | | | | | |
| 利息收入 | - | 1,645 | 1,645 | - | 1,746 | 1,746 |
| 處分固定資產利益 | - | 19 | 19 | - | 34 | 34 |
| 兌換利益 | - | - | - | - | 22 | 22 |
| 其他 | 3,994 | (1,645) | 2,349 | 6,797 | (1,746) | 5,051 |
| 營業外收入合計 | 3,994 | 19 | 4,013 | 6,797 | 56 | 6,853 |
| 營業外支出 | | | | | | |
| 利息費用 | (1,518) | - | (1,518) | (1,589) | - | (1,589) |
| 兌換損失 | - | (34) | (34) | - | - | - |
| 營業外支出合計 | (1,518) | (34) | (1,552) | (1,589) | - | (1,589) |
| 稅前純益 | 94,405 | - | 94,405 | 120,294 | - | 120,294 |
| 所得稅費用 | (17,270) | - | (17,270) | (22,883) | - | (22,883) |
| 本期純益 | \$ 77,135 | \$ - | \$ 77,135 | \$ 97,411 | \$ - | \$ 97,411 |
| 每股盈餘 | | | | | | |
| 基本每股盈餘(新台幣元) | | | | | | |
| 稅前 | \$ 0.11 | \$ - | \$ 0.11 | \$ 0.14 | \$ - | \$ 0.14 |
| 稅後 | \$ 0.09 | \$ - | \$ 0.09 | \$ 0.11 | \$ - | \$ 0.11 |
| 稀釋每股盈餘(新台幣元) | | | | | | |
| 稅前 | \$ 0.11 | \$ - | \$ 0.11 | \$ 0.14 | \$ - | \$ 0.14 |
| 稅後 | \$ 0.09 | \$ - | \$ 0.09 | \$ 0.11 | \$ - | \$ 0.11 |

註一：上列財務報表之所有損益科目金額，係以一〇一年十二月三十一日之港幣對新台幣匯率（HKD\$1：NT\$3.747）換算。

註二：最近三年度港幣對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|---------------------|------------------|------------------|------------------|
| 101.01.01-101.12.31 | HKD\$1：NT\$3.903 | HKD\$1：NT\$3.714 | HKD\$1：NT\$3.813 |
| 100.01.01-100.12.31 | HKD\$1：NT\$3.940 | HKD\$1：NT\$3.669 | HKD\$1：NT\$3.776 |
| 99.01.01-99.12.31 | HKD\$1：NT\$4.163 | HKD\$1：NT\$3.743 | HKD\$1：NT\$4.057 |

（請參閱勤業眾信聯合會計師事務所民國一〇二年二月二十二日複核報告）

董事長：許佩斯

經理人：許佩斯

會計主管：黎偉雄





新傳媒集團控股有限公司及子公司
合併資產負債表及損益表重編說明
民國一〇二及一〇一年上半年度
(金額除另予註明者外，係以新台幣仟元為單位)

一、合併財務報表重編原則

新傳媒集團控股有限公司及子公司（以下簡稱合併公司）如附件四所列之一〇二及一〇一年上半年度財務報告，係包括新傳媒集團控股有限公司（以下簡稱本公司）及子公司之合併財務資訊。

合併公司依香港財務報導準則編製之主要報表格式，包括簡明合併財務狀況表及簡明合併綜合損益表，因與中華民國規定不同，爰依中華民國金融監督管理委員會一〇一年十二月十三日金管證審字第 1010056540 號函「第二上市（櫃）公司財務報告複核要點」規定，就合併資產負債表及合併損益表依中華民國規定格式予以重編。

另合併公司尚無因適用香港財務報導準則而與中華民國一般公認會計原則有重大不同，致影響損益情形重大而須予以重編前述民國一〇二及一〇一年上半年度合併財務報表之情事。

二、合併公司所適用之中華民國及香港財務報表表達及其他事項之重大

差異彙總說明

| | 中 華 民 國 財 務 報 表 表 達 | 香 港 財 務 報 導 準 則 | 對重編合併財務報表 之 影 響 |
|-----------|---|--|--|
| (一) 資產負債表 | <p>一般之分類方式，資產係以流動性大小排列，流動性大者在前，流動性小者在後。負債則按到期日的遠近排列，近者在先，遠者在後。股東權益按永久性大小排列，永久性大者在先，小者在後。</p> <p>為求允當表達企業財務狀況，擬將其他應收款、預付款項、存出保證金／應付費用、其他應付款及其他流動負債科目按其性質再予以細分表達。</p> | <p>一般之分類方式，資產係以非流動性資產在前，流動資產在後。負債及權益，係以負債在前，股本及各項準備在後，負債以流動負債在前，非流動負債在後。</p> <p>無分類表達的特殊規定。</p> | <p>已依中華民國財務報表規定予表達揭露</p> <p>已依中華民國財務報表規定予表達揭露 資產重分類金額 101.12.31：26,106仟元 100.12.31：32,984仟元 負債重分類金額 101.12.31：109,870仟元 100.12.31：134,161仟元</p> |
| (二) 損益表 | <p>應區分營業收入、營業成本、營業費用、營業外收入、營業外費用、非常損益及所得稅費用，分別予以列示，但營業成本及營業費用不能分別列示者，得合併之。</p> <p>兌換損益及利息收支列為營業外收支項下。</p> <p>處分固定資產損益應列為營業外收支項下。</p> | <p>應區分營業收入、財務成本、所得稅費用、本期淨利。</p> <p>除財務成本所造成之兌換損益外，皆分類為營業費用之一部分。</p> <p>若企業採用性質別表達費損項目，處分固定資產損益應單獨列示；若採功能別表達費損項目，處分固定資產損益應歸屬於其相關之功能別費用。</p> | <p>已依中華民國財務報表規定予表達揭露</p> <p>已依中華民國財務報表規定予表達揭露 一〇二年上半年度： 1,611仟元 一〇一年上半年度： 1,768仟元</p> <p>已依中華民國財務報表規定予表達揭露 一〇二年上半年度： 19仟元 一〇一年上半年度： 34仟元</p> |

| 中華民國 財務報表表達 | 香港財務 報導準則 | 對重編合併財務報表 之影響 |
|----------------|--------------|------------------|
|----------------|--------------|------------------|

財務報表應分別揭露
下列各項稅前及稅後
之基本及稀釋每股金
額：

財務報表應揭露繼續
營業單位及淨利之稅
後基本及稀釋每股盈
餘。

已依中華民國財務報表
規定予表達揭露

1. 繼續營業單位純益
(損)。
2. 停業單位損益。
3. 非常損益。
4. 會計原則變動累積
影響數。
5. 本期純益(損)。

附 件 四
(請詳附冊)

Deloitte.

中期財務報表審閱報告

致新傳媒集團控股有限公司董事會

(於香港註冊成立之有限公司)

引言

吾等已審閱新傳媒集團控股有限公司(「貴公司」)及其附屬公司載於第11頁至第27頁之簡明綜合財務報表，其中包括二零一二年十二月三十一日之簡明綜合財務狀況表及截至該日止六個月期間之相關簡明綜合全面收益表、權益變動表及現金流量表以及若干解釋附註。根據香港聯合交易所有限公司主板證券上市規則，中期財務資料報告須按照其相關條文以及香港會計師公會(「香港會計師公會」)頒佈之香港會計準則第34號「中期財務報告」(「香港會計準則第34號」)編製。貴公司董事負責按照香港會計準則第34號編製及呈報該等簡明綜合財務報表。吾等之責任在於根據受聘之協定條款審閱該等簡明綜合財務報表，就此達成結論，並僅向閣下全體匯報，而不作任何其他用途。吾等不就本報告之內容向任何其他人士承擔或負上任何責任。

審閱範圍

吾等根據香港會計師公會頒佈之香港審閱委聘準則第2410號「實體之獨立核數師審閱中期財務資料」進行審閱。該等簡明綜合財務報表之審閱包括詢問(主要對負責財務及會計事務之人士)，以及應用分析及其他審閱程序。審閱之範圍遠小於根據香港審核準則進行之審核，故吾等無法確保吾等已知悉可通過審核辨別之所有重要事項。因此，吾等並不表達審核意見。

中期財務報表審閱報告(續)

結論

基於吾等之審閱，吾等並無注意到任何事宜可引起吾等相信該等簡明綜合財務報表在所有重大方面並非按照香港會計準則第34號編製。

德勤·關黃陳方會計師行

執業會計師

香港

二零一三年二月二十二日

本公司董事會謹此宣佈本集團於本期間之未經審核簡明綜合業績連同二零一一年同期之比較數字載列如下：

簡明綜合全面收益表

截至二零一二年十二月三十一日止六個月

| | 附註 | 截至十二月三十一日 止六個月 | |
|--------------|----|------------------------|---------------------------------|
| | | 二零一二年 (未經審核) 千港元 | 二零一一年 (未經審核) (經重列) 千港元 |
| 營業額 | 4 | 272,755 | 274,274 |
| 直接經營成本 | | (180,700) | (178,923) |
| 毛利 | | 92,055 | 95,351 |
| 其他收入 | | 1,066 | 1,814 |
| 銷售及分銷成本 | | (36,648) | (36,684) |
| 行政費用 | | (30,873) | (27,953) |
| 融資成本 | | (405) | (424) |
| 除稅前溢利 | | 25,195 | 32,104 |
| 稅項開支 | 6 | (4,609) | (6,107) |
| 本期間溢利及全面收益總額 | | 20,586 | 25,997 |
| 每股盈利－基本及攤薄 | 8 | 2.38港仙 | 3.06港仙 |

簡明綜合財務狀況表

於二零一二年十二月三十一日

| | 附註 | 於 二零一二年 十二月三十一日 (未經審核) 千港元 | 於 二零一二年 六月三十日 (經審核) 千港元 |
|-----------------|----|--|-------------------------------------|
| 非流動資產 | | | |
| 物業、廠房及設備 | 9 | 336,282 | 343,427 |
| 無形資產 | | — | — |
| 商譽 | | 695 | 695 |
| | | 336,977 | 344,122 |
| 流動資產 | | | |
| 存貨 | | 4,315 | 1,142 |
| 貿易應收及其他應收賬款 | 10 | 135,808 | 108,051 |
| 可退回所得稅 | | — | 1,078 |
| 銀行結餘及現金 | | 102,852 | 111,421 |
| | | 242,975 | 221,692 |
| 流動負債 | | | |
| 貿易應付及其他應付賬款 | 11 | 74,389 | 71,684 |
| 應付所得稅 | | 499 | 2,944 |
| 有抵押銀行按揭貸款 | 12 | 50,624 | 53,458 |
| | | 125,512 | 128,086 |
| 流動資產淨額 | | 117,463 | 93,606 |
| 總資產減流動負債 | | 454,440 | 437,728 |
| 非流動負債 | | | |
| 遞延稅項負債 | | 2,448 | 2,866 |
| | | 451,992 | 434,862 |
| 資本及儲備 | | | |
| 股本 | 13 | 8,640 | 8,640 |
| 儲備 | | 443,352 | 426,222 |
| | | 451,992 | 434,862 |

簡明綜合權益變動表

截至二零一二年十二月三十一日止六個月

| | 股本 | 股份溢價 | 特別儲備 | 資本 繳入儲備 | 購股權 儲備 | 累計溢利 | 合計 |
|-----------------------------|-------|---------|--------|------------|-----------|---------|---------|
| | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 |
| 於二零一一年七月一日 (經審核) | 7,200 | 177,290 | 90,700 | 796 | 2,565 | 39,244 | 317,795 |
| 本期間溢利及全面 收益總額 | - | - | - | - | - | 25,997 | 25,997 |
| 發行股份 | 1,440 | 98,448 | - | - | - | - | 99,888 |
| 因發行新股份產生 之開支 | - | (3,077) | - | - | - | - | (3,077) |
| 分派二零一一年 之末期股息 | - | - | - | - | - | (5,184) | (5,184) |
| 於二零一一年 十二月三十一日 (未經審核) | 8,640 | 272,661 | 90,700 | 796 | 2,565 | 60,057 | 435,419 |
| 於二零一二年七月一日 (經審核) | 8,640 | 273,631 | 90,700 | 796 | 2,565 | 58,530 | 434,862 |
| 本期間溢利及全面 收益總額 | - | - | - | - | - | 20,586 | 20,586 |
| 分派二零一二年 之末期股息 | - | - | - | - | - | (3,456) | (3,456) |
| 於二零一二年 十二月三十一日 (未經審核) | 8,640 | 273,631 | 90,700 | 796 | 2,565 | 75,660 | 451,992 |

簡明綜合現金流量表

截至二零一二年十二月三十一日止六個月

| | 截至十二月三十一日 止六個月 | |
|----------------------------|------------------------|------------------------|
| | 二零一二年 (未經審核) 千港元 | 二零一一年 (未經審核) 千港元 |
| 來自經營業務之現金淨額 | 2,133 | 16,701 |
| 投資活動 | | |
| 所得利息 | 439 | 466 |
| 出售物業、廠房及設備之所得款項 | 5 | 37 |
| 購置物業、廠房及設備 | (4,451) | (4,121) |
| 購置物業、廠房及設備所付按金 | - | (38,160) |
| 用於投資活動之現金淨額 | (4,007) | (41,778) |
| 融資活動 | | |
| 發行股份所得款項 | - | 99,888 |
| 股份發行所付開支 | - | (3,077) |
| 已付股息 | (3,456) | (5,184) |
| 償付有抵押銀行按揭貸款 | (2,834) | (2,802) |
| 已付利息 | (405) | (424) |
| 來自(用於)融資活動之現金淨額 | (6,695) | 88,401 |
| 現金及現金等值物之(減少)增加淨額 | (8,569) | 63,324 |
| 期初之現金及現金等值物 | 111,421 | 62,223 |
| 期末之現金及現金等值物， 以銀行結餘及現金表示 | 102,852 | 125,547 |

簡明綜合財務報表附註

截至二零一二年十二月三十一日止六個月

1. 編製基準

簡明綜合財務報表乃根據香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄十六之適用披露規定及香港會計師公會(「香港會計師公會」)頒佈之香港會計準則(「香港會計準則」)第34號「中期財務報告」而編製。

2. 主要會計政策

簡明綜合財務報表乃根據歷史成本法編製。

本期間之簡明綜合財務報表所採用之會計政策及計算方法與編製本集團截至二零一二年六月三十日止年度之年度財務報表所用者一致。

於本中期內，本集團首次採用下列由香港會計師公會頒佈之香港財務報告準則(「香港財務報告準則」)之修訂。

香港會計準則第1號之修訂

香港會計準則第12號之修訂

香港財務報告準則第7號之修訂

香港會計準則第1號之修訂

呈列其他全面收益項目；

遞延稅項：收回相關資產；

金融工具：披露－轉讓金融資產；及

於二零一二年公佈，作為二零零九年至二零一一年期間之香港財務報告準則之年度改善部分。

簡明綜合財務報表附註(續)

2. 主要會計政策(續)

香港會計準則第1號之修訂「其他全面收益項目之呈列」

香港會計準則第1號之修訂「呈列其他全面收益項目」引入全面收益表及收益表之新專門用語。根據香港會計準則第1號之修訂，「全面收益表」乃更名為「損益及其他全面收益表」，而「收益表」則更名為「損益表」。香港會計準則第1號(修訂本)保留以單一或兩個獨立但連續報表呈列損益及其他全面收益之選擇。然而，香港會計準則第1號之修訂要求其他全面收益項目歸類成兩個類別：(a)其後不會重新分類至損益之項目；及(b)當符合特定條件時，其後可能會重新分類至損益之項目。其他全面收益項目之所得稅須根據相同基礎分配—該等修訂本並無更改以除稅前或扣除稅項後之方式呈列其他全面收益項目之選擇。由於董事決定現時所用之專門用語維持不變，且簡明綜合全面收益表內並無其他全面收益項目，故董事認為該等修訂對簡明綜合財務報表並無影響。

簡明綜合財務報表附註(續)

2. 主要會計政策(續)

香港會計準則第1號之修訂「財務報表之呈列」(二零一二年六月公佈，作為於二零零九年至二零一一年期間之香港財務報告準則之年度改善部分)

於本期間內，本集團於生效日期(二零一三年一月一日或其後開始之年度)前提前首次採用香港會計準則第1號之修訂。

香港會計準則第1號規定曾追溯應用會計政策變動，或曾追溯重列賬目或追溯重新分類之實體，須呈列上一個期間開始時之財務狀況表(第三財務狀況表)。香港會計準則第1號之修訂澄清須呈列第三財務狀況表之實體，僅為追溯應用、重列賬目或重新分類對第三財務狀況表有重大影響者，且第三財務狀況表無須隨附相關附註。附註16所述之重新分類對二零一一年七月一日之簡明綜合財務狀況表所呈列之資料並無重大影響，故無須於截至二零一三年六月三十日止年度之綜合財務報表呈列第三財務狀況表。

於本期間採用其他經修訂之香港財務報告準則，對此等簡明綜合財務報表所呈報之金額及／或此等簡明綜合財務報表所載之披露並無重大影響。

3. 分類資料

分類收入及業績

主要經營決策人(「主要經營決策人」)(為本集團之執行董事)以合計基準定期審閱來自登載廣告服務、銷售雜誌及書刊、數碼業務服務及提供雜誌內容業務之收入及經營業績，並視彼等為單一業務分類。簡明綜合全面收益表中之營業額及除稅前溢利分別指分類營業額及分類業績。

並無向主要經營決策人定期提供分類資產或分類負債之分析以供審閱。

簡明綜合財務報表附註(續)

3. 分類資料(續)

其他分類資料

主要產品及服務之營業額

本集團主要從事雜誌出版業務，並賺取廣告收入、發行收入、數碼業務收入及提供雜誌內容業務之收入。詳情披露於簡明綜合財務報表附註4。

地區資料

本集團按銷售產生之地理位置呈列之來自外部客戶之收入及按資產之地理位置呈列之非流動資產之資料詳述如下：

| | 來自外部客戶之收入 | | 非流動資產 | |
|---------|------------------------|------------------------|------------------------------------|---------------------------------|
| | 截至十二月三十一日 | | 於二零一二年 十二月三十一日 (未經審核) 千港元 | 於二零一二年 六月三十日 (經審核) 千港元 |
| | 二零一二年 (未經審核) 千港元 | 二零一一年 (未經審核) 千港元 | | |
| 香港 | 272,491 | 274,274 | 336,738 | 343,822 |
| 中華人民共和國 | 264 | - | 239 | 300 |
| | 272,755 | 274,274 | 336,977 | 344,122 |

簡明綜合財務報表附註(續)

3. 分類資料(續)

有關主要客戶之資料

於相應期間，為本集團總銷售額貢獻超過10%之來自客戶之收入如下：

| | 截至十二月三十一日 止六個月 | |
|-----|------------------------|------------------------|
| | 二零一二年 (未經審核) 千港元 | 二零一一年 (未經審核) 千港元 |
| 客戶A | 46,335 | 57,817 |
| 客戶B | 29,215 | 29,780 |

客戶A為本集團所出版雜誌之獨家分銷商，客戶B為一間廣告代理，分別為本集團帶來發行收入及廣告收入。

4. 營業額

營業額指本期間之已收及應收款項。本集團於本期間之營業額分析如下：

| | 截至十二月三十一日 止六個月 | |
|----------|------------------------|------------------------|
| | 二零一二年 (未經審核) 千港元 | 二零一一年 (未經審核) 千港元 |
| 廣告收入 | 216,741 | 208,047 |
| 發行收入 | 49,059 | 59,633 |
| 數碼業務收入 | 5,839 | 5,794 |
| 提供雜誌內容業務 | 1,116 | 800 |
| | 272,755 | 274,274 |

簡明綜合財務報表附註(續)

5. 折舊

於本期間，計入本集團損益之物業、廠房及設備之折舊為11,595,000港元(截至二零一一年十二月三十一日止六個月：4,415,000港元)。

6. 稅項開支

| | 截至十二月三十一日 止六個月 | |
|----------------------------------|------------------------|------------------------|
| | 二零一二年 (未經審核) 千港元 | 二零一一年 (未經審核) 千港元 |
| 稅項支出包括： | | |
| 根據本期間估計應課稅溢利按稅率16.5% 計算之香港利得稅 | 5,027 | 6,070 |
| 遞延稅項(抵免)支出 | (418) | 37 |
| | 4,609 | 6,107 |

7. 股息

於二零一二年十二月十三日，本公司已向股東支付截至二零一二年六月三十日止年度每股0.4港仙之末期股息共3,456,000港元(截至二零一一年十二月三十一日止六個月：每股0.6港仙之末期股息共5,184,000港元)。

董事會已決定向股東派付本期間中期股息每股0.35港仙(截至二零一一年十二月三十一日止六個月：每股0.6港仙)。

簡明綜合財務報表附註(續)

8. 每股盈利

每股基本盈利乃按本期間本公司擁有人應佔溢利20,586,000港元(截至二零一一年十二月三十一日止六個月：25,997,000港元)及於本期間股份之加權平均數864,000,000股(截至二零一一年十二月三十一日止六個月：850,695,652股)股份計算。

由於截至二零一一年十二月三十一日及二零一二年十二月三十一日止六個月本公司購股權之行使價高於本公司股份之平均市價，故每股攤薄盈利之計算並不包括本公司具攤薄潛力的普通股。

9. 購置物業、廠房及設備

於本期間，本集團購入約4,451,000港元(截至二零一一年十二月三十一日止六個月：4,121,000港元)之物業、廠房及設備。

10. 貿易應收及其他應收賬款

| | 於 二零一二年 十二月三十一日 (未經審核) 千港元 | 於 二零一二年 六月三十日 (經審核) 千港元 |
|----------------|--|-------------------------------------|
| 應收下列各方之貿易應收賬款 | | |
| — 第三方 | 120,646 | 91,264 |
| — 關連公司 | 619 | 203 |
| | 121,265 | 91,467 |
| 其他應收賬款、預付款項及按金 | 14,543 | 16,584 |
| | 135,808 | 108,051 |

簡明綜合財務報表附註(續)

10. 貿易應收及其他應收賬款(續)

該等關連公司均為由楊受成產業控股有限公司(「楊受成產業控股」)最終擁有之公司。楊受成產業控股由STC International Limited(「STC International」)持有，其為The Albert Yeung Discretionary Trust(「AY Trust」)之受託人，楊受成博士(「楊博士」)為該信託之創立人及被視為本公司之主要股東。

本集團一般參考其客戶之過往付款記錄及業務關係，而向彼等授予30日至120日不等之信貸期。雜誌發行收入之銷售額由本集團之分銷商於所售雜誌數量確定後10日內結算。管理層會每月一次檢討廣告收入之信貸限額及未償還結餘。於報告期末，按發票日之貿易應收賬款之賬齡分析如下：

| | 於 二零一二年 十二月三十一日 (未經審核) 千港元 | 於 二零一二年 六月三十日 (經審核) 千港元 |
|---------|--|-------------------------------------|
| 賬齡 | | |
| 0至30日 | 49,436 | 34,208 |
| 31日至90日 | 54,788 | 42,532 |
| 90日以上 | 17,041 | 14,727 |
| | 121,265 | 91,467 |

簡明綜合財務報表附註(續)

11. 貿易應付及其他應付賬款

| | 於 二零一二年 十二月三十一日 (未經審核) 千港元 | 於 二零一二年 六月三十日 (經審核) 千港元 |
|---------------|--|-------------------------------------|
| 應付下列各方之貿易應付賬款 | | |
| – 第三方 | 41,915 | 43,999 |
| – 關連公司 | 604 | 1,315 |
| | 42,519 | 45,314 |
| 其他應付賬款及應計開支 | 31,870 | 26,370 |
| | 74,389 | 71,684 |

該等關連公司均為由楊受成產業控股最終擁有之公司。楊受成產業控股由STC International持有，其為AY Trust之受託人，楊博士為該信託之創立人及被視為本公司之主要股東。

本集團一般可自其供應商獲得60日至90日之信貸期。於報告期末，按發票日之貿易應付賬款之賬齡分析如下：

| | 於 二零一二年 十二月三十一日 (未經審核) 千港元 | 於 二零一二年 六月三十日 (經審核) 千港元 |
|----------|--|-------------------------------------|
| 賬齡 | | |
| 0至90日 | 40,143 | 44,548 |
| 91日至180日 | 1,873 | 692 |
| 180日以上 | 503 | 74 |
| | 42,519 | 45,314 |

簡明綜合財務報表附註(續)

12. 有抵押銀行按揭貸款

| | 於 二零一二年 十二月三十一日 (未經審核) 千港元 | 於 二零一二年 六月三十日 (經審核) 千港元 |
|------------------------------------|--|-------------------------------------|
| 須償還之賬面值* | | |
| 一年內 | 5,740 | 5,691 |
| 一年以上但不超過兩年 | 5,829 | 5,780 |
| 兩年以上但不超過五年 | 18,030 | 17,886 |
| 五年以上 | 21,025 | 24,101 |
| | 50,624 | 53,458 |
| 包括： | | |
| 須於一年內償還之款項 | 5,740 | 5,691 |
| 自報告期完結日起一年內毋須償還 (但包含按要求償還條款)之款項 | 44,884 | 47,767 |
| 於流動負債項下列示之款項 | 50,624 | 53,458 |

* 該等到期款項根據貸款協議所載之還款時間表計算。

按揭貸款按年利率1.25厘加香港銀行同業拆息(「HIBOR」)(二零一二年六月三十日：1.25厘加HIBOR)計息，並以本集團之土地及樓宇，包括相關之香港租賃土地，於報告期完結時賬面值為262,116,000港元(二零一二年六月三十日：265,834,000港元)作抵押。

於二零一二年十二月三十一日，本集團按揭貸款之實際年利率為1.53厘(二零一二年六月三十日：1.55厘)。

簡明綜合財務報表附註(續)

13. 股本

| | 股份數目 (未經審核) | 股本 (未經審核) 千港元 |
|-----------------------------|----------------|---------------------|
| 每股面值0.01 港元之普通股 | | |
| 法定 | 10,000,000,000 | 100,000 |
| 已發行及繳足 | | |
| 於二零一一年七月一日 | 720,000,000 | 7,200 |
| 發行之股份(附註) | 144,000,000 | 1,440 |
| 於二零一一年十二月三十一日 | 864,000,000 | 8,640 |
| 於二零一二年七月一日及 二零一二年十二月三十一日 | 864,000,000 | 8,640 |

附註：於二零一一年七月十八日，本公司就有關28,800,000份台灣存託憑證(「台灣存託憑證」)於台灣證券交易所(「台灣證交所」)發售及上市而以每股0.696港元之價格發行及配發144,000,000股新股份。所得款項374,400,000元新台幣(即每份13元新台幣之發售價乘以28,800,000份台灣存託憑證，相等於99,888,000港元)扣除3,077,000港元，已用於擴充業務及為本集團提供額外營運資金。台灣存託憑證於二零一一年七月十九日在台灣證交所上市。

新股份於所有方面與現有股份享有同等權利。

簡明綜合財務報表附註(續)

14. 或然負債

於本期間，本集團若干附屬公司涉及於彼等日常業務活動中面臨法律訴訟或索償。董事認為，該等訴訟及索償之判決將不會對本集團之財務狀況造成重大不利影響，並認為毋需就任何潛在負債於綜合財務狀況表內作出進一步撥備。

於報告期完結日，本公司並無重大或然負債。

15. 關連方交易

(a) 於本期間內，本集團與關連公司之交易載列如下：

| | 截至十二月三十一日 止六個月 | |
|-----------|------------------------|------------------------|
| | 二零一二年 (未經審核) 千港元 | 二零一一年 (未經審核) 千港元 |
| 已收廣告收入 | 969 | 596 |
| 已收拍照及拍攝收入 | 2 | 46 |
| 雜項收入 | 59 | 39 |
| 已付應酬支出 | 4 | 22 |
| 已付差旅支出 | 48 | 131 |
| 已付印刷成本 | 651 | 1,077 |
| 已付租金費用 | 8 | 30 |
| 已付顧問費用 | 320 | 365 |
| 已付行政費用報銷 | 1,096 | 1,106 |
| 已付雜項開支 | 3 | 7 |

簡明綜合財務報表附註(續)

15. 關連方交易(續)

該等關連公司均為由楊受成產業控股最終擁有之公司。楊受成產業控股由STC International持有，其為AY Trust之受託人，楊博士為該信託之創立人及被視為本公司之主要股東。

(b) 主要管理人員之報酬

本期間董事及其他主要管理人員成員之酬金載列如下：

| | 截至十二月三十一日 止六個月 | |
|------|------------------------|------------------------|
| | 二零一二年 (未經審核) 千港元 | 二零一一年 (未經審核) 千港元 |
| 短期福利 | 3,125 | 3,685 |
| 退休福利 | 15 | 12 |
| | 3,140 | 3,697 |

16. 比較資料

為貫徹呈列兩段期間簡明綜合全面收益報表，以往計入銷售及分銷成本之附贈禮品相關成本10,077,000港元，已於截至二零一一年十二月三十一日止六個月重新分類為直接營運成本。董事認為有關重新分類將為綜合簡明全面收益表所呈列兩段期間之毛利分析提供更多相關資料。

附件五
(請詳附冊)

Deloitte.

Report on Review of Interim Financial Statements

TO THE BOARD OF DIRECTORS OF NEW MEDIA GROUP HOLDINGS LIMITED

(incorporated in the Hong Kong with limited liability)

Introduction

We have reviewed the condensed consolidated financial statements of New Media Group Holdings Limited (the “Company”) and its subsidiaries set out on pages 11 to 27, which comprises the condensed consolidated statement of financial position as of 31 December 2012 and the related condensed consolidated statement of comprehensive income, statement of changes in equity and statement of cash flows for the six-month period then ended, and certain explanatory notes. The Main Board Listing Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” (“HKAS 34”) issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). The directors of the Company are responsible for the preparation and presentation of these condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on these condensed consolidated financial statements based on our review, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Scope of Review

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the HKICPA. A review of these condensed consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.

Report on Review of Interim Financial Statements (Continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

Deloitte Touche Tohmatsu

Certified Public Accountants

Hong Kong

22 February 2013

The Board of the Company announces the unaudited condensed consolidated results of the Group for the Period together with comparative figures for the corresponding period in 2011 as set out below:

Condensed Consolidated Statement of Comprehensive Income

For the six months ended 31 December 2012

| | Notes | Six months ended 31 December | |
|---|-------|---------------------------------|---|
| | | 2012 (unaudited) HK\$'000 | 2011 (unaudited) (restated) HK\$'000 |
| Turnover | 4 | 272,755 | 274,274 |
| Direct operating costs | | (180,700) | (178,923) |
| Gross profit | | 92,055 | 95,351 |
| Other income | | 1,066 | 1,814 |
| Selling and distribution costs | | (36,648) | (36,684) |
| Administrative expenses | | (30,873) | (27,953) |
| Finance costs | | (405) | (424) |
| Profit before taxation | | 25,195 | 32,104 |
| Taxation charge | 6 | (4,609) | (6,107) |
| Profit and total comprehensive income for the Period | | 20,586 | 25,997 |
| Earnings per share – Basic and diluted | 8 | HK2.38 cents | HK3.06 cents |

Condensed Consolidated Statement of Financial Position

As at 31 December 2012

| | | As at | |
|--|-------|--|--|
| | Notes | 31 December 2012 (unaudited) HK\$'000 | 30 June 2012 (audited) HK\$'000 |
| Non-current assets | | | |
| Property, plant and equipment | 9 | 336,282 | 343,427 |
| Intangible assets | | – | – |
| Goodwill | | 695 | 695 |
| | | 336,977 | 344,122 |
| Current assets | | | |
| Inventories | | 4,315 | 1,142 |
| Trade and other receivables | 10 | 135,808 | 108,051 |
| Income tax recoverable | | – | 1,078 |
| Bank balances and cash | | 102,852 | 111,421 |
| | | 242,975 | 221,692 |
| Current liabilities | | | |
| Trade and other payables | 11 | 74,389 | 71,684 |
| Income tax payable | | 499 | 2,944 |
| Secured bank mortgage loan | 12 | 50,624 | 53,458 |
| | | 125,512 | 128,086 |
| Net current assets | | 117,463 | 93,606 |
| Total assets less current liabilities | | 454,440 | 437,728 |
| Non-current liability | | | |
| Deferred taxation liabilities | | 2,448 | 2,866 |
| | | 451,992 | 434,862 |
| Capital and reserves | | | |
| Share capital | 13 | 8,640 | 8,640 |
| Reserves | | 443,352 | 426,222 |
| | | 451,992 | 434,862 |

Condensed Consolidated Statement of Changes in Equity

For the six months ended 31 December 2012

| | Share capital HK\$'000 | Share premium HK\$'000 | Special reserve HK\$'000 | Capital contribution reserve HK\$'000 | Share options reserve HK\$'000 | Accumulated profits HK\$'000 | Total HK\$'000 |
|--|---------------------------|---------------------------|-----------------------------|--|-----------------------------------|---------------------------------|-------------------|
| At 1 July 2011 (audited) | 7,200 | 177,290 | 90,700 | 796 | 2,565 | 39,244 | 317,795 |
| Profit and total comprehensive income for the period | - | - | - | - | - | 25,997 | 25,997 |
| Issue of shares | 1,440 | 98,448 | - | - | - | - | 99,888 |
| Expenses incurred in connection with the issue of new shares | - | (3,077) | - | - | - | - | (3,077) |
| Final dividend paid for 2011 | - | - | - | - | - | (5,184) | (5,184) |
| At 31 December 2011 (unaudited) | 8,640 | 272,661 | 90,700 | 796 | 2,565 | 60,057 | 435,419 |
| At 1 July 2012 (audited) | 8,640 | 273,631 | 90,700 | 796 | 2,565 | 58,530 | 434,862 |
| Profit and total comprehensive income for the period | - | - | - | - | - | 20,586 | 20,586 |
| Final dividend paid for 2012 | - | - | - | - | - | (3,456) | (3,456) |
| At 31 December 2012 (unaudited) | 8,640 | 273,631 | 90,700 | 796 | 2,565 | 75,660 | 451,992 |

Condensed Consolidated Statement of Cash Flows

For the six months ended 31 December 2012

| | Six months ended 31 December | |
|---|---------------------------------|---------------------------------|
| | 2012 (unaudited) HK\$'000 | 2011 (unaudited) HK\$'000 |
| Net cash from operating activities | 2,133 | 16,701 |
| Investing activities | | |
| Interest received | 439 | 466 |
| Proceeds on disposal of property, plant and equipment | 5 | 37 |
| Purchase of property, plant and equipment | (4,451) | (4,121) |
| Deposits paid for acquisition of property, plant and equipment | – | (38,160) |
| Net cash used in investing activities | (4,007) | (41,778) |
| Financing activities | | |
| Proceeds from issue of shares | – | 99,888 |
| Share issue expenses paid | – | (3,077) |
| Dividend paid | (3,456) | (5,184) |
| Repayment of secured bank mortgage loan | (2,834) | (2,802) |
| Interest paid | (405) | (424) |
| Net cash (used in) from financing activities | (6,695) | 88,401 |
| Net (decrease) increase in cash and cash equivalents | (8,569) | 63,324 |
| Cash and cash equivalents at beginning of the period | 111,421 | 62,223 |
| Cash and cash equivalents at end of the period represented by bank balances and cash | 102,852 | 125,547 |

Notes to the Condensed Consolidated Financial Statements

For the six months ended 31 December 2012

1. BASIS OF PRESENTATION

The condensed consolidated financial statements have been prepared in accordance with the applicable disclosure requirements of Appendix I6 to the Rules Governing the Listing of Securities (“Listing Rules”) on The Stock Exchange of Hong Kong Limited (“Stock Exchange”) and with the Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

2. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared on the historical cost basis.

The accounting policies and methods of computation used in the condensed consolidated financial statements for the Period are the same as those followed in the preparation of the Group’s annual financial statements for the year ended 30 June 2012.

In current interim Period, the Group has applied, for the first time, the following amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the HKICPA.

| | |
|-----------------------|--|
| Amendments to HKAS 1 | Presentation of items of other comprehensive income; |
| Amendments to HKAS 12 | Deferred tax: Recovery of underlying assets; |
| Amendments to HKFRS 7 | Financial instruments: Disclosures – Transfers of financial assets; and |
| Amendments to HKAS 1 | As part of the annual improvements to HKFRSs 2009 – 2011 cycle issued in 2012. |

Notes to the Condensed Consolidated Financial Statements (Continued)

2. PRINCIPAL ACCOUNTING POLICIES (Continued)

Amendments to HKAS 1 Presentation of items of other comprehensive income

The amendments to HKAS 1 *Presentation of Items of Other Comprehensive Income* introduce new terminology for the statement of comprehensive income and income statement. Under the amendments to HKAS 1, a “statement of comprehensive income” is renamed as a “statement of profit or loss and other comprehensive income” and an “income statement” is renamed as a “statement of profit or loss”. The amendments to HKAS 1 retain the option to present profit or loss and other comprehensive income in either a single statement or in two separate but consecutive statements. However, the amendments to HKAS 1 require items of other comprehensive income to be grouped into two categories: (a) items that will not be reclassified subsequently to profit or loss; and (b) items that may be reclassified subsequently to profit or loss when specific conditions are met. Income tax on items of other comprehensive income is required to be allocated on the same basis – the amendments do not change the option to present items of other comprehensive income either before tax or net of tax. The Directors considered the amendments have no effect on the condensed consolidated financial statements as the Directors decided that the terminology currently used remains unchanged and there is no item of other comprehensive income noted in the condensed consolidated statement of comprehensive income.

Notes to the Condensed Consolidated Financial Statements (Continued)

2. PRINCIPAL ACCOUNTING POLICIES (Continued)

Amendments to HKAS 1 Presentation of Financial Statements (as part of the Annual Improvements to HKFRSs 2009 – 2011 cycle issued in June 2012)

In current Period, the Group has applied for the first time the amendments to HKAS 1 in advance of the effective date (annual periods beginning on or after 1 January 2013).

HKAS 1 requires an entity that changes accounting policies retrospectively, or makes a retrospective restatement or reclassification to present a statement of financial position as at the beginning of the preceding period (third statement of financial position). The amendments to HKAS 1 clarify that an entity is required to present a third statement of financial position only when the retrospective application, restatement or reclassification has a material effect on the information in the third statement of financial position and that related notes are not required to accompany the third statement of financial position. The reclassification as mentioned in note 16 has no material effect on the information in the condensed consolidated statement of financial position as at 1 July 2011 and so no third statement of financial position will be presented in the consolidated financial statements for the year ending 30 June 2013.

The application of the other amendments to HKFRSs in the current period has had no material effect on the amounts reported in these condensed consolidated financial statements and/or disclosures set out in these condensed consolidated financial statements.

3. SEGMENT INFORMATION

Segment revenue and results

The chief operating decision maker (the “CODM”), who are the executive directors of the Group, regularly review revenue and operating results derived from services on publication of advertisements, sales of magazines and books, digital business services and provision of magazine content on an aggregated basis and consider them as one single operating segment. The turnover and profit before taxation in the condensed consolidated statement of comprehensive income represent the segment turnover and segment result respectively.

No analysis of segment assets or segment liabilities is regularly provided to the CODM for review.

Notes to the Condensed Consolidated Financial Statements (Continued)

3. SEGMENT INFORMATION (Continued)

Other segment information

Turnover from major products and services

The Group principally engages in magazine publishing and generates advertising income, circulation income, digital business income and income from provision of magazine content. Details are disclosed in note 4 to the condensed consolidated financial statements.

Geographical information

The Group's revenue from external customers based on the location where the sales occurred and information about its non-current assets by geographical location of the assets are detailed below:

| | Revenue from external customers | | Non-current assets | |
|----------------------------|---------------------------------|---------------------------------|---|---|
| | Six months ended 31 December | 2011 (unaudited) HK\$'000 | As at 31 December 2012 (unaudited) HK\$'000 | As at 30 June 2012 (audited) HK\$'000 |
| Hong Kong | 272,491 | 274,274 | 336,738 | 343,822 |
| People's Republic of China | 264 | – | 239 | 300 |
| | 272,755 | 274,274 | 336,977 | 344,122 |

Notes to the Condensed Consolidated Financial Statements (Continued)

3. SEGMENT INFORMATION (Continued)

Information about major customers

Revenues from customers of the corresponding period contributing over 10% of the total sales of the Group are as follows:

| | Six months ended 31 December | |
|------------|--|--|
| | 2012 (unaudited) HK\$'000 | 2011 (unaudited) HK\$'000 |
| Customer A | 46,335 | 57,817 |
| Customer B | 29,215 | 29,780 |

Customer A is a sole distributor of the magazines published by the Group and Customer B is an advertising agency, which generate circulation income and advertising income respectively to the Group.

4. TURNOVER

Turnover represents the amounts received and receivable during the Period. An analysis of the Group's turnover for the Period is as follows:

| | Six months ended 31 December | |
|-------------------------------|--|--|
| | 2012 (unaudited) HK\$'000 | 2011 (unaudited) HK\$'000 |
| Advertising income | 216,741 | 208,047 |
| Circulation income | 49,059 | 59,633 |
| Digital business income | 5,839 | 5,794 |
| Provision of magazine content | 1,116 | 800 |
| | 272,755 | 274,274 |

Notes to the Condensed Consolidated Financial Statements (Continued)

5. DEPRECIATION

During the Period, depreciation amounting to HK\$11,595,000 (six months ended 31 December 2011: HK\$4,415,000) were charged to profit or loss in respect of the Group's property, plant and equipment.

6. TAXATION CHARGE

| | Six months ended 31 December | |
|--|---------------------------------|---------------------------------|
| | 2012 (unaudited) HK\$'000 | 2011 (unaudited) HK\$'000 |
| The charge comprises: | | |
| Hong Kong Profits Tax calculated at 16.5% of the estimated assessable profits for the Period | 5,027 | 6,070 |
| Deferred taxation (credit) charge | (418) | 37 |
| | 4,609 | 6,107 |

7. DIVIDENDS

On 13 December 2012, a final dividend of HK0.4 cent per share amounted to HK\$3,456,000 for the year ended 30 June 2012 (six months ended 31 December 2011: final dividend of HK0.6 cent per share amounted to HK\$5,184,000) was paid to shareholders.

The Directors determined the payment of an interim dividend of HK0.35 cent (six months ended 31 December 2011: HK0.6 cent) per share to shareholders for the Period.

Notes to the Condensed Consolidated Financial Statements (Continued)

8. EARNINGS PER SHARE

The calculation of basic earnings per share is based on the profit attributable to the owners of the Company for the Period of HK\$20,586,000 (six months ended 31 December 2011: HK\$25,997,000) and the weighted average number of 864,000,000 shares (six months ended 31 December 2011: 850,695,652 shares) for the Period.

The computation of diluted earnings per share does not include the Company's potential dilutive ordinary shares as the exercise price of the shares options of the Company is higher than the average market price of the Company's shares for both six-month ended 31 December 2011 and 31 December 2012.

9. ADDITIONS TO PROPERTY, PLANT AND EQUIPMENT

During the Period, the Group acquired property, plant and equipment amounting to approximately HK\$4,451,000 (six months ended 31 December 2011: HK\$4,121,000).

10. TRADE AND OTHER RECEIVABLES

| | As at | |
|---|--|--|
| | 31 December 2012 (unaudited) HK\$'000 | 30 June 2012 (audited) HK\$'000 |
| Trade receivables from | | |
| – third parties | 120,646 | 91,264 |
| – related companies | 619 | 203 |
| | 121,265 | 91,467 |
| Other receivables, prepayments and deposits | 14,543 | 16,584 |
| | 135,808 | 108,051 |

Notes to the Condensed Consolidated Financial Statements (Continued)

10. TRADE AND OTHER RECEIVABLES (Continued)

The related companies are companies ultimately owned by Albert Yeung Holdings Limited (“AY Holdings”) which is held by STC International Limited (“STC International”) being the trustee of The Albert Yeung Discretionary Trust (the “AY Trust”), of which Dr. Yeung Sau Shing, Albert (“Dr. Albert Yeung”) is the founder and a deemed substantial shareholder of the Company.

The Group normally grants credit terms of 30 days to 120 days to its customers with reference to their historical payment records and business relationship. Settlement of the sales from circulation income from magazines shall be made by the distributor to the Group within 10 days after the verification of the quantity of magazines sold. Credit limit and outstanding balance from advertising income will be reviewed by the management once a month. The following is an aged analysis of trade receivables based on invoice date at the end of the reporting period:

| | As at | |
|--------------|--|--|
| | 31 December 2012 (unaudited) HK\$'000 | 30 June 2012 (audited) HK\$'000 |
| Age | | |
| 0 – 30 days | 49,436 | 34,208 |
| 31 – 90 days | 54,788 | 42,532 |
| Over 90 days | 17,041 | 14,727 |
| | 121,265 | 91,467 |

Notes to the Condensed Consolidated Financial Statements (Continued)

11. TRADE AND OTHER PAYABLES

| | As at | |
|------------------------------------|--|--|
| | 31 December 2012 (unaudited) HK\$'000 | 30 June 2012 (audited) HK\$'000 |
| Trade payables to | | |
| – third parties | 41,915 | 43,999 |
| – related companies | 604 | 1,315 |
| | 42,519 | 45,314 |
| Other payables and accrued charges | 31,870 | 26,370 |
| | 74,389 | 71,684 |

The related companies are companies ultimately owned by AY Holdings which is held by STC International being the trustee of the AY Trust, of which Dr. Albert Yeung is the founder and a deemed substantial shareholder of the Company.

The Group normally receives credit terms of 60 days to 90 days from its suppliers. The following is an aged analysis of trade payables based on invoice date at the end of the reporting period:

| | As at | |
|---------------|--|--|
| | 31 December 2012 (unaudited) HK\$'000 | 30 June 2012 (audited) HK\$'000 |
| Age | | |
| 0 – 90 days | 40,143 | 44,548 |
| 91 – 180 days | 1,873 | 692 |
| Over 180 days | 503 | 74 |
| | 42,519 | 45,314 |

Notes to the Condensed Consolidated Financial Statements (Continued)

12. SECURED BANK MORTGAGE LOAN

| | As at | |
|---|--|--|
| | 31 December 2012 (unaudited) HK\$'000 | 30 June 2012 (audited) HK\$'000 |
| Carrying amount repayable*: | | |
| Within one year | 5,740 | 5,691 |
| More than one year but not exceeding two years | 5,829 | 5,780 |
| More than two years but not exceeding five years | 18,030 | 17,886 |
| More than five years | 21,025 | 24,101 |
| | 50,624 | 53,458 |
| Comprising: | | |
| Amounts repayable within one year | 5,740 | 5,691 |
| Amounts not repayable within one year from the end of the reporting period but contain a repayment on demand clause | 44,884 | 47,767 |
| Amounts shown under current liabilities | 50,624 | 53,458 |

* These amounts due are based on the repayment schedule as set out in the loan agreement.

The mortgage loan carried interest at 1.25% plus the Hong Kong Interbank Offered Rate (“HIBOR”) (30 June 2012: 1.25% + HIBOR) per annum and are secured by the Group’s land and buildings, including relevant leasehold land in Hong Kong with a carrying value of approximately HK\$262,116,000 (30 June 2012: HK\$265,834,000) at the end of the reporting period.

At 31 December 2012, the effective interest rate on the Group’s mortgage loan is 1.53% (30 June 2012: 1.55%) per annum.

Notes to the Condensed Consolidated Financial Statements (Continued)

13. SHARE CAPITAL

| | Number of shares (unaudited) | Share capital (unaudited) HK\$'000 |
|--|------------------------------------|---|
| Ordinary shares of HK\$0.01 each | | |
| Authorised | 10,000,000,000 | 100,000 |
| Issued and fully paid: | | |
| At 1 July 2011 | 720,000,000 | 7,200 |
| Issue of shares (<i>note</i>) | 144,000,000 | 1,440 |
| At 31 December 2011 | 864,000,000 | 8,640 |
| At 1 July 2012 and at 31 December 2012 | 864,000,000 | 8,640 |

Note: On 18 July 2011, the Company issued and allotted 144,000,000 new shares at a price of HK\$0.696 per share in relation to the offering and listing of 28,800,000 units of Taiwan Depositary Receipts ("TDRs") on the Taiwan Stock Exchange Corporation ("TSE"). The proceeds of TWD374,400,000 (being offer price of TWD13 per unit multiplied by 28,800,000 units of TDRs, equivalent to HK\$99,888,000) net of HK\$3,077,000 were used for business expansion and to provide additional working capital for the Group. The TDRs were listed on the TSE on 19 July 2011.

The new shares rank *pari passu* with the existing shares in all respects.

Notes to the Condensed Consolidated Financial Statements (Continued)

14. CONTINGENT LIABILITIES

Certain subsidiaries of the Group were involved in legal proceedings or claims against them in the ordinary course of their business activities during the Period. In the opinion of the Directors, resolution of such litigation and claims will not have a material adverse effect on the Group's financial position and no further provision for any potential liability in the condensed consolidated statement of financial position is considered necessary.

At the end of the reporting period, the Company did not have significant contingent liabilities.

15. RELATED PARTY TRANSACTIONS

- (a) During the Period, the Group had the following transactions with related companies:

| | Six months ended 31 December | |
|---|---------------------------------|---------------------------------|
| | 2012 (unaudited) HK\$'000 | 2011 (unaudited) HK\$'000 |
| Advertising income received | 969 | 596 |
| Photo and shooting income received | 2 | 46 |
| Sundry income | 59 | 39 |
| Entertainment expenses paid | 4 | 22 |
| Overseas travelling expenses paid | 48 | 131 |
| Printing costs paid | 651 | 1,077 |
| Rental charges paid | 8 | 30 |
| Consultancy fee paid | 320 | 365 |
| Reimbursement of administrative expenses paid | 1,096 | 1,106 |
| Sundry expenses paid | 3 | 7 |

Notes to the Condensed Consolidated Financial Statements (Continued)

15. RELATED PARTY TRANSACTIONS (Continued)

The related companies are companies ultimately owned by AY Holdings which is held by STC International being the trustee of the AY Trust, of which Dr. Albert Yeung is the founder and a deemed substantial shareholder of the Company.

(b) Compensation of key management personnel

The emoluments of directors and other members of key management during the Period were as follows:

| | Six months ended 31 December | |
|--------------------------|---------------------------------|---------------------------------|
| | 2012 (unaudited) HK\$'000 | 2011 (unaudited) HK\$'000 |
| Short-term benefits | 3,125 | 3,685 |
| Post-employment benefits | 15 | 12 |
| | 3,140 | 3,697 |

16. COMPARATIVE INFORMATION

For the purpose of consistent presentation in the condensed consolidated statement of comprehensive income for both periods, the related costs of complimentary items amounting to HK\$10,077,000 which were previously included in selling and distribution costs have been reclassified to direct operating costs for the six months ended 31 December 2011. The Directors considered that such reclassification would present a more relevant information on the gross profit analysis for both periods in the condensed consolidated statement of comprehensive income.