



Jimei 集美 지메이

Jimei International Entertainment Group Limited
集美國際娛樂集團有限公司

(incorporated in Bermuda with limited liability)
(於百慕達註冊成立之有限公司)
(Stock Code 股份代號: 1159)

Interim Report **2015** 中期報告



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CORPORATE INFORMATION

Directors

Executive Directors

Dr. Lam Yin Lok (*Chairman*)

Mr. Wong Kwok Leung Kennis (*Chief Executive Officer*)
(appointed on 3 February 2015)

Mr. Wah Teik Hwai (*Chief Financial Officer*)
(appointed on 3 February 2015)

Mr. Ng Kuen Hon (appointed on 1 April 2015)

Mr. Hung Ching Fung

Mr. Chau Chit

Independent non-executive Directors

Mr. Daniel Domingos António

Mr. Kwok Chi Chung

Mr. Chow Wing Tung

Company Secretary

Mr. Cheung Yiu Kuen

Audit Committee

Mr. Chow Wing Tung (*Chairman*)

Mr. Daniel Domingos António

Mr. Kwok Chi Chung

Remuneration Committee

Mr. Chow Wing Tung (*Chairman*)

Mr. Daniel Domingos António

Mr. Kwok Chi Chung

Nomination Committee

Dr. Lam Yin Lok (*Chairman*)

Mr. Daniel Domingos António

Mr. Kwok Chi Chung

Anti-money Laundering Committee

Mr. Kwok Chi Chung (*Chairman*)
(appointed on 13 February 2015)

Mr. Daniel Domingos António
(appointed on 13 February 2015)

Mr. Wong Kwok Leung Kennis (appointed on 13 February 2015)

Mr. Wah Teik Hwai (appointed on 13 February 2015)

公司資料

董事

執行董事

林英樂博士 (*主席*)

黃國樑先生 (*行政總裁*)

(於二零一五年二月三日獲委任)

華德懷先生 (*首席財務官*)

(於二零一五年二月三日獲委任)

吳權漢先生 (於二零一五年四月一日獲委任)

洪清峰先生

周哲先生

獨立非執行董事

Daniel Domingos António先生

郭志忠先生

周永東先生

公司秘書

張耀權先生

審核委員會

周永東先生 (*主席*)

Daniel Domingos António先生

郭志忠先生

薪酬委員會

周永東先生 (*主席*)

Daniel Domingos António先生

郭志忠先生

提名委員會

林英樂博士 (*主席*)

Daniel Domingos António先生

郭志忠先生

反洗黑錢委員會

郭志忠先生 (*主席*)

(於二零一五年二月十三日獲委任)

Daniel Domingos António先生

(於二零一五年二月十三日獲委任)

黃國樑先生 (於二零一五年二月十三日獲委任)

華德懷先生 (於二零一五年二月十三日獲委任)

Credit Committee

Dr. Lam Yin Lok (*Chairman*)
(appointed on 13 February 2015)
Mr. Wong Kwok Leung Kennis (appointed on 13 February 2015)
Mr. Wah Teik Hwai (appointed on 13 February 2015)

Investment Steering Committee

Dr. Lam Yin Lok (*Chairman*)
Mr. Daniel Domingos António
Mr. Kwok Chi Chung

Registered Office

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Bermuda Principal Share Registrar and Transfer Office

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The Belvedere Building
69 Pitts Bay Road
Pembroke HM08
Bermuda

Hong Kong Branch Share Registrar and Transfer Office

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

Website

<http://www.aplushk.com/clients/1159>

信貸委員會

林英樂博士 (*主席*)
(於二零一五年二月十三日獲委任)
黃國樑先生 (於二零一五年二月十三日獲委任)
華德懷先生 (於二零一五年二月十三日獲委任)

投資督導委員會

林英樂博士 (*主席*)
Daniel Domingos António先生
郭志忠先生

註冊辦事處

Clarendon House
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Hamilton HM11
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The board (the "Board") of directors (the "Directors") of Jimei International Entertainment Group Limited (the "Company") is pleased to present the unaudited condensed consolidated results of the Company and its subsidiaries (collectively, the "Group") for the six months ended 30 June 2015, together with the comparative figures for the corresponding period in 2014.

MANAGEMENT DISCUSSION AND ANALYSIS

Business and Operational Review

Turnover for the six months ended 30 June 2015 amounted to HK\$112.4 million (six months ended 30 June 2014: HK\$49.4 million). Profit attributable to the owners of the Company for the period amounted to HK\$52.8 million (six months ended 30 June 2014: loss of HK\$8.3 million). The profit for the six months ended 30 June 2015 was mainly attributable to the profit contributions from the Group's newly established entertainment and gaming business.

As at 30 June 2015, the Group's equity attributable to the owners of the Company amounted to HK\$198.0 million, representing an increase of HK\$53.3 million over the figure of HK\$144.7 million as at 31 December 2014. The net asset value per share attributable to the owners of the Company as at 30 June 2015 was approximately HK\$0.36 (31 December 2014: approximately HK\$0.29).

Segmental Analysis

Entertainment and Gaming

With the commitment in diversifying business into entertainment and gaming industry to broaden the income sources, the Group has entered into junket arrangements with Crown Perth and NagaWorld Limited ("NagaWorld") during the period under review, which enable the Group to tap the gaming promotion business in Australia and Cambodia respectively.

For the six months ended 30 June 2015, the Group generated revenue and gross profit in the amount of approximately HK\$112.4 million and HK\$60.6 million respectively from entertainment and gaming business.

集美國際娛樂集團有限公司(「本公司」)董事(「董事」)會(「董事會」)欣然呈列本公司及其附屬公司(統稱「本集團」)截至二零一五年六月三十日止六個月之未經審核簡明綜合經營業績,連同二零一四年同期之比較數字。

管理層討論及分析

業務及營運回顧

截至二零一五年六月三十日止六個月的營業額達港幣112.4百萬元(截至二零一四年六月三十日止六個月:港幣49.4百萬元)。期內本公司擁有人應佔溢利為港幣52.8百萬元(截至二零一四年六月三十日止六個月:虧損港幣8.3百萬元)。截至二零一五年六月三十日止六個月之溢利主要源於本集團新建立的娛樂及博彩業務所帶來的溢利貢獻。

於二零一五年六月三十日,本公司擁有人應佔本集團權益為港幣198.0百萬元,較於二零一四年十二月三十一日的港幣144.7百萬元增加港幣53.3百萬元。於二零一五年六月三十日本公司擁有人應佔每股資產淨值約為港幣0.36元(二零一四年十二月三十一日:約港幣0.29元)。

分部分析

娛樂及博彩

為使業務多元發展至娛樂及博彩行業以擴闊收入來源,於回顧期內,本集團與Crown Perth及NagaWorld Limited(「NagaWorld」)訂立中介人安排,令本集團分別於澳洲及柬埔寨開拓博彩推廣業務。

截至二零一五年六月三十日止六個月,本集團自娛樂及博彩業務產生之收入及毛利分別約為港幣112.4百萬元及港幣60.6百萬元。

Cooperation with Crown Perth in Australia

The Group signed the junket arrangement with Crown Perth in February 2015 and immediately started the gaming promotion business in Crown Perth Casino since then. Under the junket arrangement, the Group assisted to promote approximately 8 to 10 gaming tables at the Crown Perth Casino, a licensed casino located in Perth, Western Australia which was officially opened in 1985. Crown Perth Casino is solely owned and operated by Crown Perth, a subsidiary of Crown Resorts Limited (the "Crown Group") which is a leading gaming and entertainment group based in Australia and also a fully-integrated entertainment precinct renowned for its world-class facilities, entertainment, premium restaurants and luxury accommodation.

Australia is a mature gaming market with casino legalized in 1970s. The junket arrangement with Crown Perth allows the Group to tap into prosperous overseas gaming market in Australia which is of good income potential. It also enables the Group to establish a long-term partnership with the Crown Group, a globally reputable casino operator, and thereby enhances the Group's reputation and competitive position in the gaming industry.

Cooperation with NagaWorld in Cambodia

In May 2015, the Group entered into another junket arrangement with NagaWorld, an indirectly wholly-owned subsidiary of NagaCorp Ltd. ("NagaCorp"), to promote not less than 7 gaming tables within NagaWorld Casino, a licensed casino located in Phnom Penh, Cambodia which was opened in 1995 and has been developed into one of the finest integrated casino hotels and a renowned entertainment complex in Indochina. The cooperation allows the Group to continually develop its gaming promotion business with a more diversified portfolio of good income potential by tapping into the Cambodia's gaming market and establishing a long term partnership with NagaCorp.

Under the leadership of a seasoned and energetic core management team, who collectively have over decades of experience in the gaming sector around the world, the Group was able to tap the gaming market in Australia and Cambodia by signing junket arrangements with world-leading casino operators in less than six-month time, demonstrating the Group's strong capability to diversify its business and enhance its income stream. With the accomplishments made in first half of 2015, the Group is committed to further expanding into the gaming industry in the fast growing gaming markets, particularly in Asia, for bringing new momentum and income source to the Group.

與Crown Perth在澳洲之合作

於二零一五年二月，本集團與Crown Perth簽署中介人安排並隨即於Crown Perth娛樂場開展博彩推廣業務。根據該中介人安排，本集團協助推廣Crown Perth經營推廣約八至十張娛樂桌，Crown Perth娛樂場為位於西澳洲珀斯之持牌娛樂場，於一九八五年正式開幕。Crown Perth為Crown Perth娛樂場之唯一擁有人及經營商，而Crown Perth為Crown Resorts Limited (「Crown集團」)之附屬公司，Crown集團為澳洲具領導地位之博彩及娛樂集團，以其世界一流設施、娛樂、高級餐廳及豪華住宿著名之全面綜合娛樂區。

澳洲乃一個成熟的博彩市場，博彩業二十世紀七十年代已合法化。而與Crown Perth訂立之中介人安排，可令本集團進軍具良好收入潛力、及正迅速增長之澳洲海外博彩市場，並與全球著名娛樂場經營商Crown集團建立長期合作關係，從而可提升本集團於博彩行業之聲譽及競爭力。

與NagaWorld在柬埔寨之合作

於二零一五年五月，本集團與金界控股有限公司 (「金界控股」)之間接全資附屬公司NagaWorld訂立另一份中介人安排，為位於柬埔寨金邊之持牌娛樂場—NagaWorld娛樂場推廣不少於七張娛樂桌。NagaWorld娛樂場於一九九五年開業並已發展為中南半島之最舒適綜合娛樂場酒店及知名休閒綜合設施之一。該合作可令本集團得以進軍柬埔寨之博彩市場及與金界控股建立長期合作關係，使本集團能透過多元擴闊其具良好收入潛力之業務組合，從而持續拓展其博彩推廣業務。

我們的核心管理團隊經驗豐富並充滿活力，而且在全球各地的博彩業擁有逾數十年經驗。在其領導下，本集團在不足六個月時間內與世界領先的娛樂場運營商簽訂中介人安排，並成功進軍澳洲及柬埔寨博彩市場，充分展現本集團拓展業務及擴大收入來源的雄厚實力。在二零一五年上半年取得重要成果的基石上，本集團致力於正在迅速增長的博彩市場 (尤其是亞洲)中進一步拓展的博彩業務，從而為本集團帶來新的增長動力及收入來源。

Trading of chemical products, and energy conservation and environmental protection products

During the period under review, the Group focused on the establishment and launch of its gaming promotion business and at the same time was exploring trading opportunities with a higher rate of return. For the six months ended 30 June 2015, no revenue nor gross profit from the trading business was therefore recognised compared with a revenue from trading business of HK\$49.4 million with a gross profit of HK\$1.2 million for the corresponding period in 2014.

Material Acquisition and Disposal

There was no material acquisition and disposal during the six months ended 30 June 2015.

Subsequent Events

On 20 July 2015, the Group has entered into the contract of sale regarding the acquisition (the "Acquisition") of the apartment in Burswood, Western Australia (the "Property") at a consideration of AUD2,000,000 (equivalent to approximately HK\$11,600,000).

The Property will be served as a staff quarter for catering the Group's expanding gaming promotion business and the increasing capacity of its operation in Western Australia. The Acquisition demonstrated the Group's commitments in expanding its professional team and operation size of its gaming promotion business in Western Australia. It also allows the Group to have a better control on its operation expenses in the long run. The Acquisition shall be completed on or before 2 October 2015.

Future Plans and Prospects

In the past few months, the Group has established its entertainment and gaming business through entering into the Crown Perth Junket Arrangement and the NagaWorld Junket Arrangement. The Group shall continue to explore the possibility of further extending its business into the gaming and entertainment market to further broaden its income sources. The Group's management team has been further strengthened by the addition of three new executive Directors, namely Mr. Wong Kwok Leung Kennis, Mr. Wah Teik Hwai and Mr. Ng Kuen Hon, all of who have extensive experience in the entertainment and gaming industry. Under the leadership of an experienced and energetic core management team, we have full confidence we can steadily develop our business.

化工產品及節能環保產品貿易

於回顧期間，本集團專注於建立及推出其博彩推廣業務，同時物色更高回報率的貿易機會。因此，截至二零一五年六月三十日止六個月，並無確認來自貿易業務之收益或毛利，而二零一四年同期來自貿易業務之收益為港幣49.4百萬元，毛利為港幣1.2百萬元。

重大收購及出售事項

截至二零一五年六月三十日止六個月，本集團並無重大收購及出售事項。

結算日後事項

於二零一五年七月二十日，本集團就收購位於 Burswood, Western Australia 的公寓（「該物業」）（「該收購事項」）訂立銷售合約，代價為2,000,000澳元（相當於約11,600,000港元）。

該物業將作為員工宿舍，以滿足本集團於西澳洲不斷擴展中的博彩推廣業務及不斷提升的營運規模。該收購事項展現了本集團致力擴大其於西澳洲博彩推廣業務之專業團隊及營運規模。長遠而言，該收購事項亦可令本集團更有效控制其營運開支。該收購事項預期於二零一五年十月二日或之前完成。

未來計劃及展望

於過去數月，本集團透過與Crown Perth及NagaWorld訂立中介人安排積極開拓其娛樂及博彩業務。本集團將繼續發掘於博彩及娛樂市場進一步拓展業務之商機，以擴大其收入來源。新增的三名執行董事黃國樑先生、華德懷先生及吳權漢先生進一步加強本集團管理團隊的實力，彼等均於娛樂及博彩行業擁有豐富的經驗。在經驗豐富並充滿活力的核心管理團隊的領導下，我們堅信本集團能夠繼續穩健地發展其業務。

Interim Dividend

The Directors do not recommend any interim dividend for the six months ended 30 June 2015 (six months ended 30 June 2014: nil).

Capital Structure

As at 30 June 2015, the Company's equity attributable to its owners was approximately HK\$197,958,000 (31 December 2014: HK\$144,698,000). As at 30 June 2015, the short term and long term interest-bearing debts to equity holders of the Company was 0.04 (31 December 2014: 0.05).

Liquidity and Financial Resources

The Group generally finances its operation by internally generated cash flow.

Prudent financial management and selective investment criteria have enabled the Group to maintain a stable financial position. As at 30 June 2015, the Group's cash balances amounted to approximately HK\$142,456,000 (31 December 2014: approximately HK\$157,053,000).

As at 30 June 2015, the current ratio was approximately 3.74 (31 December 2014: approximately 18.85) based on total current assets of approximately HK\$287,582,000 (31 December 2014: approximately HK\$182,601,000) and total current liabilities of approximately HK\$76,905,000 (31 December 2014: approximately HK\$9,686,000).

Exposure to Fluctuation in Exchange Rates

Most of the Group's assets, liabilities and business transactions are denominated in Hong Kong dollars, Renminbi, Australian dollars and United States dollars which have been relatively stable during the period. The Group was not exposed to material foreign exchange risk and had not employed any financial instruments for hedging purposes.

Employees and Remuneration Policies

As at 30 June 2015, the Group employed 19 (30 June 2014: 12) employees in Hong Kong. The Group's remuneration policies are primarily based on prevailing market salary levels and the performance of the respective companies and individuals concerned. Employees may also be invited to participate in the Share Option Scheme of the Group.

中期股息

董事並不建議就截至二零一五年六月三十日止六個月派發任何中期股息（截至二零一四年六月三十日止六個月：零）。

資本架構

於二零一五年六月三十日，本公司擁有人應佔權益約為197,958,000港元（二零一四年十二月三十一日：144,698,000港元）。於二零一五年六月三十日，短期及長期計息債項佔本公司權益持有人比率為0.04（二零一四年十二月三十一日：0.05）。

流動資金及財政資源

本集團一般以內部產生之現金流量為其業務提供資金。

審慎理財及選擇性投資條件令本集團之財政狀況維持穩健。於二零一五年六月三十日，本集團之現金結餘約為142,456,000港元（二零一四年十二月三十一日：約157,053,000港元）。

於二零一五年六月三十日，流動比率約為3.74（二零一四年十二月三十一日：約18.85），此乃按流動資產總值約287,582,000港元（二零一四年十二月三十一日：約182,601,000港元）及流動負債總額約76,905,000港元（二零一四年十二月三十一日：約9,686,000港元）之基準計算。

匯率波動風險

本集團大部份之資產、負債及商業交易均以港元、人民幣、澳元及美元計值，而該等貨幣於期內均相對穩定。本集團並無面臨重大外匯風險，故此並無採用任何金融工具作對沖用途。

僱員及酬金政策

於二零一五年六月三十日，本集團僱用19名（二零一四年六月三十日：12名）香港僱員。本集團之薪酬政策主要根據現時之市場薪酬水平，以及各公司及有關員工個別之表現為基準釐定。僱員亦可獲邀參與本集團之購股權計劃。

Directors' and Chief Executive's Interests and Short Positions in Shares, Underlying Shares and Debentures

As at 30 June 2015, the interests or short positions of the Directors and Chief Executive of the Company in the shares, underlying shares and debentures of the Company or any associated corporation (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")) which were disclosed to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), or as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers ("Model Code") set out in the Appendix 10 to the Rules Governing the Listing of Securities on the Stock Exchange ("the Listing Rules") were as follows:

Ordinary shares of HK\$0.1 each of the Company (Long positions)

董事及主要行政人員於股份、相關股份及債券之權益及淡倉

於二零一五年六月三十日，本公司董事及主要行政人員於本公司或任何相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份及債券中擁有已向本公司及香港聯合交易所有限公司（「聯交所」）披露，或根據證券及期貨條例第352條規定而須存置之登記冊所記錄或根據聯交所證券上市規則（「上市規則」）附錄十所載之上市公司董事進行證券交易的標準守則（「標準守則」）另行知會本公司及聯交所之權益或淡倉如下：

本公司每股面值港幣0.1元之普通股（好倉）

Name of Director 董事姓名	Number of ordinary shares held personal interests 持有個人權益之 普通股數目	Approximate percentage of issued share capital 佔已發行股本之 概約百分比
Dr. Lam Yin Lok 林英樂博士	454,023,200	91.99%
Mr. Hung Ching Fung 洪清峰先生	6,500,000	1.32%
Mr. Chau Chit 周哲先生	49,693,600	10.07%

Save as disclosed above, as at 30 June 2015, none of the Directors nor the Chief Executive of the Company nor their associates had any interest or short position in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be disclosed to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO or as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO or as otherwise disclosed to the Company and the Stock Exchange pursuant to the Model Code.

Share Option Scheme

The Company adopted a share option scheme on 1 June 2012 ("Share Option Scheme"). No options have been granted under the Share Option Scheme since its adoption.

Directors' Rights to Acquire Shares or Debentures

Save for the Share Option Scheme of the Company, at no time during the period was the Company or any of its subsidiaries a party to any arrangements to enable the directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

除上文所披露者外，於二零一五年六月三十日，概無本公司董事或主要行政人員或彼等之聯繫人於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份及債券中擁有須根據證券及期貨條例第XV部第7及8分部規定向本公司及聯交所披露，或須記錄於本公司根據證券及期貨條例第352條須予存置之登記冊或須根據標準守則另行向本公司及聯交所披露之任何權益或淡倉。

購股權計劃

本公司於二零一二年六月一日採納一項購股權計劃（「購股權計劃」）。自其獲採納以來，概無根據購股權計劃授出購股權。

董事購買股份或債券之權利

除本公司之購股權計劃外，於本期間任何時間內，本公司或其任何附屬公司概無參與任何安排，致使本公司董事可藉購買本公司或任何其他法人團體之股份或債券而獲益。

Interests and Short Positions of Substantial Shareholders

As at 30 June 2015, so far as was known to the Directors and the Chief Executive of the Company, the following persons (other than any director and chief executive of the Company) had interests or short positions in the shares and underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or as recorded in the register to be kept by the Company under Section 336 of the SFO, or as otherwise notified to the Company and the Stock Exchange:

主要股東之權益及淡倉

於二零一五年六月三十日，就本公司董事及主要行政人員所知，以下人士（本公司各董事及主要行政人員除外）於本公司之股份及相關股份中擁有根據證券及期貨條例第XV部第2及3分部之條文而將須向本公司披露，或根據證券及期貨條例第336條須由本公司置存之登記冊所記錄，或另行知會本公司及聯交所之權益或淡倉：

Name of shareholder 股東姓名／名稱	Capacity 身份	Number of ordinary shares held 所持普通股數目	Approximate percentage of issued share capital of the Company 佔本公司已發行股本概約百分比 (Note 1) (附註1)
Reach Luck International Limited 迎彩國際有限公司	Beneficial owner (note 2) 實益擁有人（附註2）	454,023,200 (L)	91.99%
Lam Yin Lok 林英樂	Interest held by controlled corporation (note 2) 受控制法團持有之權益（附註2）	454,023,200 (L)	91.99%
Mega Start Limited	Beneficial owner (note 3) 實益擁有人（附註3）	49,693,600 (L)	10.07%
Chau Chit 周哲	Interest held by controlled corporation (note 3) 受控制法團持有之權益（附註3）	49,693,600 (L)	10.07%

Notes:

(L) All the shares are long positions.

1. The percentages are calculated based on the total number of issued shares of the Company of 493,564,800 shares as at 30 June 2015.

附註：

(L) 所有股份均為好倉。

1. 該等百分比乃根據於二零一五年六月三十日之本公司已發行股份總數493,564,800股計算。

2. The entire issued share capital of Reach Luck International Limited is wholly and beneficially owned by Dr. Lam Yin Lok. By virtue of the Securities and Futures Ordinance, Dr. Lam Yin Lok is deemed to be interested in the 454,023,200 shares of the Company.
2. 迎彩國際有限公司之全部已發行股本乃由林英樂博士全資實益擁有。根據證券及期貨條例，林英樂博士被視為於454,023,200股本公司股份中擁有權益。
3. The entire issued share capital of Mega Start Limited is wholly and beneficially owned by Mr. Chau Chit. By virtue of the Securities and Futures Ordinance, Mr. Chau Chit is deemed to be interested in the 49,693,600 shares of the Company.
3. Mega Start Limited之全部已發行股本乃由周哲先生全資實益擁有。根據證券及期貨條例，周哲先生被視為於49,693,600股本公司股份中擁有權益。

Save as disclosed above, the Company had not been notified and is not aware of any other persons who had an interest or a short position in the shares and underlying shares of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO as at 30 June 2015.

除上文所披露者外，於二零一五年六月三十日，本公司並無獲知會且不知悉任何其他人士於本公司股份及相關股份中擁有根據證券及期貨條例第336條須由本公司存置之登記冊所記錄之權益或淡倉。

Audit Committee

The audit committee, comprising all the three independent non-executive Directors, has discussed with the management and external auditors of the Company the accounting principles and practices adopted by the Group and the condensed consolidated financial statements of the Group for the six months ended 30 June 2015, and is of the opinion that the preparation of the condensed consolidated financial statements has complied with the applicable accounting standards, the Listing Rules and legal requirements, and that adequate disclosures have been made.

審核委員會

審核委員會（包括全部三名獨立非執行董事）已與本公司管理層及外聘核數師就本集團採納之會計原則及慣例以及本集團截至二零一五年六月三十日止六個月之簡明綜合財務報表展開討論，並認為簡明綜合財務報表之編製已符合適用會計準則、上市規則及法律規定，並已作出充分披露。

Purchase, Sale or Redemption of Listed Securities

During the six months ended 30 June 2015, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the listed securities of the Company.

購買、出售或贖回上市證券

截至二零一五年六月三十日止六個月，本公司及其任何附屬公司並無購買、出售或贖回本公司之任何上市證券。

Corporate Governance Practices

The Company recognises the importance of maintaining a high standard of corporate governance with an aim to protect the interests of shareholders of the Company.

The Company has adopted the Corporate Governance Code (the "Code") as set out in Appendix 14 of the Listing Rules on the Stock Exchange including those revised code provisions which became effective on 1 April 2012 and 1 September 2013. During the period ended 30 June 2015, the Company complied with all applicable provisions of the Code for their respective applicable periods except for deviation as stated below:-

Code Provision A.6.7

Under code provision A.6.7, independent non-executive directors and other non-executive directors should attend general meetings and develop a balanced understanding of the views of the shareholders. Due to other pre-arranged commitments, one of the independent non-executive directors was unable to attend the Company's annual general meeting held on 23 June 2015.

Code Provision E.1.2

Under code provision E.1.2, the chairman of the board should attend the annual general meeting. Due to other pre-arranged commitments, the chairman of the Board was unable to attend the Company's annual general meeting held on 23 June 2015.

企業管治常規

本公司深知維持高水平企業管治之重要性，藉以保障本公司股東之利益。

本公司已採納聯交所上市規則附錄十四所載之企業管治守則（「該守則」），包括於二零一二年四月一日及二零一三年九月一日生效之該等經修訂守則條文。於截至二零一五年六月三十日止期間內，本公司已於其各自之適用期間內遵守該守則之所有適用條文，惟下文所述之偏離情況除外：

守則條文第A.6.7條

根據守則條文第A.6.7條，獨立非執行董事及其他非執行董事應出席股東大會並對股東之意見有公正了解。由於其他預先已安排之工作，其中一名獨立非執行董事未能出席本公司於二零一五年六月二十三日舉行之股東週年大會。

守則條文第E.1.2條

根據守則條文第E.1.2條，董事會主席應出席股東週年大會。由於其他預先已安排之工作，董事會主席未能出席於二零一五年六月二十三日舉行之本公司股東週年大會。

Directors' Securities Transactions

The Company has adopted a code of conduct regarding Directors' securities transactions with terms no less exacting than the required standard of dealings as set out in Appendix 10 to the Listing Rules. Having made specific enquiry of all Directors, the Directors have complied with said code of conduct and the required standard of dealings and its code of conduct regarding securities transactions by the Directors throughout the six months ended 30 June 2015.

Disclosure of Directors' Information under Rule 13.51B(1) of the Listing Rules

Following are the changes in the information of Directors since the date of the 2014 Annual Report of the Company, which are required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules:

Mr. Chau Chit, an Executive Director of the Company, was appointed as an executive director of Vision Fame International Holding Limited (a company listed on the main board of the Stock Exchange in Hong Kong (stock code: 1315) on 22 July 2015.

Mr. Kwok Chi Chung, an Independent Non-executive Director of the Company, was appointed as an independent director of lao Kun Group Holding Company Limited (a company listed on the NASDAQ Global Market in the United States under the symbol "IKGH") on 1 May 2015.

With effect from 1 April 2015, Mr. Daniel Domingos António, Mr. Kwok Chi Chung and Mr. Chow Wing Tung, each an Independent Non-executive Director of the Company, is entitled to an annual director's fee of HK\$240,000 which are determined by the Board with reference to their respective duties and responsibilities and the market rate for the position.

董事之證券交易

本公司已採納其條款不遜於上市規則附錄十所載之交易規定標準之董事進行證券交易之行為守則。經向全體董事作出特定查詢後，各董事於截至二零一五年六月三十日止六個月已一直遵守所述行為守則及交易規定標準以及其董事進行證券交易之行為守則。

根據上市規則第13.51B(1)條作出之董事資料披露

以下是自本公司二零一四年年報刊發日期起董事之資料出現變動，而該變動須根據上市規則第13.51B(1)條予以披露：

周哲先生，本公司之執行董事，彼於二零一五年七月二十二日獲委任為允升國際控股有限公司（一間於香港聯交所主板上市的公司，股份代號：1315）之執行董事。

郭志忠先生，本公司之獨立非執行董事，彼於二零一五年五月一日獲委任為友權集團控股有限公司（一間於美國納斯達克環球市場上市的公司，其證券代號為「IKGH」）之獨立董事。

自二零一五年四月一日起，本公司之各獨立非執行董事Daniel Domingos António先生、郭志忠先生及周永東先生有權收取年度董事袍金港幣240,000元，其乃由董事會參考彼等各自之職責及責任以及該等職位之市場水平而釐定。

Publication of Other Financial Information

Other financial information containing all of the information required by Appendix 16 of the Listing Rules will be available on the websites of the Stock Exchange at www.hkex.com.hk and the Company at www.aplushk.com/clients/1159 in due course.

Appreciation

On behalf of the Board, I would like to thank all our colleagues for their diligence, dedication, loyalty and integrity. I would also like to thank all our shareholders, customers, business partners, bankers and other business associates for their trust and support.

By order of the Board

Jimei International Entertainment Group Limited

Dr. Lam Yin Lok

Chairman

Hong Kong, 14 August 2015

公佈其他財務資料

載有上市規則附錄十六規定之所有資料之其他財務資料，將於適當時候在聯交所網站www.hkex.com.hk及本公司網站www.aplushk.com/clients/1159上登載。

致謝

本人謹代表董事會，感謝全體同事一直努力不懈及竭誠貢獻。本人亦對全體股東、客戶、業務合作夥伴、銀行及其他業務夥伴之信任及支持表示謝意。

承董事會命

集美國際娛樂集團有限公司

主席

林英樂博士

香港，二零一五年八月十四日



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REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

中期財務資料審閱報告

TO THE BOARD OF DIRECTORS OF JIMEI INTERNATIONAL ENTERTAINMENT GROUP LIMITED

(incorporated in Bermuda with limited liability)

致集美國際娛樂集團有限公司董事會

(於百慕達註冊成立之有限公司)

Introduction

We have reviewed the interim financial information set out on pages 17 to 44 which comprise the condensed consolidated statement of financial position of Jimei International Entertainment Group Limited as of 30 June 2015 and the related condensed consolidated statements of comprehensive income, changes in equity and cash flows for the six-month period then ended, and a summary of significant accounting policies and other 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 directors are responsible for the preparation and presentation of this interim financial information in accordance with Hong Kong Financial Reporting Standards. Our responsibility is to express a conclusion on this interim financial information based on our review. This report is made 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.

緒言

我們已審閱第17至44頁所載的中期財務資料，其包括集美國際娛樂集團有限公司於二零一五年六月三十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重大會計政策概要及其他解釋附註。香港聯合交易所有限公司主板證券上市規則規定，中期財務資料報告之編製須符合其相關規定及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」）。董事須負責按照香港財務報告準則編製及呈報本中期財務資料。我們的責任是根據我們的審閱對本中期財務資料發表結論。根據我們的協定委聘條款，本報告僅向閣下（作為一個整體）匯報，除此以外不作其他用途。我們概不就本報告的內容向任何其他人士承擔或負上責任。

BDO Limited
 香港立信德豪會計師事務所有限公司

BDO Limited, a Hong Kong limited company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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 Hong Kong Institute of Certified Public Accountants. A review of interim financial information 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information is not prepared, in all material respects, in accordance with HKAS 34.

BDO Limited

Certified Public Accountants

Lee Ka Leung, Daniel

Practising Certificate Number: P01220

Hong Kong

14 August 2015

審閱範圍

我們根據香港會計師公會頒佈的香港審閱委聘準則第2410號「由實體的獨立核數師審閱中期財務資料」進行審閱。對中期財務資料的審閱包括主要對負責財務及會計事務的人士進行查詢，以及應用分析及其他審閱程序。審閱的範圍遠較根據香港審核準則進行的審核為小，故我們無法保證會知悉通過審核可能發現的所有重要事項。因此，我們並無發表審核意見。

結論

根據我們的審閱，我們並無注意到任何事宜可令我們相信中期財務資料在所有重大方面並非按照香港會計準則第34號編製。

香港立信德豪會計師事務所有限公司

執業會計師

李家禎

執業證書編號：P01220

香港

二零一五年八月十四日

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 June 2015

簡明綜合全面收益表

截至二零一五年六月三十日止六個月

		Six months ended 30 June	
		截至六月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Revenue	收益	5	
Cost of goods sold and services provided	已售貨品及已提供服務成本	112,367	49,422
		(51,792)	(48,177)
Gross profit	毛利	60,575	1,245
Other revenue	其他收益	5	78
Operating expenses	經營開支	(2,928)	-
Administrative expenses	行政開支	(19,736)	(7,933)
Finance costs	融資成本	(3,249)	(1,672)
		6	
Profit/(loss) before taxation	除稅前溢利／(虧損)	34,667	(8,282)
Income tax expense	所得稅開支	(113)	-
		8	
Profit/(loss) for the period	本期溢利／(虧損)	34,554	(8,282)

		Six months ended 30 June	
		截至六月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Items that may be reclassified subsequently to profit or loss:	其後或會重新分類至損益之項目：		
Exchange difference on translating foreign operation	兌換海外業務產生之匯兌差額	(41)	(679)
Increase/(decrease) in fair value of available-for-sale investments	可供出售投資之公平值增加／(減少)	516	(322)
Other comprehensive income for the period, net of tax	本期其他全面收益(稅後)	475	(1,001)
Total comprehensive income for the period	本期全面收益總額	35,029	(9,283)
Profit/(loss) attributable to:	應佔溢利／(虧損)：		
Owners of the Company	本公司擁有人	52,785	(8,282)
Non-controlling interests	非控股權益	(18,231)	-
Profit/(loss) for the period	本期溢利／(虧損)	34,554	(8,282)
Total comprehensive income attributable to:	應佔全面收益總額：		
Owners of the Company	本公司擁有人	53,260	(9,283)
Non-controlling interests	非控股權益	(18,231)	-
Total comprehensive income for the period	本期全面收益總額	35,029	(9,283)
Earnings/(losses) per share	每股盈利／(虧損)		(Restated)
			(經重列)
- Basic	- 基本	9	HK cents 10.69港仙
- Diluted	- 攤薄	9	HK cents 8.55港仙
			HK cents (4.91)港仙
			HK cents (4.91)港仙

CONDENSED CONSOLIDATED
STATEMENT OF FINANCIAL POSITION

As at 30 June 2015

簡明綜合財務狀況表

於二零一五年六月三十日

			As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備		1,132	1,327
Available-for-sale investments	可供出售投資		7,846	7,330
			8,978	8,657
Current assets	流動資產			
Trade and other receivables	貿易及其他應收款項	11	145,126	25,548
Bank balances and cash	銀行結餘及現金		142,456	157,053
			287,582	182,601
Current liabilities	流動負債			
Trade and other payables	貿易及其他應付款項	12	60,723	1,886
Amount due to a related company	應付一間關聯公司款項	16(a)	3,375	-
Amount due to a non-controlling interest of a subsidiary	應付一間附屬公司非控股權益款項	13	4,900	-
Borrowings	借貸	14	7,754	7,758
Current tax liabilities	當期稅項負債		153	42
			76,905	9,686
Net current assets	流動資產淨值		210,677	172,915
Total assets less current liabilities	總資產減流動負債		219,655	181,572

			As at 30 June 2015 於二零一五年 六月三十日	As at 31 December 2014 於二零一四年 十二月三十一日
		Notes 附註	HK\$'000 千港元 Unaudited 未經審核	HK\$'000 千港元 Audited 經審核
Non-current liabilities	非流動負債			
Convertible bonds	可換股債券		39,889	36,874
Net assets	資產淨值		179,766	144,698
Capital and reserves	資本及儲備			
Share capital	股本	15	49,356	49,356
Reserves	儲備		148,602	95,342
Equity attributable to owners of the Company	本公司擁有人應佔權益		197,958	144,698
Non-controlling interests	非控股權益		(18,192)	-
Total equity	權益總額		179,766	144,698

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the six months ended 30 June 2015

截至二零一五年六月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Capital redemption reserve	Special reserve	Investment revaluation reserve	Convertible bonds reserve	Exchange reserve	(Accumulated losses)/ retained earnings	Sub-total	Non-controlling interests	Total
		股本	股份溢價	贖回儲備	特別儲備	投資重估儲備	債券儲備	匯兌儲備	保留盈利	小計	非控股權益	合計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2015	於二零一五年一月一日	49,356	76,385	1,564	(123)	2,096	20,427	(241)	(4,766)	144,698	-	144,698
Profit for the period	本期溢利	-	-	-	-	-	-	-	52,785	52,785	(18,231)	34,554
Other comprehensive income	其他全面收益：											
- Exchange difference on translating of foreign operation	- 兌換海外業務產生之匯兌差額	-	-	-	-	-	-	(41)	-	(41)	-	(41)
- Increase in fair value of available-for-sale investments	- 可供出售投資公平值增加	-	-	-	-	516	-	-	-	516	-	516
Total comprehensive income for the period	本期全面收益總額	-	-	-	-	516	-	(41)	52,785	53,260	(18,231)	35,029
Capital injection from a non-controlling interest of a subsidiary	一間附屬公司非控股權益注資	-	-	-	-	-	-	-	-	-	39	39
Transfer of special reserve to retained earnings upon disposal of subsidiaries	於出售附屬公司時轉撥特別儲備至保留盈利	-	-	-	123	-	-	-	(123)	-	-	-
At 30 June 2015 (unaudited)	於二零一五年六月三十日 (未經審核)	49,356	76,385	1,564	-	2,612	20,427	(282)	47,896	197,958	(18,192)	179,766
At 1 January 2014	於二零一四年一月一日	84,283	117,712	1,564	(123)	1,702	-	384	(172,169)	33,353	-	33,353
Loss the period	本期虧損	-	-	-	-	-	-	-	(8,282)	(8,282)	-	(8,282)
Other comprehensive income:	其他全面收益：											
- Exchange difference on translating of foreign operation	- 兌換海外業務產生之匯兌差額	-	-	-	-	-	-	(679)	-	(679)	-	(679)
- Decrease in fair value of available-for-sale investments	- 可供出售投資公平值減少	-	-	-	-	(322)	-	-	-	(322)	-	(322)
Total comprehensive income for the period	本期全面收益總額	-	-	-	-	(322)	-	(679)	(8,282)	(9,283)	-	(9,283)
At 30 June 2014 (unaudited)	於二零一四年六月三十日 (未經審核)	84,283	117,712	1,564	(123)	1,380	-	(295)	(180,451)	24,070	-	24,070

**CONDENSED CONSOLIDATED
STATEMENT OF CASH FLOWS**

For the six months ended 30 June 2015

簡明綜合現金流量表

截至二零一五年六月三十日止六個月

		Six months ended 30 June	
		截至六月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Net cash (used in)/generated from operating activities	(用於)／來自經營業務之現金淨額	(19,365)	7,692
Net cash (used in)/generated from investing activities	(用於)／來自投資業務之現金淨額	(179)	43
Net cash generated from financing activities	來自融資業務之現金淨額	4,939	6,668
Net (decrease)/increase in cash and cash equivalents	現金及現金等值項目(減少)／增加淨額	(14,605)	14,403
Cash and cash equivalents at beginning of the period	期初之現金及現金等值項目	157,053	10,101
Effect of exchange rate changes on cash and cash equivalents	匯率變動對現金及現金等值項目之影響	8	(124)
Cash and cash equivalents at end of the period, represented by bank balances and cash	期末之現金及現金等值項目，指銀行結餘及現金	142,456	24,380

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2015

1. General Information

Jimei International Entertainment Group Limited (the "Company") is incorporated in Bermuda as an exempted company with limited liability and its shares are listed on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"). The addresses of the registered office and principal place of business of the Company are at Clarendon House, 2 Church Street, Hamilton HM11, Bermuda and Unit No. 3908-11, 39th Floor, COSCO Tower, No. 183 Queen's Road Central, Hong Kong, respectively.

The Company is an investment holding company where the Group, comprising the Company and its subsidiaries, is principally engaged in entertainment and gaming business, and trading of chemical products, and energy conservation and environmental protection products.

2. Basis of Preparation

The condensed consolidated financial statements for the six months ended 30 June 2015 have been prepared in accordance with the applicable disclosure requirements of the Appendix 16 of the Rules Governing the Listing Rules of Securities on the Stock Exchange and Hong Kong Accounting Standard ("HKAS") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountant ("HKICPA"). The condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2014 dated 30 January 2015 (the "2014 Annual Financial Statements"), which have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the HKICPA.

未經審核簡明綜合財務報表附註

截至二零一五年六月三十日止六個月

1. 一般資料

集美國際娛樂集團有限公司(「本公司」)在百慕達註冊成立為一家獲豁免有限公司及其股份於香港聯合交易所有限公司(「聯交所」)上市。本公司註冊辦事處及主要營業地點之地址分別為Clarendon House, 2 Church Street, Hamilton HM11, Bermuda及香港皇后大道中183號中遠大廈39樓3908-11室。

本公司為一間投資控股公司，而本集團(包括本公司及其附屬公司)主要從事娛樂及博彩業務、化工產品以及節能及環保產品買賣業務。

2. 編製基準

截至二零一五年六月三十日止六個月之簡明綜合財務報表乃根據聯交所證券上市規則附錄十六的適用披露規定以及香港會計師公會(「香港會計師公會」)頒佈的香港會計準則(「香港會計準則」)第34號「中期財務報告」而編製。簡明綜合財務報表並不包含須於年度財務報表披露的所有資料及披露並應與本集團於根據香港會計師公會頒佈的香港財務報告準則(「香港財務報告準則」)編製的日期為二零一五年一月三十日之截至二零一四年十二月三十一日止年度之年度財務報表(「二零一四年年度財務報表」)一併閱讀。

2. Basis of Preparation *(continued)*

Except disclosed in Note 3 to the financial statements, the condensed consolidated financial statements for the six months ended 30 June 2015 have been prepared in accordance with the same accounting policies adopted in the 2014 Annual Financial Statements. The auditor of the Company has expressed a qualified opinion on the Group's performance and cash flows for the year ended 31 December 2013 in the 2014 Annual Financial Statements.

The condensed consolidated financial statements are unaudited, but have been reviewed by BDO Limited 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.

3. Accounting Policies

(a) Application of amendments to HKFRSs

In the current interim period, the Group has applied, for the first time, the following amendments to HKFRSs that are relevant for the preparation of the Group's condensed consolidated financial statements:

HKFRSs (Amendments)	Annual Improvements 2010-2012 Cycle
HKFRSs (Amendments)	Annual Improvements 2011-2013 Cycle
Amendments to HKAS 19 (2011)	Defined Benefit Plans: Employee Contributions

The application of these amendments in the current period has no material effect on the Group's condensed consolidated financial statements and/or disclosures set out in the condensed consolidated financial statements.

2. 編製基準 (續)

除財務報表附註3所披露者外，截至二零一五年六月三十日止六個月之簡明綜合財務報表乃根據與二零一四年度財務報表所採納者相同之會計政策編製。本公司核數師已表示於二零一四年度財務報表中對本集團截至二零一三年十二月三十一日止年度之表現及現金流量保留意見。

簡明綜合財務報表乃未經審核，惟已經由香港立信德豪會計師事務所有限公司根據香港會計師公會頒佈的香港審閱聘任準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。

3. 會計政策

(a) 應用香港財務報告準則之修訂本

於本中期期間，本集團已首次應用與編製本集團的簡明綜合財務報表相關的下列香港財務報告準則之修訂本：

香港財務報告準則 (修訂本)	二零一零年至二零 一二年週期之年 度改進
香港財務報告準則 (修訂本)	二零一一年至二零 一三年週期之年 度改進
香港會計準則第19號之 修訂本(二零一一年)	定額福利計劃：僱 員供款

於本期間應用該等修訂並未對本集團的簡明綜合財務報表及／或簡明綜合財務報表所載披露產生重大影響。

3. Accounting Policies (continued)

(b) New and revised HKFRSs issued but not yet effective

The HKICPA has also issued the following new or revised standards, amendments or interpretations which are not yet effective for the financial period beginning on 1 January 2015:

HKFRSs (Amendments)	Annual Improvements 2012-2014 Cycle ¹
Amendments to HKAS 1	Disclosure Initiative ¹
Amendments to HKAS 27	Equity Method in Separate Financial Statements ¹
HKFRS 9 (2014)	Financial Instruments ³
HKFRS 15	Revenue from Contracts with Customers ²

¹ Effective for annual periods beginning on or after 1 January 2016

² Effective for annual periods beginning on or after 1 January 2017

³ Effective for annual periods beginning on or after 1 January 2018

The Group has not early applied the above new or revised standards, amendments or interpretations in preparation of the condensed consolidated financial statements. The Group has already commenced an assessment of related impact to the Group but is not yet in a position to state whether any substantial changes to the Group's significant accounting policies or presentation of the Group's consolidated financial statements will be resulted.

(c) Revenue recognition for new entertainment and gaming business

Revenue from entertainment and gaming business represents revenue from gaming promotion operations which is recognised upon share of the net gaming wins and losses from the gaming tables.

3. 會計政策 (續)

(b) 已頒佈但尚未生效的新訂及經修訂香港財務報告準則

香港會計師公會亦已頒佈下列在二零一五年一月一日開始的財政期間尚未生效的新訂或經修訂準則、修訂或詮釋：

香港財務報告準則 (修訂本)	二零一二年至二零一四年週期之年度改進 ¹
香港會計準則第1號之修訂本	主動披露 ¹
香港會計準則第27號之修訂本	獨立財務報表的權益法 ¹
香港財務報告準則第9號 (二零一四年)	金融工具 ³
香港財務報告準則第15號	來自客戶合約之收入 ²

¹ 於二零一六年一月一日或之後開始之年度期間生效

² 於二零一七年一月一日或之後開始之年度期間生效

³ 於二零一八年一月一日或之後開始之年度期間生效

本集團並無於編製簡明綜合財務報表中提早應用上述新訂或經修訂準則、修訂或詮釋。本集團已開始評估該等新訂或經修訂準則、修訂或詮釋對本集團的相關影響，惟尚未能說明本集團的重要會計政策或本集團的綜合財務報表呈列會否出現任何重大變動。

(c) 就新娛樂及博彩業務確認收益

來自娛樂及博彩業務之收益指來自博彩推廣業務之收益 (該收益乃於分佔娛樂桌之淨輸贏後確認)。

4. Fair Value Measurement

The fair value measurement of the Group's financial and non-financial assets and liabilities utilises market observable inputs and data as far as possible. Inputs used in determining fair value measurements are categorised into different levels based on how observable the inputs used in the valuation technique utilised are (the "fair value hierarchy"):

- Level 1: Quoted prices in active markets for identical items (unadjusted);
- Level 2: Observable direct or indirect inputs other than Level 1 inputs;
- Level 3: Unobservable inputs (i.e. not derived from market data).

Financial instruments that are measured subsequently to initial recognition at fair value, represent the Group's investments in listed securities in Hong Kong accounted for as available-for-sale investments, amounted to HK\$7,846,000 (31 December 2014: HK\$7,330,000), is based on Level 1 measurement which is determined by quoted prices in active markets.

5. Segment Information

Information reported to the executive directors of the Company, being the chief operating decision maker ("CODM"), for the purpose of resource allocation and assessment of segment performance focuses on operating division of the Group.

The Group is currently organised into two operating segments – (i) entertainment and gaming business; and (ii) chemical products, and energy conservation and environmental protection products business and these segments are managed separately as each business offers different products and services and required different business strategies. Principal activities of these two operating segments are as follows:

- (i) Entertainment and gaming business – receiving profit streams as commission income from junket arrangement.
- (ii) Chemical products, and energy conservation and environmental protection products – trading of chemical products and energy conservation and environmental protection products.

4. 公平值計量

本集團金融及非金融資產及負債的公平值計量盡量利用市場可觀察的輸入及數據。於釐定公平值計量時使用之輸入，乃根據所利用之估值技術中使用的輸入之可觀察程度而分類為不同級別（「公平值等級」）：

- 第一級： 相同項目於活躍市場之報價（未經調整）；
- 第二級： 除第一級輸入外之可直接或間接觀察之輸入；
- 第三級： 無法觀察的輸入（即並非源自市場之數據）。

於初始確認後按公平值計量的金融工具（即本集團於香港上市證券之投資，作為可供出售之投資入賬）之金額為7,846,000港元（二零一四年十二月三十一日：7,330,000港元），該金額乃根據第一級計量（按活躍市場之報價釐定）計算。

5. 分部資料

就資源分配及分部表現評估而言，向本公司之執行董事（為主要經營決策者（「主要經營決策者」））呈報之資料集中於本集團之經營分部。

本集團現時分為兩個經營分部—(i)娛樂及博彩業務；及(ii)化工產品以及節能及環保產品業務。由於各項業務提供不同產品及服務且需要不同的業務策略，故該等分部分開管理。該兩個經營分部之主要業務活動如下：

- (i) 娛樂及博彩業務—從中介人安排獲得利潤流作為佣金收入。
- (ii) 化工產品以及節能及環保產品—化工產品以及節能及環保產品買賣。

5. Segment Information (continued)

Segment revenue and results

The following is an analysis of the Group's revenue and results by operating segments:

For the six months ended 30 June 2015 (unaudited)

5. 分部資料(續)

分部收益及業績

以下為本集團按經營分部劃分之收益及業績分析：

截至二零一五年六月三十日止六個月(未經審核)

		Entertainment and gaming business 娛樂及 博彩業務 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products business 化工產品以 及節能及 環保產品業務 HK\$'000 千港元	Consolidated 綜合 HK\$'000 千港元
Revenue from external customers	來自外部客戶之收益	112,367	-	112,367
Segment profit/(loss)	分部溢利/(虧損)	55,420	(1,711)	53,709
Unallocated income/(expense) items:	未分配收入/(開支)項目：			
Central administration costs and directors' salaries	中央行政成本及董事薪金			(15,798)
Other revenue	其他收益			5
Finance costs	融資成本			(3,249)
Profit before taxation	除稅前溢利			34,667

5. Segment Information (continued)

Segment revenue and results (continued)

For the six months ended 30 June 2014 (unaudited)

5. 分部資料 (續)

分部收益及業績 (續)

截至二零一四年六月三十日止六個月 (未經審核)

		Chemical products, and energy conservation and environmental protection products business and consolidated total 化工產品以及節能及 環保產品業 務綜合合計 HK\$'000 千港元
Revenue – external sales	收益 – 外部銷售	49,422
Segment loss	分部虧損	(481)
Unallocated income/(expense) items:	未分配收入 / (開支) 項目:	
Central administration costs and directors' salaries	中央行政成本及董事薪金	(6,207)
Other revenue	其他收益	78
Finance costs	融資成本	(1,672)
Loss before taxation	除稅前虧損	(8,282)

Segment result represents profit/(loss) before taxation earned by each segment without absorption of unallocated income/(expense) items, as this is the measure reported to the CODM for the purposes of resource allocation and performance assessment.

由於此為呈報至主要經營決策者之措施，以進行資源分配及表現評估，分部業績指各分部所賺取之除稅前溢利 / (虧損)，並無合併未分配收入 / (開支) 項目。

5. Segment Information (continued)

Segment assets and liabilities

The reconciliation between the segment assets and liabilities and the respective consolidated balances is as follows:

As at 30 June 2015 (unaudited)

		Entertainment and gaming business 娛樂及 博彩業務 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products business 化工產品以及 節能及 環保產品業務 HK\$'000 千港元	Unallocated 未分配 HK\$'000 千港元	Consolidated 綜合 HK\$'000 千港元
Total assets	總資產	188,092	23,706	84,762	296,560
Total liabilities	總負債	63,504	5,397	47,893	116,794

As at 31 December 2014 (audited)

於二零一四年十二月三十一日(經審核)

		Entertainment and gaming business 娛樂及 博彩業務 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products business 化工產品以及 節能及 環保產品業務 HK\$'000 千港元	Unallocated 未分配 HK\$'000 千港元	Consolidated 綜合 HK\$'000 千港元
Total assets	總資產	25,150	166,108	191,258	
Total liabilities	總負債	1,771	44,789	46,560	

5. Segment Information (continued)

Other segment information

For the six months ended 30 June 2015 (unaudited)

		Entertainment and gaming business	Chemical products, and energy conservation and environmental protection products business	Unallocated	Consolidated
		娛樂及 博彩業務 HK\$'000 千港元	化工產品以及 節能及 環保產品業務 HK\$'000 千港元	未分配 HK\$'000 千港元	綜合 HK\$'000 千港元
Amounts regularly provided to the CODM but not included in the measure of segment profit or loss or segment assets:	定期提供予主要經營決策者但在計量分部損益或分部資產時並無計及之款項：				
Additions to non-current assets	添置非流動資產	236	-	11	247
Depreciation of property, plant and equipment	物業、廠房及設備折舊	7	197	236	440
Finance costs	融資成本	-	-	3,249	3,249

For the six months ended 30 June 2014 (unaudited)

			Chemical products, and energy conservation and environmental protection products business	Unallocated	Consolidated
			化工產品以及 節能及 環保產品業務 HK\$'000 千港元	未分配 HK\$'000 千港元	綜合 HK\$'000 千港元
Amounts regularly provided to the CODM but not included in the measure of segment profit or loss or segment assets:	定期提供予主要經營決策者但在計量分部損益或分部資產時並無計及之款項：				
Additions to non-current assets	添置非流動資產		-	15	15
Depreciation of property, plant and equipment	物業、廠房及設備折舊		351	75	426
Finance costs	融資成本		-	1,672	1,672

5. 分部資料 (續)

其他分部資料

截至二零一五年六月三十日止六個月 (未經審核)

		Entertainment and gaming business	Chemical products, and energy conservation and environmental protection products business	Unallocated	Consolidated
		娛樂及 博彩業務 HK\$'000 千港元	化工產品以及 節能及 環保產品業務 HK\$'000 千港元	未分配 HK\$'000 千港元	綜合 HK\$'000 千港元
Amounts regularly provided to the CODM but not included in the measure of segment profit or loss or segment assets:	定期提供予主要經營決策者但在計量分部損益或分部資產時並無計及之款項：				
Additions to non-current assets	添置非流動資產	236	-	11	247
Depreciation of property, plant and equipment	物業、廠房及設備折舊	7	197	236	440
Finance costs	融資成本	-	-	3,249	3,249

截至二零一四年六月三十日止六個月 (未經審核)

			Chemical products, and energy conservation and environmental protection products business	Unallocated	Consolidated
			化工產品以及 節能及 環保產品業務 HK\$'000 千港元	未分配 HK\$'000 千港元	綜合 HK\$'000 千港元
Amounts regularly provided to the CODM but not included in the measure of segment profit or loss or segment assets:	定期提供予主要經營決策者但在計量分部損益或分部資產時並無計及之款項：				
Additions to non-current assets	添置非流動資產		-	15	15
Depreciation of property, plant and equipment	物業、廠房及設備折舊		351	75	426
Finance costs	融資成本		-	1,672	1,672

5. Segment Information (continued)

Geographical information

The Group's operations are mainly located in Hong Kong, the People's Republic of China excluding Hong Kong ("PRC"), Macau, Western Australia and the Kingdom of Cambodia.

The following table provides an analysis of revenue from external customers derived from Hong Kong, which is the country of domicile of the Group for the purpose of HKFRS 8, and non-Hong Kong, irrespective of the origin of the goods and information about its non-current assets by geographical location of the assets.

5. 分部資料 (續)

地區資料

本集團之經營主要位於香港、中華人民共和國（不包括香港）（「中國」）、澳門、西澳大利亞及柬埔寨王國。

下表提供來自香港（就香港財務報告準則第8號而言為本集團所在地）及非香港之外部客戶收益之分析（不論貨品原產地）及按資產所在地區劃分之有關其非流動資產之資料。

Revenue from external customers**Six months ended 30 June****來自外部客戶之收益****截至六月三十日止六個月**

		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Hong Kong	香港	-	40,169
Western Australia	西澳大利亞	136,612	-
Kingdom of Cambodia	柬埔寨王國	(24,245)	-
PRC	中國	-	9,253
		112,367	49,422

5. Segment Information (continued)
Geographical information (continued)

5. 分部資料 (續)
地區資料 (續)

		Non-current assets (Note) 非流動資產 (附註)	
		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Hong Kong	香港	218	442
Western Australia	西澳大利亞	103	–
Kingdom of Cambodia	柬埔寨王國	124	–
Macau	澳門	1	–
PRC	中國	686	885
		1,132	1,327

Note: Non-current assets exclude available-for-sale investments.

附註: 非流動資產不包括可供出售投資。

6. Finance Costs

6. 融資成本

		Six months ended 30 June 截至六月三十日止六個月	
		2015 二零一五年 HK\$'000 千港元 Unaudited 未經審核	2014 二零一四年 HK\$'000 千港元 Unaudited 未經審核
Effective interests on borrowings wholly repayable within five years:	須於五年內悉數償還之借貸之 實際利息:		
Convertible bonds	可換股債券	3,015	–
Borrowings	借貸	234	1,672
		3,249	1,672

7. Profit/(Loss) Before Taxation

Profit/(loss) before taxation for the period has been arrived at after charging the followings:

7. 除稅前溢利／（虧損）

本期間除稅前溢利／（虧損）經扣除下列項目後達致：

		Six months ended 30 June	
		截至六月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Directors' remuneration	董事薪酬	4,204	1,948
Other staff costs	其他員工成本		
– salaries and other benefits	– 薪金及其他福利	5,790	2,444
– retirement benefits scheme contribution	– 退休福利計劃供款	156	104
		5,946	2,548
Total staff costs	員工總成本	10,150	4,496
Depreciation of property, plant and equipment	物業、廠房及設備折舊	440	426
Cost of inventories recognised as expense	確認為開支之存貨成本	–	48,177

8. Income Tax Expense

The amount of income tax expense charged to the condensed consolidated statement of comprehensive income represents:

		Six months ended 30 June	
		截至六月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Overseas jurisdictions	海外司法權區		
– current tax for the period	– 期內即期稅項	113	–

For the six months ended 30 June 2015 and 2014, no provision for Hong Kong profits tax has been made in the condensed consolidated financial statements as the Group has no assessable profits in Hong Kong for both periods. Taxation for overseas jurisdictions is charged at the appropriate prevailing rates ruling in the respective jurisdictions and the maximum rate is 30% (six months ended 30 June 2014: Nil).

8. 所得稅開支

簡明綜合全面收益表之所得稅開支扣除金額指：

		Six months ended 30 June	
		截至六月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Overseas jurisdictions	海外司法權區		
– current tax for the period	– 期內即期稅項	113	–

截至二零一五年及二零一四年六月三十日止六個月，由於本集團於該兩個期間於香港並無任何應課稅溢利，因此在簡明綜合財務報表中並無作出香港利得稅撥備。海外司法權區的稅項按各有關司法權區的適當通行稅率計算，最高稅率為30%（截至二零一四年六月三十日止六個月：無）。

9. Earnings/(Losses) Per Share

The calculation of the basic and diluted earnings/(losses) per share attributable to the owners of the Company is based on the following data:

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）乃按下列數據計算：

		Six months ended 30 June 截至六月三十日止六個月	
		2015 二零一五年 HK\$'000 千港元 Unaudited 未經審核	2014 二零一四年 HK\$'000 千港元 Unaudited 未經審核
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）		
Profit/(loss) for the purposes of basic earnings/(losses) per share	就計算每股基本盈利／（虧損）之溢利／（虧損）	52,785	(8,282)
Effects of dilutive potential ordinary shares:	潛在攤薄普通股之影響：		
Interest on convertible bonds (net of tax)	可換股債券利息（扣除稅項）	3,015	-
Profit/(loss) for the purposes of diluted earnings/(losses) per share	就計算每股攤薄盈利／（虧損）之溢利／（虧損）	55,800	(8,282)
		'000 千股	'000 千股 (Restated) (經重列)
Number of shares	股份數目		
Weighted average number of ordinary shares for the purposes of basic earnings/(losses) per share	就計算每股基本盈利／（虧損）之普通股加權平均數	493,565	168,565
Effects of dilutive potential ordinary shares:	潛在攤薄普通股之影響：		
- convertible bonds	- 可換股債券	159,000	-
Weighted average number of ordinary shares for the purposes of diluted earnings/(losses) per share	就計算每股攤薄盈利／（虧損）之普通股加權平均數	652,565	168,565

9. Earnings/(Losses) Per Share *(continued)*

The weighted average number of ordinary shares for the six months ended 30 June 2014 for the purpose of basic losses per share has been restated for the share consolidation on 11 September 2014 (see note 15(a)(i)).

10. Dividend

No interim dividend has been paid or declared during each of the periods ended 30 June 2015 and 2014.

11. Trade and Other Receivables

9. 每股盈利／（虧損）（續）

就每股基本虧損而言，截至二零一四年六月三十日止六個月之普通股加權平均數已於二零一四年九月十一日就股份合併進行重列（見附註15(a)(i)）。

10. 股息

概無就截至二零一五年及二零一四年六月三十日止各期間派付或宣派中期股息。

11. 貿易及其他應收款項

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Trade receivables from trading business (note (i))	貿易業務之貿易應收款項 (附註(i))	2,229	7,464
Bills receivable from trading business (note (ii))	貿易業務之應收票據 (附註(ii))	1,874	5,467
Advances to patrons (note (iii))	向客戶墊款(附註(iii))	113,998	–
Other receivables	其他應收款項		
– Prepayments	– 預付款項	1,256	941
– Trade and other deposits paid	– 貿易及其他已付按金	25,769	11,676
		145,126	25,548

11. Trade and Other Receivables (continued)

Notes:

The Group generally allows credit periods of 30 to 180 days (31 December 2014: 30 to 180 days) to its trade customers from trading business and credit periods of 15-30 days to its patrons from entertainment and gaming business. The Group generally does not charge interest for credit granted and did not hold any collateral from the trade debtors and bills receivable from its trading business, but requires a personal cheque or other acceptable forms of security from its patrons.

- (i) Trade debtors from trading business (net of impairment losses) with the following ageing analysis, based on invoice dates, as of the end of reporting period:

0 – 30 days	0至30日
31 – 90 days	31至90日
91 – 365 days	91至365日

11. 貿易及其他應收款項 (續)

附註：

本集團一般給予其貿易業務之貿易客戶30至180日(二零一四年十二月三十一日：30至180日)之信貸期並授予其娛樂及博彩業務之客戶15至30日之信貸期。本集團通常不會就其所授的信貸收取利息且並無就其貿易業務之貿易應收賬款及應收票據持有任何抵押品，但會要求其客戶的個人支票或其他可接受形式之抵押形式。

- (i) 截至報告期末，貿易業務之貿易應收賬項(經扣除減值虧損)按發票日期進行之賬齡分析如下：

	As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 – 30 days	–	–
31 – 90 days	–	–
91 – 365 days	2,229	7,464

11. Trade and Other Receivables (continued)

Notes: (continued)

- (ii) Bills receivable from trading business with the following ageing analysis, based on invoice dates, as of the end of reporting period:

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 – 30 days	0至30日	–	–
31 – 90 days	31至90日	–	–
91 – 365 days	91至365日	1,249	3,127
Over 365 days	超過365日	625	2,340
		1,874	5,467

- (iii) Advances to patrons with the following ageing analysis, based on the date of credit granted, as of the end of reporting period:

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 – 30 days	0至30日	17,849	–
31 – 90 days	31至90日	9,512	–
91 – 180 days	91至180日	86,637	–
		113,998	–

11. 貿易及其他應收款項 (續)

附註：(續)

- (ii) 截至報告期末，貿易業務之應收票據按發票日期進行之賬齡分析如下：

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 – 30 days	0至30日	–	–
31 – 90 days	31至90日	–	–
91 – 365 days	91至365日	1,249	3,127
Over 365 days	超過365日	625	2,340
		1,874	5,467

- (iii) 截至報告期末，向客戶之墊款按授出信貸日期進行之賬齡分析如下：

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 – 30 days	0至30日	17,849	–
31 – 90 days	31至90日	9,512	–
91 – 180 days	91至180日	86,637	–
		113,998	–

11. Trade and Other Receivables (continued)

Notes: (continued)

The Group closely monitors the granting of credit and periodically reviews the recoverability of each trade debt and each advance to patrons. None of the trade and bills receivables and advances to patrons that are neither past due nor impaired has any default payment history. Before accepting any new customer or patron, the Group assesses the potential customer's or patron's credit quality and defines credit limits by customer or patron. Limits attributed to customers and patrons are reviewed periodically.

11. 貿易及其他應收款項 (續)

附註：(續)

本集團密切監測授出信貸之情況及定期檢討各貿易債項及給予客戶之各項墊款的可收回性。概無既未過期亦未減值之貿易應收款項及票據以及給予客戶之墊款有任何拖欠付款紀錄。於接納任何新顧客或客戶前，本集團會先評估潛在顧客或客戶之信用質素，並釐定顧客或客戶之信貸限額。授予顧客及客戶之限額會定期檢討。

12. Trade and Other Payables

12. 貿易及其他應付款項

	As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Trade payables from trading business (note (i))	177	177
Amounts due to casinos (note (ii))	1,490	-
Amounts due to patrons (note (iii))	50,606	-
Other payables and accruals	2,766	692
Accrued directors' remuneration	795	-
Trade deposits received	4,889	1,017
	60,723	1,886

12. Trade and Other Payables (continued)

Note:

- (i) Ageing analysis of the trade payables from trading business at the respective reporting dates are as follows:

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 – 30 days	0至30日	–	–
31 – 90 days	31至90日	–	–
91 – 365 days	91至365日	–	177
Over 365 days	超過365日	177	–
		177	177

- (ii) Ageing analysis of the amounts due to casinos at the respective reporting dates are as follows:

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0-30 days	0至30日	1,490	–

12. 貿易及其他應付款項 (續)

附註：

- (i) 貿易業務之貿易應付款項於各報告日期之賬齡分析如下：

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 – 30 days	0至30日	–	–
31 – 90 days	31至90日	–	–
91 – 365 days	91至365日	–	177
Over 365 days	超過365日	177	–
		177	177

- (ii) 應付娛樂場之款項於下列報告日期之賬齡分析如下：

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0-30 days	0至30日	1,490	–

12. Trade and Other Payables (continued)

Note: (continued)

- (iii) Ageing analysis of the amounts due to patrons at the respective reporting dates are as follows:

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 – 30 days	0至30日	50,144	–
31 – 90 days	31至90日	27	–
91 – 180 days	91至180日	435	–
		50,606	–

13. Amount due to a Non-controlling Interest of a Subsidiary

The amount is unsecured, interest-free and has no fixed maturity date.

13. 應付一間附屬公司非控股權益之款項

該款項為無抵押、免息及無固定到期日。

14. Borrowings

14. 借貸

		As at 30 June 2015 於二零一五年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2014 於二零一四年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Interest-bearing loans – current	計息貸款－即期	7,754	7,758

Note:

Balance is unsecured, repayable within one year (31 December 2014: repayable within one year) and interest-bearing at 6% (31 December 2014: 6%) per annum.

The amount due is repayable by the scheduled repayment date in the loan agreement with no repayment on demand clause stated.

附註：

該結餘為無抵押、須於一年內償還（二零一四年十二月三十一日：須於一年內償還）及按6%（二零一四年十二月三十一日：6%）之年利率計息。

該等應付款項乃根據貸款協議所載預訂還款日期償還，協議中並無按要求償還條款。

15. Share Capital

15. 股本

		Number of shares 股份數目	Nominal values 面值 HK\$'000 千港元
Ordinary shares of HK\$0.1 each	每股面值0.1港元之普通股		
Authorised:	法定：		
At 1 January 2014, 31 December 2014 and 30 June 2015	於二零一四年一月一日、二零一四年十二月三十一日及二零一五年六月三十日	20,000,000,000	2,000,000
Issued and fully paid:	已發行及繳足：		
At 1 January 2014 (par value of HK\$0.10 each)	於二零一四年一月一日 (每股面值港幣0.10元)	84,824,000	84,283
Effect of Share Consolidation (note (a)(i))	股份合併之影響（附註(a)(i)）	(674,259,200)	-
Capital reduction (note (a)(ii))	股本削減（附註(a)(ii)）	-	(67,427)
Placing of new shares (note (b))	配售新股份（附註(b)）	325,000,000	32,500
At 31 December 2014 and 30 June 2015 (par value of HK\$0.10 each)	於二零一四年十二月三十一日及二零一五年六月三十日 (每股面值0.10港元)	493,564,800	49,356

15. Share Capital (continued)

Notes:

- (a) Pursuant to a special resolution passed at the Special General Meeting ("SGM") of the Company held on 11 September 2014:
- (i) Every five issued shares of HK\$0.10 each were consolidated into one new share of HK\$0.50 each (the "Share Consolidation"). The consolidated shares after the Share Consolidation ranked pari passu in all respects with each other.
- (ii) The par value of each issued ordinary share reduced from HK\$0.50 to HK\$0.10 by cancelling HK\$0.40 of the paid-up capital on each issued ordinary share such that the nominal value of each issued ordinary share be reduced from HK\$0.50 to HK\$0.10 ("Capital Reduction").
- (iii) The entire amount standing to the credit of the Company's share premium account will be cancelled ("Share Premium Reduction"). Whereby the entire amount of the credit arising from the Capital Reduction and the Share Premium Reduction will be transferred to the contributed surplus account of the Company and the entire amount standing to the credit of the contributed surplus account of the Company will be applied to set off against part of the accumulated losses of the Company.
- (b) On 11 July 2014, the Company entered into a subscription agreement with then independent investors for the issuance of 325,000,000 new ordinary shares at HK\$0.35 per share, which is subject to the approval of the shareholders of the Company at the SGM. On 11 September 2014, a special resolution regarding to the subscription agreement was passed at the SGM of the Company and the transaction was completed on 19 September 2014. And these newly issued shares rank pari passu in all respects with the existing ordinary shares of the Company in issue. Total proceeds from the placement are HK\$108,885,000 after the deduction of direct issue costs of HK\$4,865,000.

The excess of the gross proceeds of HK\$113,750,000 from the placement over the nominal value of the ordinary shares issued of HK\$32,500,000 amounting to HK\$81,250,000 has been recorded in the share premium account.

15. 股本 (續)

附註：

- (a) 根據本公司於二零一四年九月十一日舉行之股東特別大會(「股東特別大會」)通過之特別決議案：
- (i) 每五股每股面值0.10港元之已發行股份合併為一股每股面值0.50港元之新股份(「股份合併」)。經股份合併後之合併股份彼此於所有方面享有同等權利。
- (ii) 透過對每股已發行普通股註銷0.40港元之繳足資本而將每股已發行普通股面值由0.50港元削減至0.10港元，從而使每股已發行普通股面值由0.50港元削減至0.10港元(「股本削減」)。
- (iii) 本公司股份溢價賬的全部進賬額將被註銷(「股份溢價削減」)。據此，股本削減及股份溢價削減所產生的全部進賬額將轉撥至本公司繳入盈餘賬，而本公司繳入盈餘賬的全部進賬額將用於抵銷本公司部分累計虧損。
- (b) 於二零一四年七月十一日，本公司與當時的獨立投資者訂立認購協議，以按每股0.35港元發行325,000,000股新普通股，須待本公司股東於股東特別大會上批准後方可作實。於二零一四年九月十一日，有關認購協議之特別決議案於本公司股東特別大會上獲通過，而有關交易已於二零一四年九月十九日完成。該等新發行股份於所有方面與本公司現有已發行普通股享有同等權利。經扣除直接發行費用4,865,000港元後，配售所得款項總額為108,885,000港元。

配售所得款項總額113,750,000港元超過已發行普通股面值32,500,000港元之金額81,250,000港元已於股份溢價賬內入賬。

16. Related Party Disclosures

- (a) As at the end of the reporting period, amount due to a related company is unsecured, interest-free and repayable on demand.
- (b) The Directors consider that they are the only key management personnel of the Group. Remuneration paid to the Directors during the period is set out in note 7.
- (c) During the period, the Group had the following transaction with a related party:

16. 關聯人士披露

- (a) 於報告期末，應付一間關聯公司之款項為無抵押、免息及須按要求償還。
- (b) 董事認為彼等為本集團唯一的主要管理層成員。於本期間支付予董事的酬金乃載於附註7。
- (c) 於本期間內，本集團與關聯人士進行以下交易：

		Six months ended 30 June	
		截至六月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Rental expenses paid to a company which is significantly influenced by a Director	支付予受一名董事重大影響之一間公司之租金開支	851	-

17. Events After the Reporting Period

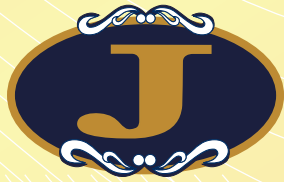
On 20 July 2015, the Group entered into the contract of sale with a vendor, who is an independent third party, to purchase a property at a consideration of AUD2,000,000 (equivalent to approximately HK\$11,600,000). Details of the transaction can be referred to the announcement published by the Company dated 20 July 2015.

As at the date of this interim report, the above transaction has not been completed.

17. 報告期後事項

於二零一五年七月二十日，本集團與賣方（為獨立第三方）訂立銷售合約以購買一項物業，代價為2,000,000澳元（相等於約11,600,000港元）。有關交易之詳情可參閱本公司於二零一五年七月二十日發佈的公告。

於本中期報告日期，上述交易尚未完成。



Jimei 集美 지메이

