

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)



2016 開創 璀璨前景 Interim Report 中期報告

THE FUTURE IS OURS

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CORPORATE INFORMATION**Directors****Executive Directors**

Dr. Lam Yin Lok (*Chairman*)
 Mr. Tsui Kin Ming (*Chief Financial Officer*)
 (appointed on 15 January 2016)
 Mr. Ng Kuen Hon
 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*)
 Mr. Daniel Domingos António
 Mr. Tsui Kin Ming (appointed on 15 January 2016)

公司資料**董事****執行董事**

林英樂博士 (主席)
 徐建明先生 (首席財務官)
 (於二零一六年一月十五日獲委任)
 吳權漢先生
 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)
 Daniel Domingos António先生
 徐建明先生 (於二零一六年一月十五日獲委任)

Credit Committee

Dr. Lam Yin Lok (*Chairman*)
Mr. Tsui Kin Ming

Investment Steering Committee

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

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Hong Kong

Bermuda Principal Share Registrar and Transfer Office

MUFG Fund Services (Bermuda) Limited
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

www.jimeigp.com.hk

信貸委員會

林英樂博士 (*主席*)
徐建明先生

投資督導委員會

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

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The Belvedere Building
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股份過戶登記香港分處

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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 2016, together with the comparative figures for the corresponding period in 2015.

MANAGEMENT DISCUSSION AND ANALYSIS

Business and Operational Review

Turnover for the six months ended 30 June 2016 amounted to HK\$132.7 million (six months ended 30 June 2015: HK\$112.4 million). Profit attributable to the owners of the Company for the period amounted to HK\$28.6 million (six months ended 30 June 2015: HK\$52.8 million). The decrease in profit of approximately HK\$24,200,000 was mainly attributable to the increase in finance costs of approximately HK\$28,900,000 during the period. Other factors affecting the amount of profits for the period includes the impairment loss on trade and other receivables of approximately HK\$56.3 million and the gain on change in fair value of derivative financial liabilities of approximately HK\$68.7 million.

Basic earnings per share for the period amounted to approximately 5.78 HK cents (six months ended 30 June 2015: 10.69 HK cents).

As at 30 June 2016, the Group's equity attributable to the owners of the Company amounted to HK\$176.4 million, representing an increase of HK\$25.5 million over the figure of HK\$150.9 million as at 31 December 2015. The net asset value per share attributable to the owners of the Company as at 30 June 2016 was approximately HK\$0.36 (31 December 2015: approximately HK\$0.31).

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, NagaWorld and The Star since last year, which enable the Group to tap into the gaming promotion business in Australia and Cambodia respectively.

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」)截至二零一六年六月三十日止六個月之未經審核簡明綜合經營業績,連同二零一五年同期之比較數字。

管理層討論及分析

業務及營運回顧

截至二零一六年六月三十日止六個月的營業額達132,700,000港元(截至二零一五年六月三十日止六個月:112,400,000港元)。期內本公司擁有人應佔溢利為28,600,000港元(截至二零一五年六月三十日止六個月:52,800,000港元)。溢利減少約24,200,000港元乃主要由於期內融資成本增加約28,900,000港元。其他影響期內溢利金額的因素包括貿易及其他應收款項之減值虧損約56,300,000港元及衍生金融負債公平值變動之收益約68,700,000港元。

期內每股基本盈利約為5.78港仙(截至二零一五年六月三十日止六個月:10.69港仙)。

於二零一六年六月三十日,本公司擁有人應佔本集團權益為176,400,000港元,較於二零一五年十二月三十一日的150,900,000港元增加25,500,000港元。於二零一六年六月三十日,本公司擁有人應佔每股資產淨值約為0.36港元(二零一五年十二月三十一日:約0.31港元)。

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,於上一年度,本集團與Crown Perth、NagaWorld及The Star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。



For the six months ended 30 June 2016, the Group generated revenue and gross profit in the amount of approximately HK\$130.6million (For the six months ended 30 June 2015: HK\$112.4 million) and HK\$60.5million (For the six months ended 30 June 2015: HK\$60.6 million) respectively from entertainment and gaming business.

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 legalised 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.

截至二零一六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130,600,000港元（截至二零一五年六月三十日止六個月：112,400,000港元）及60,500,000港元（截至二零一五年六月三十日止六個月：60,600,000港元）。

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Crown Perth娛樂場推廣約8至10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，亦為以世界一流的設施、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，並令本集團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7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之一及知名休閒綜合設施。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，使本集團能憑藉多元擴闊其具良好收入潛力之業務組合，持續拓展其博彩推廣業務。

Cooperation with The Star in Australia

In November 2015, the Group signed the junket arrangement with The Star, to promote not less than 6 gaming tables within The Star Casino, a licensed casino located in Sydney, New South Wales, Australia solely owned and operated by The Star. Through cooperation, the Group can continually develop its gaming promotion business through a more diversified portfolio of good income potential by tapping the Australian gaming market and establishing a long term partnership with The Star.

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 could tap into the gaming markets in Australia and Cambodia by signing junket arrangements with world-leading casino operators within one year, demonstrating its strong capability to diversify its business and enhance its revenue stream.

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

During the six months ended 30 June 2016, the Group has continued to implement a tighter credit control policy towards its trading businesses, its chemical products business, and energy conservation and environmental protection products business. As a result, the Group's revenue amounted to HK\$2,137,000 (six months ended 30 June 2015: HK\$Nil), with a gross profit of HK\$138,000 (six months ended 30 June 2015: HK\$Nil).

Material Acquisition and Disposal

There was no material acquisition and disposal during the six months ended 30 June 2016.

與The Star在澳洲之合作

於二零一五年十一月，本集團與The Star訂立一份中介人安排，以向The Star娛樂場（由The Star全資擁有及經營的位於澳洲新南威爾士州悉尼的持牌娛樂場）推廣不少於6張娛樂桌。透過該合作，本集團可通過進軍澳洲博彩市場及與The Star建立長期合作關係，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數十年經驗。在其領導下，本集團在一年內與世界領先的娛樂場營運商簽訂中介人安排，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。

化工產品及節能環保產品貿易

截至二零一六年六月三十日止六個月，本集團繼續對其貿易業務、化工產品業務及節能環保產品業務實施更嚴格的賒賬控制政策。因此，本集團的收入為2,137,000港元（截至二零一五年六月三十日止六個月：零港元），毛利為138,000港元（截至二零一五年六月三十日止六個月：零港元）。

重大收購與出售事項

截至二零一六年六月三十日止六個月，本集團並無重大收購及出售事項。

Future Plans and Prospects

During the six months period ended 30 June 2016, the Group has sustained growth in its entertainment and gaming business through the Crown Perth Junket Arrangement, the NagaWorld Junket Arrangement and the Star Junket Arrangement. The Group shall continue to explore the possibility of further extending its business to further broaden its income sources. Under the leadership of an experienced and energetic core management team, the management of the Group has full confidence in developing the business steadily.

The Group shall strive to take a prudent approach in business development to safeguard a higher shareholder's return.

In the long run, it is the Group's intention to diversify its business activities. On 17 March 2016, the Company has entered into a Framework Agreement with two Independent Third Parties in relation to a possible development project in Cambodia. The Company and one of the Independent Third Parties intend to establish a JV Company, the principal business activity of which is the development of an entertainment complex, including property, hotel, golf course, theme park and other entertainment and tourism business in Cambodia and the other Independent Third Party intends to provide engineering, construction and consultancy services to the JV Company. The Group is eager for exploration of prosperous business opportunities with sustainable development.

Interim Dividend

The Directors do not recommend any interim dividend for the six months ended 30 June 2016 (six months ended 30 June 2015: nil).

Capital Structure

As at 30 June 2016, the Company's equity attributable to its owners was approximately HK\$176,447,000 (31 December 2015: HK\$150,930,000). As at 30 June 2016, the short term and long term interest-bearing debts to equity attributable to its owner was 1.24 (31 December 2015: 1.79).

未來計劃及展望

截至二零一六年六月三十日止六個月，本集團透過 Crown Perth 中介人安排、NagaWorld 中介人安排及 The Star 中介人安排維持其娛樂及博彩業務增長。本集團將繼續發掘進一步拓展業務之商機，以進一步擴大其收入來源。在經驗豐富並充滿活力的核心管理團隊的領導下，本集團管理層堅信業務將穩健發展。

本集團將於業務發展中採取謹慎態度，以保障股東有較高的回報。

長期而言，本集團擬致力多元化其業務活動。於二零一六年三月十七日，本公司與兩名獨立第三方訂立框架協議，內容有關可能在柬埔寨開發項目。本公司與其中一名獨立第三方擬成立合營公司，其主要業務活動是在柬埔寨開發旅遊娛樂渡假勝地，包括地產、酒店、高爾夫球場、主題公園和其他娛樂及旅遊業務，而另一名獨立第三方擬為合營公司提供工程、建設和諮詢服務。本集團持續積極探尋具可持續發展潛力的利好商機。

中期股息

董事並不建議就截至二零一六年六月三十日止六個月派發任何中期股息（截至二零一五年六月三十日止六個月：無）。

資本架構

於二零一六年六月三十日，本公司擁有人應佔權益約為176,447,000港元（二零一五年十二月三十一日：150,930,000港元）。於二零一六年六月三十日，短期及長期計息債項佔本公司擁有人應佔權益比率為1.24（二零一五年十二月三十一日：1.79）。

Liquidity and Financial Resources

The Group generally finances its operation by internally generated cash flow, short-term loans and through issuance of convertible bonds.

Prudent financial management and selective investment criteria have enabled the Group to maintain a stable financial position. As at 30 June 2016, the Group's bank balances and cash amounted to approximately HK\$185,319,000 (31 December 2015: approximately HK\$316,193,000).

As at 30 June 2016, the current ratio was approximately 5.06 (31 December 2015: approximately 2.41) based on current assets of approximately HK\$436,121,000 (31 December 2015: approximately HK\$533,359,000) and current liabilities of approximately HK\$86,247,000 (31 December 2015: approximately HK\$220,943,000).

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 U.S. 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 2016, the Group employed 35 (30 June 2015: 19) employees in Hong Kong and Macau. 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.

流動資金及財政資源

本集團一般以內部產生之現金流量、短期貸款及透過發行可換股債券為其業務提供資金。

審慎理財及選擇性投資標準令本集團之財政狀況維持穩健。於二零一六年六月三十日，本集團之銀行結餘及現金約為185,319,000港元（二零一五年十二月三十一日：約316,193,000港元）。

於二零一六年六月三十日，流動比率約為5.06（二零一五年十二月三十一日：約2.41），此乃按流動資產約436,121,000港元（二零一五年十二月三十一日：約533,359,000港元）及流動負債約86,247,000港元（二零一五年十二月三十一日：約220,943,000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

於二零一六年六月三十日，本集團於香港及澳門僱用35名（二零一五年六月三十日：19名）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 2016, 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

於二零一六年六月三十日，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」）附錄十所載之上市發行人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0.1港元之普通股（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 2016, 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，於二零一六年六月三十日，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 2016, 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

於二零一六年六月三十日，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:		附註：	
(L) All the shares are long positions.		(L) 所有股份均為好倉。	
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 2016.		1. 該等百分比乃根據於二零一六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. 迎彩國際有限公司的全部已發行股本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 2016.

除上文所披露者外，於二零一六年六月三十日，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 reviewed the condensed consolidated financial statements of the Group for the six months ended 30 June 2016, 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展開討論及審閱本集團截至二零一六年六月三十日止六個月之簡明綜合財務報表，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 2016, 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

截至二零一六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 interest of shareholders.

The Company has adopted the Corporate Governance Code (the "Code") as set out in Appendix 14 of Listing Rules on the Stock Exchange including those revised code provisions which became effective on 1 April 2012, 1 September 2013 and 1 January 2016. During the six months ended 30 June 2016, the Company complied with all applicable provisions of the Code for their respective applicable periods except for the deviations 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 20 May 2016.

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 20 May 2016.

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 2016.

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、二零一三年九月一日及二零一六年一月一日生效之該等經修訂守則條文。截至二零一六年六月三十日止六個月，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二零一六年五月二十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二零一六年五月二十日舉行之本公司股東週年大會。

董事之證券交易

本公司已採納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的行為守則。經向全體董事作出特定查詢後，各董事於截至二零一六年六月三十日止六個月已一直遵守該行為守則及交易規定標準以及其董事進行證券交易的行為守則。

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.jimeigp.com.hk 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, 31 August 2016

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.jimeigp.com.hk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、往來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，二零一六年八月三十一日



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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 48 which comprise the unaudited condensed consolidated statement of financial position of Jimei International Entertainment Group Limited as of 30 June 2016 and the related unaudited 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 HKAS 34. 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48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二零一六年六月三十日之未經審核簡明綜合財務狀況表及截至該日止六個月期間之相關未經審核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會計準則第34號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

31 August 2016

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

李家樑

執業證書編號：P01220

香港

二零一六年八月三十一日

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 June 2016

簡明綜合全面收益表

截至二零一六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		
		2016	2015	
		二零一六年	二零一五年	
		HK\$'000	HK\$'000	
		千港元	千港元	
		Unaudited	Unaudited	
		未經審核	未經審核	
Revenue	收益	5	132,728	112,367
Cost of goods sold and services provided	已售貨品及已提供服務成本		(72,136)	(51,792)
Gross profit	毛利		60,592	60,575
Other revenue	其他收益		5,526	5
Operating expenses	經營開支		(3,023)	(2,928)
Administrative expenses	行政開支		(20,317)	(19,736)
Impairment loss on trade and other receivables	貿易及其他應收款項減值虧損		(56,338)	-
Gain on change in fair value of derivative financial liabilities	衍生金融負債之公平值變動收益		68,721	-
Finance costs	融資成本	6	(32,125)	(3,249)
Profit before taxation	除稅前溢利	7	23,036	34,667
Income tax expense	所得稅開支	8	(214)	(113)
Profit for the period	本期溢利		22,822	34,554

		Six months ended 30 June	
		截至六月三十日止六個月	
		2016	2015
		二零一六年	二零一五年
		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:	其後可能重新分類至損益之項目：		
Exchange difference on translating of foreign operations	兌換海外業務產生之匯兌差額	(6)	(41)
(Decrease)/increase in fair value of available-for-sale investments	可供出售投資之公平值(減少)/增加	(3,027)	516
Other comprehensive income for the period, net of tax	本期其他全面收益(稅後)	(3,033)	475
Total comprehensive income for the period	本期全面收益總額	19,789	35,029
Profit/(loss) for the period, attributable to:	應佔本期溢利/(虧損)：		
– Owners of the Company	– 本公司擁有人	28,550	52,785
– Non-controlling interests	– 非控股權益	(5,728)	(18,231)
		22,822	34,554
Total comprehensive income for the period, attributable to:	應佔本期全面收益總額：		
– Owners of the Company	– 本公司擁有人	25,517	53,260
– Non-controlling interests	– 非控股權益	(5,728)	(18,231)
		19,789	35,029
Earnings/(loss) per share	每股盈利/(虧損)	9	
– Basic	– 基本	HK cents 5.78港仙	HK cents 10.69港仙
– Diluted	– 攤薄	HK cents (1.14)港仙	HK cents 8.55港仙

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At 30 June 2016

簡明綜合財務狀況表

於二零一六年六月三十日

			As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 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		14,001	14,490
Available-for-sale investments	可供出售投資		8,184	5,936
			22,185	20,426
Current assets	流動資產			
Trade and other receivables	貿易及其他應收款項	11	250,802	217,166
Bank balances and cash	銀行結餘及現金		185,319	316,193
			436,121	533,359
Current liabilities	流動負債			
Trade and other payables	貿易及其他應付款項	12	25,666	93,836
Amount due to a related company	應付一間關聯公司款項	13	2,519	2,519
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	14	20,900	20,900
Borrowings	借貸	15	9,220	7,220
Derivative financial liabilities	衍生金融負債		26,760	95,481
Current tax liabilities	當期稅項負債		1,182	987
			86,247	220,943
Net current assets	流動資產淨值		349,874	312,416
Total assets less current liabilities	總資產減流動負債		372,059	332,842

			As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Non-current liabilities	非流動負債			
Convertible bonds	可換股債券		234,022	214,594
Net assets	資產淨值		138,037	118,248
EQUITY	權益			
Share capital	股本	16	49,356	49,356
Reserves	儲備		127,091	101,574
Equity attributable to owners of the Company	本公司擁有人應佔權益		176,447	150,930
Non-controlling interests	非控股權益		(38,410)	(32,682)
Total equity	權益總額		138,037	118,248

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the six months ended 30 June 2016

截至二零一六年六月三十日止六個月

		Share capital	Share premium	Capital redemption reserve	Special reserve	Investment revaluation reserve	Convertible bonds reserve	Exchange reserve	Retained earnings/(Accumulated losses)	Equity attributable to owners of the Company	Non-controlling interests	Total
		股本	股份溢價	贖回儲備	特別儲備	重估儲備	可換股債券儲備	匯兌儲備	保留盈利/(累計虧損)	本公司擁有人應佔權益	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 2016	於二零一六年一月一日	49,356	76,385	1,564	-	702	20,427	(1,349)	3,845	150,930	(32,682)	118,248
Profit/(Loss) for the period	本期溢利/(虧損)	-	-	-	-	-	-	-	28,550	28,550	(5,728)	22,822
Exchange difference on translating of foreign operation	兌換海外業務產生之匯兌差額	-	-	-	-	-	-	(6)	-	(6)	-	(6)
Decrease in fair value of available-for-sale investments	可供出售投資之公平值減少	-	-	-	-	(3,027)	-	-	-	(3,027)	-	(3,027)
Total comprehensive income for the period	本期全面收益總額	-	-	-	-	(3,027)	-	(6)	28,550	25,517	(5,728)	19,789
At 30 June 2016 (Unaudited)	於二零一六年六月三十日 (未經審核)	49,356	76,385	1,564	-	(2,325)	20,427	(1,355)	32,395	176,447	(38,410)	138,037
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/(Loss) for the period	本期溢利/(虧損)	-	-	-	-	-	-	-	52,785	52,785	(18,231)	34,554
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	可供出售投資之公平值增加	-	-	-	-	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
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)	-	-	-
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
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

**CONDENSED CONSOLIDATED
STATEMENT OF CASH FLOWS**

For the six months ended 30 June 2016

簡明綜合現金流量表

截至二零一六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	
		2016	2015
		二零一六年	二零一五年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Net cash used in operating activities	用於經營業務之現金淨額	(114,991)	(19,365)
Net cash used in investing activities	用於投資業務之現金淨額	(5,305)	(179)
Net cash (used in)/generated from financing activities	(用於)／來自融資業務之現金淨額	(10,600)	4,939
Net decrease in cash and cash equivalents	現金及現金等值項目減少淨額	(130,896)	(14,605)
Cash and cash equivalents at beginning of the period	期初之現金及現金等值項目	316,193	157,053
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	22	8
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	185,319	142,456

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30 June 2016

1. General

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. 3910-11, 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 unaudited condensed consolidated financial statements for the six months ended 30 June 2016 have been prepared in accordance with the applicable disclosure requirements of the Appendix 16 of the Rules Governing the Listing Rules of Securities (the “**Listing Rules**”) 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 unaudited 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 2015 dated 31 March 2016 (the “**2015 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

截至二零一六年六月三十日止期間

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3910-11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

截至二零一六年六月三十日止六個月之未經審核簡明綜合財務報表乃根據聯交所證券上市規則（「**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。未經審核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**」）編製的日期為二零一六年三月三十一日之截至二零一五年十二月三十一日止年度之年度財務報表（「**二零一五年年度財務報表**」）一併閱讀。

2. Basis of Preparation *(continued)*

Except disclosed in Note 3 to the financial statements, the unaudited condensed consolidated financial statements for the six months ended 30 June 2016 have been prepared in accordance with the same accounting policies adopted in the 2015 Annual Financial Statements.

The unaudited condensed consolidated financial statements 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 unaudited condensed consolidated financial statements:

HKFRSs (Amendments)	Annual Improvements 2012-2014 Cycle
Amendments to HKAS 1	Disclosure Initiative
Amendments to HKAS 16 and HKAS 38	Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to HKFRS 10, HKFRS 12 and HKAS 28	Investment Entities: Applying the Consolidation Exception
HKFRS 14	Regulatory Deferral Accounts

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

2. 編製基準 (續)

除財務報表附註3所披露者外，截至二零一六年六月三十日止六個月之未經審核簡明綜合財務報表乃根據二零一五年年度財務報表所採納之相同會計政策編製。

未經審核簡明綜合財務報表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未經審核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)	二零一二年至 二零一四年週期之 年度改進
香港會計準則第1號之 修訂本	主動披露
香港會計準則第16號及 香港會計準則第38號之 修訂本	可接受之折舊及 攤銷方式之澄清
香港財務報告準則第10號、 香港財務報告準則 第12號及香港會計準則 第28號之修訂本	投資實體：應用綜合 入賬之例外情況
香港財務報告準則第14號	監管遞延賬目

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

3. Accounting Policies (continued)

(a) Application of amendments to HKFRSs (continued)

Annual Improvements 2012-2014 Cycle

The amendments to HKFRS 5 introduce specific guidance in HKFRS 5 for when an entity reclassifies an asset (or disposal group) from held for sale to held for distribution to owners (or vice versa), or when held-for-distribution accounting is discontinued. The amendments apply prospectively.

The adoption of the amendments to HKFRS 5 has no impact on these financial statements as the Group does not have any asset (or disposal group) classified as held for sale or as held for distribution to owners.

The amendments to HKFRS 7 provide additional guidance to clarify whether a servicing contract is continuing involvement in a transferred asset for the purpose of the disclosures required in relation to transferred assets and clarify that the offsetting disclosures (introduced in the amendments to HKFRS 7 Disclosure – Offsetting Financial Assets and Financial Liabilities issued in December 2011 and effective for periods beginning on or after 1 January 2013) are not explicitly required for all interim periods. However, the disclosures may need to be included in unaudited condensed interim financial statements to comply with HKAS 34 Interim Financial Reporting.

The amendments to HKAS 19 clarify that the high quality corporate bonds used to estimate the discount rate for post-employment benefits should be issued in the same currency as the benefits to be paid. These amendments would result in the depth of the market for high quality corporate bonds being assessed at currency level. The amendments apply from the beginning of the earliest comparative period presented in the financial statements in which the amendments are first applied. Any initial adjustment arising should be recognised in retained earnings at the beginning of that period. The adoption of the amendments has no impact on these financial statements as the Group has no post-employment benefits.

3. 會計政策 (續)

(a) 應用香港財務報告準則之修訂本 (續)

二零一二年至二零一四年週期之年度改進

香港財務報告準則第5號之修訂於內文引入了對實體將資產（或出售組別）從持作銷售重新分類為持作向擁有人分銷（反之亦然）或持作分銷終止入賬的具體指引。該等修訂以未來適用基準應用。

由於本集團並無分類為持作銷售或持作向擁有人分銷之任何資產（或出售組別），故採納香港財務報告準則第5號之修訂對該等財務報表並無影響。

香港財務報告準則第7號之修訂的額外指引釐清服務合約於資產轉移中是否持續牽涉（就有關資產轉移所要求的披露而言）並釐清對所有中期期間並無明確要求的抵銷披露（已於二零一一年十二月頒佈並於二零一三年一月一日或之後開始之期間生效之香港財務報告準則第7號之修訂本披露－抵銷金融資產及金融負債引入）。然而，披露或需載入未經審核簡明中期財務報表，以遵從香港會計準則第34號中期財務報告。

香港會計準則第19號之修訂釐清優質公司債券（用於估計退休後福利之貼現率）應按與將予支付福利相同的貨幣發行。該等修訂會導致優質公司債券的市場深度按貨幣層面評估。該等修訂從首次應用修訂的財務報表所呈列最早比較期間初起應用。所引致之任何初步調整應於該期間初於保留溢利內確認。由於本集團並無離職後福利，因此採納該等修訂對該等財務報表並無影響。

3. Accounting Policies *(continued)*

(a) *Application of amendments to HKFRSs* *(continued)*

Annual Improvements 2012-2014 Cycle *(continued)*

The amendments to HKAS 34 clarify the requirements relating to information required by HKAS 34 that is presented elsewhere within the interim financial report but outside the interim financial statements. The amendments require that such information be incorporated by way of a cross reference from the interim financial statements to the other part of the interim financial report that is available to users on the same terms and at the same time as the interim financial statements.

Amendments to HKAS 1 – Disclosure Initiative

The amendments are designed to encourage entities to use judgement in the application of HKAS 1 when considering the layout and content of their financial statements. An entity's share of other comprehensive income from equity accounted interests in associates and joint ventures will be split between those items that will and will not be reclassified to profit or loss, and presented in aggregate as a single line item within those two groups.

Amendments to HKAS 16 and HKAS 38 – Clarification of Acceptable Methods of Depreciation and Amortisation

The amendments to HKAS 16 prohibit the use of a revenue-based depreciation method for items of property, plant and equipment. The amendments to HKAS 38 introduce a rebuttable presumption that amortisation based on revenue is not appropriate for intangible assets. This presumption can be rebutted if either the intangible asset is expressed as a measure of revenue or revenue and the consumption of the economic benefits of the intangible asset are highly correlated.

3. 會計政策 (續)

(a) *應用香港財務報告準則之修訂本* *(續)*

二零一二年至二零一四年週期之年度改進 *(續)*

香港會計準則第34號之修訂釐清有關香港會計準則第34號要求於中期財務報告內其他部分但於中期財務報表外呈列之資料之規定。該等修訂要求該資料從中期財務報表以交叉引用方式併入中期財務報告其他部分（按與中期財務報表相同的期限及時間提供予使用者）。

香港會計準則第1號之修訂本 – 主動披露

該等修訂乃為鼓勵實體於考慮彼等之財務報表版面及內容時判斷應用香港會計準則第1號。實體應佔來自於聯營公司及合營企業以權益會計法入賬的權益的其他全面收益，於將會及將不會重新分類至損益的項目中分拆，並在該等兩個組別內共同作為單一項目呈列。

香港會計準則第16號及香港會計準則第38號之修訂本 – 可接受之折舊及攤銷方式之澄清

香港會計準則第16號之修訂禁止就物業、廠房及設備項目使用以收入為基礎之折舊方法。香港會計準則第38號之修訂引進可推翻推定，即基於收入之攤銷不適用於無形資產。倘無形資產被表示為收入之計量或收入及無形資產經濟利益之消耗乃高度相關，則此推定可予以推翻。

3. Accounting Policies (continued)

(a) Application of amendments to HKFRSs (continued)

Amendments to HKFRS 10, HKFRS 12 and HKAS 28 – Investment Entities: Applying the Consolidation Exception

The amendments clarify that the exemption from preparing unaudited condensed consolidated financial statements for an intermediate parent entity is available to a subsidiary of an investment entity (including investment entities that account for their subsidiaries at fair value rather than consolidating them). An investment entity parent will consolidate a subsidiary only when the subsidiary is not itself an investment entity and the subsidiary's main purpose is to provide services that relate to the investment entity's investment activities. A non-investment entity applying the equity method to an associate or joint venture that is an investment entity may retain the fair value measurements that associate or joint venture used for its subsidiaries. An investment entity that prepares financial statements in which all its subsidiaries are measured at fair value through profit or loss should provide the disclosures related to investment entities as required by HKFRS 12.

(b) New/revised HKFRSs that have been issued but are not yet effective

The Group has not early applied the following revised standards, amendments and interpretations that have been issued, potentially relevant to the Group, but are not yet effective.

HKFRS 9 (2014)	Financial Instruments ¹
HKFRS 15	Revenue from Contracts with Customers ¹
HKFRS 16	Leases ²

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

² Effective for annual periods beginning on or after 1 January 2019

3. 會計政策 (續)

(a) 應用香港財務報告準則之修訂本 (續)

香港財務報告準則第10號、香港財務報告準則第12號及香港會計準則第28號之修訂本－投資實體：應用綜合入賬之例外情況有關修訂澄清，就居間母公司實體編製未經審核簡明綜合財務報表之豁免，適用於投資實體之附屬公司（包括按公平值將其附屬公司入賬而並非將附屬公司綜合入賬之投資實體）。僅當附屬公司本身並非投資實體而附屬公司之主要目的是提供與投資實體的投資活動有關之服務時，投資實體母公司方會綜合入賬附屬公司。對屬於投資實體之聯營公司或合營企業應用權益法之非投資實體可保留該聯營公司或合營企業就其附屬公司已採用之公平值計量。若投資實體編製之財務報表當中的旗下全部附屬公司乃按公平值計入損益計量，則須按香港財務報告準則第12號之規定提供有關投資實體之披露。

(b) 已頒佈但尚未生效的新訂／經修訂香港財務報告準則

本集團並無提早應用下列已頒佈、可能與本集團有關但尚未生效之經修訂準則、修訂及詮釋。

香港財務報告準則第9號 (二零一四年)	金融工具 ¹
香港財務報告準則第15號	來自客戶合約之收入 ¹
香港財務報告準則第16號	租賃 ²

¹ 於二零一八年一月一日或之後開始之年度期間生效

² 於二零一九年一月一日或之後開始之年度期間生效

3. Accounting Policies *(continued)*

(b) *New/revised HKFRSs that have been issued but are not yet effective* *(continued)*

The Group has not early applied the above new or revised standards, amendments or interpretations in preparation of the unaudited 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 unaudited condensed consolidated financial statements will be resulted.

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 (the **"fair value hierarchy"**):

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1);
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices) (Level 2); and
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3).

3. 會計政策 (續)

(b) *已頒佈但尚未生效的新訂／經修訂香港財務報告準則* (續)

本集團並無於編製未經審核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未經審核簡明綜合財務報表呈列會否出現任何重大變動。

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值及數據。於釐定公平值計量時使用之輸入值，乃根據所利用之估值技術中使用的輸入值之可觀察程度而分類為不同級別（「**公平值等級**」）：

- 第一級： 同類資產或負債於活躍市場之報價（未經調整）（第一級）；
- 第二級： 除第一級所包括之報價外，該資產或負債之可直接（即價格）或間接（即從價格得出）觀察所得輸入值（第二級）；及
- 第三級： 並非依據可觀察之市場數據（不可觀察之輸入值）釐定之該資產或負債之輸入值（第三級）。

4. Fair Value Measurement (continued)

At 30 June 2016, the financial assets and liabilities measured at fair value in the statement of financial position are group into the fair value hierarchy as follows:

		Level 1 第一級 HK\$'000 千港元	Level 2 第二級 HK\$'000 千港元	Level 3 第三級 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Asset	資產				
Available-for-sale investments	可供出售投資	8,184	-	-	8,184
Liability	負債				
Derivative financial liabilities	衍生金融負債	-	-	(26,760)	(26,760)
Net fair values	公平值淨額	8,184	-	(26,760)	(18,576)

There have been no transfers between the levels during the reporting period. The methods and valuation techniques used for the purpose of measuring fair value are unchanged compared to the previous reporting periods.

Information about Level 1 fair value measurement

Available-for-sale investments which are measured subsequently to initial recognition at fair value, representing the Group's investments in listed securities in Hong Kong, amounted to HK\$8,184,000 (31 December 2015: HK\$5,936,000), is based on Level 1 measurement which is determined by quoted prices in active markets.

Information about Level 3 fair value measurement

The fair value of derivative financial instrument is determined using binomial option pricing model and the significant unobservable input used in the fair value measurement is the expected volatility. The fair value measurement is positively correlated to the expected volatility. As at 30 June 2016, it is estimated that while all other variables held constant, an increase in the expected volatility by 5% would have decreased the Group's profit by HK\$4,038,000 (31 December 2015: increase the Group's loss by HK\$6,990,000) while a decrease in the expected volatility by 5% would have increased the Group's profit by HK\$5,807,000 (31 December 2015: decrease the Group's loss by HK\$7,147,000) for the derivative component of Convertible Bond.

4. 公平值計量 (續)

於二零一六年六月三十日，於財務狀況表按公平值計量的金融資產及負債分為以下公平值等級：

於報告期內，各層次之間無轉撥。用於計量公平值之方法及估值技術與以往的報告期相比並無改變。

有關第一級公平值計量之資料

於初始確認後按公平值計量的可供出售投資（即本集團於香港上市證券之投資）之金額為8,184,000港元（二零一五年十二月三十一日：5,936,000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。

有關第三級公平值計量之資料

衍生金融工具之公平值乃採用二項式期權定價模型釐定，而公平值計量所採用之重大不可觀察輸入值為預期波幅。公平值計量與預期波幅有正相關性。於二零一六年六月三十日，就可換股債券衍生工具部分而言，估計倘所有其他可變因素維持不變，而預期波幅上升5%，則本集團之溢利將減少4,038,000港元（二零一五年十二月三十一日：本集團之虧損增加6,990,000港元）；而預期波幅下跌5%，則本集團之溢利將增加5,807,000港元（二零一五年十二月三十一日：本集團之虧損減少7,147,000港元）。

4. Fair Value Measurement (continued)

Information about Level 3 fair value measurement (continued)

Significant inputs as follows:

Derivative financial liability – Convertible Bond derivative component

Underlying stock price	HK\$2.39 per share
Conversion price	HK\$5 per share
Risk-free rate	0.469%
Expected volatility	57.7 %
Expected dividend yield	–
Discount rate	7.98%

Derivative financial liabilities reconciliation:

4. 公平值計量 (續)

有關第三級公平值計量之資料 (續)

有關重大輸入值如下:

衍生金融負債 – 可換股債券衍生工具部分

相關股價	每股2.39港元
換股價	每股5港元
無風險利率	0.469%
預期波幅	57.7%
預期股息率	–
貼現率	7.98%

衍生金融負債對賬:

		2016 二零一六年 HK\$'000 千港元
At 1 January	於一月一日	95,481
Issuance of new bonds	發行新債券	–
Gain on change in fair value of derivative financial liabilities	衍生金融負債公平值變動之收益	(68,721)
At 30 June	於六月三十日	26,760

5. Segmental Information

The Group determines its operating segments based on the reports reviewed by the chief operating decision-maker ("CODM") that are used to make strategic decisions.

The Group has two reportable segments. The segments are managed separately as each business offers different products and services and requires different business strategies. The following summary describes the operations in each of the Group's reportable segments:

- Entertainment and gaming business – receiving commission and services income from casino entertainment and gaming promotion services; and
- Chemical products, and energy conservation and environmental protection products – trading of chemical products, and energy conservation and environmental protection products.

5. 分部資料

本集團按主要經營決策者(「主要經營決策者」)所審閱並賴以作出決策的報告釐定其經營分部。

本集團擁有兩個可報告分部。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。以下為本集團各可報告分部業務之概要：

- 娛樂及博彩業務 – 娛樂場娛樂及博彩推廣服務之佣金及服務收入；及
- 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. Segmental Information (continued)

Segment revenue, results, assets and liabilities

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

For the six months ended 30 June 2016 (unaudited)

		Entertainment and gaming business segment 娛樂及博彩業務分部 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products segment 化工產品以及節能及環保產品分部 HK\$'000 千港元	Total 合計 HK\$'000 千港元
Revenue – External sales	收益 – 外部銷售	130,591	2,137	132,728
Segment profit/(loss)	分部溢利/(虧損)	52,263	(1,259)	51,004
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*			(13,240)
Other revenue	其他收益			5,014
Gain on change in fair value of derivative financial liabilities	衍生金融負債公平值變動之收益			68,721
Impairment loss on trade and other receivables	貿易及其他應收款項減值虧損			(56,338)
Finance costs (note 6)	融資成本(附註6)			(32,125)
Profit before taxation	除稅前溢利			23,036
Segment Assets	分部資產	337,845	15,423	353,268
Segment Liabilities	分部負債	44,242	4,917	49,159

* The costs mainly represent directors' remuneration, staff costs in Hong Kong, entertainment costs, legal and professional fees, rental expenses incurred by the Company for central administrative function.

5. 分部資料(續)

分部收益、業績、資產及負債

以下為本集團按經營分部劃分之收益及業績分析：

截至二零一六年六月三十日止六個月(未經審核)

		Entertainment and gaming business segment 娛樂及博彩業務分部 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products segment 化工產品以及節能及環保產品分部 HK\$'000 千港元	Total 合計 HK\$'000 千港元
Revenue – External sales	收益 – 外部銷售	130,591	2,137	132,728
Segment profit/(loss)	分部溢利/(虧損)	52,263	(1,259)	51,004
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*			(13,240)
Other revenue	其他收益			5,014
Gain on change in fair value of derivative financial liabilities	衍生金融負債公平值變動之收益			68,721
Impairment loss on trade and other receivables	貿易及其他應收款項減值虧損			(56,338)
Finance costs (note 6)	融資成本(附註6)			(32,125)
Profit before taxation	除稅前溢利			23,036
Segment Assets	分部資產	337,845	15,423	353,268
Segment Liabilities	分部負債	44,242	4,917	49,159

* 成本主要指本公司就中央行政職能而產生之董事酬金、於香港之員工成本、招待費、法律及專業費用及租金開支。

5. Segmental Information (continued)

For the six months ended 30 June 2015 (unaudited)

		Entertainment and gaming business segment 娛樂及博彩 業務分部 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products segment 化工產品以及 節能及環保 產品分部 HK\$'000 千港元	Total 合計 HK\$'000 千港元
Revenue – External sales	收益 – 外部銷售	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 (note 6)	融資成本(附註6)			(3,249)
Profit before taxation	除稅前溢利			34,667
Segment Assets	分部資產	188,092	23,706	211,798
Segment Liabilities	分部負債	63,504	5,397	68,901

* The costs mainly represent directors' remuneration, staff costs in Hong Kong, entertainment costs, legal and professional fees, rental expenses incurred by the Company for central administrative function.

Segment result represents profit/(loss) 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.

5. 分部資料(續)

截至二零一五年六月三十日止六個月(未經審核)

		Entertainment and gaming business segment 娛樂及博彩 業務分部 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products segment 化工產品以及 節能及環保 產品分部 HK\$'000 千港元	Total 合計 HK\$'000 千港元
Revenue – External sales	收益 – 外部銷售	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 (note 6)	融資成本(附註6)			(3,249)
Profit before taxation	除稅前溢利			34,667
Segment Assets	分部資產	188,092	23,706	211,798
Segment Liabilities	分部負債	63,504	5,397	68,901

* 成本主要指本公司就中央行政職能而產生之董事酬金、於香港之員工成本、招待費、法律及專業費用及租金開支。

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溢利/(虧損)，並無合併未分配收入/(開支)項目。

5. Segmental 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 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Assets	資產		
Segment assets	分部資產	353,268	287,247
Bank balances and cash	銀行結餘及現金	93,957	257,702
Available-for-sale investments	可供出售投資	8,184	5,936
Other unallocated assets	其他未分配資產	2,897	2,900
Consolidated assets	綜合資產	458,306	553,785
Liabilities	負債		
Segment liabilities	分部負債	49,159	116,127
Convertible bonds	可換股債券	234,022	214,594
Derivative financial liabilities	衍生金融負債	26,760	95,481
Borrowings	借貸	9,220	7,220
Other unallocated liabilities	其他未分配負債	1,108	2,115
Consolidated liabilities	綜合負債	320,269	435,537

5. 分部資料 (續)

分部資產及負債

分部資產及負債與各自綜合結餘之間對賬如下：

5. Segmental Information (continued)

Other segment information

For the six months ended 30 June 2016 (unaudited)

5. 分部資料 (續)

其他分部資料

截至二零一六年六月三十日止六個月 (未經審核)

	Entertainment and gaming business segment 娛樂及博彩業務分部 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products segment 化工產品以及節能及環保產品分部 HK\$'000 千港元	Unallocated 未分配 HK\$'000 千港元	Consolidated 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	4	10	104
Depreciation of property, plant and equipment	物業、廠房及設備折舊	149	191	261
Impairment loss on trade and other receivables	貿易及其他應收款項減值虧損	55,307	1,031	-
Gain on change in fair value of derivative financial liabilities	衍生金融負債之公平值變動之收益	-	-	68,721
Finance costs	融資成本	-	-	32,125

5. Segmental Information (continued)

Other segment information (continued)

For the six months ended 30 June 2015 (unaudited)

	Entertainment and gaming business segment 娛樂及博彩業務分部 HK\$'000 千港元	Chemical products, and energy conservation and environmental protection products segment 化工產品以及節能及環保產品分部 HK\$'000 千港元	Unallocated 未分配 HK\$'000 千港元	Consolidated 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

5. 分部資料 (續)

其他分部資料 (續)

截至二零一五年六月三十日止六個月 (未經審核)

5. Segmental 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, Australia and the Kingdom of Cambodia.

The following table provides an analysis of revenue from external customers derived from operations in 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、澳洲及柬埔寨王國。

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**

		2016	2015
		二零一六年	二零一五年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Hong Kong	香港	-	-
Australia	澳洲	127,663	136,612
Kingdom of Cambodia	柬埔寨王國	2,928	(24,245)
PRC	中國	2,137	-
		132,728	112,367

5. Segmental Information *(continued)* *Geographical information (continued)*

5. 分部資料 (續) 地區資料 (續)

		Non-current assets 非流動資產	
		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Hong Kong	香港	1,662	1,821
Australia	澳洲	11,964	12,093
Kingdom of Cambodia	柬埔寨王國	92	108
PRC	中國	283	468
		14,001	14,490

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	
		2016 二零一六年 HK\$'000 千港元 Unaudited 未經審核	2015 二零一五年 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	32,027	3,015
Borrowings	借貸	98	234
		32,125	3,249

7. Profit Before Taxation

7. 除稅前溢利

		Six months ended 30 June	
		截至六月三十日止六個月	
		2016	2015
		二零一六年	二零一五年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Profit before taxation for the period is arrived at after charging:	本期間除稅前溢利經扣除下列項目後達致：		
Directors' remuneration	董事薪酬	4,533	4,204
Other employee costs	其他員工成本		
– Salaries and other benefits	– 薪金及其他福利	10,028	5,790
– Retirement benefits scheme contribution	– 退休福利計劃供款	213	156
		10,241	5,946
Total employee costs	員工總成本	14,774	10,150
Depreciation of property, plant and equipment	物業、廠房及設備折舊	601	440
Cost of inventories recognised as expense	確認為開支之存貨成本	1,999	–
Impairment loss on trade and other receivables	貿易及其他應收款項減值虧損	56,338	–

8. Income Tax Expense

The amount of taxation in the unaudited condensed consolidated statement of comprehensive income represents:

		Six months ended 30 June	
		截至六月三十日止六個月	
		2016	2015
		二零一六年	二零一五年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Current tax for the period	本期間即期稅項		
– Australian income tax	– 澳洲所得稅	183	113
– Kingdom of Cambodia tax on profits	– 柬埔寨王國利得稅	31	–
		214	113
Income tax expense	所得稅開支	214	113

Australian income tax has been provided at the rate of 30% (30 June 2015: 30%) on the estimated assessable profits for the period.

Under the Cambodian law on Taxation and Prakas of Tax on Profit, the standard tax on profit rate in Kingdom of Cambodia is 20% (30 June 2015: 20%) for the period.

For the six months ended 30 June 2016 and 2015, no provision for Hong Kong Profits Tax has been made as the Group has no assessable income derived from Hong Kong.

Under the Law of the PRC on Enterprise Income Tax (the "EIT Law") and Implementation Regulation of the EIT Law, tax rate of the PRC subsidiaries is 25% for both periods.

8. 所得稅開支

未經審核簡明綜合全面收益表之稅項金額指：

澳洲所得稅按本期間之估計應課稅溢利按30%之稅率（二零一五年六月三十日：30%）撥備。

根據柬埔寨稅法及利得稅法令，本期間於柬埔寨王國溢利之標準稅率為20%（二零一五年六月三十日：20%）。

截至二零一六年及二零一五年六月三十日止六個月，由於本集團於香港並無任何應課稅收入，因此並無作出香港利得稅撥備。

根據中國企業所得稅法（「企業所得稅法」）及企業所得稅法實施細則，中國附屬公司於兩個期間之稅率均為25%。

9. Earnings/(loss) 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	
		2016 二零一六年 HK\$'000 千港元 Unaudited 未經審核	2015 二零一五年 HK\$'000 千港元 Unaudited 未經審核
Earnings	盈利		
Profit for the purpose of basic earnings per share	每股基本盈利之溢利	28,550	52,785
Effects of dilutive potential ordinary shares:	普通股潛在攤薄效應：		
Gain on change in fair value of derivatives component of convertible bonds	可換股債券衍生工具部分之公平值變動之收益	(68,721)	-
Interest on convertible bonds (net of tax)	可換股債券利息（經扣除稅項）	32,027	3,015
(Loss)/profit for the purpose of diluted (losses)/earnings per share	每股攤薄（虧損）／盈利之（虧損）／溢利	(8,144)	55,800

		Six months ended 30 June 截至六月三十日止六個月	
		2016 二零一六年 '000 千股 Unaudited 未經審核	2015 二零一五年 '000 千股 Unaudited 未經審核
Number of shares	股份數目		
Weighted average number of ordinary shares for the purpose of basic earnings per share	每股基本盈利之普通股加權平均數目	493,565	493,565
Effect of dilutive potential ordinary shares:	普通股潛在攤薄效應：		
- Convertible bonds	- 可換股債券	222,000	159,000
Weighted average number of ordinary shares for the purpose of diluted (losses)/earnings per share	每股攤薄（虧損）／盈利之普通股加權平均數目	715,565	652,565

10. Dividends

No interim dividend has been paid or declared during each of the periods ended 30 June 2016 and 2015.

10. 股息

概無就截至二零一六年及二零一五年六月三十日止各期間派付或宣派中期股息。

11. Trade and Other Receivables

11. 貿易及其他應收款項

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Trade debtors (notes (i))	貿易應收賬項 (附註(i))	5,937	4,701
Bills receivable from trading business (notes (ii))	貿易業務之應收票據 (附註(ii))	-	1,077
Advances to patrons (note (iii))	向客戶墊款 (附註(iii))	232,419	195,406
Amounts due from casino (note (iv))	應收娛樂場款項 (附註(iv))	10,350	14,408
Other receivables	其他應收款項		
– Prepayments	– 預付款項	646	651
– Trade and other deposits paid	– 貿易及其他已付按金	1,450	923
		250,802	217,166

The Group generally allows credit periods of 30 days to 180 days (31 December 2015: 30 to 180 days) to its trade debtors and credit period of 180 days (31 December 2015: 15 days to 90 days) to its patrons from entertainment and gaming business. The Group generally does not charge interest for credit granted. The Group does not hold any collateral from the trade debtors in trading business but may require personal cheque or other acceptable forms of security from patrons.

本集團一般給予其貿易客戶30至180日(二零一五年十二月三十一日: 30至180日)之信貸期並授予其娛樂及博彩業務之客戶180日(二零一五年十二月三十一日: 15至90日)之信貸期。本集團通常不會就其所授的信貸收取利息。本集團並無就其貿易業務之貿易應收賬項持有任何抵押品, 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。

11. Trade and Other Receivables (continued)

Notes:

- (i) Trade debtors with the following ageing analysis, based on invoice dates, as of the end of reporting period:

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	2,597	2,853
31 to 90 days	31至90日	-	-
91 to 365 days	91至365日	3,340	793
Over 1 year	超過1年	1,031	1,055
		6,968	4,701
Impairment loss on trade and other receivables	貿易及其他應收款項減值虧損	(1,031)	-
		5,937	4,701

- (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 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	-	-
31 to 90 days	31至90日	-	360
91 to 365 days	91至365日	-	717
		-	1,077

11. 貿易及其他應收款項 (續)

附註：

- (i) 截至報告期末，貿易應收賬項按發票日期進行之賬齡分析如下：

- (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：

11. Trade and Other Receivables (continued)

Notes: (continued)

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

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	30,547	61,817
31 to 90 days	31至90日	84,763	26,165
91 to 365 days	91至365日	172,416	122,837
		287,726	210,819
Impairment loss on trade and other receivables	貿易及其他應收款項減值虧損	(55,307)	(15,413)
		232,419	195,406

- (iv) Amounts due from casino with the following ageing analysis, based on the date of credit granted, as of the end of reporting period:

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	10,350	14,408

The Group closely monitors the granting of credit and periodically reviews the recoverability of each trade debt and each advance to patrons. Before accepting any new customer or patron, the Group assess the potential customer's credit quality and determines credit limits by customer. Limits attributed to customers and patrons are reviewed periodically. Management considers that these third parties have sufficient financial capacity to repay.

11. 貿易及其他應收款項 (續)

附註：(續)

- (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 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	30,547	61,817
31 to 90 days	31至90日	84,763	26,165
91 to 365 days	91至365日	172,416	122,837
		287,726	210,819
Impairment loss on trade and other receivables	貿易及其他應收款項減值虧損	(55,307)	(15,413)
		232,419	195,406

- (iv) 截至報告期末，應收娛樂場之款項按授出信貸日期進行之賬齡分析如下：

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	10,350	14,408

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。於接納任何新顧客或客戶前，本集團會先評估潛在顧客之信用質素，並釐定顧客之信貸限額。授予顧客及客戶之限額會定期檢討。管理層認為，該等第三方擁有足夠財政能力償還款項。

12. Trade and Other Payables

12. 貿易及其他應付款項

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Trade payables (note (i))	貿易應付款項 (附註(i))	734	596
Amounts due to casinos (note (ii))	應付娛樂場之款項 (附註(ii))	17,686	13,890
Amounts due to patrons (note (iii))	應付客戶之款項 (附註(iii))	316	70,538
Other payables and accruals	其他應付款項及應計費用	2,814	4,938
Trade deposits received	已收貿易按金	4,116	3,874
		25,666	93,836

Notes:

附註:

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

- (i) 貿易應付款項於各報告日期之賬齡分析如下:

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	151	-
31 to 90 days	31至90日	-	-
91 to 365 days	91至365日	526	538
Over 1 year	超過1年	57	58
		734	596

12. Trade and Other Payables (continued)

Notes: (continued)

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

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	15,336	10,883
31 to 90 days	31至90日	941	2,891
91 to 365 days	91至365日	1,409	116
		17,686	13,890

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

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	271	40,266
31 to 90 days	31至90日	18	8,716
91 to 365 days	91至365日	27	21,556
		316	70,538

13. Amount due to a Related Company

The amount due to a related company is unsecured, interest free and repayable on demand.

12. 貿易及其他應付款項 (續)

附註：(續)

- (ii) 應付娛樂場之款項於各報告日期之賬齡分析如下：

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	15,336	10,883
31 to 90 days	31至90日	941	2,891
91 to 365 days	91至365日	1,409	116
		17,686	13,890

- (iii) 應付客戶之款項於各報告日期之賬齡分析如下：

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
0 to 30 days	0至30日	271	40,266
31 to 90 days	31至90日	18	8,716
91 to 365 days	91至365日	27	21,556
		316	70,538

13. 應付一間關聯公司款項

應付一間關聯公司之款項為無抵押、免息及須按要求償還。

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

The amount due to a non-controlling interest of a subsidiary is unsecured, interest free and repayable on demand.

14. 應付一間附屬公司非控股權益款項

應付一間附屬公司非控股權益款項為無抵押、免息及須按要求償還。

15. Borrowings

15. 借貸

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Unsecured other loans	無抵押其他貸款		
– Interest-bearing loan (note i)	– 計息貸款 (附註i)	4,500	2,500
– Non-interest bearing loan (note ii)	– 無計息貸款 (附註ii)	4,720	4,720
		9,220	7,220

Notes:

- (i) The interest-bearing loan of HK\$4,500,000 at 30 June 2016 are repayable by December 2016. Interest is charged at 6% per annum.
- (ii) The non-interest bearing loan of HK\$4,720,000 at 30 June 2016 is immediately due.

At 30 June 2016, total other loans were scheduled to repay as follows:

附註：

- (i) 於二零一六年六月三十日之計息貸款4,500,000港元須於二零一六年十二月前償還。利息按每年6厘計算。
- (ii) 於二零一六年六月三十日之無計息貸款4,720,000港元即時到期支付。

於二零一六年六月三十日，其他貸款總額預計於以下時間償還：

		As at 30 June 2016 於二零一六年 六月三十日 HK\$'000 千港元 Unaudited 未經審核	As at 31 December 2015 於二零一五年 十二月三十一日 HK\$'000 千港元 Audited 經審核
Within one year	一年內	9,220	7,220

The amounts due are repayable by the scheduled repayment date in the loan agreements with no repayment on demand clause.

該等到期款項乃根據貸款協議所載預訂還款日期償還，當中並無按要求償還條款。

16. Share Capital

16. 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 2015, 31 December 2015 and 30 June 2016	於二零一五年一月一日、 二零一五年十二月三十一日及 二零一六年六月三十日	20,000,000,000	2,000,000
Issued and fully paid:	已發行及繳足：		
At 1 January 2015, 31 December 2015 and 30 June 2016 (par value of HK\$0.10 each)	於二零一五年一月一日、 二零一五年十二月三十一日及 二零一六年六月三十日 (每股面值0.10港元)	493,564,800	49,356

17. Related Party Disclosures

During the period and as at the end of the reporting period, the Group had the following transactions and balance respectively with related parties. These transactions do not constitute either discloseable connected transaction or continuous connected transaction as defined under Chapter 14A of the Listing Rules.

(i) *Particulars of rental expenses paid to related parties*

17. 關聯人士披露

於本期間及於報告期末，本集團與關聯人士分別擁有下列交易及結餘。該等交易並不構成上市規則第14A章所界定之須予披露的關連交易或持續性關連交易。

(i) *已付關聯人士之租金開支詳情*

		Six months ended 30 June 截至六月三十日止六個月	
		2016 二零一六年 HK\$'000 千港元 Unaudited 未經審核	2015 二零一五年 HK\$'000 千港元 Unaudited 未經審核
A related company	一間關聯公司	-	851
A director and the beneficial owner of the controlling shareholder	一名董事及控股股東之實益擁有人	180	-

17. Related Party Disclosures (continued)

(ii) Key management compensation

The remuneration of the key management of the Group during the period was as follows:

		Six months ended 30 June	
		截至六月三十日止六個月	
		2016	2015
		二零一六年	二零一五年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Short-term benefits	短期福利	4,516	4,195
Retirement benefits scheme contributions	退休福利計劃供款	17	9
		4,533	4,204

The remuneration of directors and other members of key management is determined by the board of directors having regard to the performance of individual and market trends.

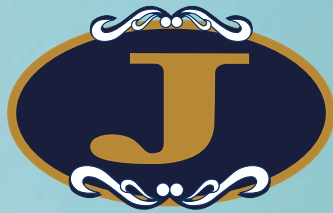
17. 關聯人士披露 (續)

(ii) 主要管理人員薪酬

期內本集團主要管理人員薪酬如下：

		Six months ended 30 June	
		截至六月三十日止六個月	
		2016	2015
		二零一六年	二零一五年
		HK\$'000	HK\$'000
		千港元	千港元
		Unaudited	Unaudited
		未經審核	未經審核
Short-term benefits	短期福利	4,516	4,195
Retirement benefits scheme contributions	退休福利計劃供款	17	9
		4,533	4,204

董事及其他主要管理層成員之薪酬由董事會經參考個人表現及市場趨勢釐定。



Jimei 集美 지메이