



東瀛遊控股有限公司

EGL Holdings Company Limited

(於開曼群島註冊成立的有限公司)

(Incorporated in the Cayman Islands with limited liability)

股份代號 Stock Code : 6882

邁向30周年

送給客人
多一分



開心



2016 中期報告
Interim Report

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集團財務概要

Group Financial Highlights

		截至6月30日止六個月		
		Six months ended 30 June		
		2016	2015	變動 Change in
		千港元	千港元	
		HK\$'000	HK\$'000	%
收益	Revenue	817,361	855,414	-4.4
毛利	Gross profit	135,211	222,718	-39.3
本公司擁有人應佔溢利	Profit attributable to owners of the Company	15,074	84,440	-82.1
每股盈利	Earnings per share			
基本及攤薄(港仙)	Basic and diluted (HK cents)	3.00	16.81	
利潤率	Profit margin			
毛利率	Gross profit margin	16.5%	26.0%	
淨利率	Net profit margin	1.8%	9.9%	
本公司擁有人應佔權益回報率	Return on equity attributable to owners of the Company	4.6%	26.5%	
槓桿比率	Gearing ratio	零 Nil	零 Nil	

附註：有關期間本公司擁有人應佔股息詳情載於中期財務資料附註7。

Note: Details of the dividends attributable to owners of the Company for the period are set out in note 7 to the interim financial information.

主席報告

Chairman's Statement

各位股東：

本人謹代表東瀛遊控股有限公司(「本公司」)及其附屬公司(統稱為「本集團」)提呈本集團截至2016年6月30日止六個月(「本期間」)之未經審核簡明綜合業績。

業務回顧

本集團於2016年上半年受到日圓匯價上升及世界各地前往日本旅遊的強勁需求所影響，引致成本大幅上漲，而業界競爭亦趨激烈，雖然能繼續維繫著良好的供應商及客戶關係並得到大力支持，仍令本集團於本期間業績受到極大衝擊。截至2016年6月30日止六個月，本集團錄得總收益約817,400,000港元(2015年同期：855,400,000港元)，較去年同期減少4.4%。本公司擁有人應佔溢利約15,100,000港元(2015年同期：84,400,000港元)，較去年同期減少82.1%。有關業務表現的詳情可參閱下文「管理層討論及分析」一節。

本集團的首個海外婚慶專門店已於2016年2月正式營運，其創新的「虛擬實境」設備及一站式的婚禮策劃服務讓客戶能享受更貼心、獨一無二溫馨浪漫的婚禮體驗。本集團亦因應東京迪士尼海洋開幕15週年，特與東京迪士尼海洋合作，以「閃亮心願之旅」為主題，打造東京迪士尼海洋主題店。主題店已於2016年6月開始營業，主題店的員工為客戶介紹東京迪士尼海洋的最新表演及更多新穎有趣及別出心裁的精選旅程，讓客戶體驗迪士尼的夢幻氛圍。繼往開來，本集團繼續與銀行推出宣傳推廣活動，為客戶提供獨家折扣優惠。與此同時，亦參與了香港國際旅遊展，提供最熱門旅遊資訊及即場報名優惠，同樣獲得不俗的成效。

Dear Shareholders,

On behalf of EGL Holdings Company Limited ("Company") and its subsidiaries (hereinafter collectively referred to as the "Group"), I hereby present the unaudited condensed consolidated results of the Group for the six months ended 30 June 2016 ("Period").

BUSINESS REVIEW

In the first half of 2016, given the significant increase of costs driven by the appreciation of Japanese Yen and the strong demand for travelling to Japan worldwide, as well as the increasing fierce competition within the industry, the results of the Group for the Period have been hit hard, notwithstanding the maintenance of good relationship with, and strong support from, suppliers and customers. For the six months ended 30 June 2016, the Group recorded total revenue of approximately HK\$817.4 million (corresponding period in 2015: HK\$855.4 million), representing a decrease of 4.4% compared with the corresponding period last year. Profit attributable to owners of the Company was approximately HK\$15.1 million (corresponding period in 2015: HK\$84.4 million), representing a decrease of 82.1% compared with the corresponding period last year. For the details of our business performance, please refer to the section headed "Management Discussion and Analysis" below.

The first specialty shop for planning of overseas wedding events of the Group has formally commenced operation in February 2016, and our customers can experience the tailored, unique and romantic wedding through the innovative "virtual reality" equipment and one-stop wedding planning service it offers. Also, this year is the 15th anniversary of Tokyo DisneySea and the Group is taking this opportunity to cooperate with Tokyo DisneySea in setting up a theme store of Tokyo DisneySea with a theme of "Crystal Wishes Journey". The operation of the theme store has commenced in June 2016, and its staff members have introduced the latest performances and featured journey, that is innovative, interesting and ingenious, of Tokyo DisneySea to the customers, allowing them to enjoy the fantasy of Disney. Capitalising on our success, the Group will continue to launch advertising and promotion campaigns with banks, and offer exclusive discounts to customers. Meanwhile, the Group also participated in Hong Kong International Travel Expo where it provided the most popular travel information and on-site registration discount, such initiatives also achieved positive results.

本集團於台灣的附屬公司已於2016年第一季投入營運，強化了本集團的核心業務發展。除了鞏固核心業務外，更進一步拓展更多元化的業務範圍，本集團於日本大阪的附屬公司已於2016年第二季投入營運，主要為本集團的日本旅行團提供旅遊巴士服務，以增強本集團的成本控制能力。

社會績效

本集團繼續綿延關愛精神，探訪關懷獨居長者，參與社會企業「全城街馬」慈善跑，實踐企業對社會貢獻的責任。

業務展望

本集團會於嚴峻的營商環境下更謹慎地鞏固核心業務，務求令業務收益基礎更多元化，並將採用有效的成本控制策略，提升集團競爭力及擴大客戶基礎。

本集團亦於本期間在中華人民共和國（「中國」）成立附屬公司以拓展中國內地市場業務發展，預期短期內正式營運，並以中國內地入境遊為其主要業務。

另外，本集團現正積極展開研究於大阪投資位處優越地段的酒店發展項目，並會在有需要時按照香港聯合交易所有限公司證券上市規則作出進一步公佈。

The Group's subsidiary in Taiwan has put into operation in the first quarter of 2016, which strengthens the Group's core business development. Apart from consolidating its core business, it also further diversified its scope of business. The Group's subsidiary in Osaka, Japan has put into operation in the second quarter of 2016, which mainly provides travel bus services to the Japan-bound package tours from the Group in a bid to strengthen the Group's ability to control cost.

SOCIAL PERFORMANCE

Continuing to spread caring spirit, the Group visited single elderly people, and took part in "RunOurCity", a charity run organised by a social enterprise, thereby fulfilling the corporate social responsibility.

BUSINESS PROSPECTS

In the light of a tough business environment, the Group will be more cautious in consolidating its core business in order to diversify the revenue base of its business. It will also adopt effective cost control strategy to enhance the Group's competitiveness and expand its customer base.

During the Period, the Group also established a subsidiary in the People's Republic of China ("PRC") to explore the business development in the PRC market, which is expected to officially commence operation shortly and to mainly operate the inbound travel in the PRC.

Furthermore, the Group is proactively exploring the opportunity to invest in a hotel development project located in the prime district of Osaka, and it will, as and when necessary, make further announcement in compliance with the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

主席報告
Chairman's Statement

面對充滿挑戰的營商環境，本人深信憑藉客戶及業務夥伴長久的鼎力支持，集團上下員工的群策群力及竭誠服務，對未來可持續發展中更穩步推進，攜手並肩面對挑戰及機遇。本人謹此向各股東、客戶及業務夥伴、管理團隊及全體員工致以衷心感激。

主席兼執行董事
袁文英

香港，2016年8月29日

Against the backdrop of a challenging business environment, I am confident that with the long-term tremendous support from customers and business partners, and the concerted efforts and dedication of our fellow staff members, we can develop our business in a sustainable and steady manner in future, and take the challenges and opportunities together. I would like to express my deepest gratitude to all the shareholders, customers and business partners, management team and staff.

Yuen Man Ying
Chairman and Executive Director

Hong Kong, 29 August 2016

管理層討論及分析

Management Discussion and Analysis

集團概覽

鑑於市場營運所面對的挑戰，截至2016年6月30日止六個月的收益減少4.4%至約817,400,000港元(截至2015年6月30日止六個月：855,400,000港元)。毛利下跌39.3%至約135,200,000港元(截至2015年6月30日止六個月：222,700,000港元)，而毛利率則由去年同期的26.0%下跌至16.5%。本公司擁有人應佔溢利由2015年上半年約84,400,000港元減少82.1%至2016年同期約15,100,000港元。溢利大幅減少主要由於日本旅行團毛利下降，原因包括(i)本集團正面臨世界各地前往日本旅遊的高需求帶動日本旅遊元素成本上升的狀況；及(ii)由於2016年上半年日圓兌港元升值，本集團為維持顧客需求，對日本旅行團的團費作出調整，令毛利率下降。

2016年上半年本公司擁有人應佔溢利的每股基本盈利為3.00港仙(截至2015年6月30日止六個月：16.81港仙)。有關動用本公司股份於首次公開發售中所得款項淨額的詳情將於中期報告「管理層討論及分析—首次公開發售所得款項用途」分節中討論。

GROUP OVERVIEW

Given the challenges facing our market operation, revenue for the six months ended 30 June 2016 decreased by 4.4% to approximately HK\$817.4 million (six months ended 30 June 2015: HK\$855.4 million). Gross profit declined by 39.3% to approximately HK\$135.2 million (six months ended 30 June 2015: HK\$222.7 million) whilst gross profit margin dropped from 26.0% to 16.5% over the corresponding period in the last year. Profit attributable to owners of the Company decreased by 82.1% from approximately HK\$84.4 million in the first half of 2015 to approximately HK\$15.1 million in 2016 over the same period. The significant decrease was mainly attributable to the decline in the gross profit of Japan-bound package tours because (i) the Group is facing higher costs of travel elements in Japan driven by high demand for travelling to Japan worldwide; and (ii) in view of the appreciation of Japanese Yen (“JPY”) against Hong Kong Dollar (“HKD”) as recorded for the first half of 2016, the Group had adjusted the tour price of Japan-bound package tours with lower gross profit margin so as to maintain the demand of customers.

Basic earnings per share for profit attributable to owners of the Company for the first half of 2016 was HK3.00 cents (six months ended 30 June 2015: HK16.81 cents). Details of the utilisation of net proceeds from initial public offering (“IPO”) of the shares of the Company will be discussed in the sub-section headed “Management Discussion and Analysis – Use of proceeds from the IPO” of the interim report.

業務概覽

本集團主要業務包括提供旅行團、獨立自由旅客(「自由行」)套票、個別旅遊元素(與自由行套票統稱為「自由行產品」)以及輔助性旅行相關產品及服務。本集團分別於台灣及日本大阪投資新成立旅遊代理公司及旅遊車客運服務公司，銳意提高綜合服務方面的能力，為本集團帶來協同效應。台灣附屬公司的新業務已於2016年第一季度正式投入營運，同時大阪附屬公司的新業務亦已於2016年第二季度投入營運。

業務分部方面，旅行團及自由行產品的收益分別錄得3.5%及35.8%的下跌，至於輔助性旅行相關產品及服務的收益則錄得4.8%的增長。於所示期間各業務分部的貢獻載列如下：

BUSINESS OVERVIEW

The principal activities of the Group comprise provision of package tours, free independent travellers (“FIT”) packages, individual travel elements (together with FIT packages referred to as “FIT Products”) and ancillary travel related products and services. The Group has invested in a newly setup travel agency company in Taiwan and a tourist transportation company in Osaka, Japan, which extended the Group’s synergy on improving integrated service capabilities. The new operation of the subsidiary in Taiwan has officially commenced operation in the first quarter of 2016, and that of Osaka has commenced operation in the second quarter of 2016.

From business segment perspective, revenue of package tours and FIT Products recorded a decrease by 3.5% and 35.8% respectively whilst that of ancillary travel related products and services recorded an increase by 4.8%. The contributions from various business segments for the periods indicated are set out as follows:

		截至6月30日止六個月 Six months ended 30 June			
		2016		2015	
收益	Revenue	金額		金額	
		Amount 千港元 HK\$'000	%	Amount 千港元 HK\$'000	%
旅行團	Package tours				
日本	Japan	524,645	64.2	498,013	58.2
日本以外亞洲地區	Asia ex-Japan	116,105	14.2	153,378	17.9
歐洲及其他	Europe and others	88,814	10.9	104,705	12.3
		729,564	89.3	756,096	88.4
自由行產品	FIT Products	25,758	3.1	40,138	4.7
輔助性旅行相關 產品及服務	Ancillary travel related products and services	62,039	7.6	59,180	6.9
合計	Total	817,361	100.0	855,414	100.0

		截至6月30日止六個月 Six months ended 30 June			
		2016		2015	
毛利	Gross Profit	金額	毛利率	金額	毛利率
		Amount 千港元 HK\$'000	Gross profit margin %	Amount 千港元 HK\$'000	Gross profit margin %
旅行團	Package tours				
日本	Japan	58,964	11.2	122,087	24.5
日本以外亞洲地區	Asia ex-Japan	15,737	13.6	19,783	12.9
歐洲及其他	Europe and others	7,614	8.6	15,418	14.7
		82,315	11.3	157,288	20.8
自由行產品	FIT products	25,758	100.0	40,138	100.0
輔助性旅行相關 產品及服務	Ancillary travel related products and services	27,138	43.7	25,292	42.7
合計	Total	135,211	16.5	222,718	26.0

旅行團

旅行團收益主要是向出境旅行團客戶收取的團費。本集團主要收入來源為旅行團，於回顧期內貢獻本集團收益總額的89.3%（截至2015年6月30日止六個月：88.4%）。

日本旅行團仍是本集團收益的主要來源。儘管日本旅行團的客戶人數持續增長及收益增加，鑑於日圓兌港元升值，為維持客戶需求作出價格調整及日本旅行團的旅遊元素成本增加，本集團錄得日本旅行團於2016年上半年的毛利較2015年同期減少51.7%及毛利率下跌。日本以外亞洲地區旅行團方面，2016年上半年的毛利較2015年同期減少20.5%，主要是由於航空公司的密集推廣及市場競爭激烈對價格調整造成限制。歐洲及其他地區旅行團方面，2016年上半年的毛利減少50.6%，主要是由於歐洲旅行團的收益及毛利於比利時及法國發生恐怖襲擊後下跌。

自由行產品

由於本集團以代理的身份提供服務，負責代表服務供應商安排機票及住宿預訂，故自由行產品收益按淨額基準確認。於2016年首六個月，自由行產品貢獻本集團收益總額的3.1%（截至2015年6月30日止六個月：4.7%）。

面對航空公司的密集推廣及網上住宿預訂網站的大規模宣傳，日本、韓國、台灣及泰國自由行產品的收益亦大幅下跌，致使自由行產品收益整體下跌35.8%。

PACKAGE TOURS

Revenue from package tours mainly represents tour fees received from customers for outbound package tours. The main source of the Group's revenue is derived from package tours, which contributed 89.3% to the Group's total revenue during the period under review (six months ended 30 June 2015: 88.4%).

Japan-bound package tours remain the major source of the Group's revenue. Despite the growing number of customers and revenue increase for Japan-bound package tours, due to the appreciation of JPY against HKD, the Group recognised a decrease in gross profit over the first half of 2016 by 51.7% and a lower gross profit margin for its Japan-bound package tours as compared to those for the same period in 2015 as a result of price adjustment aiming to maintain customers' demand and increase in travel element costs for Japan-bound package tours. For package tours bound to Asia ex-Japan region, gross profit over the first half of 2016 decreased by 20.5% as compared to the same period in 2015, which was mainly contributed to airlines' intensive promotion and keen market competition both restrained the price adjustment. As for package tours bound to Europe and other region, gross profit over the first half of 2016 decreased by 50.6%, which was mainly contributed to the decrease in revenue and gross profit generated from package tours bound to Europe, following the terrorist attacks in Belgium and France.

FIT PRODUCTS

Revenue from FIT Products is recognised on a net basis as the Group renders the services as an agent, responsible for arranging the booking of air tickets and accommodations on behalf of service suppliers. In the first six months of 2016, FIT Products contributed 3.1% to the Group's total revenue (six months ended 30 June 2015: 4.7%).

Facing airlines' intensive promotion, massive promotion by online accommodation booking websites, revenue from FIT Products bound to Japan, Korea, Taiwan and Thailand also recorded a significant drop with the revenue of the FIT Products decreased by 35.8% overall.

輔助性旅行相關產品及服務

輔助性旅行相關產品收益主要為銷售日本公共交通票、主題公園門票，以及向入境遊客銷售紀念品所得的收入。輔助性旅行相關服務收益主要為旅行保險售賣服務的佣金收入，以及就向日本的紀念品及商品供應商提供的匯款服務收取的手續費。

2016年上半年，輔助性旅行相關產品及服務的銷售及毛利率與去年同期相比保持穩定。輔助性旅行相關產品及服務貢獻本集團收益總額的7.6%（截至2015年6月30日止六個月：6.9%），與去年同期相比收益增加4.8%。

ANCILLARY TRAVEL RELATED PRODUCTS AND SERVICES

Revenue from ancillary travel related products mainly represents income from sale of public transportation tickets for use in Japan, sale of theme park admission tickets and sale of souvenirs to inbound tour customers. Revenue from ancillary travel related services mainly represents commission income from travel insurance services and handling fees for remittance services provided to souvenir and merchandise suppliers in Japan.

During the first half of 2016, the sale and gross profit margin of ancillary travel related products and services remained stable compared to the corresponding period of last year. The ancillary travel related products and services contributed 7.6% to the Group's total revenue (six months ended 30 June 2015: 6.9%) and recorded an increase in revenue of 4.8% compared to the corresponding period of last year.

財務回顧

主要財務比率

FINANCIAL REVIEW

KEY FINANCIAL RATIOS

		截至6月30日止六個月 Six months ended 30 June	
		2016	2015
經營利潤率	Operating profit margin	2.0%	11.6%
淨利率*	Net profit margin*	1.8%	9.9%
總資產回報率*	Return on total assets*	2.3%	12.3%
本公司擁有人應佔權益回報率	Return on equity attributable to owners of the Company	4.6%	26.5%
		於2016年 6月30日 As at 30 June 2016	於2015年 12月31日 As at 31 December 2015
流動比率	Current Ratio	1.9倍 1.9 times	2.3倍 2.3 times
槓桿比率	Gearing Ratio	零 Nil	零 Nil

* 溢利於計算上指本公司擁有人應佔期間溢利。

* Profit in calculation refers to the profit for the period attributable to owners of the Company.

收益及毛利

請參見上文「管理層討論及分析－業務概覽」分節有關本集團收益及毛利的討論。

銷售開支

本集團的銷售開支的主要組成部份包括前線僱員成本、媒體廣告及推廣活動的廣告及宣傳費用。本集團的銷售開支增加2.7%至約49,300,000港元(截至2015年6月30日止六個月：48,000,000港元)。增加主要是由於前線僱員成本較2015年同期增加約1,500,000港元所致。

行政開支

僱員成本、董事薪酬、銀行收費、租金、差餉及管理費構成行政開支中的一大部份，佔行政開支總額的82.1% (截至2015年6月30日止六個月：84.5%)。本集團2016年首六個月的行政開支由2015年同期約77,900,000港元增加2.1%至約79,500,000港元。增加主要由於僱員成本因應員工數目增加而增加約7,000,000港元，但被董事薪酬減少約8,100,000港元所抵銷，物業、廠房及設備折舊增加約1,500,000港元以及租金、差餉及管理費因租金上漲及開設新分行辦事處而增加約1,200,000港元的合併影響所致。

財務成本

本集團於截至2016年6月30日止首六個月並無承擔任何財務成本(截至2015年6月30日止六個月：零)，茲因本集團並無任何應付關連公司或金融機構的貸款、借款或結餘。

REVENUE AND GROSS PROFIT

Please see the discussion on the Group's revenue and gross profit in the sub-section headed "Management Discussion and Analysis – Business Overview" above.

SELLING EXPENSES

The key elements of selling expenses of the Group included frontline employee costs, advertising and promotion expenses for media advertising and promotional activities. Selling expenses of the Group increased by 2.7% to approximately HK\$49.3 million (six months ended 30 June 2015: HK\$48.0 million). The increase was mainly attributable to the increase in frontline employee costs of approximately HK\$1.5 million as compared to the corresponding period in 2015.

ADMINISTRATIVE EXPENSES

Employee costs, directors' remuneration, bank charges and rent and rates and management fee accounted for the majority of administrative expenses, which represented 82.1% of total administrative expenses (six months ended 30 June 2015: 84.5%). The Group's administrative expenses increased by 2.1%, from approximately HK\$77.9 million in 2015 to approximately HK\$79.5 million in 2016 over the first six months of respective periods. The increase was primarily attributable to the combined effect of the increase in employee costs, which is in line with the increase in number of staff, by approximately HK\$7.0 million as offset by the decrease in directors' remuneration by approximately HK\$8.1 million, the increase in depreciation of property, plant and equipment by approximately HK\$1.5 million and the increase in rent and rate and management fee by approximately HK\$1.2 million resulted from rental increase and opening of new branch offices.

FINANCE COST

The Group did not incur any finance cost for the first six months ended 30 June 2016 as the Group did not have any loans, borrowings or balances due to related companies or financial institutions (six months ended 30 June 2015: Nil).

經營利潤率及淨利率

本集團2016年首六個月的經營利潤率由2015年同期的11.6%減少至2.0%，淨利率由9.9%減少至1.8%。利潤率之減少主要是由於日圓兌港元升值引致前文所述之毛利率下跌所致。

流動比率

於2016年6月30日，本集團的流動比率為1.9倍（於2015年12月31日：2.3倍）。流動比率減少主要是由於抵押銀行存款以及現金及銀行結餘減少約6,600,000港元、存貨因滿足客戶需要而增加約9,500,000港元、預付款因航空公司按金及旅行團費用預付款增加而增加約9,600,000港元，以及已收客戶訂金增加約60,800,000港元。

槓桿比率

本集團的槓桿比率為零（於2015年12月31日：零），茲因本集團於相關期末時並無任何貸款或借款。

總資產回報率及本公司擁有人應佔權益回報率

總資產回報率及本公司擁有人應佔權益回報率分別為2.3%（截至2015年6月30日止六個月：12.3%）及4.6%（截至2015年6月30日止六個月：26.5%）。總資產回報率及權益回報率減少主要是由於2016年上半年的本公司擁有人應佔溢利較2015年同期減少82.1%。

OPERATING PROFIT MARGIN AND NET PROFIT MARGIN

Operating profit margin of the Group decreased from 11.6% in 2015 to 2.0% in 2016 over the first six months of the respective periods, net profit margin decreased from 9.9% to 1.8%. The declined profit margins were mainly due to the decrease in gross profit margin driven by the appreciation of JPY against HKD as mentioned above.

CURRENT RATIO

As at 30 June 2016, the Group's current ratio was 1.9 times (as at 31 December 2015: 2.3 times). The decrease in current ratio was mainly attributable to the decrease in pledged bank deposits and cash and bank balances of approximately HK\$6.6 million, increase in inventories of approximately HK\$9.5 million for fulfilling customers' needs, increase in prepayments of approximately HK\$9.6 million due to higher airline deposits and tour cost prepayments, and increase in customer deposits received of approximately HK\$60.8 million.

GEARING RATIO

The Group's gearing ratio was nil (as at 31 December 2015: Nil) as the Group did not have any loans or borrowings as at the respective period ends.

RETURN ON TOTAL ASSETS AND RETURN ON EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY

Return on total assets and return on equity attributable to owners of the Company were 2.3% (six months ended 30 June 2015: 12.3%) and 4.6% (six months ended 30 June 2015: 26.5%) respectively. The decrease in return on total assets and return on equity were mainly due to the decrease in profit attributable to owners of the Company during the first half of 2016 by 82.1% over the same period in 2015.

資本結構、流動性與財務資源

本集團以其本身資本為其營運提供資金，於2016年6月30日的本公司擁有人應佔權益總額約324,200,000港元（於2015年12月31日：359,200,000港元）。本集團維持穩健的流動性狀況，本集團於2016年上半年並無提取任何貸款或借款。於2016年6月30日，本集團的現金及銀行結餘約446,500,000港元（於2015年12月31日：453,100,000港元）。現金及銀行結餘主要以港元計值約佔77.0%（於2015年12月31日：72.0%），澳門元約佔8.2%（於2015年12月31日：14.7%），人民幣約佔3.3%（於2015年12月31日：4.3%），而日圓則約佔7.5%（於2015年12月31日：3.3%）。

資產抵押

於2016年6月30日，本集團已抵押銀行存款約22,100,000港元（於2015年12月31日：22,000,000港元）給香港及澳門的若干持牌銀行以取得代表本集團向若干第三方出具的擔保函。本集團總擔保額約19,300,000港元（於2015年12月31日：18,500,000港元），其中主要是向本集團的供應商（如航空公司及酒店）發行，以為本集團應付彼等的貿易應付賬餘額提供擔保。除上述所披露者外，本集團並無任何其他資產抵押。

資本承擔及未來資本支出

於2016年6月30日，本集團就添置物業、廠房及設備的資本承擔約3,500,000港元（於2015年12月31日：5,300,000港元）。

CAPITAL STRUCTURE, LIQUIDITY AND FINANCIAL RESOURCES

The Group finances its operation with its own capital, with the total equity attributable to owners of the Company as at 30 June 2016 amounted to approximately HK\$324.2 million (as at 31 December 2015: HK\$359.2 million). With solid liquidity position maintained by the Group, no loans or borrowings were drawn by the Group during the first half of 2016. As at 30 June 2016, the Group's cash and bank balances amounted to approximately HK\$446.5 million (as at 31 December 2015: HK\$453.1 million). Cash and bank balances were mainly denominated in HKD accounting for approximately 77.0% (as at 31 December 2015: 72.0%), Macau Pataca accounting for approximately 8.2% (as at 31 December 2015: 14.7%), Renminbi accounting for approximately 3.3% (as at 31 December 2015: 4.3%) and JPY accounting for approximately 7.5% (as at 31 December 2015: 3.3%).

PLEDGE OF ASSETS

As at 30 June 2016, the Group had pledged bank deposits of approximately HK\$22.1 million (as at 31 December 2015: HK\$22.0 million) to certain licensed banks in Hong Kong and Macau to secure letters of guarantee issued to certain third parties on behalf of the Group. The Group's total guarantees amounted to approximately HK\$19.3 million (as at 31 December 2015: HK\$18.5 million), which were mainly issued to the Group's suppliers, such as airlines and hotels, to guarantee its trade payable balances due to them. Save as disclosed above, the Group had no other pledge of assets.

CAPITAL COMMITMENTS AND FUTURE CAPITAL EXPENDITURES

As at 30 June 2016, the Group had capital commitments of approximately HK\$3.5 million (as at 31 December 2015: HK\$5.3 million), to acquire property, plant and equipment of the Group.

中期報告「管理層討論及分析－首次公開發售所得款項用途」分節所列的未來資本支出，例如翻新及修整現有分行、開發一個全面門戶網站及透過實行企業資源計劃系統改善管理資訊系統等，將按計劃由首次公開發售所得款項撥付。至於上文所述以外的未來資本需求，本集團目前計劃透過內部資源撥付該等支出。誠如本公司於2016年3月21日的業績公告所披露，本集團已探究投資潛在酒店發展項目的可能性。鑑於該酒店投資項目的可行性研究仍在進行中，相關未來資本支出於現階段無法可靠估計。然而，本集團計劃以首次公開發售所得款項以外的資金來源為該項目提供資金，且現時亦沒有打算額外集資來開辦本集團的酒店業務。

或有負債

董事認為於2016年6月30日並無任何重大或有負債。

外匯風險及財政政策

外匯風險乃指由本集團所承擔向客戶收取的款項及向供應商的付款可能出現不同貨幣值對賬情況下，須承受的外匯波動。本集團為緊密監控風險承擔已實施外匯風險管理程序，而並無倚賴對沖安排。該等程序已制定防止持有過多的外幣現金餘額，其中購買外幣金額已限於根據特定期間（日圓適用於一周及其他外幣適用於兩周）估計銷售額所需旅遊元素相應成本，以減低有關外匯風險承擔。本集團外匯風險管理程序的目標在於預測與特定期間（不超過兩周）產生的以外幣計值的旅遊元素成本相關的外匯風險承擔。本集團不能根據該等程序對日後的外匯波動作出任何判斷，而本集團營運人員須嚴格遵守相關操作步驟。

Future capital expenditures as stated in the sub-section headed “Management Discussion and Analysis – Use of proceeds from the IPO” of the interim report, such as refurbishment and face lifting of existing branches, development of a comprehensive online web portal, and improving management information system by implementing enterprise resources planning system, will be financed by proceeds from the IPO as intended. For future capital needs other than the above-mentioned, the Group currently intends to finance such expenditures by internal resources. As disclosed in the results announcement of the Company dated 21 March 2016, the Group has been exploring the opportunity for a possible investment in a hotel development project. As the feasibility study of such hotel investment project is still in progress, relevant future capital expenditures cannot be estimated reliably at this stage. Notwithstanding, the Group intends to finance the project by sources other than the proceeds from the IPO and does not presently intend to raise additional fund for the starting up of the Group’s hotel business.

CONTINGENT LIABILITIES

The Directors considered that there were no material contingent liabilities as at 30 June 2016.

FOREIGN CURRENCY EXCHANGE RISK AND TREASURY POLICIES

Foreign currency exchange risk exposure is encountered by the Group to the extent that receipt from customers and payments to suppliers may not be reconciled, subject to prevailing foreign currency fluctuations. Instead of relying on hedging arrangements, the Group had implemented foreign exchange risk management procedures to closely monitor the risk exposure. The procedures were established to prevent carrying excessive cash balance in foreign currencies, of which the purchase amounts were limited to the corresponding costs of travel elements based on estimated sales amount for a defined period (one week for JPY and two weeks for other foreign currencies), to cover the foreign exchange risk exposure in connection. The objective of our foreign exchange risk management procedures is to cover the foreign exchange risk exposure in connection with those costs of travel elements denominated in foreign currencies to be incurred for a defined period of not more than two weeks. The procedures do not allow us to exercise any judgement over the future direction of foreign exchange fluctuation and are strict procedural steps for our operational staff to follow.

除交易外匯風險外，本集團實體的資產及負債主要以其自身的功能貨幣計值。本集團的財政管理政策乃將盈餘現金主要存入香港、澳門及日本的持牌銀行的銀行存款，營運資金亦集中管理以確保資金的妥善及有效收集及調度，並確保資金充足以償還到期債務。於2016年上半年，以非本集團實體功能貨幣的貨幣計值的貨幣資產及負債匯兌產生的外匯收益為約3,800,000港元（截至2015年6月30日止六個月：匯兌虧損1,200,000港元），而費用記錄及結算之間的匯率差額產生的交易收益為約2,000,000港元（截至2015年6月30日止六個月：500,000港元），導致外匯收益淨額為約5,800,000港元（截至2015年6月30日止六個月：外匯虧損淨額700,000港元）。

人力資源及僱員薪酬

於2016年6月30日，本集團的僱員總數719名（於2015年12月31日：693名），其中224名（於2015年12月31日：221名）為全職領隊。2016年上半年的僱員薪酬及實物福利、退休計劃供款（包括董事的薪酬及實物福利、退休計劃供款）約77,300,000港元（截至2015年6月30日止六個月：76,900,000港元），增幅乃主要由於員工人數增加導致僱員成本淨增加約8,500,000港元，但被董事酬金減少約8,100,000港元所抵銷。僱員薪酬待遇乃參考市場資料及個人表現釐定並按定期基準審閱。薪酬政策將由董事會不時審閱。董事的酬金乃由董事會的薪酬委員會於考慮本集團的經營業績、個人表現及與市況比較後釐定。除基本薪酬外，本集團亦為僱員提供醫療保險、公積金及其他實物福利。

Other than the transactional foreign currency exchange risk, assets and liabilities of the group entities are mainly denominated in its respective functional currency. The Group's treasury management policy is to place surplus cash into bank deposits with licensed banks in mainly Hong Kong, Macau and Japan. Also, working capital are centrally managed to ensure proper and efficient collection and deployment of funds, and sufficient funds to settle liabilities when they fall due. During the first half of 2016, exchange gain from translation of monetary assets and liabilities denominated in currencies other than the functional currency of the group entities was approximately HK\$3.8 million (six months ended 30 June 2015: translation loss amounted to HK\$1.2 million), whilst transactional gain arising from the difference of exchange rates between recording and settlement of the expenses was approximately HK\$2.0 million (six months ended 30 June 2015: HK\$0.5 million), resulting in net foreign exchange gain of approximately HK\$5.8 million (six months ended 30 June 2015: net foreign exchange loss amounted to HK\$0.7 million).

HUMAN RESOURCES AND EMPLOYEE'S REMUNERATION

As at 30 June 2016, the Group had a total workforce of 719 employees (as at 31 December 2015: 693), of which 224 (as at 31 December 2015: 221) were full-time tour escorts. Employees' remuneration and benefits in kind, contributions to retirement schemes, including that of the Directors, for the first half of 2016 amounted to approximately HK\$77.3 million (six months ended 30 June 2015: HK\$76.9 million), and the increase was mainly contributed by approximately HK\$8.5 million net increase in employee costs due to increase in staff number offset by approximately HK\$8.1 million decrease in directors' remuneration. Employees' remuneration packages are determined with reference to the market information and individual performance and will be reviewed on a regular basis. The remuneration policy will be reviewed by the Board from time to time. Emoluments of Directors are determined by the remuneration committee of the Board after considering the Group's operating results, individual performance and comparing with market conditions. In addition to basic remuneration, the Group also provides medical insurance, provident funds and other benefits in kind to the employees.

為加強人員培訓及發展，本集團提供一系列僱員培訓計劃，旨在加速專業發展並物色勝任人士及多元化團隊的人才。透過人才發展計劃，本集團已成功擴大招募渠道並提升僱用高質素及合適人才的機會。具潛能的員工將根據晉升計劃加以培育及發展，並最終出任管理職位。為吸引及挽留對本集團發展有利的適合人士，本集團自2014年11月起已採納購股權計劃。根據購股權計劃，購股權可能獲授予本集團的合資格僱員作為長期獎勵。於2016年上半年並無任何購股權獲授出、註銷、失效或行使。於2016年上半年，本集團的薪酬政策、花紅、購股權計劃及培訓計劃並無任何重大變動。

展望

為使本集團業務分散於全球市場，本集團已於2016年3月投資一間主要業務位於中國的新成立網絡科技公司，持有其控股權20%。本集團旨在透過該網絡科技公司及在中國的附屬公司抓緊於中國對優質旅遊產品和服務需求日益增加的商機。

根據首次公開發售所得款項用途計劃，本公司目前主要專注於在小規模翻新及修整本集團分行辦事處方面的策劃及設計優化。隨後，本集團擬在適當時候調配更多資源至分行辦事處的大規模翻新及改造。隨著2016年下半年將推出一系列特色旅遊營銷活動，預期將使用較多首次公開發售所得款項推廣本集團的品牌形象及知名度。此外，本公司將於2017年推出獎勵計劃，以作為本集團的營銷及推廣計劃之一。展望未來，本公司將繼續按本集團的業務發展步伐依計劃有效地使用首次公開發售所得款項。

To intensify personnel training and development, the Group provides a series of employee training programmes, which aims to accelerate professional growth and identify competence and talents of diversified teams. Through operating talent development scheme, the Group has successfully extended the recruitment channels and enhanced the opportunities on the hiring of high quality and suitable staff. High potential staff will be groomed and developed intensively according to the promotion plan towards the management level. To attract and retain the suitable personnel for the development of the Group, the Group has adopted a share option scheme ("Share Option Scheme") since November 2014. Pursuant to the Share Option Scheme, share options may be granted to eligible employees of the Group as a long-term incentive. No share options were granted, cancelled, lapsed or exercised in the first half of 2016. During the first half of 2016, there was no significant change in the remuneration policies, bonus, Share Option Scheme and training scheme of the Group.

OUTLOOK

To diversify the Group's business into worldwide markets, the Group has invested in a newly setup network technology company with its major business in the PRC in March 2016 with shareholding of 20%. Through this network technology company and its subsidiary in PRC, the Group intends to seize the opportunity for the growing demand for high-quality travel products and services in PRC.

In pursuance of the plan on utilisation of IPO proceeds, currently the Company focuses mainly on planning and design improvement in respect of small-scale refurbishment and face lifting of the Group's branch offices. Thereafter, the Group intends to deploy more resources to large-scale renovation and transformation of branch offices as and when appropriate. Following series of signature tours marketing campaigns to be launched in the second half of 2016, higher utilisation of the IPO proceeds on promoting the Group's brand image and recognition is expected. In addition, the Company will kick start the launching of reward and incentive scheme as one of the Group's marketing and promotion plans in 2017. Looking ahead, the Company will continue with the plan to effectively use the IPO proceeds following the pace of the Group's business development.

首次公開發售所得款項用途

本公司首次公開發售所得款項淨額經扣除包銷佣金及相關費用後為約115,800,000港元。下表載列於2016年6月30日的首次公開發售所得款項使用情況：

USE OF PROCEEDS FROM THE IPO

The net proceeds from the IPO of the Company after deducting underwriting commissions and related expenses were approximately HK\$115.8 million. The following table sets forth the status of use of proceeds from IPO as at 30 June 2016:

所得款項用途	Use of Proceeds	直至2016年	直至2016年
		6月30日	6月30日
		已動用款項	未動用款項
		Utilised up to	Unutilised up to
		30 June 2016	30 June 2016
		千港元	千港元
		HK\$'000	HK\$'000
(i) 增強銷售渠道	(i) Enhancing sales channel		
– 翻新及修整現有分行	– Refurbishment and face lifting of existing branches	4,762	18,438
– 開發一個全面門戶網站	– Development of a comprehensive online web portal	8,124	9,276
(ii) 透過營銷活動提升品牌形象及知名度	(ii) Promoting brand image and recognition through market initiatives		
– 開展專注於傳統媒體渠道的營銷活動	– Conducting marketing initiatives with focus on conventional media channels	9,300	–
– 推廣特色產品或邀請合適代言人開展特色旅遊營銷活動	– Employing featured products or signature tours marketing campaigns with suitable spokespersons	663	7,437
– 推出獎勵計劃	– Launching reward and incentive scheme	–	11,500
(iii) 加強營運基礎設施	(iii) Strengthening operational infrastructure		
– 透過實行企業資源計劃系統改善管理資訊系統	– Improving management information system by implementing enterprise resources planning system	10,909	2,991
– 為沒有定期航班服務的目的地安排包機	– Arranging charter flights to destination not served by scheduled flights	11,400	–
– 吸引及招聘經驗豐富的僱員	– Attracting and recruiting experienced employees	5,224	576
(iv) 發展海外結婚旅行	(iv) Developing overseas wedding tours	5,032	668
(v) 用作營運資金及其他一般公司用途	(v) For working capital and other general corporate purposes	8,323	1,177
		63,737	52,063

於2016年6月30日，未動用首次公開發售所得款項淨額已存入香港持牌銀行的計息銀行賬戶。

As at 30 June 2016, the unutilised IPO net proceeds were deposited in interest-bearing bank accounts with licensed banks in Hong Kong.

中期財務資料的審閱報告

Report on Review of Interim Financial Information



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致東瀛遊控股有限公司董事會
(於開曼群島註冊成立的有限公司)

To the Board of Directors of EGL Holdings Company Limited
(incorporated in the Cayman Islands with limited liability)

引言

本核數師(以下簡稱「我們」)已審核列載於第20至40頁的中期財務資料，當中包括東瀛遊控股有限公司(「貴公司」)及其附屬公司(統稱為「貴集團」)於2016年6月30日的簡明綜合財務狀況表以及 貴集團截至該日止六個月的簡明綜合損益及其他全面收益表、簡明綜合權益變動表及簡明綜合現金流量表，以及主要會計政策概要及其他解釋附註。根據香港聯合交易所有限公司證券上市規則規定，編製中期財務資料報告須按照其項下相關條文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」。貴公司董事之責任為根據香港會計準則第34號編製及呈列本中期財務資料。我們的責任乃根據我們就本中期財務資料的審閱作出結論。按照與我們協定之委聘條款，本報告僅向閣下全體作出，除此之外不可作其他用途。我們概不就本報告的內容對任何其他人士負責或承擔責任。

Introduction

We have reviewed the interim financial information set out on pages 20 to 40 which comprises the condensed consolidated statement of financial position of EGL Holdings Company Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”) as of 30 June 2016 and the condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows of the Group for the six months then ended, and a summary of significant accounting policies and other explanatory notes. The 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” issued by the Hong Kong Institute of Certified Public Accountants. The directors of the Company are responsible for the preparation and presentation of this interim financial information in accordance with Hong Kong Accounting Standard 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.

中期財務資料的審閱報告

Report on Review of Interim Financial Information

審閱範圍

我們已根據香港會計師公會頒佈之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。審閱中期財務資料主要包括向負責財務及會計事務之人士作出查詢，並應用分析性及其他審閱程序。審閱範圍遠少於根據香港審計準則進行審核之範圍，故我們未能保證我們將知悉在審核中可能發現之所有重大事項。因此，我們不會發表審核意見。

結論

根據我們的審閱，我們並無發現任何事項致使我們相信中期財務資料未有於各重大方面根據香港會計準則第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

林鴻恩

執業證書編號P04092

香港，2016年8月29日

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 the interim financial information consists of making inquiries, primarily of the 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 Hong Kong Accounting Standard 34.

BDO Limited

Certified Public Accountants

Lam Hung Yun, Andrew

Practising Certificate number P04092

Hong Kong, 29 August 2016

簡明綜合損益及其他全面收益表

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

截至2016年6月30日止六個月 For the six months ended 30 June 2016

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
		附註 NOTES	
收益	Revenue	4	817,361
銷售成本	Cost of sales		(682,150)
毛利	Gross profit		135,211
其他收入及收益／(虧損)淨額	Other income and gain/(loss), net	4	9,174
衍生金融工具已變現虧損淨額	Net realised loss on derivative financial instruments		–
應佔聯營公司業績	Share of results of associates		(131)
銷售開支	Selling expenses		250
行政開支	Administrative expenses		(48,034)
			(77,860)
除所得稅前溢利	Profit before income tax	5	16,486
所得稅開支	Income tax expense	6	(1,184)
期間溢利	Profit for the period		15,302
其後可重新分類至損益的其他全面收益：	Other comprehensive income, that may be reclassified subsequently to profit or loss:		
換算海外業務的匯兌差異	Exchange differences on translation of foreign operations		160
應佔換算海外聯營公司的匯兌差異	Share of exchange differences on translation of foreign associates		–
			(47)
期間其他全面收益，扣除稅項	Other comprehensive income for the period, net of tax		262
期間全面收益總額	Total comprehensive income for the period		15,564
以下人士應佔期間溢利：	Profit for the period attributable to:		
本公司擁有人	Owners of the Company		15,074
非控股權益	Non-controlling interests		228
			15,302
以下人士應佔期間全面收益總額：	Total comprehensive income for the period attributable to:		
本公司擁有人	Owners of the Company		15,285
非控股權益	Non-controlling interests		279
			15,564
本公司擁有人應佔溢利之每股盈利	Earnings per share for profit attributable to owners of the Company		
— 基本及攤薄(港仙)	– Basic and diluted (HK cents)	8	3.00
			16.81

簡明綜合財務狀況表

Condensed Consolidated Statement of Financial Position

於2016年6月30日 As at 30 June 2016

			於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
		附註 NOTES		
資產及負債	ASSETS AND LIABILITIES			
非流動資產	Non-current assets			
物業、廠房及設備	Property, plant and equipment	9	18,967	12,117
於聯營公司權益	Interests in associates		8,231	2,467
遞延稅項資產	Deferred tax asset		-	395
			27,198	14,979
流動資產	Current assets			
存貨	Inventories		16,773	7,300
貿易應收賬	Trade receivables	10	2,760	1,710
訂金、預付款及 其他應收賬	Deposits, prepayments and other receivables	11	131,115	121,678
應收關連公司賬款	Amount due from a related company	17(b)	2,656	2,503
應收聯營公司賬款	Amount due from an associate	17(b)	3,597	834
抵押銀行存款	Pledged bank deposits	12	22,064	21,965
現金及銀行結餘	Cash and bank balances	12	446,483	453,145
			625,448	609,135
流動負債	Current liabilities			
貿易應付賬	Trade payables	13	53,358	52,037
應計款項、已收訂金 及其他應付賬	Accruals, deposits received and other payables	14	257,860	194,866
應付聯營公司賬款	Amount due to an associate	17(b)	2,758	4,594
稅項撥備	Provision for taxation		12,278	11,544
			326,254	263,041
流動資產淨值	Net current assets		299,194	346,094
資產淨值	Net assets		326,392	361,073
權益	EQUITY			
本公司擁有人應佔資本及儲備	Capital and reserves attributable to owners of the Company			
股本	Share capital	15	50,245	50,245
儲備	Reserves		274,004	308,964
			324,249	359,209
非控股權益	Non-controlling interests		2,143	1,864
權益總額	Total equity		326,392	361,073

簡明綜合權益變動表

Condensed Consolidated Statement of Changes In Equity

截至2016年6月30日止六個月 For the six months ended 30 June 2016

		本公司擁有人應佔 Attributable to owners of the Company							非控股權益	權益總額
		股本	股份溢價*	合併儲備*	法定儲備*	外匯儲備*	保留盈利*	總計		
		Share capital	Share premium*	Merger reserve*	Statutory reserve*	Foreign exchange reserve*	Retained earnings*	Total	Non-controlling interests	Total equity
		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
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
於2016年1月1日	At 1 January 2016	50,245	145,335	(57,883)	872	(139)	220,779	359,209	1,864	361,073
期間溢利	Profit for the period	-	-	-	-	-	15,074	15,074	228	15,302
其他全面收益	Other comprehensive income									
換算海外業務的匯兌差異	Exchange differences on translation of foreign operations	-	-	-	-	109	-	109	51	160
應佔換算海外聯營公司的匯兌差異	Share of exchange differences on translation of foreign associates	-	-	-	-	102	-	102	-	102
期間全面收益總額	Total comprehensive income for the period	-	-	-	-	211	15,074	15,285	279	15,564
已付末期股息(附註7)	Final dividend paid (note 7)	-	-	-	-	-	(50,245)	(50,245)	-	(50,245)
於2016年6月30日 (未經審核)	At 30 June 2016 (unaudited)	50,245	145,335	(57,883)	872	72	185,608	324,249	2,143	326,392
於2015年1月1日	At 1 January 2015	50,245	145,335	(57,883)	872	(3)	95,433	233,999	-	233,999
期間溢利	Profit for the period	-	-	-	-	-	84,440	84,440	-	84,440
其他全面收益	Other comprehensive income									
應佔換算海外聯營公司的匯兌差異	Share of exchange differences on translation of foreign associates	-	-	-	-	(47)	-	(47)	-	(47)
期間全面收益總額	Total comprehensive income for the period	-	-	-	-	(47)	84,440	84,393	-	84,393
於2015年6月30日 (未經審核)	At 30 June 2015 (unaudited)	50,245	145,335	(57,883)	872	(50)	179,873	318,392	-	318,392

* 該等賬目於報告日期的總額為簡明綜合財務狀況表內的「儲備」。

* The total of these accounts as at the reporting dates represents "Reserves" in the condensed consolidated statement of financial position.

簡明綜合現金流量表

Condensed Consolidated Statement of Cash Flows

截至2016年6月30日止六個月 For the six months ended 30 June 2016

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
經營活動產生的現金淨額	Net cash generated from operating activities	56,845	179,012
購買物業、廠房及設備	Purchase of property, plant and equipment	(10,257)	(2,367)
原到期期限為三個月以上的定期存款增加	Increase in fixed deposits with original maturity over three months	(17,144)	–
投資活動產生的其他現金流量	Other cash flows arising from investing activities	(2,944)	(753)
投資活動所用的現金淨額	Net cash used in investing activities	(30,345)	(3,120)
已付股息	Dividend paid	(50,245)	–
融資活動所用的現金淨額	Net cash used in financing activities	(50,245)	–
現金及現金等價物(減少)/增加淨額	Net (decrease)/increase in cash and cash equivalents	(23,745)	175,892
外幣匯率變動影響	Effect of foreign exchange rate changes	(61)	–
期初現金及現金等價物	Cash and cash equivalents at beginning of the period	453,145	324,378
期末現金及現金等價物	Cash and cash equivalents at end of the period	429,339	500,270

中期財務資料附註

Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

1. 一般資料及呈列基準

東瀛遊控股有限公司(「本公司」)於2014年7月24日在開曼群島註冊成立為獲豁免有限責任公司。本公司的註冊辦事處地址為Clifton House, 75 Fort Street, PO Box 1350, Grand Cayman, KY1-1108, Cayman Islands。本公司的主要營業地點位於香港九龍觀塘鴻圖道83號東瀛遊廣場15樓。

本公司的股份於2014年11月28日於香港聯合交易所有限公司(「聯交所」)主板上市。

本公司的主要業務為投資控股，而附屬公司的主要業務為提供旅行團、獨立自由旅客(「自由行」)套票、個別旅遊元素(與自由行套票統稱為「自由行產品」)以及輔助性旅行相關產品及服務。

截至2016年6月30日止六個月的中期財務資料包括本公司及其附屬公司(統稱為「本集團」)於2016年6月30日的簡明綜合財務狀況表以及截至該日止期間的簡明綜合損益及其他全面收益表、簡明綜合權益變動表及簡明綜合現金流量表。

中期財務資料乃按聯交所證券上市規則附錄16的適用披露規定及香港會計師公會頒佈的香港會計準則第34號「中期財務報告」編製。

1. GENERAL INFORMATION AND BASIS OF PRESENTATION

EGL Holdings Company Limited (the “Company”) was incorporated in the Cayman Islands on 24 July 2014 as an exempted company with limited liability. The address of its registered office is Clifton House, 75 Fort Street, PO Box 1350, Grand Cayman, KY1-1108, Cayman Islands. Its principal place of business is located at 15/F, EGL Tower, 83 Hung To Road, Kwun Tong, Kowloon, Hong Kong.

The Company’s shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 28 November 2014.

The principal activity of the Company is investment holding and principal activities of the subsidiaries are provision of package tours, free independent travellers (“FIT”) packages, individual travel elements (together with FIT packages referred to as “FIT Products”) and ancillary travel related products and services.

The interim financial information for the six months ended 30 June 2016 comprises the condensed consolidated statement of financial position as of 30 June 2016 and the condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows of the Company and its subsidiaries (hereinafter collectively referred to as the “Group”) for the period then ended.

The interim financial information has been prepared in accordance with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange and with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

中期財務資料附註 Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

1. 一般資料及呈列基準(續)

中期財務資料乃按照截至2015年12月31日止年度的年度財務報表所採納的相同會計政策編製，惟本中期財務資料附註2所披露的採納新訂及經修訂香港財務報告準則(其統稱包括香港會計師公會頒佈的所有適用個別香港財務報告準則、香港會計準則及詮釋)除外。

中期財務資料為未經審核，惟已經由香港立信德豪會計師事務所有限公司按照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」審閱。

中期財務資料並不包括年度財務報表規定的所有資料及披露，故須與本公司截至2015年12月31日止年度的年度綜合財務報表一併閱讀。

2. 採納香港財務報告準則

於本期間，本集團首次應用以下由香港會計師公會頒佈之新訂或經修訂香港財務報告準則，該等準則乃有關並適用於本集團於2016年1月1日或之後開始之年度期間之財務報表：

香港財務報告準則(修訂本)	2012年至2014年週期 年度改進
香港會計準則第1號(修訂本)	披露計劃
香港會計準則第16號及 香港會計準則第38號 (修訂本)	釐清可接納的折舊及 攤銷方法
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(修訂本)	投資實體：應用綜合 入賬的例外情況

1. GENERAL INFORMATION AND BASIS OF PRESENTATION (Continued)

The interim financial information has been prepared in accordance with the same accounting policies adopted in the annual financial statements for the year ended 31 December 2015, except for the adoption of the new standards and amendments to Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual HKFRSs, HKAS and Interpretations issued by the HKICPA, as disclosed in note 2 to this interim financial information.

The interim financial information is unaudited but has 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.

This interim financial information does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Company’s annual consolidated financial statements for the year ended 31 December 2015.

2. ADOPTION OF HKFRSs

In the current period, the Group has applied for the first time the following new or amended HKFRSs issued by the HKICPA which are relevant to and effective for the Group’s financial statements for the annual period beginning on or after 1 January 2016:

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

中期財務資料附註 Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

2. 採納香港財務報告準則(續)

採納該等新訂或經修訂香港財務報告準則對本集團之中期財務資料並無重大影響。

本集團並無提前採納於2016年1月1日開始之財政年度已頒佈但尚未生效且與本集團之財務報表潛在相關之新訂或經修訂香港財務報告準則。本集團現正評估該等新訂或經修訂香港財務報告準則之潛在影響。

3. 分部報告

本集團乃根據向主要經營決策者定期呈報，以供彼等決定本集團業務的資源分配並審閱其表現之內部財務資料而釐定其經營分部。

期間，向主要經營決策者作出的內部呈報內容僅為本集團旅遊及旅遊相關服務業務。因此，根據香港財務報告準則第8號－經營分部規定，管理層認為本集團僅存一個經營分部。就此而言，並無分部資料呈列。

由於本集團大部分收益均源自香港及澳門且概無單一客戶交易額達至本集團收益10%或以上，因此概無呈列按地理位置或主要客戶劃分的分部分析。

2. ADOPTION OF HKFRSs (Continued)

The adoption of the new or amended HKFRSs had no material impact on the Group's interim financial information.

The new or amended HKFRSs, potentially relevant to the Group's financial statements, have been issued, but are not yet effective for the financial year beginning on 1 January 2016 and have not been early adopted by the Group. The Group is in the process of making an assessment of the potential impact of these new or amended HKFRSs.

3. SEGMENT REPORTING

The Group has identified its operating segments based on the regular internal financial information reported to the chief operating decision makers about allocation of resources to assess the performance of the Group's business.

The only component in internal reporting to the chief operating decision makers is the Group's travel and travel related services business during the period. In this regard, management considers that there is only one operating segment under the requirements of HKFRS 8 – Operating Segments and no segment information is presented.

As most revenue of the Group is derived from Hong Kong and Macau and no transactions with a single customer amount to 10 per cent or more of the Group's revenue, no segment analysis by geographic location or major customer is presented.

中期財務資料附註

Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

4. 收益及其他收入及收益／(虧損)淨額

收益包括旅行團及輔助性旅行相關產品的發票淨值及自由行產品及輔助性旅行相關服務的所得款項淨額。期間確認的各主要收益類別的金額載列如下：

4. REVENUE AND OTHER INCOME AND GAIN/(LOSS), NET

Revenue includes the net invoiced value of package tours and ancillary travel related products and the net proceeds from FIT Products and ancillary travel related services. The amounts of each significant category of revenue recognised during the period are as follows:

		截至6月30日止六個月	
		Six months ended 30 June	
		2016	2015
		(未經審核)	(未經審核)
		(Unaudited)	(Unaudited)
		千港元	千港元
		HK\$'000	HK\$'000
收益	Revenue		
旅行團	Package tours	729,564	756,096
自由行產品(附註)	FIT Products (note)	25,758	40,138
輔助性旅行相關產品 及服務(附註)	Ancillary travel related products and services (note)	62,039	59,180
		817,361	855,414

中期財務資料附註 Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

4. 收益及其他收入及收益／(虧損)淨額 (續)

附註：

本集團自由行產品及若干輔助性旅行相關產品及服務產生的收益被視為作為代理商代表委託人收取的現金，因而計為淨額。已收及應收所得款項總額如下所示：

4. REVENUE AND OTHER INCOME AND GAIN/ (LOSS), NET (Continued)

Note:

The Group's revenue from FIT Products and certain ancillary travel related products and services is considered as cash collected on behalf of principals as an agent, and thus recorded on a net basis. The gross proceeds received and receivable are as follows:

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
已收及應收所得款項總額	Gross proceeds received and receivable	253,487	308,642

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
其他收入及收益／(虧損)淨額	Other income and gain/(loss), net		
匯兌收益／(虧損)淨額	Exchange gain/(loss), net	5,801	(697)
處理收入及團費沒收收入	Handling income and forfeited fees from customers	387	—
銀行存款利息收入	Interest income on bank deposits	738	771
供應商回扣	Rebate from a supplier	856	1,235
雜項收入	Sundry income	1,392	997
		9,174	2,306

中期財務資料附註
Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

5. 除所得稅前溢利

5. PROFIT BEFORE INCOME TAX

除所得稅前溢利經扣除以下項目得出：

Profit before income tax is arrived at after charging:

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
預付租賃付款攤銷	Amortisation of prepaid lease payments	–	975
確認為開支的存貨成本	Cost of inventories recognised as expenses	18,202	21,098
物業、廠房及設備折舊	Depreciation of property, plant and equipment	3,592	2,091
就以下項目的經營租賃租金：	Operating lease rental in respect of:		
– 物業	– Premises	13,402	12,447
– 辦公設備	– Office equipment	1,176	1,136
– 旅遊車	– Travel buses	28,553	20,515
僱員成本(包括董事薪酬)：	Employee costs (including directors' emoluments):		
– 薪金及其他實物福利	– Salaries and other benefits in kind	74,369	74,104
– 退休計劃供款	– Retirement scheme contributions	2,951	2,792
		77,320	76,896

中期財務資料附註
Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

6. 所得稅開支

6. INCOME TAX EXPENSE

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
即期稅項－香港利得稅	Current tax – Hong Kong Profits Tax		
－期間稅項	– Tax for the period	350	14,144
即期稅項－澳門所得補充稅	Current tax – Macau Complementary Tax		
－期間稅項	– Tax for the period	246	665
即期稅項－中華人民共和國 (「中國」)企業所得稅	Current tax – People’s Republic of China (“PRC”) Enterprise Income Tax (“EIT”)		
－期間稅項	– Tax for the period	43	–
即期稅項－台灣 營利事業所得稅	Current tax – Taiwan Profit – Seeking Enterprise Income Tax		
－期間稅項	– Tax for the period	150	–
遞延稅項	Deferred tax		
－於期間損益扣除	– Charged to profit or loss for the period	395	–
		1,184	14,809

根據開曼群島及英屬處女群島的法律，於開曼群島及英屬處女群島註冊成立的集團實體，由於並無於開曼群島及英屬處女群島進行業務，故獲豁免稅項。

期間香港利得稅乃根據於香港營運的附屬公司的估計應評稅溢利按16.5% (2015年：16.5%) 的稅率計算。

兩個期間就於澳門營運的附屬公司的估計應評稅溢利的澳門所得補充稅乃按12%的稅率計算。

The group entities incorporated in the Cayman Islands and the BVI are tax-exempted as no business is carried out in the Cayman Islands and the BVI under the laws of the Cayman Islands and the BVI respectively.

Hong Kong Profits Tax is calculated at 16.5% (2015: 16.5%) on the estimated assessable profits of subsidiaries operating in Hong Kong for the period.

Macau Complementary Tax is calculated at 12% on the estimated assessable profits of a subsidiary operating in Macau for both periods.

中期財務資料附註 Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

6. 所得稅開支(續)

企業所得稅指就期間常駐代表機構按中國現行的適當稅率徵收的推定所得稅。

期間台灣營利事業所得稅乃根據於台灣營運的附屬公司(於2015年12月新成立)的估計應評稅溢利按17%的稅率計算。

7. 股息

(a) 期間股息

董事決議不就截至2016年6月30日止六個月宣派中期股息(截至2015年6月30日止六個月：每股5.0港仙，合共約25,123,000港元)。

(b) 於期間批准及派付之上個財政年度股息

末期股息每股10.0港仙，合共50,245,000港元已於股東周年大會上批准，並已於本中期期間派付(截至2015年6月30日止六個月：無)。

6. INCOME TAX EXPENSE (Continued)

EIT represents deemed income tax charged at the appropriate current rates of taxation ruling in the PRC for a representative office for the period.

Taiwan Profit – Seeking Enterprise Income Tax is calculated at 17% on the estimated assessable profit of a subsidiary operating in Taiwan, which was newly set up in December 2015, for the period.

7. DIVIDENDS

(a) Dividends attributable to the period

The directors have resolved no interim dividend to be declared for the six months ended 30 June 2016 (six months ended 30 June 2015: HK5.0 cents per share totalling approximately HK\$25,123,000).

(b) Dividends attributable to the previous financial year, approved and paid during the period

A final dividend of HK10.0 cents per share of HK\$50,245,000 in total was approved at the annual general meeting and paid during the current interim period (six months ended 30 June 2015: Nil).

中期財務資料附註
Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

8. 每股盈利

8. EARNINGS PER SHARE

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
盈利	Earnings		
本公司擁有人應佔溢利	Profit attributable to owners of the Company	15,074	84,440

		截至6月30日止六個月 Six months ended 30 June	
		2016 千股 '000	2015 千股 '000
股份數目	Number of shares		
普通股加權平均數(附註)	Weighted average number of ordinary shares (note)	502,450	502,450

附註：

於中期期間及去年同期本公司並無攤薄潛在股份，故每股攤薄盈利與每股基本盈利相同。

Note:

Diluted earnings per share were the same as the basic earnings per share as the Company had no dilutive potential shares during the interim period and the same period of last year.

中期財務資料附註 Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

9. 物業、廠房及設備

截至2016年6月30日止六個月，本集團添置物業、廠房及設備項目，成本約10,257,000港元(截至2015年6月30日止六個月：2,367,000港元)。於本中期期間及相應中期期間並無物業、廠房及設備的重大出售。

9. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2016, the Group acquired items of property, plant and equipment with a cost of approximately HK\$10,257,000 (six months ended 30 June 2015: HK\$2,367,000). There were no significant disposals of property, plant and equipment during the current and the corresponding interim periods.

10. 貿易應收賬

10. TRADE RECEIVABLES

		於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
貿易應收賬	Trade receivables	2,760	1,710

根據發票日期，於報告期末，本集團未減值之貿易應收賬的賬齡分析如下：

The ageing analysis of the Group's trade receivables that are not impaired as at the end of the reporting period, based on invoice date, is as follows:

		於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
0 – 90天	0 – 90 days	2,710	1,532
91 – 180天	91 – 180 days	22	178
181 – 365天	181 – 365 days	28	–
		2,760	1,710

中期財務資料附註
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截至2016年6月30日止六個月 For the six months ended 30 June 2016

11. 訂金、預付款及其他應收賬

11. DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

		於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
其他應收賬	Other receivables	20,651	21,842
訂金	Deposits	9,892	8,844
預付款	Prepayments	100,572	90,992
		131,115	121,678

12. 抵押銀行存款以及現金及銀行結餘

12. PLEDGED BANK DEPOSITS AND CASH AND BANK BALANCES

		於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
銀行存款	Cash at banks	466,248	471,477
庫存現金	Cash on hand	2,299	3,633
		468,547	475,110
減：抵押銀行存款	Less: Pledged bank deposits	(22,064)	(21,965)
簡明綜合財務狀況表 所載的現金及 銀行結餘	Cash and bank balances per condensed consolidated statement of financial position	446,483	453,145
減：原到期期限為三個月以上的 定期存款	Less: Fixed deposits with original maturity over three months	(17,144)	–
簡明綜合現金流量表 所載的現金及 現金等價物	Cash and cash equivalents per condensed consolidated statement of cash flows	429,339	453,145

中期財務資料附註

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截至2016年6月30日止六個月 For the six months ended 30 June 2016

13. 貿易應付賬

貿易應付賬的信貸期根據與不同供應商達成的條款差異而不同，通常從1天到30天。根據獲得的服務和產品(通常與發票日期一致)，於報告期末，本集團貿易應付賬的賬齡分析如下：

13. TRADE PAYABLES

The credit terms of trade payables vary according to the terms agreed with different suppliers, which normally range from 1 day to 30 days. Based on the receipts of services and goods, which normally coincided with invoice dates, ageing analysis of the Group's trade payables as at the end of the reporting period is as follows:

		於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
0 – 90天	0 – 90 days	51,089	50,505
91 – 180天	91 – 180 days	1,364	1,246
181 – 365天	181 – 365 days	676	118
365天以上	Over 365 days	229	168
		53,358	52,037

14. 應計款項、已收訂金及其他應付賬

14. ACCRUALS, DEPOSITS RECEIVED AND OTHER PAYABLES

		於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
應計費用	Accrued expenses	7,573	7,960
已收客戶訂金	Customer deposits received	188,618	127,779
其他應付賬	Other payables	61,669	59,127
		257,860	194,866

中期財務資料附註 Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

15. 股本

15. SHARE CAPITAL

		數目 Number 千股 '000	金額 Amount 千港元 HK\$'000
法定 每股0.1港元的普通股 於2016年6月30日及 2015年12月31日	Authorised <i>Ordinary shares of HK\$0.1 each</i> At 30 June 2016 and 31 December 2015	1,000,000	100,000
		數目 Number 千股 '000	金額 Amount 千港元 HK\$'000
已發行及繳足普通股 於2016年6月30日及 2015年12月31日	Ordinary shares, issued and fully paid At 30 June 2016 and 31 December 2015	502,450	50,245

16. 成立附屬公司及收購聯營公司

16. FORMATION OF A SUBSIDIARY AND ACQUISITION OF AN ASSOCIATE

全資附屬公司東瀛遊旅行社(深圳)有限公司於2016年4月28日在中國註冊成立。

EGL Tours (Shenzhen) Company Limited, a wholly-owned subsidiary, was incorporated in the PRC on 28 April 2016.

於2016年3月29日，東瀛遊投資(中國)有限公司以代價合共3,666,000港元收購蓋美天下(香港)網絡科技有限公司(「蓋美天下香港」)20%股權。蓋美天下香港自此成為本集團之聯營公司，並透過其全資附屬公司主要從事資訊科技應用的發展。

On 29 March 2016, EGL Investment (China) Company Limited has acquired 20% equity interest in Guideme (Hong Kong) Network Technology Company Limited ("Guideme Hong Kong") at a consideration of totalling HK\$3,666,000. Guideme Hong Kong has become an associate of the Group since then and is principally engaged in development of information technology applications through its wholly owned subsidiary.

中期財務資料附註
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截至2016年6月30日止六個月 For the six months ended 30 June 2016

17. 關連方交易

除本中期財務資料其他部分披露之交易及結餘外，與關連方進行之交易如下：

(a) 期內之重大關連方交易

17. RELATED PARTY TRANSACTIONS

In addition to the transactions and balances disclosed elsewhere in this interim financial information, the following transactions were carried out with related parties:

(a) Significant related party transactions during the period

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
		附註 Notes	
支付予關連公司之租金 — 大寶行有限公司 (「大寶行」)	Rental paid to a related company — Great Port Limited (“Great Port”)	(i)	7,892 / 7,509
已付及應付予聯營公司之 有關提供旅行團及自由行 產品之款項 — 株式會社EGL沖繩*	Amounts paid and payable to associates regarding provision of package tours and FIT Products — Kabushiki Kaisha EGL Okinawa*	(ii)	22,983 / 14,602
— 東瀛遊旅行社韓國 有限公司*	— EGL Tours Korea Co., Ltd.	(ii)	18,618 / —
就提供旅行團及自由行產品 向關連公司收取之金額 — 大寶行	Amount received from a related company regarding provision of package tours and FIT Products — Great Port	(iii)	93 / —

* 中文名稱僅供識別

* English name for identification purpose only

中期財務資料附註 Notes to the Interim Financial Information

截至2016年6月30日止六個月 For the six months ended 30 June 2016

17. 關連方交易(續)

(a) 期內之重大關連方交易(續)

附註：

- (i) 支付予關連公司之租金費用乃於正常業務過程中根據本集團與關連公司簽訂之租賃協議條款進行。
- (ii) 該等交易乃基於雙方議定之條款進行。
- (iii) 向關連公司提供之旅行團及自由行產品乃於正常業務過程中進行。

本公司執行董事袁文英先生、禰國全先生、梁成釗先生和李寶芬女士亦為大寶行之董事並持有大寶行之股權。

- (b) 應收／應付關連公司／聯營公司賬款為免息、無抵押及按要求償還。

(c) 主要管理人員之薪酬

期內，董事及其他主要管理人員之酬金如下：

17. RELATED PARTY TRANSACTIONS (Continued)

(a) Significant related party transactions during the period (Continued)

Notes:

- (i) Rental expenses paid to a related company were conducted in the normal course of business and in accordance with terms of the lease agreements entered into between the Group and the related company.
- (ii) The transactions were conducted on the basis of mutually agreed terms.
- (iii) Package tours and FIT Products provided to a related company were conducted in the normal course of business.

The executive directors of the Company, Mr. Yuen Man Ying, Mr. Huen Kwok Chuen, Mr. Leung Shing Chiu and Ms. Lee Po Fun, are also directors and have equity interests in Great Port.

- (b) The amounts due from/to a related company/an associate are interest-free, unsecured and repayable on demand.

(c) Compensation of key management personnel

The remunerations of directors and other members of key management during the period were as follows:

		截至6月30日止六個月 Six months ended 30 June	
		2016 (未經審核) (Unaudited) 千港元 HK\$'000	2015 (未經審核) (Unaudited) 千港元 HK\$'000
短期僱員福利	Short-term employee benefits	5,682	16,307
離職後福利	Post-employment benefits	167	232
		5,849	16,539

中期財務資料附註

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18. 資本及營運租賃承擔

(a) 資本承擔

有關本集團購買物業、廠房及設備之資本承擔如下：

18. CAPITAL AND OPERATING LEASE COMMITMENTS

(a) *Capital commitments*

Capital commitments in respect of purchase of property, plant and equipment for the Group are as follows:

		於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
已訂約但未撥備	Contracted but not provided for	3,456	5,284

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18. 資本及營運租賃承擔(續)

(b) 營運租賃承擔

本集團根據營運租賃而租賃若干物業、辦公設備及旅遊車。租賃之初步租期為1至6年(2015: 1至6年)。

本集團不可撤銷營運租賃項下的未來最低租賃付款總額到期日如下：

18. CAPITAL AND OPERATING LEASE COMMITMENTS (Continued)

(b) Operating lease commitments

The Group leases a number of premises, office equipment and travel buses under operating leases. The leases run for an initial period of one to six years (2015: one to six years).

The Group had total future minimum lease payments under non-cancellable operating leases falling due as follows:

		於2016年 6月30日 As at 30 June 2016 (未經審核) (Unaudited) 千港元 HK\$'000	於2015年 12月31日 As at 31 December 2015 (經審核) (Audited) 千港元 HK\$'000
租賃物業			
	Rented premises		
1年內	Within one year	25,986	25,701
第2年至第5年(含首尾兩年)	In the second to fifth year, inclusive	12,912	18,908
		38,898	44,609
辦公設備			
	Office equipment		
1年內	Within one year	2,801	2,823
第2年至第5年(含首尾兩年)	In the second to fifth year, inclusive	5,696	7,088
		8,497	9,911
租賃旅遊車			
	Rented travel buses		
1年內	Within one year	52,279	33,575
第2年至第5年(含首尾兩年)	In the second to fifth year, inclusive	59,554	47,592
5年以上	Over five years	-	289
		111,833	81,456
		159,228	135,976

其他資料 Other Information

企業管治常規

本公司深明企業透明度及問責制度的重要性。本公司於致力達致高水平的企業管治同時，亦透過有效的企業管治程序帶領本集團取得更好的業績及提升企業形象。

截至2016年6月30日止六個月，董事會認為本公司已遵守香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄14內企業管治守則所載的所有適用守則條文。

遵守證券交易的標準守則

本公司已採納上市規則附錄10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」)，作為有關董事進行證券交易之行為守則。本公司已就任何有否違反標準守則向所有董事作出具體查詢。

全體董事均確認，彼等於截至2016年6月30日止六個月期間完全遵守標準守則所規定之標準。

購買、出售或贖回本公司之上市證券

截至2016年6月30日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司之任何上市證券。

CORPORATE GOVERNANCE PRACTICES

The Company recognises the importance of corporate transparency and accountability. The Company is committed to achieving a high standard of corporate governance and leading the Group to attain better results and improve its corporate image with effective corporate governance procedures.

During the six months ended 30 June 2016, the Board is of the opinion that the Company has complied with all the applicable code provisions as set out in the Corporate Governance Code (“CG Code”) contained in Appendix 14 to the Rules (“Listing Rules”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“Stock Exchange”).

COMPLIANCE WITH THE MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted The Model Code for Securities Transactions by Directors of Listed Issuers (“Model Code”) set out in Appendix 10 to the Listing Rules as its own code of conduct regarding securities transactions by the Directors. The Company has made a specific enquiry to all Directors regarding any non-compliance with the Model Code.

All the Directors confirmed that they have fully complied with the required standard set out in the Model Code during the six months ended 30 June 2016.

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

During the six months ended 30 June 2016, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

董事於股份、相關股份及債券中之權益及淡倉

本公司董事及最高行政人員於2016年6月30日於本公司及其任何相聯法團(定義見證券及期貨條例第XV部)擁有之股份、相關股份及債券中根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉(包括根據證券及期貨條例該等條文視為或當作由本公司董事及最高行政人員擁有之權益及淡倉),或根據證券及期貨條例第352條須記錄於該條所述之登記冊之權益及淡倉,或根據上市規則所載標準守則須知會本公司及聯交所之權益及淡倉如下:

於本公司的相聯法團股份之權益

董事姓名	相聯法團名稱	權益性質	持有相聯法團 股份總數 Total Number of Shares Held in the Associated Corporation	佔相聯法團權益 概約百分比 Approximate % of Interest in the Associated Corporation
Name of Directors	Name of Associated Corporation	Nature of Interest		
袁文英先生 (主席, 執行董事) Mr. Yuen Man Ying (Chairman, executive director)	耀騰管理集團有限公司 (「耀騰管理」) Evergloss Management Group Company Limited ("Evergloss")	酌情信託的成立人(附註1) Founder of a discretionary trust (Note 1)	8,850 (L)	26.70
禰國全先生(執行董事) Mr. Huen Kwok Chuen (Executive director)	耀騰管理 Evergloss	於受控制法團的權益 (附註2) Interest of a controlled corporation (Note 2)	7,650 (L)	23.08
梁成釗先生(執行董事) Mr. Leung Shing Chiu (Executive director)	耀騰管理 Evergloss	實益擁有人 Beneficial owner	3,300 (L)	9.95
李寶芬女士(執行董事) Ms. Lee Po Fun (Executive director)	耀騰管理 Evergloss	附註1及3 Notes 1 & 3	9,150 (L)	27.60

(L) 好倉

DIRECTORS' 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 and any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")), which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which the directors and chief executive of the Company were deemed or taken to have under such provisions of the SFO) or which were required, pursuant to section 352 of the SFO, to be recorded in the register therein, or were required to be notified to the Company and the Stock Exchange pursuant to the Model Code contained in the Listing Rules were as follows:

INTERESTS IN SHARES OF THE ASSOCIATED CORPORATION OF THE COMPANY

(L) Long Position

其他資料 Other Information

附註：

1. 利康有限公司(「利康」，Fiducia Suisse SA之全資附屬公司)持有耀騰管理8,850股股份，Fiducia Suisse SA為The Yuen Family 2014 Trust的受託人，而The Yuen Family 2014 Trust為袁文英先生以其妻子李寶芬女士及女兒袁灝頤小姐(均為袁文英先生的聯繫人)為酌情受益人設立的酌情信託。
2. 國麗控股有限公司(由禰國全先生直接全資擁有)持有耀騰管理7,650股股份。
3. 9,150股耀騰管理股份中，利康(Fiducia Suisse SA之全資附屬公司)持有8,850股股份，Fiducia Suisse SA為The Yuen Family 2014 Trust的受託人。李寶芬女士為該信託受益人之一。餘下300股耀騰管理股份由李寶芬女士作為實益擁有人持有。

除上述所披露外，本公司董事及最高行政人員在2016年6月30日並無擁有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、相關股份或債券中根據證券及期貨條例第352條已記入本公司備存之登記冊之任何權益或淡倉，或根據標準守則須知會本公司及聯交所之任何權益或淡倉。

Notes:

1. The 8,850 shares in Evergloss were held by Likang Limited ("Likang"), a wholly-owned subsidiary of Fiducia Suisse SA which is the trustee of The Yuen Family 2014 Trust, which is a discretionary trust set up by Mr. Yuen Man Ying whose discretionary objects are Ms. Lee Po Fun and Ms. Yuen Ho Yee, wife and daughter of Mr. Yuen Man Ying respectively and both an associate of Mr. Yuen Man Ying.
2. The 7,650 shares in Evergloss were held by Kwok Lai Holdings Limited, which is directly wholly-owned by Mr. Huen Kwok Chuen.
3. Out of the 9,150 shares in Evergloss, 8,850 shares were held by Likang, a wholly-owned subsidiary of Fiducia Suisse SA which is the trustee of The Yuen Family 2014 Trust. Ms. Lee Po Fun is one of the beneficiaries of the trust. The remaining 300 shares in Evergloss were held by Ms. Lee Po Fun as the beneficial owner.

Save as disclosed above, as at 30 June 2016, none of the Directors nor the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company, or any of its associated corporation (within the meaning of Part XV of the SFO), which had been recorded in the register maintained by the Company pursuant to section 352 of the SFO or which had been notified to the Company and the Stock Exchange pursuant to the Model Code.

主要股東或其他方於股份及相關股份之權益及淡倉

於2016年6月30日，擁有須根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露，並根據證券及期貨條例第336條本公司須備存之登記冊所載錄本公司股份或相關股份中權益或淡倉（除本公司董事或最高行政人員以外）的人士如下：

SUBSTANTIAL SHAREHOLDERS' OR OTHERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30 June 2016, the persons (other than the Directors or chief executive of the Company) who had interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO were as follows:

股東姓名	權益性質	持有股份總數	佔已發行股本 概約百分比
Name of Shareholders	Nature of Interest	Total Number of Shares Held	Approximate Percentage of the Issued Share Capital
耀騰管理 Evergloss	實益擁有人 Beneficial owner capacity	375,000,000 (L)	74.63
Fiducia Suisse SA	附註1 Note 1	375,000,000 (L)	74.63
HILL David Henry Christopher	附註2 Note 2	375,000,000 (L)	74.63
HILL Rebecca Ann	附註3 Note 3	375,000,000 (L)	74.63
惠理基金管理公司 Value Partners Limited	實益擁有人 Beneficial owner capacity	31,258,000 (L)	6.22
惠理集團有限公司 Value Partners Group Limited	附註4 Note 4	31,258,000 (L)	6.22
惠理高息股票基金 Value Partners High-Dividend Stocks Fund	實益擁有人 Beneficial owner capacity	30,168,000 (L)	6.00

(L) 好倉

(L) Long Position

其他資料 Other Information

附註：

- 375,000,000股股份由耀騰管理持有。耀騰管理分別由利康、Yohki Ryokoh Limited (「Yohki」) 分別擁有約26.70%及26.24%。利康及Yohki均為Fiducia Suisse SA之全資附屬公司，Fiducia Suisse SA為兩項酌情家族信託的受託人，即(i) The Yuen Family 2014 Trust，為袁文英先生(主席、執行董事，「袁先生」)分別以其妻子李寶芬女士(執行董事)及女兒袁灝頤小姐(均為袁先生的聯繫人)為酌情受益人設立的酌情信託；(ii) Happyau Family Trust，為邱淬鋒先生以其妻子及聯繫人李小琼女士及東華三院為酌情受益人設立的酌情信託。
- Fiducia Suisse SA由HILL David Henry Christopher先生持有，彼被視為於本公司375,000,000股股份中擁有權益。
- HILL Rebecca Ann女士為HILL David Henry Christopher先生的配偶，彼被視為於本公司375,000,000股股份中擁有權益。
- 31,258,000股股份由惠理基金管理公司實益擁有，而惠理基金管理公司由惠理集團有限公司全資擁有，其被視為於該等本公司股份中擁有權益。

除上文所披露者外，於2016年6月30日，概無其他主要股東或人士於根據證券及期貨條例第336條而備存之登記冊所載錄本公司股份或相關股份中擁有權益或淡倉。

董事收購股份或債券之權利

除下文「購股權計劃」一節所披露者外，本公司、其任何控股公司、附屬公司及同系附屬公司概無於本期間末或本期間任何時間訂立任何安排，使董事得以透過收購本公司或任何其他法團之股份或債券獲利。

除本中期報告所披露者外，於本期間董事或任何彼等之配偶或18歲以下之子女概無獲授任何權利以認購本公司或其附屬公司股份或債券或已行使任何該等權利。

Notes:

- 375,000,000 shares were held by Evergloss. Evergloss was owned as to approximately 26.70% by Likang and 26.24% by Yohki Ryokoh Limited ("Yohki"). Both Likang and Yohki are wholly-owned subsidiaries of Fiducia Suisse SA, which is the trustee of two discretionary family trusts, namely (i) The Yuen Family 2014 Trust, which is a discretionary trust set up by Mr. Yuen Man Ying (Chairman, Executive Director, "Mr. Yuen") whose discretionary objects are Ms. Lee Po Fun (an Executive Director) and Ms. Yuen Ho Yee, wife and daughter of Mr. Yuen respectively and both an associate of Mr. Yuen; (ii) Happyau Family Trust, which is a discretionary trust set up by Mr. Yau Shui Fung whose discretionary objects are Ms. Li Siu King, wife and an associate of Mr. Yau Shui Fung, and Tung Wah Group of Hospitals.
- Fiducia Suisse SA was held by Mr. HILL David Henry Christopher who has a deemed interest of 375,000,000 shares in the Company.
- Ms. HILL Rebecca Ann is a spouse of Mr. HILL David Henry Christopher who has a deemed interest of 375,000,000 shares in the Company.
- 31,258,000 shares were beneficially owned by Value Partners Limited, which in turn is wholly owned by Value Partners Group Limited who has a deemed interest of such shares in the Company.

Save as disclosed above, as at 30 June 2016, no other substantial shareholder or person had an interest or short position in the shares or underlying shares in the Company as recorded in the register required to be kept under section 336 of the SFO.

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Other than the section headed "Share Option Scheme" disclosed below, none of the Company, any of its holding company, subsidiaries and fellow subsidiaries was a party to any arrangements which would enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate at the end of the Period or at any time during the Period.

Save as disclosed in this interim report, none of the Directors or any of their spouses or children under the age of 18 was granted any right to subscribe for the shares or debentures of the Company or its subsidiaries or had exercised any such right during the Period.

購股權計劃

本公司根據股東通過的普通決議案於2014年11月13日採納購股權計劃，由本公司股份之上市日期(即2014年11月28日)起計有效期為十年，並可由本公司於股東大會或董事會提早終止。購股權計劃旨在向合資格參與者(定義見下文)提供獎勵，以肯定及表揚合資格參與者對本集團已作出或可能作出之貢獻。董事會可根據購股權計劃向任何僱員；或本集團或任何聯屬公司任何借調人員、諮詢人、代理、代表、顧問、客戶及承包商；或任何業務合作夥伴／盟友／聯盟、合資夥伴或向本集團提供商品或服務的供應商或其任何聯屬公司或其任何僱員(「合資格參與者」)授出購股權。

根據購股權計劃及本公司任何其他購股權計劃授出及有待行使其所有未行使購股權獲行使時可予發行之股份數目，在任何時候不得超過本公司已發行股份之30%。根據購股權計劃或本公司採納之其他購股權計劃可能授出之購股權而可供發行之股份總數最高不得超過緊隨首次公開發售完成後已發行股份數目10%(惟不計及因超額配股權(定義見招股章程)獲行使而可能配發或發行之任何股份)，即50,000,000股股份。除非獲本公司股東於股東大會批准，否則於任何12個月期間，根據購股權計劃向各合資格參與者授出之購股權獲行使時已發行及可能發行之股份總數不得超過於授出日期已發行股份數目1%。

SHARE OPTION SCHEME

The Company adopted the share option scheme ("Share Option Scheme") pursuant to an ordinary resolution passed by the shareholders on 13 November 2014 which shall be valid and effective for a period of 10 years from the date of listing of the shares of the Company (i.e. 28 November 2014), subject to early termination by the Company in a general meeting or by the Board. The purpose of the Share Option Scheme is to provide incentives to Eligible Person (as defined below) and is established to recognise and acknowledge the contributions the Eligible Person have had or may have made to the Group. Under the Share Option Scheme, the Board may offer to grant an option to any employee, or any secondee, consultant, agent, representative, adviser, customer, contractor of the Group or any affiliates; or any business partner/ally/alliance, joint venture partner, supplier of goods or services to the Group or any affiliates or any employee thereof ("Eligible Person").

The number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and any other share option schemes of the Company at any time shall not exceed 30% of the shares of the Company in issue from time to time. The maximum number of shares available for issue under options which may be granted under the Share Option Scheme or other share option scheme adopted by the Company must not in aggregate exceed 10% of the shares in issue immediately following completion of the IPO (but taking no account of any shares which may be allotted or issued pursuant to the exercise of the over-allotment option (as defined in the Prospectus), being 50,000,000 shares. The total number of shares issued and which may fall to be issued upon exercise of the options granted pursuant to the Share Option Scheme to each Eligible Person in any 12-month period shall not exceed 1% of the number of shares in issue as at the date of grant unless approved by the shareholders of the Company in general meeting.

其他資料
Other Information

根據購股權計劃授出之任何特定購股權之股份認購價須由董事會釐定，惟不得少於下列最高者：(i)於授出日期（當日須為營業日），聯交所每日報價列表所報之股份收市價；(ii)緊接授出日期前五個營業日內聯交所每日報價列表所報之股份平均收市價；及(iii)股份之面值。

於接納購股權後，承授人須向本公司支付1港元作為獲授購股權之代價。購股權可按購股權計劃之條款於購股權視為已授出並獲接納當日起至該日起計十年屆滿前期間隨時行使。購股權之行使期由董事會全權酌情釐定，惟不得超過授出後十年。

於2016年1月1日及2016年6月30日，本公司概無根據購股權計劃授出購股權。概無任何購股權根據購股權計劃授出、行使、註銷或失效。

截至本中期報告日期，根據購股權計劃可供發行之股份總數為50,000,000股，佔本公司已發行股本約9.95%。

The subscription price of a share in respect of any particular option granted under the Share Option Scheme shall be determined by the Board provided that it shall not be less than the highest of: (i) the closing price of the shares as stated in the Stock Exchange's daily quotation sheet on the date of grant, which must be a business day; (ii) the average closing price of the shares as stated in the Stock Exchange's daily quotation sheets for the five business days immediately preceding the date of grant; and (iii) the nominal value of a share.

Upon acceptance of the option, the grantee shall pay HK\$1 to the Company by way of consideration for the grant. An option may be exercised in accordance with the terms of the Share Option Scheme at any time after the date upon which the option is deemed to be granted and accepted and prior to the expiry of 10 years from that date. The period during which an option may be exercised will be determined by the Board in its absolute discretion, save that no option may be exercised more than 10 years after it has been granted.

No option was granted by the Company under the Share Option Scheme as at 1 January 2016 and 30 June 2016. No share option has been granted, exercised, cancelled or lapsed under the Share Option Scheme.

As at the date of this interim report, the total number of shares available for issue under the Share Option Scheme was 50,000,000 shares representing approximately 9.95% of the issued share capital of the Company.

經審核委員會及核數師審閱

截至2016年6月30日止六個月之中期業績已由董事會審核委員會(包括3名獨立非執行董事,分別是陳儉輝先生、鄧冠雄先生及黃麗明女士)審閱。

本集團於截至2016年6月30日止六個月之中期財務資料已由本公司獨立核數師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委聘準則第2410號「由實體的獨立核數師審閱中期財務資料」審閱。

中期股息

董事會並不建議派付截至2016年6月30日止六個月的中期股息(截至2015年6月30日止六個月:每股5.0港仙)。

REVIEW BY AUDIT COMMITTEE AND AUDITOR

The interim results for the six months ended 30 June 2016 have been reviewed by the audit committee of the Board which comprises three independent non-executive Directors namely, Mr. Chan Kim Fai, Mr. Tang Koon Hung Eric and Ms. Wong Lai Ming.

The interim financial information of the Group for the six months ended 30 June 2016 has been reviewed by the Company's independent auditor, 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 Hong Kong Institute of Certified Public Accountants.

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2016 (six months ended 30 June 2015: HK5.0 cents per share).



東瀛遊控股有限公司 EGL Holdings Company Limited

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