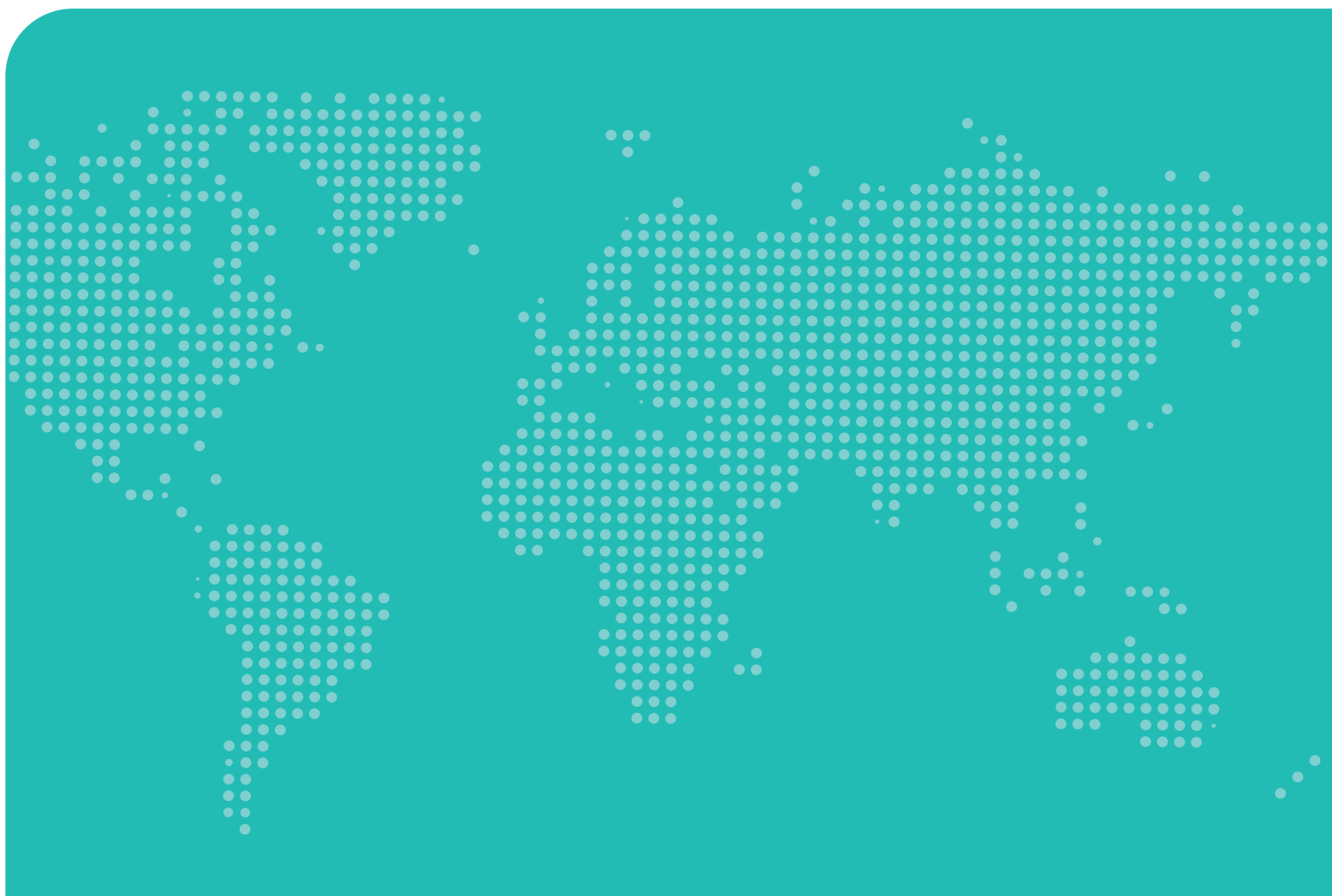


# 2019 INTERIM REPORT 中期報告

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Life Healthcare Group Limited  
蓮和醫療健康集團有限公司  
(Incorporated in the Cayman Islands with limited liability)  
(於開曼群島註冊成立之有限公司)  
Stock Code 股份代碼 :00928



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## Corporate Information 公司資料

### EXECUTIVE DIRECTORS

Mr. Xu Xueping (Chairman)  
Mr. Hua Yunbo  
Mr. Man Wai Lun

### NON-EXECUTIVE DIRECTOR

Ms. Shan Hua

### INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Liu Xinghua  
Mr. Zheng Chunlei  
Mr. Cheng Chun Man

### AUDIT COMMITTEE

Mr. Cheng Chun Man (Chairman)  
Mr. Liu Xinghua  
Mr. Zheng Chunlei

### REMUNERATION COMMITTEE

Mr. Liu Xinghua (Chairman)  
Mr. Xu Xueping  
Mr. Cheng Chun Man

### NOMINATION COMMITTEE

Mr. Cheng Chun Man (Chairman)  
Mr. Zheng Chunlei  
Mr. Man Wai Lun

### AUTHORISED REPRESENTATIVES

Mr. Xu Xueping  
Mr. Chung Yuk Lun

### COMPANY SECRETARY

Mr. Chung Yuk Lun

### AUDITOR

ZHONGHUI ANDA CPA Limited  
Unit 701, 7/F  
Citicorp Centre  
18 Whitfield Road  
Causeway Bay  
Hong Kong

### 執行董事

徐學平先生(主席)  
華云波先生  
文偉麟先生

### 非執行董事

單華女士

### 獨立非執行董事

劉興華先生  
鄭春雷先生  
鄭振民先生

### 審核委員會

鄭振民先生(主席)  
劉興華先生  
鄭春雷先生

### 薪酬委員會

劉興華先生(主席)  
徐學平先生  
鄭振民先生

### 提名委員會

鄭振民先生(主席)  
鄭春雷先生  
文偉麟先生

### 授權代表

徐學平先生  
鍾育麟先生

### 公司秘書

鍾育麟先生

### 核數師

中匯安達會計師事務所有限公司  
香港  
銅鑼灣  
威非路道18號  
萬國寶通中心  
7樓701室

## Corporate Information 公司資料

### PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited

### REGISTERED OFFICE

Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

### PRINCIPAL OFFICE IN HONG KONG

Unit 3, 10/F  
Bank of East Asia Harbour View Centre  
No. 56 Gloucester Road  
Wanchai  
Hong Kong

### COMPANY'S WEBSITE

[www.lifehealthcare.com](http://www.lifehealthcare.com)

### CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

SMP Partners (Cayman) Limited  
3rd Floor, Royal Bank House  
24 Shedden Road, George Town  
Grand Cayman KY1-1110  
Cayman Islands

### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Tengis Limited  
Level 54, Hopewell Centre  
183 Queen's Road East  
Hong Kong

### LISTING INFORMATION

The Stock Exchange of Hong Kong Limited  
Stock Code: 00928

### 主要往來銀行

香港上海滙豐銀行有限公司

### 註冊辦事處

Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

### 香港主要辦事處

香港  
灣仔  
告士打道56號  
東亞銀行港灣中心  
10樓3室

### 公司網站

[www.lifehealthcare.com](http://www.lifehealthcare.com)

### 開曼群島主要股份過戶登記處

SMP Partners (Cayman) Limited  
3rd Floor, Royal Bank House  
24 Shedden Road, George Town  
Grand Cayman KY1-1110  
Cayman Islands

### 香港股份過戶登記分處

卓佳登捷時有限公司  
香港  
皇后大道東183號  
合和中心54樓

### 上市資料

香港聯合交易所有限公司  
股份代號：00928

## Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September	
		截至九月三十日止六個月	
		2019	2018
		二零一九年	二零一八年
		HK\$'000	HK\$'000
		千港元	千港元
	Notes 附註		
<b>Continuing operations</b>	<b>持續經營業務</b>		
Turnover	營業額	6,810	44,024
Cost of sales and services	銷售及服務成本	(1,490)	(15,541)
Gross profit	毛利	5,320	28,483
Other income and gain	其他收入及收益	837	264
Selling and distribution costs	銷售及分銷成本	(255)	(31,627)
Administrative and other expenses	行政及其他開支	(15,092)	(39,251)
Other expenses	其他開支	–	(21,524)
Share of results of associates	分佔聯營公司之業績	(3,040)	(5,357)
Finance costs	財務成本	(176)	–
Operating loss	經營虧損	(12,406)	(69,012)
Loss before taxation	除稅前虧損	(12,406)	(69,012)
Income tax	所得稅	(48)	(445)
Loss for the period from continuing operations	持續經營業務之期內虧損	(12,454)	(69,457)
<b>Discontinued operation</b>	<b>已終止業務</b>		
Profit for the period from discontinued operation	已終止業務之期內溢利	–	2,504
Loss for the period	期內虧損	(12,454)	(66,953)
Profit (Loss) attributable to equity holders of the Company	本公司權益持有人應佔溢利(虧損)		
— from continuing operations	— 來自持續經營業務	(12,454)	(67,863)
— from discontinued operation	— 來自已終止業務	–	2,504
Loss attributable to non-controlling interests	非控股權益應佔虧損	(12,454)	(65,359)
— from continuing operations	— 來自持續經營業務	–	(1,594)
Loss for the period	期內虧損	(12,454)	(66,953)
Loss per share — Basic and diluted (HK cents)	每股虧損 — 基本及攤薄(港仙)		
— from continuing and discontinued operations	— 來自持續經營業務及已終止業務	(0.23)	(1.23)
— from continuing operations	— 來自持續經營業務	(0.23)	(1.28)

## Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September	
		截至九月三十日止六個月	
		2019	2018
		二零一九年	二零一八年
		HK\$'000	HK\$'000
		千港元	千港元
	Note 附註		
Loss for the period	期內虧損	(12,454)	(66,953)
Other comprehensive (expense) income that may be reclassified subsequently to profit or loss:	日後可能重新分類至損益之其他全面(開支)收益:		
Exchange differences arising from translations	換算所產生匯兌差額	(11,904)	(12,050)
Share of foreign currency reserve of associates	分佔聯營公司之外幣儲備	(1,846)	(4,924)
Fair value gain on equity instrument at fair value through other comprehensive income	透過其他全面收益按公平值列賬之股本工具之公平值收益	—	476
Release of translation reserve upon disposal of subsidiaries	出售附屬公司時解除換算儲備	—	(2,870)
		(13,750)	(19,368)
Total comprehensive expense for the period	期內全面開支總額	(26,204)	(86,321)
Total comprehensive expense for the period attributable to:	以下人士應佔期內全面開支總額:		
Owners of the Company	本公司擁有人	(26,204)	(85,007)
Non-controlling interests	非控股權益	—	(1,314)
		(26,204)	(86,321)

## Condensed Consolidated Statement of Financial Position 簡明綜合財務狀況表

As at 30 September 2019 於二零一九年九月三十日

			Unaudited 未經審核 30 September 2019 二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2019 二零一九年 三月三十一日 HK\$'000 千港元
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備		3,095	4,888
Right-of-use assets	使用權資產		4,741	–
Interest in associates	於聯營公司之權益	10	30,898	35,783
Equity investment at fair value through other comprehensive income	透過其他全面收益 按公平值列賬之股本投資		3,308	3,512
Prepayment	預付款項		14,838	15,884
			<b>56,880</b>	<b>60,067</b>
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		1,552	1,856
Loan receivables	應收貸款	11	17,154	191,471
Loan interest receivables	應收貸款利息	11	980	9,924
Trade and other receivables	應收貿易及其他應收款項	12	8,304	16,203
Bank balances and cash	銀行結餘及現金		194,123	21,065
			<b>222,113</b>	<b>240,519</b>
<b>Current liabilities</b>	<b>流動負債</b>			
Trade and other payables	應付貿易及其他應付款項	13	10,708	10,615
Contract liabilities	合約負債		387	800
Tax payable	應付稅項		878	830
Lease liabilities	租賃負債		2,714	–
			<b>14,687</b>	<b>12,245</b>
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>207,426</b>	<b>228,274</b>
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>264,306</b>	<b>288,341</b>
<b>Non-current liability</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		2,169	–
<b>Net assets</b>	<b>資產淨值</b>		<b>262,137</b>	<b>288,341</b>

## Condensed Consolidated Statement of Financial Position 簡明綜合財務狀況表

As at 30 September 2019 於二零一九年九月三十日

			Unaudited 未經審核 30 September 2019 二零一九年 九月三十日	Audited 經審核 31 March 2019 二零一九年 三月三十一日
		Notes 附註	HK\$'000 千港元	HK\$'000 千港元
<b>Capital and reserves</b>	<b>股本及儲備</b>			
Share capital	股本	14	53,543	53,543
Reserves	儲備		208,594	234,798
<b>Equity attributable to owners of the Company</b>	<b>本公司擁有人應佔權益</b>		<b>262,137</b>	288,341
<b>Total equity</b>	<b>權益總額</b>		<b>262,137</b>	288,341



## Condensed Consolidated Statement of Changes in Equity 簡明綜合權益變動表

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Contributed surplus (Note a) 繳入盈餘 (附註a)	Translation reserve	Revaluation reserve	Other reserve (Note b) 其他儲備 (附註b)	Share option reserve 購股權儲備	Accumulated losses	Total	Non-controlling interests	Total equity
	Notes 附註	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 April 2018 (audited)	於二零一八年四月一日 (經審核)	52,586	1,254,912	167,780	4,613	862	5,518	20,947	(1,108,411)	398,807	(966)	397,841
Loss for the period	期內虧損	-	-	-	-	-	-	-	(65,359)	(65,359)	(1,594)	(66,953)
Other comprehensive income arising from exchange difference on translations	換算匯兌差額產生之其他全面收益	-	-	-	(12,330)	-	-	-	-	(12,330)	280	(12,050)
Share of foreign currency translation reserve of associates	分佔聯營公司之外幣換算儲備	-	-	-	(4,924)	-	-	-	-	(4,924)	-	(4,924)
Fair value gain on equity instrument at fair value through other comprehensive income	透過其他全面收益按公平值列賬之股本工具之公平值收益	-	-	-	-	476	-	-	-	476	-	476
Release of translation reserve upon disposal of subsidiaries	出售附屬公司時解除換算儲備	16	-	-	(2,870)	-	-	-	-	(2,870)	-	(2,870)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	(20,124)	476	-	-	(65,359)	(85,007)	(1,314)	(86,321)
Exercise of share option	行使購股權	15	957	20,110	-	-	-	(3,810)	-	17,257	-	17,257
At 30 September 2018 (unaudited)	於二零一八年九月三十日 (未經審核)	53,543	1,275,022	167,780	(15,511)	1,338	5,518	17,137	(1,173,770)	331,057	(2,280)	328,777
At 1 April 2019 (audited)	於二零一九年四月一日 (經審核)	53,543	1,275,023	167,780	(4,256)	-	5,518	17,136	(1,226,403)	288,341	-	288,341
Loss for the period	期內虧損	-	-	-	-	-	-	-	(12,454)	(12,454)	-	(12,454)
Other comprehensive income arising from exchange difference on translations	換算匯兌差額產生之其他全面收益	-	-	-	(11,904)	-	-	-	-	(11,904)	-	(11,904)
Share of foreign currency translation reserve of an associate	分佔一家聯營公司之外幣換算儲備	-	-	-	(1,846)	-	-	-	-	(1,846)	-	(1,846)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	(13,750)	-	-	-	(12,454)	(26,204)	-	(26,204)
At 30 September 2019 (unaudited)	於二零一九年九月三十日 (未經審核)	53,543	1,275,023	167,780	(18,006)	-	5,518	17,136	(1,238,857)	262,137	-	262,137

Notes:

- (a) The contributed surplus represents the difference between nominal value of the shares of subsidiaries acquired by the Company and the nominal value of the shares of the Company issued for the acquisition pursuant to the reorganisation in April 2002.
- (b) The other reserve represents the release of share options expenses from share options reserve upon exercise of share options.

附註：

- (a) 繳入盈餘指本公司所收購附屬公司股份面值與本公司根據於二零零二年四月之重組進行收購所發行本公司股份面值之差額。
- (b) 其他儲備指購股權獲行使後自購股權儲備轉出之購股權開支。

## Condensed Consolidated Statement of Cash Flows 簡明綜合現金流量表

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September	
		截至九月三十日止六個月	
		2019	2018
		二零一九年	二零一八年
		HK\$'000	HK\$'000
		千港元	千港元
	Notes 附註		
Net cash generated from (used in) operating activities	經營業務所得(所用)現金淨額	185,229	(34,267)
Net cash generated from investing activities:	投資活動所得現金淨額：		
Purchase of property, plant and equipment	購買物業、廠房及設備	–	(1,091)
Interest received	已收利息	161	47
Net cash inflow on disposal of subsidiaries	出售附屬公司之現金流入淨額	–	11,135
		161	10,091
Net cash (used in)/from financing activities:	融資活動(所用)/所得現金淨額：		
Principal portion of lease payments	租賃付款本金部分	(1,401)	–
Interest paid	已付利息	(176)	–
Exercise of share option	行使購股權	–	17,257
		(1,577)	17,257
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/(減少)淨額	183,813	(6,919)
Cash and cash equivalents at 1 April	於四月一日之現金及現金等價物	21,065	49,000
Effect of foreign exchange rate changes	匯率變動之影響	(10,755)	(5,324)
Cash and cash equivalents at 30 September, represented by bank balances and cash	於九月三十日之現金及現金等價物，指銀行結餘及現金	194,123	36,757
Analysis of the cash and cash equivalents	現金及現金等價物分析		
Bank balances and cash	銀行結餘及現金	194,123	36,757

# Notes to Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### I GENERAL

Life Healthcare Group Limited (the “Company”) is a company incorporated in the Cayman Islands as an exempted company with limited liability under Companies Law of the Cayman Islands on 12 March 2001 and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) as of 29 April 2002. The address of the registered office of the Company is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands and the principal place of business of the Company in Hong Kong is Unit 3, 10/F., Bank of East Asia Harbour View Centre, No. 56 Gloucester Road, Wan Chai, Hong Kong.

The Company is an investment holding company. The Company and its subsidiaries (the “Group”) are principally engaged in healthcare services business, money lending business and securities trading and investment business.

The presentation currency of the unaudited condensed consolidated financial statements is Hong Kong dollars (“HK\$”). For the convenience of the unaudited condensed consolidated financial statements users, the results and financial position of the Company and its subsidiaries are presented in HK\$ as the Company’s shares are listed on the Stock Exchange. All values are rounded to the nearest thousand (HK\$’000) except otherwise indicated.

### 2 BASIS OF PREPARATION

The unaudited condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange.

### I 一般資料

蓮和醫療健康集團有限公司(「本公司」)為於二零零一年三月十二日根據開曼群島公司法在開曼群島註冊成立之獲豁免有限公司，其股份於二零零二年四月二十九日在香港聯合交易所有限公司(「聯交所」)主板上市。本公司之註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands，而本公司之香港主要營業地點則設於香港灣仔告士打道56號東亞銀行港灣中心10樓3室。

本公司為投資控股公司。本公司及其附屬公司(「本集團」)主要從事健康服務業務、借貸業務以及證券買賣及投資業務。

未經審核簡明綜合財務報表之呈列貨幣為港元(「港元」)。由於本公司股份於聯交所上市，為方便未經審核簡明綜合財務報表之使用者，本公司及其附屬公司之業績及財務狀況均以港元呈列。除另行說明外，所有價值均調整至最接近之千位數(千港元)。

### 2 編製基準

未經審核簡明綜合財務報表乃根據香港會計師公會(「香港會計師公會」)頒佈之香港會計準則第34號「中期財務報告」及聯交所證券上市規則附錄十六之適用披露規定編製。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 3 PRINCIPAL ACCOUNTING POLICIES

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values.

The accounting policies used in the condensed consolidated interim financial information are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31 March 2019 except as described below.

In the current interim period, the Group has applied, for the first time, the following new standards, amendments and interpretation ("new and revised HKFRSs") issued by the HKICPA which are effective for the Group's financial year beginning 1 April 2019.

HKFRS 16	Leases
HK (IFRIC)-Int 23	Uncertainty over Income Tax Treatments
Amendments to HKFRS 9	Prepayment Features with Negative Compensation
Amendments to HKAS 19	Plan Amendment, Curtailment or Settlement
Amendments to HKAS 28	Long-term Interests in Associates and Joint Ventures
Amendments to HKFRSs	Annual Improvements to HKFRSs 2015–2017 Cycle

Except as described below, the adoption of these new and revised HKFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's financial statements and amounts reported for the current and prior periods. The Group has not applied any new or revised HKFRSs that are not yet effective for current interim period.

### 3 主要會計政策

未經審核簡明綜合財務報表乃按歷史成本基準編製，惟若干按公平值計量之財務工具除外。

除下文所述者外，簡明綜合中期財務資料所採用會計政策與編製本集團截至二零一九年三月三十一日止年度之全年綜合財務報表所遵循者一致。

於本中期期間，本集團首次應用以下由香港會計師公會頒佈並由二零一九年四月一日開始之本集團財政年度生效之新訂準則、修訂本及詮釋（「新訂及經修訂香港財務報告準則」）。

香港財務報告準則第16號	租賃
香港(國際財務報告詮釋委員會)-詮釋第23號	所得稅處理之不確定性
香港財務報告準則第9號(修訂本)	具負補償特徵預付款項
香港會計準則第19號(修訂本)	計劃修訂、縮減或結算
香港會計準則第28號(修訂本)	於聯營公司及合營企業之長期權益
香港財務報告準則(修訂本)	香港財務報告準則二零一五年至二零一七年週期之年度改進

除下述者外，採納該等新訂及經修訂香港財務報告準則並無導致當前及過往期間本集團之會計政策、本集團財務報表之呈列方式及所報告金額出現任何重大變動。本集團並無應用任何於本中期期間尚未生效之新訂或經修訂香港財務報告準則。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 3 PRINCIPAL ACCOUNTING POLICIES (Continued)

#### HKFRS 16 Leases

Until the 2019 financial year, payments made under operating leases were charged to profit or loss on a straight-line basis over the period of the lease.

From 1 April 2019, leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Group. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. The right-of-use asset is depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of fixed payments (including in substance fixed payments).

Payments associated with short-term leases and leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise small items of office furniture.

The Group has adopted HKFRS 16 from 1 April 2019, but has not restated comparatives for the 2018 reporting period, as permitted under the simplified transition approach in the standard. The reclassifications and the adjustments arising from the new leasing standards are therefore recognised in the opening balance sheet on 1 April 2019.

### 3 主要會計政策(續)

#### 香港財務報告準則第16號租賃

直至二零一九年財政年度前，根據經營租賃支付之款項乃於租期內按直線法於損益中扣除。

自二零一九年四月一日起，租賃於租賃資產可供本集團使用當日確認為使用權資產及相應負債。各租賃付款獲分配至負債及融資成本。融資成本於租期內於損益中扣除，以便計算各期間負債結餘之固定週期利率。使用權資產乃於資產之可使用年期及租賃年期(以較短者為準)按直線法折舊。

租賃所產生資產及負債初步按現值基準計量。租賃負債包括固定付款(包括實質固定付款)之現值淨額。

與短期租賃及低價值資產租賃相關之付款按直線法於損益中確認為開支。短期租賃乃租賃年期為12個月或以下之租賃。低價值資產包括小型辦公室傢具。

本集團自二零一九年四月一日起採納香港財務報告準則第16號，惟根據該準則所述簡化過渡方法所准許，並無重列二零一八年報告期之比較數字。因此，新訂租賃準則所引致重新分類及調整於二零一九年四月一日於期初資產負債表內確認。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 3 PRINCIPAL ACCOUNTING POLICIES (Continued)

#### HKFRS 16 Leases (Continued)

On adoption of HKFRS 16, the Group recognised lease liabilities in relation to leases which had previously been classified as “operating leases” under the principles of HKAS 17 Leases. These liabilities were measured at the present value of the remaining lease payments, discounted using the lessee’s incremental borrowing rate as of 1 April 2019 in each territory or region where the lease assets are located.

The Group elected the modified retrospective approach for the application of HKFRS 16 as lessee and recognised the cumulative effect of initial application without restating comparative information.

### 4 TURNOVER AND SEGMENT INFORMATION

HKFRS 8 “Operating segments” requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the chief operating decision makers (“CODM”) in order to allocate resources to the segment and to assess its performance. Relevant information was reported to the executive directors of the Company, being the CODM, for the purposes of resource allocation and assessment of segment performance focusing on types of goods or services delivered or provided.

The Group is engaged in the following three operating segments for its operations, each of which represents an operating and reportable segment of the Group under HKFRS 8.

1. Healthcare services business
2. Money lending business
3. Securities trading and investments business

### 3 主要會計政策(續)

#### 香港財務報告準則第16號租賃(續)

採納香港財務報告準則第16號後，本集團就先前根據香港會計準則第17號租賃之原則分類為「經營租賃」之租賃確認租賃負債。該等負債按採用於二零一九年四月一日各租賃資產所在地區或區域之承租人增量借貸利率貼現之剩餘租賃付款現值計量。

本集團(作為承租人)選擇經修訂追溯法應用香港財務報告準則第16號，並確認首次應用之累計影響，而毋須重列比較資料。

### 4 營業額及分部資料

香港財務報告準則第8號「經營分部」規定按本集團各組成部分之內部報告確定經營分部。該等內部報告乃由主要營運決策者(「主要營運決策者」)定期審閱，以便對各分部進行資源分配及表現評估。就資源分配及分部表現評估向本公司執行董事(即主要營運決策者)報告之相關資料集中於所交付貨品或所提供服務之種類。

本集團從事以下三個經營分部，各經營分部指香港財務報告準則第8號項下本集團之經營及可呈報分部。

1. 健康服務業務
2. 借貸業務
3. 證券買賣及投資業務

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 4 TURNOVER AND SEGMENT INFORMATION (Continued)

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

For the six months ended 30 September 2019 (Unaudited)

#### Continuing operations

		Healthcare services business 健康 服務業務 HK\$'000 千港元	Money lending business 借貸業務 HK\$'000 千港元	Securities trading and investments business 證券買賣 及投資業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Turnover	營業額				
External sales	對外銷售	2,570	4,240	–	6,810
Segment (loss) profit	分部(虧損)溢利	(7,241)	583	(36)	(6,694)
Interest revenue	利息收益				161
Unallocated expenses	未分配支出				(2,833)
Share of result of associates	分佔聯營公司之業績				(3,040)
Loss before taxation	除稅前虧損				(12,406)

#### Disaggregation of revenue from contracts with customers:

##### Geographical markets

For both current and previous interim periods ended 30 September 2019 and 2018, all revenues from healthcare services were recognised in PRC.

##### Timing of revenue recognition

For both current and previous interim periods ended 30 September 2019 and 2018, all revenues from healthcare services were recognised at a point in time.

### 4 營業額及分部資料(續)

以下為本集團按可呈報及經營分部劃分之營業額及業績分析：

截至二零一九年九月三十日止六個月(未經審核)  
持續經營業務

#### 來自客戶合約收益分析：

##### 地區市場

截至二零一九年及二零一八年九月三十日止當前及過往中期期間，全部健康服務收益均於中國確認。

##### 收益確認時間

截至二零一九年及二零一八年九月三十日止當前及過往中期期間，全部健康服務收益均於某一時間點確認。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 4 TURNOVER AND SEGMENT INFORMATION (Continued) For the six months ended 30 September 2018 (Unaudited)

#### Continuing operations

		Healthcare services business 健康 服務業務 HK\$'000 千港元	Money lending business 借貸業務 HK\$'000 千港元	Securities trading and investments business 證券買賣 及投資業務 HK\$'000 千港元	Apparel retail business 服裝 零售業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Turnover	營業額					
External sales	對外銷售	38,123	5,901	–	–	44,024
Segment (loss) profit	分部(虧損)溢利	(31,414)	1,875	(74)	(302)	(29,915)
Unallocated income	未分配收入					309
Unallocated expenses	未分配支出					(12,525)
Share of result of associates	分佔聯營公司之業績					(5,357)
Impairment loss on property, plant and equipment	物業、廠房及設備之 減值虧損					(2,948)
Impairment loss on intangible asset	無形資產之減值虧損					(1,048)
Impairment loss on interest in an associate	於一家聯營公司之權益 之減值虧損					(17,080)
Impairment loss on loan interest receivable from an associate	來自一家聯營公司之 應收貸款利息之減值 虧損					(448)
Loss before taxation	除稅前虧損					(69,012)

The accounting policies of the operating segments are the same as the Group's accounting policies.

Segment (loss) profit represents the (loss) profit resulted in each segment without allocation of other income and gain and unallocated corporate expenses. This is the measure for reporting to the Group's CODM for the purpose of resource allocation and performance assessment.

經營分部之會計政策與本集團之會計政策相同。

分部(虧損)溢利指各分部所產生(虧損)溢利，並無分配其他收入及收益以及未分配公司支出。此乃就資源分配及表現評估向本集團主要營運決策者匯報之措施。



## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 4 TURNOVER AND SEGMENT INFORMATION (Continued)

#### Segment assets and liabilities

Amounts of segment assets and liabilities of the Group are not reviewed by the Group's CODM or otherwise regularly provided to the CODM, accordingly, segment assets and liabilities are not presented.

### 5 LOSS BEFORE TAXATION

Loss before taxation is arrived at after charging/(crediting):

#### Continuing operations

### 4 營業額及分部資料(續) 分部資產及負債

本集團之分部資產及負債金額未經本集團主要營運決策者審閱或以其他方式定期呈交主要營運決策者，故未有呈列分部資產及負債。

### 5 除稅前虧損

除稅前虧損已扣除/(計入)：

#### 持續經營業務

		Unaudited 未經審核 Six months ended 30 September 截至九月三十日止六個月	
		2019 二零一九年 HK\$'000 千港元	2018 二零一八年 HK\$'000 千港元
Cost of inventories recognised as expenses	確認為開支之存貨成本	192	7,087
Depreciation of property, plant and equipment	物業、廠房及設備折舊	1,554	3,793
Depreciation of right-of-use assets	使用權資產折舊	1,370	–
Impairment loss on property, plant and equipment (included in "other expenses")	物業、廠房及設備之減值虧損 (計入「其他開支」)	–	2,948
Impairment loss on intangible asset (included in "other expenses")	無形資產之減值虧損 (計入「其他開支」)	–	1,048
Impairment loss on interest in an associate (included in "other expenses")	於一家聯營公司之權益之減值虧損(計入「其他開支」)	–	17,080
Impairment loss on loan interest receivable from an associate (included in "other expenses")	來自一家聯營公司之應收貸款利息之減值虧損 (計入「其他開支」)	–	448
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	–	45
Bank interest income	銀行利息收入	(161)	(47)
Legal and professional fees and expenses	法律及專業費用及開支	3,561	10,986

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 6 INCOME TAX Continuing operations

### 6 所得稅 持續經營業務

		Unaudited 未經審核	
		Six months ended 30 September	
		截至九月三十日止六個月	
		2019	2018
		二零一九年	二零一八年
		HK\$'000	HK\$'000
		千港元	千港元
Taxation attributable to the Company and its subsidiaries:	本公司及其附屬公司之相關稅項：		
Current tax	即期稅項		
Hong Kong Profits Tax	香港利得稅	48	464
PRC Enterprise Income Tax ("EIT")	中國企業所得稅 (「企業所得稅」)	—	(19)
		<b>48</b>	<b>445</b>

Pursuant to the laws and regulations of the Cayman Islands and the British Virgin Islands ("BVI"), the Group is not subject to any income tax in the Cayman Islands and BVI for both interim periods.

根據開曼群島及英屬處女群島(「英屬處女群島」)法律及法規，於兩個中期期間，本集團毋須於開曼群島及英屬處女群島繳納任何所得稅。

Hong Kong Profits Tax is calculated at 16.5% of the estimated assessable profits for both interim periods.

香港利得稅乃就兩個中期期間之估計應課稅溢利按稅率16.5%計算。

Under the Law of PRC on Enterprise Income Tax (the "EIT Law") and Implementation Regulation of the EIT Law, the tax rate of the PRC subsidiaries is 25% from 1 January 2008 onwards. Income tax represents PRC Enterprise Income Tax provided based on the assessable profit of PRC subsidiaries.

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條例，中國附屬公司自二零一八年一月一日起之稅率為25%。所得稅指按中國附屬公司應課稅溢利計提撥備之中國企業所得稅。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 7 DIVIDENDS

No dividends were paid, declared or proposed during both interim periods. The directors have determined that no dividend will be paid in respect of the current interim period.

### 8 LOSS PER SHARE

#### From continuing and discontinued operations

The calculation of the basic and diluted loss per share attributable to the owners of the Company is based on the following data:

### 7 股息

於兩段中期期間概無派付、宣派或建議派付任何股息。董事議決不會就本中期期間派付股息。

### 8 每股虧損

#### 來自持續經營及已終止業務

本公司擁有人應佔每股基本及攤薄虧損乃按以下數據計算：

Unaudited 未經審核	
Six months ended 30 September	
截至九月三十日止六個月	
2019	2018
二零一九年	二零一八年
'000	'000
千股	千股

Number of shares	股份數目		
Weighted average number of ordinary shares during the period for the purposes of basic and diluted loss per share	計算每股基本及攤薄虧損之期內普通股加權平均數	5,354,285	5,309,609

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 8 LOSS PER SHARE (Continued) From continuing operations

### 8 每股虧損(續) 來自持續經營業務

		Unaudited 未經審核	
		Six months ended 30 September	
		截至九月三十日止六個月	
		2019	2018
		二零一九年	二零一八年
		HK\$'000	HK\$'000
		千港元	千港元
			(Restated)
			(重列)
<b>Loss</b>	<b>虧損</b>		
Loss for the period attributable to the owners of the Company	本公司擁有人應佔期內虧損	<b>12,454</b>	65,359
Less: Profit for the period from discontinued operation	減：來自已終止業務之期內溢利	—	(2,504)
Loss for the period attributable to equity holders of the Company from continuing operations for the purpose of basic and diluted loss per share	計算每股基本及攤薄虧損之本公司權益持有人應佔持續經營業務之期內虧損	<b>12,454</b>	67,863

For both periods ended 30 September 2018 and 2019, the computation of diluted loss per share does not assume the conversion of the share options since their exercise would result in a decrease in loss per share.

截至二零一八年及二零一九年九月三十日止兩個期間，計算每股攤薄虧損時均無假設購股權獲轉換，原因為行使購股權會導致每股虧損減少。

#### From discontinued operations

Basic and diluted earnings per share from the discontinued operation for the period ended 30 September 2018 was HK\$0.05 cents, based on the profit for the period attributable to equity holders of the Company from the discontinued operation of approximately HK\$2,504,000 and the denominators above for both basic and diluted loss per share.

#### 來自已終止業務

按本公司權益持有人應佔已終止業務之期內溢利約2,504,000港元及上文所述計算每股基本及攤薄虧損所用分母計算，截至二零一八年九月三十日止期間來自已終止業務之每股基本及攤薄盈利為0.05港仙。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 9 PROPERTY, PLANT AND EQUIPMENT

During the current interim period, additions to the Group's property, plant and equipment is nil (six months ended 30 September 2018: HK\$1,091,000).

### 10 INTEREST IN ASSOCIATES

### 9 物業、廠房及設備

於本中期期間，本集團並無添置物業、廠房及設備(截至二零一八年九月三十日止六個月：1,091,000港元)。

### 10 於聯營公司之權益

		Unaudited 未經審核 At 30 September 2019 於二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2019 於二零一九年 三月三十一日 HK\$'000 千港元
Unlisted investments:	非上市投資：		
Share of net assets	分佔資產淨值	37,978	42,863
Loan to an associate	借予一家聯營公司之貸款	10,448	10,448
Impairment loss	減值虧損	(17,528)	(17,528)
		<b>30,898</b>	35,783

### II LOAN RECEIVABLES AND LOAN INTEREST RECEIVABLES

### II 應收貸款及應收貸款利息

		Unaudited 未經審核 At 30 September 2019 於二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2019 於二零一九年 三月三十一日 HK\$'000 千港元
Secured loan receivables	應收有抵押貸款	17,154	191,471

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### II LOAN RECEIVABLES AND LOAN INTEREST RECEIVABLES (Continued)

At 30 September 2019, loans to third parties with an aggregate principal amount of approximately HK\$17,154,000 (31 March 2019: HK\$191,471,000) are secured, bear interest at 18% (31 March 2019: ranging from 5% to 18%) per annum and are repayable within one year and thus classified as current assets. The loan receivables are due for settlement at the date specified in the respective loan agreement.

As at 30 September 2019, loan receivables amounting to approximately HK\$17,154,000 (31 March 2019: HK\$66,256,000) together with interest receivables arising from the same third parties of approximately HK\$980,000 (31 March 2019: HK\$6,664,000) were guaranteed by independent third parties.

During the current interim period, the directors of the Company have individually assessed and considered that there is no indication of impairment on the loan and interest receivables. No impairment loss of loan and interest receivables was recognised in profit or loss.

The ageing analysis of loan receivables based on the loans draw down date at the end of the reporting periods is as follows:

		Unaudited 未經審核 At 30 September 2019 於二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2019 於二零一九年 三月三十一日 HK\$'000 千港元
91 to 180 days	91 至 180 日	–	92,209
181 to 365 days	181 至 365 日	–	89,682
Over 365 days	365 日以上	17,154	9,580
		17,154	191,471

### II 應收貸款及應收貸款利息(續)

於二零一九年九月三十日，借予第三方本金總額約17,154,000港元(二零一九年三月三十一日：191,471,000港元)之貸款為有抵押、按年利率18厘(二零一九年三月三十一日：介乎5厘至18厘)計息及須於一年內償還，故分類為流動資產。應收貸款於各貸款協議所指定之日期到期清償。

於二零一九年九月三十日，應收貸款約17,154,000港元(二零一九年三月三十一日：66,256,000港元)連同相同第三方所產生應收利息約980,000港元(二零一九年三月三十一日：6,664,000港元)獲獨立第三方擔保。

於本中期期間，本公司董事已作出個別評估，認為應收貸款及利息並無減值跡象。概無於損益確認應收貸款及利息之減值虧損。

於報告期末，按貸款提取日期呈列應收貸款之賬齡分析如下：

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 11 LOAN RECEIVABLES AND LOAN INTEREST RECEIVABLES (Continued)

#### Loan interest receivables

Loan interest receivables represented interest accrued on the loan receivables not yet due according to the terms of the relevant loan agreement. The ageing analysis of loan interest receivables based on the loans draw down date at the end of the reporting periods is as follows:

		Unaudited 未經審核 At 30 September 2019 於二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2019 於二零一九年 三月三十一日 HK\$'000 千港元
1 to 90 days	1 至 90 日	980	–
91 to 180 days	91 至 180 日	–	2,054
181 to 365 days	181 至 365 日	–	6,771
Over 365 days	365 日以上	–	1,099
		<b>980</b>	<b>9,924</b>

### 12 TRADE AND OTHER RECEIVABLES

### 12 應收貸款及應收貸款利息(續) 應收貸款利息

應收貸款利息指根據相關貸款協議之條款尚未到期應收貸款所累計之利息。於報告期末，按貸款提取日期呈列應收貸款利息之賬齡分析如下：

		Unaudited 未經審核 At 30 September 2019 於二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2019 於二零一九年 三月三十一日 HK\$'000 千港元
Trade receivables	應收貿易款項	91	97
Less: allowance for trade receivables	減：應收貿易款項撥備	(72)	(77)
		<b>19</b>	<b>20</b>
Prepayments and deposits	預付款項及按金	3,235	7,723
Other receivables	其他應收款項	5,050	8,460
		<b>8,304</b>	<b>16,203</b>

### 12 應收貿易及其他應收款項

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 12 TRADE AND OTHER RECEIVABLES (Continued)

For receivables from healthcare services, the Group allows a credit period ranging from 30–90 days.

The following is an aged analysis of trade receivables presented based on the invoice date at the end of the reporting period:

### 12 應收貿易及其他應收款項(續)

就健康服務之應收款項而言，本集團給予之信貸期介乎30至90日。

於報告期末，按發票日期呈列應收貿易款項之賬齡分析如下：

		Unaudited 未經審核 At 30 September 2019 於二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2019 於二零一九年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	–	6
91–180 days	91至180日	–	14
181–365 days	181至365日	19	–
		19	20

### 13 TRADE AND OTHER PAYABLES

### 13 應付貿易及其他應付款項

		Unaudited 未經審核 At 30 September 2019 於二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2019 於二零一九年 三月三十一日 HK\$'000 千港元
Trade payables	應付貿易款項	116	64
Accruals and other payables	應計費用及其他應付款項	10,592	10,551
		10,708	10,615



## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 13 TRADE AND OTHER PAYABLES (Continued)

The following is an aged analysis of trade payables presented based on the invoice date at the end of the reporting period:

		Unaudited 未經審核 At 30 September 2019 於二零一九年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2019 於二零一九年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	—	63
91–180 days	91至180日	116	1
		116	64

The credit period granted by suppliers is normally 30 to 90 days. The Group has financial risk management policies in place to ensure that all payables are settled within the credit timeframe.

### 13 應付貿易及其他應付款項(續)

於報告期末，按發票日期呈列應付貿易款項之賬齡分析如下：

供應商給予之信貸期一般介乎30至90日。本集團已制訂財務風險管理政策，確保所有應付款項於信貸期限內清償。

### 14 SHARE CAPITAL

### 14 股本

		Number of shares 股份數目 '000 千股	HK\$'000 千港元
Authorised:	法定：		
Ordinary shares of HK\$0.01 each	每股面值0.01港元之普通股		
At 1 April 2018, 30 September 2018, 1 April 2019 and 30 September 2019	於二零一八年四月一日、 二零一八年九月三十日、 二零一九年四月一日及 二零一九年九月三十日	50,000,000	500,000
Issued and fully paid:	已發行及繳足：		
Ordinary shares of HK\$0.01 each	每股面值0.01港元之普通股		
At 1 April 2018 (audited)	於二零一八年四月一日(經審核)	5,258,625	52,586
Shares issued under share option scheme	根據購股權計劃發行股份	95,660	957
At 30 September 2018 (unaudited), 31 March 2019 (audited) and 30 September 2019 (unaudited)	於二零一八年九月三十日(未經審核)、 二零一九年三月三十一日(經審核) 及二零一九年九月三十日(未經審核)	5,354,285	53,543

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 15 DISPOSAL OF SUBSIDIARIES

On 15 December 2017, a wholly-owned subsidiary of the Company entered into a share transfer agreement with an independent third party to dispose of the entire equity interests in China Education Media Limited (中國教育傳媒有限公司) ("China Education") and its subsidiary (collectively referred to as the "Disposal Group"), which carried out all of the Group's education software and related services business, and certain balances due by the Disposal Group to the Group for a cash consideration of HK\$30,500,000 (the "Disposal"). The Disposal was completed in June 2018 and the education products and related business of the Group was ceased.

### 16 FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

#### (i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis

Certain Group's financial assets and financial liabilities are measured at fair value at the end of each reporting period. The fair values of these financial assets and financial liabilities are determined (in particular, the valuation technique(s) and inputs used), as well as the level of the fair value hierarchy into which the fair value measurements are categorised (levels 1 to 3) based on the degree to which the inputs to the fair value measurements is observable.

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active market for identical assets or liabilities;
- Level 2 fair value measurements are those derived from 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); and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

### 15 出售附屬公司

於二零一七年十二月十五日，本公司一家全資附屬公司與一名獨立第三方訂立股份轉讓協議，以出售經營本集團所有教育軟件產品及相關服務業務之中國教育傳媒有限公司（「中國教育」）及其附屬公司（統稱「出售集團」）全部股權以及出售集團應付本集團之若干結餘，現金代價為30,500,000港元（「出售事項」）。出售事項於二零一八年六月完成，而本集團之教育產品及相關業務已告終止。

### 16 財務工具之公平值計量

#### (i) 按循環基準以公平值計量之本集團財務資產及財務負債公平值

本集團若干財務資產及財務負債按於各報告期末之公平值計量。該等財務資產及財務負債公平值（尤其是所採用之估值技術及輸入數據），以及公平值計量所屬公平值級別（第一至三級）之劃分乃按照公平值計量輸入數據之可觀察程度而釐定。

- 第一級公平值計量指以在活躍市場就相同資產或負債取得之報價（未經調整）進行之計量；
- 第二級公平值計量指以第一級報價以外之資產或負債之可觀察輸入數據（無論是直接（即價格）或間接（即按價格推算））進行之計量；及
- 第三級公平值計量指透過運用並非基於可觀察市場數據之資產或負債輸入數據（不可觀察輸入數據）之估值技術進行之計量。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2019 截至二零一九年九月三十日止六個月

### 16 FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

(Continued)

- (i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis (Continued)

As at 30 September 2019, the Group's equity instrument at fair value through other comprehensive income was measured at cost which approximated to the fair value of such investment and is an appropriate estimate of fair value since there is insufficient information available to measure fair value. There is no transfer between different levels of the fair value hierarchy for the six months ended 30 September 2019.

The directors of the Company consider that the carrying amounts of financial assets and liabilities recorded at amortised cost in the unaudited condensed consolidated financial statements approximate their fair values.

### 17 CONTINGENT LIABILITIES AND PLEDGE OF ASSETS

The Group has no significant contingent liabilities and pledge of assets at the end of the reporting period.

### 16 財務工具之公平值計量(續)

- (i) 按循環基準以公平值計量之本集團財務資產及財務負債公平值(續)

於二零一九年九月三十日，本集團透過其他全面收益按公平值列賬之股本工具按成本計量，而有關成本與有關投資之公平值相若且屬公平值之適當估計，原因為並無足夠資料可供用作計量公平值。截至二零一九年九月三十日止六個月，公平值不同級別之間並無轉移。

本公司董事認為，於未經審核簡明綜合財務報表按攤銷成本列賬之財務資產及負債賬面值與其公平值相若。

### 17 或然負債及資產抵押

於報告期末，本集團並無重大或然負債及資產抵押。

## Other Information 附加資料

### FINANCIAL RESULTS

#### Turnover

For the six months ended 30 September 2019, the Group recorded a turnover of approximately HK\$6.81 million (six months ended 30 September 2018: HK\$44.02 million), representing a decrease of approximately 84.53% as compared with the corresponding period last year. Such decrease in turnover was primarily attributable to the decrease in revenue generated from the healthcare services segment and money lending segment. The Group's overall gross profit margin was 78.12% (six months ended 30 September 2018: 64.70%). During the six months ended 30 September 2019 and 2018, the Group's overall gross profit was primarily attributable to the healthcare services and money lending segments.

#### Loss for the interim period

The Group's loss for the six months ended 30 September 2019 was approximately HK\$12.45 million (six months ended 30 September 2018: HK\$66.95 million), representing a decrease of approximately 81.40% as compared with the previous interim period. The decrease in loss was principally attributable to (i) the impairment loss on interest in an associate, property, plant and equipment, intangible asset and loan interest receivable from an associate in the previous interim period did not occur in the current period; and (ii) the decrease in selling, distribution costs and administrative expenses as a result of the decrease in marketing and promotion expenses from the healthcare services business which are greater than the decrease in the revenue generated from the Group's healthcare services business.

### BUSINESS REVIEW AND PROSPECTS

#### Healthcare services business

Over the years, the Group has built up its experience in the operation of and understanding in the business environment of the healthcare industry in PRC. Throughout the current period, the Group continually strengthened the healthcare services in genetic testing and health data analysis.

The Group currently owns one research and development centre in Beijing, which organises and performs core technologies research and exploitations, and one production and testing centre in Guangzhou, which has Practice License of Medical Institution\* (醫療機構執業許可證) and thus can provide services to the clients nationwide. The Group has centralized its core research capabilities under this structure with an aim to improve its productivity and provision of services.

\* For identification purpose only 僅供識別

### 財務業績

#### 營業額

截至二零一九年九月三十日止六個月，本集團錄得營業額約6,810,000港元(截至二零一八年九月三十日止六個月：44,020,000港元)，較去年同期下跌約84.53%。營業額下跌主要由於健康服務分部及借貸分部產生之收益減少。本集團之整體毛利率為78.12%(截至二零一八年九月三十日止六個月：64.70%)。截至二零一九年及二零一八年九月三十日止六個月，本集團之整體毛利主要源自健康服務分部及借貸分部。

#### 中期虧損

本集團截至二零一九年九月三十日止六個月之虧損約為12,450,000港元(截至二零一八年九月三十日止六個月：66,950,000港元)，較上個中期期間減少約81.40%。虧損減少主要由於(i)本期間並無出現上個中期期間於一家聯營公司之權益、物業、廠房及設備、無形資產及來自一家聯營公司之應收貸款利息之減值虧損；及(ii)健康服務業務之營銷及推廣開支減少令銷售及分銷成本以及行政開支減少，減幅大於本集團健康服務業務所產生收益之減幅。

### 業務回顧及前景

#### 健康服務業務

多年來，本集團對於中國健康行業營商環境中經營業務已累積一定經驗及認識。於本期間，本集團不斷加強有關基因檢測及健康數據分析之健康服務。

本集團目前於北京擁有一間專責統籌及進行核心技術之研究與開發之研發中心，以及於廣州擁有一間持有醫療機構執業許可證之生產檢測中心，故可為全國各地客戶提供服務。本集團根據此架構集中統籌其核心研究能力，務求提升其生產力及改善所提供服務。

## Other Information 附加資料

PRC government intends to reform the medical industry by launching new policies with an aim to lower the medical costs. Although the Group does not know whether its healthcare services will be affected in future, the Group will closely monitor any changes in policies and to refine the business strategy in healthcare segment. On the other hand, competition is keen as more competitors may enter into the healthcare services industry. To cope with these challenges, the Group is focusing on distributor sales in order to penetrate into the market of major cities in PRC. Such enhancement of the sales strategy from direct sales to cover distributor sales would have a temporary effect on the revenue generated from healthcare services during the transitional period. In addition, based on the past experience of providing genetic testing services to patients in hospitals, the Group is determined to expand existing sales channels by becoming official service provider with hospitals which will be beneficial to the Group by securing a stable income stream.

Looking forward, the Group intends to enlarge and diversify the types of its genetic testing and health data analysis products and upgrade and extend the available products to facilitate more comprehensive services to its customers.

At the same time, the Group will also emphasize on improving the biological information analysis system and interpretation of clinical medicine system. The aim is to become the fast and accurate provider of a full range of services and solutions for medical and healthcare administration. Moreover, the Group intends to strengthen the cooperation with professionals and hospitals to promote the Group's publicity.

In order to maximise the returns to the Company's shareholders, the Group intends to concentrate on improving the production cost rate by close cooperation with its suppliers and the purchase of automation equipment.

For the six months ended 30 September 2019, this segment recorded a turnover of HK\$2.57 million (six months ended 30 September 2018: HK\$38.12 million) and a loss in segment result of HK\$7.24 million during the six months ended 30 September 2019 (six months ended 30 September 2018: HK\$31.41 million). The decrease in segment loss was primarily attributable to the decrease in marketing and promotion expense of HK\$11 million and salary, wages and insurance of HK\$30 million, which are greater than the decrease in gross profit of HK\$21 million.

中國政府有意改革醫療行業，藉推行新政策降低醫療成本。儘管本集團尚未確定其健康服務日後會否受到影響，惟本集團將密切監察任何政策變動並調整其健康服務分部之業務策略。另一方面，踏足健康服務行業之競爭者或會增加，使競爭愈趨激烈。為應對此等挑戰，本集團專注於分銷商銷售，務求打入中國主要城市之市場。有關加強銷售策略由直接銷售至涵蓋分銷商銷售，將會短暫影響過渡期間來自健康服務之收益。此外，根據過往為醫院患者提供基因檢測服務的經驗，本集團致力透過成為醫院的官方服務供應商以擴大現有銷售渠道，此舉可帶來穩定收入來源，將對本集團有利。

展望未來，本集團擬擴大及多元化發展其基因檢測及健康數據分析產品之種類以及提升及擴大產品供應，為客戶提供更全面服務。

同時，本集團亦會著重改善生物信息分析系統及臨床醫學解析系統，矢志成為專為醫療與健康管理機構提供既快捷又準確之全方位服務及解決方案之供應商。此外，本集團擬加強與專家及醫院之合作以加深公眾對本集團之認識。

為向本公司股東帶來最大回報，本集團有意專注透過與其供應商緊密合作及購買自動化設備，改善生產成本比率。

截至二零一九年九月三十日止六個月，此分部錄得營業額2,570,000港元（截至二零一八年九月三十日止六個月：38,120,000港元），而截至二零一九年九月三十日止六個月之分部業績虧損為7,240,000港元（截至二零一八年九月三十日止六個月：31,410,000港元）。分部虧損減少主要由於營銷及推廣開支減少11,000,000港元以及薪金、工資及保險減少30,000,000港元，減幅大於毛利之減幅21,000,000港元。

## Other Information 附加資料

### Money lending business

During the six months ended 30 September 2019, money lending business recorded a turnover of interest income of HK\$4.24 million (six months ended 30 September 2018: HK\$5.90 million). Gross profit is 100% for both periods since no cost of finance were required under the money lending business. The source of funding is primarily from share capital which is a definite advantage for this business. The segment result covers internal cost allocation from central management and administrative costs. The money lending business provided a stable recurrent revenue to the Group which in turn improved the returns to the Company's shareholders.

Looking forward, together with the knowledge and experience in the money lending business it has built in the past, the Group may increase the professional headcount for enhanced compliance and risk control to maintain a healthy loan portfolio in a long run.

### Securities trading and investments business

During the current and the previous interim periods, the Group had no securities trading activities, while the management is cautious about the performance of the securities trading market and the Group will continue to adopt a prudent approach in securities trading business with a view to strengthen the shareholders' value in the long run.

In order to maximise returns to the Company's shareholders and ensure the Company's better operation, the management would continue to seek new business opportunities and investment projects suitable for the Company.

## BOARD OF DIRECTORS

As at the date of this report, the Board comprises three executive Directors, namely, Mr. Xu Xueping, Mr. Hua Yunbo and Mr. Man Wai Lun, one non-executive Director namely Ms. Shan Hua and three independent non-executive Directors, namely, Mr. Liu Xinghua, Mr. Zheng Chunlei and Mr. Cheng Chun Man.

The Board has approved the unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2019. The Board considers that the said financial statements have been prepared in conformity with the generally accepted accounting standards in Hong Kong and the amounts reflected are based on the best estimates and reasonable, informed and prudent judgment of the Board with an appropriate consideration of materiality.

### 借貸業務

截至二零一九年九月三十日止六個月，借貸業務錄得利息收入營業額4,240,000港元(截至二零一八年九月三十日止六個月：5,900,000港元)。於兩個期間的毛利均為100%，原因為借貸業務毋須財務費用。資金來源主要來自股本，對此項業務而言具有一定優勢。分部業績涵蓋分配自中央管理及行政成本的內部成本。借貸業務為本集團帶來穩定之經常性收益，從而提升本公司之股東回報。

展望未來，憑藉借貸業務過往累積之知識及經驗，本集團可增聘專業人士以加強合規性及風險控制，從而長期維持穩健之貸款組合。

### 證券買賣及投資業務

於本中期期間及上個中期期間，本集團並無任何證券買賣活動。管理層關注證券買賣市場表現，而本集團將繼續就證券買賣業務採取審慎態度，務求長遠提升股東價值。

為盡量提高本公司股東回報及確保本公司更有效營運，管理層繼續尋求適合本公司之新商機和投資項目。

### 董事會

於本報告日期，董事會由三名執行董事(徐學平先生、華云波先生及文偉麟先生)、一名非執行董事(單華女士)及三名獨立非執行董事(劉兴华先生、鄭春雷先生及鄭振民先生)組成。

董事會已批准本集團截至二零一九年九月三十日止六個月之未經審核簡明綜合財務報表。董事會認為上述財務報表已按香港公認會計準則編製，所示金額建基於董事會最佳估計以及合理、知情及謹慎判斷，並對重要性原則作出適當考慮。

## Other Information 附加資料

### EMPLOYEES AND REMUNERATION POLICIES

As at 30 September 2019, the Group employed 10 employees excluding Directors (30 September 2018: 233). The Group remunerates its employees based on their performance, working experience and prevailing market standards. Employee benefits include medical insurance coverage, mandatory provident fund for Hong Kong employees, state-managed retirement benefits scheme for PRC employees and share option scheme.

### LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 September 2019, the Group had bank balances and cash of approximately HK\$194.12 million (31 March 2019: approximately HK\$21.07 million). The Group mainly relies upon internally generated funds and proceeds from fund raising activities to finance its operations and expansion. The Group had no borrowing as at 30 September 2019.

During the period under review, the Group did not use any financial instruments for hedging purposes.

### TREASURY POLICIES

The Group seeks to generate profits in its core businesses through the efficient employment of treasury activities. Treasury activities, if and when undertaken by the Group, aims to enhance the return on surplus cash and to assist those core businesses to run smoothly. Efficient management of surplus cash is achieved by conducting short-term treasury activities when opportunities arise.

All subsidiaries shall comply with the Group's treasury objective and policy. The Group has designated subsidiaries to carry out certain short-term treasury activities including securities investment, fund investment and money lending activities, which formed one of the Group's principal activities to broaden the Group's revenue base and achieve better shareholders' return. The securities investment activities, fund investment activities and money lending activities will only be conducted after having considered the actual working capital needs of the Group. Both the treasury activities and the investment policy are subject to review from time to time.

### 僱員及薪酬政策

於二零一九年九月三十日，本集團聘用10名僱員(不包括董事)(二零一八年九月三十日：233名)。本集團根據僱員之表現、工作經驗及當時市場標準釐定僱員酬金。僱員福利包括香港僱員享有之醫療保險及強制性公積金、中國僱員享有之國家管理退休福利計劃以及購股權計劃。

### 流動資金、財務資源及資本架構

於二零一九年九月三十日，本集團之銀行結餘及現金約為194,120,000港元(二零一九年三月三十一日：約21,070,000港元)。本集團主要倚賴內部產生之資金及集資活動所得款項撥付其營運及擴展所需。於二零一九年九月三十日，本集團並無借貸。

於回顧期間內，本集團並無使用任何財務工具作對沖用途。

### 庫務政策

本集團透過有效運用庫務活動，務求令其核心業務可產生溢利。本集團進行庫務活動時，旨在提升盈餘現金回報，並協助此等核心業務暢順運作。本集團在機會出現時進行短期庫務活動，以有效管理盈餘現金。

所有附屬公司均須遵循本集團之庫務目標及政策。本集團已指定附屬公司進行證券投資、基金投資及借貸活動等若干短期庫務活動，該等活動構成本集團主要業務之一，以擴闊本集團之收益基礎，並為股東爭取更佳回報。證券投資活動、基金投資活動及借貸活動將於考慮本集團實際營運資金需要後方始進行。本集團須不時檢討庫務活動及投資政策。

## Other Information 附加資料

As the deposit rate offered by licensed banks in Hong Kong is minimal, the Group will continue its ordinary course of business to use its surplus cash to conduct treasury activities if and when opportunities arise. The Group foresees potentially attractive return can be generated from treasury activities.

### MATERIAL ACQUISITION AND DISPOSAL

During the period under review, the Group did not have any material acquisitions or disposal.

### PLEDGE OF ASSETS

During the six months ended 30 September 2019, the Group had no charge on assets.

### CONTINGENT LIABILITIES

As at 30 September 2019, the Group had no significant contingent liabilities.

### FOREIGN EXCHANGE EXPOSURE

The Group recognises most of its revenue and incurs most of the expenditures in RMB or HK\$. The Directors consider that the Group's foreign currency exchange risk is insignificant as the majority of the Group's transactions are denominated in functional currency of each individual group entity. The Group currently does not have a foreign currency hedging policy. However, the Group's management will continue to monitor foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arises.

### AUDIT COMMITTEE

The unaudited condensed consolidated financial statements of the Company for the six months ended 30 September 2019 have not been audited, but have been reviewed by the Audit Committee. The Audit Committee comprises three independent non-executive Directors. The primary duties of the Audit Committee are, amongst other matters, to communicate with the management of the Company; and review the accounting principles and practices, internal control system, risk management system, interim and annual results of the Group.

由於香港持牌銀行提供之存款利率極低，故於本集團一般業務過程中，其將繼續在機會出現時動用其盈餘現金進行庫務活動。本集團預期庫務活動可產生潛在可觀回報。

### 重大收購及出售事項

於回顧期間內，本集團並無任何重大收購或出售事項。

### 資產抵押

截至二零一九年九月三十日止六個月，本集團並無抵押資產。

### 或然負債

於二零一九年九月三十日，本集團並無重大或然負債。

### 外匯風險

本集團確認其大部分收益及所產生之大部分支出均以人民幣或港元計值。董事認為，由於本集團大部分交易以各個別集團實體之功能貨幣計值，故本集團之外匯風險並不重大。本集團目前並無外幣對沖政策。然而，本集團管理層將繼續監察外匯風險，並將於有需要時考慮對沖重大外幣風險。

### 審核委員會

本公司截至二零一九年九月三十日止六個月之未經審核簡明綜合財務報表未經審核，但已由審核委員會審閱。審核委員會由三名獨立非執行董事組成。審核委員會之主要職責為(其中包括)與本公司管理層溝通，以及審閱本集團之會計原則及慣例、內部監控制度、風險管理制度、中期及年度業績。



## Other Information

### 附加資料

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

For the six months ended 30 September 2019, neither the Company nor any of its subsidiaries purchased, redeemed or sold any of the Company's listed securities.

#### **INTERIM DIVIDEND**

The Board did not recommend the payment of an interim dividend for the six months ended 30 September 2019 (six months ended 30 September 2018: nil).

#### **DIRECTORS' INTERESTS IN CONTRACTS OF SIGNIFICANCE**

No transaction, arrangement or contracts of significance to which the Company or any of its subsidiaries was a party and in which a Director or an entity connected with a Director had a material interest, whether directly and indirectly, subsisted during or at the end of the six months ended 30 September 2019.

#### **CORPORATE GOVERNANCE**

The Company has complied with the code provisions of the Corporate Governance Code (the "CG Code") as set out in Appendix 14 to the Rules (the "Listing Rules") Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") during the six months ended 30 September 2019, except for the following deviation:

- Code provision A.4.1 of the CG Code provides that non-executive directors should be appointed for a specific term and subject to re-election.

The non-executive director and the independent non-executive directors of the Company were not appointed for specific terms. In accordance with the article 84 of the Articles of Association of the Company, at each annual general meeting, one-third of the directors for the time being (or, if their number is not a multiple of three, the number nearest to but not less than one-third) shall retire from office by rotation provided that every director shall be subject to retirement at an annual general meeting at least once every three years. As such, the Board considers that sufficient measures have been taken to ensure that the Company's corporate governance practices are in line with those of the CG Code.

#### **購買、出售或贖回本公司之上市證券**

截至二零一九年九月三十日止六個月，本公司及其任何附屬公司概無購買、贖回或出售本公司之任何上市證券。

#### **中期股息**

董事會不建議就截至二零一九年九月三十日止六個月派付中期股息(截至二零一八年九月三十日止六個月：無)。

#### **董事於重大合約之權益**

於截至二零一九年九月三十日止六個月期間或期末，本公司或其任何附屬公司並無訂立任何重大交易、安排或合約，而董事或與董事有關聯之實體直接或間接於其中擁有重大權益。

#### **企業管治**

本公司於截至二零一九年九月三十日止六個月一直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」)附錄十四所載企業管治守則(「企業管治守則」)之守則條文，惟以下偏離情況除外：

- 企業管治守則之守則條文第A.4.1條規定，非執行董事應按明確任期獲委任及須重選連任。

本公司非執行董事及獨立非執行董事並無明確任期。根據本公司之組織章程細則第84條，於每屆股東週年大會上，當時在任董事其中三分之一(或倘人數並非三之倍數，則為最接近但不少於三分之一之數)須輪值退任，惟每名董事至少須每三年於股東週年大會上輪值退任一次。因此，董事會認為已採取足夠措施確保本公司之企業管治常規符合企業管治守則所規定者。

## Other Information 附加資料

### COMPLIANCE WITH THE MODEL CODE FOR DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") contained in Appendix 10 of the Listing Rules as its own code of conduct regarding directors' transactions in the Company's securities. Following specific enquiries by the Company, all Directors confirmed that they have complied with the Model Code during the six months ended 30 September 2019.

### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 September 2019, the interests and short positions of the directors and chief executive of the Company in shares, underlying shares and debentures of the Company or its associated corporation (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) ("SFO")), as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code were as follows:

Long positions in ordinary shares of HK\$0.01 each of the Company:

Name of director 董事姓名	Capacity 身份	Number of ordinary shares held 所持普通股數目	Approximate percentage of shareholding 股權概約百分比
Hua Yunbo 华云波	Interest of controlled corporation 受控法團之權益	1,541,063,057 (Note) (附註)	28.78%
Shan Hua 单华	Interest of controlled corporation 受控法團之權益	1,541,063,057 (Note) (附註)	28.78%

### 遵守董事進行證券交易的標準守則

本公司已採納上市規則附錄十所載上市發行人董事進行證券交易的標準守則(「標準守則」)，作為董事進行本公司證券交易之行為守則。經本公司具體查詢後，全體董事確認彼等於截至二零一九年九月三十日止六個月一直遵守標準守則。

### 董事及主要行政人員於股份、相關股份及債權證之權益及淡倉

於二零一九年九月三十日，董事及本公司主要行政人員於本公司或其相聯法團(定義見香港法例第571章證券及期貨條例(「證券及期貨條例」)第XV部)之股份、相關股份及債權證中擁有已記錄於本公司根據證券及期貨條例第352條須存置之登記冊或已根據標準守則知會本公司及聯交所之權益及淡倉如下：

於本公司每股面值0.01港元之普通股之好倉：

## Other Information 附加資料

Note:

These interests are held by Powerful Software Limited which is owned as to 65% and 35% by Merry Cycle Enterprises Limited and Gorgeous Moment Holdings Limited respectively. Merry Cycle Enterprises Limited is wholly-owned by Mr. Hua Yunbo while Gorgeous Moment Holdings Limited is wholly-owned by Ms. Shan Hua. Mr. Hua Yunbo and Ms. Shan Hua are therefore deemed to be interested in the shares of the Company held by Powerful Software Limited for the purpose of the SFO. The interests held by Powerful Software Limited are disclosed under the section headed "SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITION IN SHARES AND UNDERLYING SHARES" below.

Save as disclosed above and in the section headed "SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITION IN SHARES AND UNDERLYING SHARES" below, as at 30 September 2019, none of the directors, chief executive of the Company or their respective associates had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) 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.

### DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in this interim report, at no time during the six months ended 30 September 2019 was the Company or any of its subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

附註：

該等權益由Powerful Software Limited持有，而該公司分別由Merry Cycle Enterprises Limited及Gorgeous Moment Holdings Limited擁有65%及35%權益。Merry Cycle Enterprises Limited由華雲波先生全資擁有，而Gorgeous Moment Holdings Limited則由單華女士全資擁有。因此，就證券及期貨條例而言，華雲波先生及單華女士被視為於Powerful Software Limited所持本公司股份中擁有權益。Powerful Software Limited所持權益於下文「主要股東及其他人士於股份及相關股份之權益及淡倉」一節披露。

除上文及下文「主要股東及其他人士於股份及相關股份之權益及淡倉」一節披露者外，於二零一九年九月三十日，董事、本公司主要行政人員或彼等各自之聯繫人概無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、相關股份或債權證中擁有已記錄於根據證券及期貨條例第352條須存置之登記冊或已根據標準守則知會本公司及聯交所之任何權益或淡倉。

### 董事購入股份或債權證之權利

除本中期報告披露者外，於截至二零一九年九月三十日止六個月內任何時間，本公司或其任何附屬公司並無訂立任何安排以使董事能藉購入本公司或任何其他法人團體之股份或債權證而獲得利益。

## Other Information 附加資料

### SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30 September 2019, so far as known to the directors of the Company, the following person and companies had interests and short positions of 5% or more of the issued share capital and underlying shares of the Company (other than the directors or chief executive 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 which were recorded in the register of interests required to be kept by the Company pursuant to Section 336 of the SFO:

Long positions in ordinary shares of HK\$0.01 each of the Company:

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 shareholding 股權概約百分比
王泉森	Beneficial owner 實益擁有人	1,425,020,398	26.61%
Powerful Software Limited (note) (附註)	Beneficial owner 實益擁有人	1,541,063,057	28.78%
Merry Cycle Enterprises Limited (note) (附註)	Interest of controlled corporation 受控法團之權益	1,541,063,057	28.78%
Gorgeous Moment Holdings Limited (note) (附註)	Interest of controlled corporation 受控法團之權益	1,541,063,057	28.78%

Note:

These interests are held by Powerful Software Limited which is own as to 65% and 35% by Merry Cycle Enterprises Limited and Gorgeous Moment Holdings Limited respectively. Merry Cycle Enterprises Limited is wholly-owned by Mr. Hua Yunbo while Gorgeous Moment Holdings Limited is wholly-owned by Ms. Shan Hua. Mr. Hua Yunbo and Ms. Shan Hua are therefore deemed to be interested in the shares of the Company held by Powerful Software Limited for the purpose of the SFO.

Save as disclosed above and so far as known to the directors, as at 30 September 2019, no person (other than the directors and chief executive of the Company, whose interests are set out herein this report), had registered an interest or short position in the shares or underlying shares of the Company that would fall to be disclosed to the Company under the provisions of the Divisions 2 and 3 of Part XV of the SFO or which was required to be recorded pursuant to Section 336 of the SFO.

### 主要股東及其他人士於股份及相關股份之權益及淡倉

於二零一九年九月三十日，據本公司董事所知，以下人士及公司（並非董事或本公司主要行政人員）持有本公司已發行股本及相關股份5%或以上而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披露或已記錄於本公司根據證券及期貨條例第336條須存置之權益登記冊之權益及淡倉：

於本公司每股面值0.01港元之普通股之好倉：

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 shareholding 股權概約百分比
王泉森	Beneficial owner 實益擁有人	1,425,020,398	26.61%
Powerful Software Limited (note) (附註)	Beneficial owner 實益擁有人	1,541,063,057	28.78%
Merry Cycle Enterprises Limited (note) (附註)	Interest of controlled corporation 受控法團之權益	1,541,063,057	28.78%
Gorgeous Moment Holdings Limited (note) (附註)	Interest of controlled corporation 受控法團之權益	1,541,063,057	28.78%

附註：

該等權益由Powerful Software Limited持有，而該公司分別由Merry Cycle Enterprises Limited及Gorgeous Moment Holdings Limited擁有65%及35%權益。Merry Cycle Enterprises Limited由華云波先生全資擁有，而Gorgeous Moment Holdings Limited則由單華女士全資擁有。因此，就證券及期貨條例而言，華云波先生及單華女士被視為於Powerful Software Limited所持本公司股份中擁有權益。

除上文披露者外，據董事所知，於二零一九年九月三十日，概無任何人士（董事及本公司主要行政人員除外，其權益已載於本報告）於本公司股份或相關股份中擁有任何權益或淡倉而須根據證券及期貨條例第XV部第2及3分部條文向本公司披露或根據證券及期貨條例第336條記錄。

## Other Information 附加資料

### SHARE OPTION SCHEME

On 18 September 2012, the Company adopted a new share option scheme (the "Share Option Scheme") which would be valid for a period of ten years commencing on 18 September 2012. The purpose of the Share Option Scheme is to provide eligible participants with the opportunity to acquire proprietary interests in the Company and to encourage eligible participants to work towards enhancing the value of the Company and the shares for the benefit of the Company and the Shareholders as a whole.

On 7 September 2018, the refreshment of scheme mandate limit under the Share Option Scheme was approved by the shareholders of the Company (the "Shareholders") at the annual general meeting of the Company held on 7 September 2018 by way of an ordinary resolution. The Company is thus entitled to issue a maximum of 535,428,530 shares upon exercise of the share options to be granted under the refreshed scheme mandate limit, representing 10% of the issued shares as at the date of the annual general meeting.

During the six months ended 30 September 2019, no share options were exercised by the grantees. As at 30 September 2019, there were 430,200,000 share options outstanding under the Share Option Scheme.

Details of the movement of the share options of the Company under the Share Option Scheme for the six months ended 30 September 2019 are set out below:

Grantees	Dates of grant of share options	Expiry date of share options	Exercise prices (HK\$)	Share options	Granted	Exercised	Lapsed	Share options
				held as at 31 March 2019				held as at 30 September 2019
承授人	授出購股權日期	購股權到期日	行使價 (港元)	於二零一九年 三月三十一日 持有之購股權	已授出	已行使	已失效	於二零一九年 九月三十日 持有之購股權
Consultants 顧問	25.10.2017	24.10.2027	0.1804	430,200,000	-	-	-	430,200,000

### 購股權計劃

於二零一二年九月十八日，本公司採納一項新購股權計劃（「購股權計劃」），自二零一二年九月十八日起計有效十年。購股權計劃旨在為合資格參與者提供機會獲取本公司所有權權益，並鼓勵合資格參與者為本公司及股東整體利益，致力提升本公司及股份之價值。

於二零一八年九月七日，本公司股東（「股東」）於本公司於二零一八年九月七日舉行之股東週年大會上以普通決議案方式批准更新購股權計劃項下之計劃授權限額。因此，本公司可於根據經更新計劃授權限額授出之購股權獲行使時發行最多535,428,530股股份，相當於股東週年大會舉行日期已發行股份之10%。

截至二零一九年九月三十日止六個月，承授人並無行使任何購股權。於二零一九年九月三十日，購股權計劃項下未行使購股權為430,200,000份。

截至二零一九年九月三十日止六個月，購股權計劃下本公司購股權變動詳情載列如下：

