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## **FINSOFT FINANCIAL INVESTMENT HOLDINGS LIMITED**

### **匯財金融投資控股有限公司\***

(於開曼群島註冊成立的有限公司)

(股份代號：8018)

### **二零一八年中期業績公告**

匯財金融投資控股有限公司(「本公司」)，連同其附屬公司統稱「本集團」董事(「董事」)會(「董事會」)謹此宣佈本集團截至二零一八年六月三十日止六個月的未經審核簡明綜合中期業績。本公告列載本公司二零一八年中期報告全文，乃符合香港聯合交易所有限公司GEM證券上市規則(「GEM上市規則」)中有關中期業績初步公告附載之相關資料要求。

代表董事會

匯財金融投資控股有限公司

主席

陳偉龍先生

香港，二零一八年八月十日

於本公告日期，董事會成員包括執行董事兼董事會主席陳偉龍先生，執行董事林靜儀女士、林靈女士及史少武先生，非執行董事吳榮祥先生，以及獨立非執行董事林繼陽先生、李筠翎女士及鍾實先生。

本公告的資料乃遵照GEM上市規則而刊載，旨在提供有關本公司的資料；各董事願就本公告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本公告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何事項，足以令致本公告或其所載任何陳述產生誤導。

本公告將由刊登之日起在GEM網址 [www.hkgem.com](http://www.hkgem.com) 之「最新公司公告」網頁至少保存七日及於本公司網址 [www.finsofthk.com](http://www.finsofthk.com) 刊載。

\* 僅供識別

# FINSOFT FINANCIAL INVESTMENT HOLDINGS LIMITED

匯財金融投資控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 8018



2018 中期報告  
Interim Report

## CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

**GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.**

**Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board and no assurance is given that there will be a liquid market in the securities traded on GEM.**

*Hong Kong Exchanges and Clearing Limited and the Stock Exchange take no responsibility for the contents of this report, makes no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this report.*

*This report, for which the directors (the “Directors”, each a “Director”) of Finsoft Financial Investment Holdings Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquires, confirm that, to the best of their knowledge and belief the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.*

## 香港聯合交易所有限公司 (「聯交所」) GEM 的特色

**GEM** 的定位，乃為中小型公司提供一個上市的市場，此等公司相比起其他在聯交所上市的公司帶有較高投資風險。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

由於在 **GEM** 上市的公司普遍為中小型公司，在 **GEM** 買賣的證券可能會較於主板買賣之證券承受較大的市場波動風險，同時無法保證在 **GEM** 買賣的證券會有高流通量的市場。

香港交易及結算所有限公司及聯交所對本報告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。

本報告之資料乃遵照《GEM 證券上市規則》(「GEM 上市規則」) 而刊載，旨在提供有關匯財金融投資控股有限公司 (「本公司」) 之資料。本公司之董事 (「董事」，各自為一名「董事」) 願就本報告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確及完備，沒有誤導或欺詐成分，且並無遺漏任何事項，足以令致本報告或其所載任何陳述產生誤導。

## INTERIM RESULTS

The board of Directors (the “Board”) announces the unaudited condensed consolidated results of Finsoft Financial Investment Holdings Limited (the “Company”, together with its subsidiaries, referred to as the “Group”) for the three months and six months ended 30 June 2018, together with the unaudited comparative figures for the corresponding periods in 2017, as follows:

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the three months and six months ended 30 June 2018

## 中期業績

董事會(「董事會」)公佈，匯財金融投資控股有限公司(「本公司」，連同其附屬公司統稱「本集團」)截至二零一八年六月三十日止三個月及六個月之未經審核簡明綜合業績，連同二零一七年同期之未經審核比較數字載列如下：

## 未經審核簡明綜合損益及其他全面收入表

截至二零一八年六月三十日止三個月及六個月

		Notes 附註	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
			2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>CONTINUING OPERATIONS</b>	<b>持續經營業務</b>					
Revenue	收益	4	16,065	14,976	30,051	28,729
Cost of sales	銷售成本		(4,186)	(3,665)	(8,436)	(7,674)
Gross profit	毛利		11,879	11,311	21,615	21,055
Other income	其他收入	6	74	1	91	89
Other gains and losses	其他收益及虧損	6	(62)	7,027	(62)	6,514
Administrative expenses	行政開支		(8,755)	(7,662)	(16,459)	(23,687)
Finance costs	財務成本	7	-	(424)	-	(975)
Share of (losses)/profits of associates	應佔聯營公司(虧損)/溢利		(1,321)	899	(1,064)	1,809
Share of profit/(loss) of a joint venture	應佔一間合營公司溢利/ (虧損)		40	(548)	250	(1,075)
Profit before tax from continuing operations	來自持續經營業務的 除稅前溢利	8	1,855	10,604	4,371	3,730
Income tax expense	所得稅開支	9	(1,203)	(1,243)	(1,806)	(2,079)
Profit for the period from continuing operations	來自持續經營業務的 期內溢利		652	9,361	2,565	1,651
<b>DISCONTINUED OPERATION</b>	<b>已終止經營業務</b>					
Profit for the period from discontinued operation	來自已終止經營業務的 期內溢利	10	-	634	-	662
<b>Profit for the period</b>	<b>期內溢利</b>		<b>652</b>	<b>9,995</b>	<b>2,565</b>	<b>2,313</b>

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
		Notes 附註			
<b>Other comprehensive loss</b>	<b>其他全面虧損</b>				
Item that may be reclassified subsequently to profit or loss:	其後可能重新分類至損益的項目：				
– Fair value loss on available-for-sale investments	– 可供出售投資的公平價值虧損	-	(7,938)	-	(8,765)
Item that will not be reclassified to profit or loss:	將不再重新分類至損益的項目：				
– Fair value changes on equity investment	– 股本投資的公平價值變動	(1,654)	-	(4,300)	-
<b>Other comprehensive loss for the period</b>	<b>期內其他全面虧損</b>	<b>(1,654)</b>	<b>(7,938)</b>	<b>(4,300)</b>	<b>(8,765)</b>
<b>Total comprehensive (loss)/income for the period</b>	<b>期內全面(虧損)/收入總額</b>	<b>(1,002)</b>	<b>2,057</b>	<b>(1,735)</b>	<b>(6,452)</b>
<b>Profit for the period attributable to:</b>	<b>應佔期內溢利：</b>				
Owners of the Company	本公司擁有人	652	9,720	2,565	1,960
Non-controlling interests	非控股權益	-	275	-	353
		<b>652</b>	<b>9,995</b>	<b>2,565</b>	<b>2,313</b>
<b>Total comprehensive (loss)/income for the period attributable to:</b>	<b>應佔期內全面(虧損)/收入總額：</b>				
Owners of the Company	本公司擁有人	(1,002)	1,782	(1,735)	(6,805)
Non-controlling interests	非控股權益	-	275	-	353
		<b>(1,002)</b>	<b>2,057</b>	<b>(1,735)</b>	<b>(6,452)</b>

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核) (Restated) (經重列)	2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核) (Restated) (經重列)
		Notes 附註			
<b>Earnings per share</b>	<b>每股盈利</b>	12			
Basic (HK cents per share)	基本(每股港仙)				
- For profit for the period	- 期內溢利		0.052	0.771	0.163
- For profit from continuing operations	- 來自持續經營業務溢利		<u>0.052</u>	<u>0.745</u>	<u>0.135</u>
Diluted (HK cents per share)	攤薄(每股港仙)				
- For profit for the period	- 期內溢利		0.052	0.763	0.162
- For profit from continuing operations	- 來自持續經營業務溢利		<u>0.052</u>	<u>0.738</u>	<u>0.134</u>

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2018

## 簡明綜合財務狀況表

於二零一八年六月三十日

		Notes 附註	30 June 2018 於二零一八年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2017 於二零一七年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
<b>NON-CURRENT ASSETS</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	13	1,827	2,701
Investment properties	投資物業		18,990	18,990
Goodwill	商譽		–	–
Intangible assets	無形資產		790	1,462
Investment in an associate	於一間聯營公司之投資		1,896	2,960
Investment in a joint venture	於一間合營公司之投資		17,155	16,905
Equity investments	股本投資	14	6,873	11,173
Deposits paid for purchases of property, plant and equipment	就購買物業、廠房及設備支付的按金		3,921	3,208
<b>TOTAL NON-CURRENT ASSETS</b>	<b>非流動資產總額</b>		<b>51,452</b>	57,399
<b>CURRENT ASSETS</b>	<b>流動資產</b>			
Trade and other receivables, deposits and prepayments	貿易及其他應收款項、按金及預付款項	15	13,066	9,851
Loans receivable	應收貸款	16	95,390	26,590
Financial assets at fair value through profit or loss	按公平價值計入損益的金融資產		2,500	2,500
Current tax assets	即期稅項資產		–	108
Cash and cash equivalents	現金及現金等價物		86,610	148,616
<b>TOTAL CURRENT ASSETS</b>	<b>流動資產總額</b>		<b>197,566</b>	187,665

			<b>30 June 2018</b> 於二零一八年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2017 於二零一七年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Notes 附註		
<b>CURRENT LIABILITIES</b>	<b>流動負債</b>			
Other payables and accruals	其他應付款項及應計款項	17	<b>39,603</b>	37,047
Current tax liabilities	即期稅項負債		<b>1,809</b>	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>流動負債總額</b>		<b>41,412</b>	37,047
<b>NET CURRENT ASSETS</b>	<b>流動資產淨額</b>		<b>156,154</b>	150,618
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>資產總額減流動負債</b>		<b>207,606</b>	208,017
<b>NON-CURRENT LIABILITIES</b>	<b>非流動負債</b>			
Deferred tax liabilities	遞延稅項負債		<b>132</b>	243
<b>NET ASSETS</b>	<b>資產淨額</b>		<b>207,474</b>	207,774
<b>CAPITAL AND RESERVES</b>	<b>股本及儲備</b>			
Share capital	股本	18	<b>6,303</b>	6,303
Reserves	儲備		<b>201,171</b>	201,471
<b>TOTAL EQUITY</b>	<b>權益總額</b>		<b>207,474</b>	207,774



# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2018

# 未經審核簡明綜合權益變動表

截至二零一八年六月三十日止六個月

Attributable to owners of the Company  
本公司擁有人應佔

		Share capital	Share premium	Share options reserve	Merger reserve	Capital reserve	Investment revaluation reserve	Financial assets measured at fair value through other comprehensive income reserve	Retained earnings/(accumulated losses)	Subtotal	Non-controlling interests	Total equity
		股本	股份溢價	購股權儲備	合併儲備	資本儲備	投資重估儲備	按公平價值計入其他全面收入之金融資產之儲備	保留盈利/(累計虧損)	小計	非控股權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2017 (Audited)	於二零一七年一月一日 (經審核)	5,252	200,642	2,111	78	67	4,796	-	9,880	222,826	3,563	226,389
Profit for the period	期內溢利	-	-	-	-	-	-	-	1,960	1,960	353	2,313
Other comprehensive loss for the period:	期內其他全面虧損:											
Fair value loss on available-for-sale investments	可供出售投資的公平價值虧損	-	-	-	-	-	(8,765)	-	-	(8,765)	-	(8,765)
Total comprehensive (loss)/income for the period	期內全面(虧損)/收入總額	-	-	-	-	-	(8,765)	-	1,960	(6,805)	353	(6,452)
Shares issued	已發行股份	1,051	29,623	-	-	-	-	-	-	30,674	-	30,674
Shares issuing expenses	股份發行開支	-	(984)	-	-	-	-	-	-	(984)	-	(984)
Share-based payments	股份支付款項	-	-	8,278	-	-	-	-	-	8,278	-	8,278
Acquisition of non-controlling interests	收購非控股權益	-	-	-	-	-	-	-	-	-	(1,727)	(1,727)
Disposal of subsidiaries	出售附屬公司	-	-	-	-	(67)	-	-	-	(67)	(2,189)	(2,256)
At 30 June 2017 (Unaudited)	於二零一七年六月三十日 (未經審核)	6,303	229,281	10,389	78	-	(3,969)	-	11,840	253,922	-	253,922
At 1 January 2018 (Audited)	於二零一八年一月一日 (經審核)	6,303	229,281	8,278	78	-	(1,654)	-	(34,512)	207,774	-	207,774
Adjustment on adoption of HKFRS 9	採納香港財務報告準則第9號的調整	-	-	-	-	-	1,654	(30,291)	28,637	-	-	-
At 1 January 2018 (Unaudited) (After adjustment)	於二零一八年一月一日 (未經審核)(調整後)	6,303	229,281	8,278	78	-	-	(30,291)	(5,875)	207,774	-	207,774
Profit for the period	期內溢利	-	-	-	-	-	-	-	2,565	2,565	-	2,565
Other comprehensive loss for the period:	期內其他全面虧損:											
Fair value changes on equity investment	股本投資的公平價值變動	-	-	-	-	-	-	(4,300)	-	(4,300)	-	(4,300)
Total comprehensive (loss)/income for the period	期內全面(虧損)/收入總額	-	-	-	-	-	-	(4,300)	2,565	(1,735)	-	(1,735)
Transfer of share options reserve upon the expiry of share options	於購股權屆滿時轉撥購股權儲備	-	-	(8,278)	-	-	-	-	8,278	-	-	-
Share-based payments	股份支付款項	-	-	1,435	-	-	-	-	-	1,435	-	1,435
At 30 June 2018 (Unaudited)	於二零一八年六月三十日 (未經審核)	6,303	229,281	1,435	78	-	-	(34,591)	4,968	207,474	-	207,474

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the six months ended 30 June 2018

## 未經審核簡明綜合現金流量表

截至二零一八年六月三十日止六個月

		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2018</b> 二零一八年 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Net cash flows (used in)/from operating activities	經營活動(所用)/產生的現金流量淨額	<b>(61,321)</b>	11,783
Net cash flows (used in)/from investing activities	投資活動(所用)/產生的現金流量淨額	<b>(685)</b>	27,338
Net cash flows used in financing activities	融資活動所用的現金流量淨額	-	(2,986)
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>現金及現金等價物(減少)/增加淨額</b>	<b>(62,006)</b>	36,135
<b>Cash and cash equivalents at 1 January</b>	<b>於一月一日之現金及現金等價物</b>	<b>148,616</b>	23,059
<b>Cash and cash equivalents at 30 June</b>	<b>於六月三十日之現金及現金等價物</b>	<b>86,610</b>	59,194
<b>Analysis of balances of cash and cash equivalents</b>	<b>現金及現金等價物結餘分析</b>		
Cash and bank balances	現金及銀行結餘	<b>86,610</b>	58,032
Cash and bank balances included in assets classified as held for sale	計入分類為持作出售的資產之現金及銀行結餘	-	1,162
		<b>86,610</b>	59,194

## NOTES:

### 1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 18 December 2012 as an exempted company with limited liability under the Companies Law of the Cayman Islands and its shares have been listed on GEM of the Stock Exchange since 26 September 2013. The address of the Company's registered office is Clifton House, 75 Fort Street, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands. The address of the Company's head office and principal place of business in Hong Kong has been changed to Unit Nos. 1209-10, 12/F., Prosperity Millennia Plaza, No. 663 King's Road, North Point, Hong Kong with effect from 27 July 2018.

The Group is principally engaged in the provision of financial trading software solutions, provision of other IT and internet financial platforms services, provision of referral services, money lending business and assets investments in Hong Kong. During the six months ended 30 June 2018, one of the subsidiaries of the Company held the license in respect of type 6 (advising on corporate finance) regulated activity under the Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong) (the "SFO"). During the six months ended 30 June 2017, the Group's provision of design and fitting-out services was regarded as a discontinued operation.

The unaudited condensed consolidated interim financial information of the Group is presented in Hong Kong dollars ("HK\$"), which is the same as the functional currency of the Company, and all values are presented in thousands of units of Hong Kong dollars (HK\$'000), unless otherwise stated.

## 附註：

### 1. 一般資料

本公司在二零一二年十二月十八日根據開曼群島公司法於開曼群島註冊成立為獲豁免有限公司及其股份已於二零一三年九月二十六日起於聯交所GEM上市。本公司之註冊辦事處地址為Clifton House, 75 Fort Street, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands。本公司的總辦事處及香港主要營業地點變更為香港北角英皇道663號泓富產業千禧廣場12樓1209-10室，自二零一八年七月二十七日起生效。

本集團主要在香港從事提供金融交易軟件解決方案、提供其他資訊科技及互聯網金融平台服務、提供轉介服務、借貸業務及資產投資。於截至二零一八年六月三十日止六個月，本公司其中一間附屬公司持有關於香港法例第571章證券及期貨條例（「證券及期貨條例」）項下第6類（就機構融資提供意見）受規管活動的牌照。截至二零一七年六月三十日止六個月，本集團提供設計及裝修服務之業務已被視為已終止經營業務。

本集團之未經審核簡明綜合中期財務資料以港元（「港元」）呈列，港元同樣為本公司之功能貨幣，而除另有註明外，所有數值均以千港元（千港元）呈列。

## 2. BASIS OF PREPARATION

The unaudited condensed consolidated financial statements of the Company for the six months ended 30 June 2018 (the "Financial Statements") have been prepared in accordance with the Hong Kong Accounting Standards (the "HKASs") 34 *Interim Financial Reporting* issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"), the accounting principles generally accepted in Hong Kong, the disclosure requirements of the Hong Kong Companies Ordinance (Cap.622 of the Laws of Hong Kong) and the applicable disclosure provisions of the GEM Listing Rules. The Financial Statements should be read in conjunction with the Company's annual consolidated financial statements for the year ended 31 December 2017.

The Financial Statements have been prepared on the historical cost basis, except for certain financial instruments and investment properties that are measured at fair values at the end of each reporting period.

The accounting policies adopted in preparing the Financial Statements are consistent with those applied in the annual consolidated financial statements of the Company for the year ended 31 December 2017, with addition for the new and revised Hong Kong Financial Reporting Standards ("HKFRSs", which include all Hong Kong Financial Reporting Standards, HKASs and Interpretations) and amendments to HKFRSs issued by the HKICPA, that have become effective for the Group's financial year beginning on 1 January 2018. Except as described below, the adoption of other new and revised HKFRSs has no material impact on the Financial Statements for the current accounting period:

### Adoption of HKFRS 9 *Financial Instruments* ("HKFRS 9")

The Group's accounting policies in relation to its financial instruments were changed to comply with the requirements of HKFRS 9.

### *Classification and measurement*

The Group has elected to present changes in the fair value of all its equity investments that are not held for trading and measure at fair value at the end of the reporting period under HKFRS 9 (previously classified as available-for-sale investments and were measured either at cost or fair value at 31 December 2017 under HKAS 39) in other comprehensive income. As a result, available-for-sale investments were reclassified to equity investments at fair value through other comprehensive income on 1 January 2018.

## 2. 編製基準

本公司於截至二零一八年六月三十日止六個月之未經審核簡明綜合財務報表（「財務報表」）乃根據由香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「香港會計準則」）第34號*中期財務報告*、香港公認會計原則、香港公司條例（香港法例第622章）之披露規定以及GEM上市規則之適用披露條文而編製。財務報表應與本公司截至二零一七年十二月三十一日止年度之年度綜合財務報表一併閱讀。

本財務報表已根據歷史成本基準編製，惟於各報告期末按公平價值計量的若干金融工具及投資物業除外。

編製本財務報表時採納之會計政策，與本公司截至二零一七年十二月三十一日止年度之年度綜合財務報表所採用者一致，並已加入由香港會計師公會頒佈並於二零一八年一月一日開始之本集團財政年度生效之新訂及經修訂香港財務報告準則（「香港財務報告準則」，包括所有香港財務報告準則、香港會計準則及詮釋）以及香港財務報告準則之修訂本。除以下所述外，採納其他新訂及經修訂香港財務報告準則對於本期間之財務報表並無重大影響：

### 採納香港財務報告準則第9號*金融工具*（「香港財務報告準則第9號」）

本集團變更其與金融工具有關的會計政策，以遵守香港財務報告準則第9號規定。

### *分類及計量*

根據香港財務報告準則第9號，本集團選擇於報告期末將所有非持作買賣的股本投資按公平價值計量（先前根據香港會計準則第39號於二零一七年十二月三十一日分類為按成本或公平價值計量的可供出售投資），其公平價值變動呈列於其他全面收入。因此，於二零一八年一月一日，可供出售投資被重新分類為按公平價值計入其他全面收入的股本投資。

Cumulative fair value loss of HK\$1,654,000 and impairment loss of HK\$28,637,000 were reclassified from investment revaluation reserve and retained earnings/(accumulated losses) respectively to the financial assets measured at fair value through other comprehensive income reserve upon remeasurement on 1 January 2018. There is no longer any reclassification of accumulated amounts from the reserve to profit or loss upon the disposal of these investments. Other than the change in the classification of available-for-sale investments, the classification of other financial assets and liabilities remains unchanged. All other financial assets and financial liabilities will continue to be measured on the same bases as are currently measured under HKFRS 9.

The Group has not early applied the new and revised standards and amendments to HKFRSs that have been issued but are not yet effective. The Group is in the process of making an assessment of their impact on the Group's results of operations and financial position.

It should be noted that accounting estimates and assumptions are used in the preparation of the Financial Statements. Although these estimates are based on the management's best knowledge and judgement to current events and actions, actual results may ultimately differ from those estimates.

於二零一八年一月一日，累計公平價值虧損1,654,000港元及減值虧損28,637,000港元分別由投資重估儲備及保留盈利／（累計虧損）於重新計量時重分類至按公平價值計入其他全面收入的金融資產之儲備。出售該等投資不再有任何累計金額由儲備重新分類至損益。除了可供出售投資的分類改變外，其他金融資產及負債的分類保持不變。所有其他金融資產及金融負債將持續按與現時根據香港財務報告準則第9號計量相同基準進行計量。

本集團並無提早採用已頒佈惟尚未生效之香港財務報告準則新訂及經修訂準則及修訂本。本集團現正評估其對本集團之營運業績及財務狀況之影響。

謹請注意編製本財務報表時使用之會計估算及假設。雖然此等估算乃基於管理層對目前事件及行動之全悉及判斷，惟實際結果最終或會與該等估算有差別。

### 3. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

The following tables present the Group's financial instruments that are measured at fair value as at 30 June 2018 and 31 December 2017:

### 3. 金融工具公平價值計量

下表呈列於二零一八年六月三十日及二零一七年十二月三十一日本集團按公平價值計量的金融工具：

		Level 1 第一級 HK\$'000 千港元 (Unaudited) (未經審核)	Level 2 第二級 HK\$'000 千港元 (Unaudited) (未經審核)	Level 3 第三級 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
<b>As at 30 June 2018</b>	<b>於二零一八年六月三十日</b>				
<b>Financial assets</b>	<b>金融資產</b>				
Equity investments at fair value through other comprehensive income	按公平價值計入其他全面收入的股本投資				
– Listed equity security	– 上市股本證券	5,623	–	–	5,623
– Unlisted equity investment	– 非上市股本投資	–	–	1,250	1,250
Financial assets at fair value through profit or loss	按公平價值計入損益的金融資產				
– Convertible bond	– 可換股債券	–	–	2,500	2,500
		<b>5,623</b>	<b>–</b>	<b>3,750</b>	<b>9,373</b>

		Level 1 第一級 HK\$'000 千港元 (Audited) (經審核)	Level 2 第二級 HK\$'000 千港元 (Audited) (經審核)	Level 3 第三級 HK\$'000 千港元 (Audited) (經審核)	Total 總計 HK\$'000 千港元 (Audited) (經審核)
<b>As at 31 December 2017</b>	<b>於二零一七年十二月三十一日</b>				
<b>Financial assets</b>	<b>金融資產</b>				
Available-for-sale investments	可供出售投資				
– Listed equity security	– 上市股本證券	9,923	–	–	9,923
Financial assets designated as at fair value through profit or loss	指定為按公平價值計入損益的金融資產				
– Convertible bond	– 可換股債券	–	–	2,500	2,500
		<b>9,923</b>	<b>–</b>	<b>2,500</b>	<b>12,423</b>

The fair value of financial instruments traded in active markets is based on quoted market prices at the end of the reporting period. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. The quoted market price used for financial assets held by the Group is the quoted market bid price. These instruments are included in Level 1.

The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in Level 2.

If one or more of the significant inputs is not based on observable market data, the instrument is included in Level 3.

At 30 June 2018 and 31 December 2017, there were no investments classified under Level 2 and there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 during the six months ended 30 June 2018 and the year ended 31 December 2017.

The convertible bond has been calculated based on discounted cash flows analysis and Binomial Model on the debt component and the conversion option component respectively, with the most significant unobservable inputs being (i) discount rate of 12.89% (year ended 31 December 2017: 12.35%) and (ii) expected volatilities of 68.04% (year ended 31 December 2017: 68.04%). A significant increase/(decrease) in discount rate would result in a significant (decrease)/increase in the fair value of the convertible bond and a significant increase/(decrease) in expected volatilities would result in a significant increase/(decrease) in the fair value of the convertible bond.

於活躍市場買賣之金融工具之公平價值根據報告期末之市場報價計算。當報價可即時和定期從證券交易所、交易商、經紀、行業集團、定價服務者或監管機構獲得，而該等報價代表按公平交易基準進行的實際和常規市場交易時，該市場被視為活躍。本集團持有的金融資產的市場報價為當時市場買入價。此等工具列入第一級。

並無在活躍市場買賣的金融工具（例如場外衍生工具）的公平價值利用估值技術釐定。該等估值技術盡量利用可觀察市場數據（如有），盡量少依賴實體的特定估計。倘計算一工具的公平價值所需的所有重大輸入數據均為可觀察數據，則該工具列入第二級。

倘一項或多項重大輸入數據並非根據可觀察市場數據，則該工具列入第三級。

於二零一八年六月三十日及二零一七年十二月三十一日，概無投資被分類為第二級，而截至二零一八年六月三十日止六個月及截至二零一七年十二月三十一日止年度內，公平價值計量在第一級和第二級之間並無發生轉移，亦無轉入或轉出第三級。

可換股債券乃根據貼現現金流量分析及包括債務部分及轉換權部分之二項式模型計算，重大不可觀察輸入數據為(i)貼現率12.89%（截至二零一七年十二月三十一日止年度：12.35%）及(ii)預期波幅68.04%（截至二零一七年十二月三十一日止年度：68.04%）。貼現率的重度上升／（下降）將導致可換股債券的公平價值出現重大（減少）／增加，而預期波幅的重度上升／（下降）將導致可換股債券的公平價值出現重大增加／（減少）。

## 4. REVENUE

An analysis of the Group's revenue from its major products and services from continuing operations is as follows:

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Sales of hardware	銷售硬件	50	49	578	574
Sales of technology software systems	銷售技術軟件系統	1,366	1,566	1,804	2,566
System customisation and network support	系統訂製及網絡支援	1,400	2,043	2,089	3,378
Software maintenance services	軟件保養服務	2,527	2,425	5,143	4,825
Software licensing fee	軟件特許費	7,327	6,560	14,514	12,973
Hosting and related services fee	伺服器寄存及相關服務費	987	940	1,930	1,782
Other IT and internet financial platforms services income	其他資訊科技及互聯網金融平台服務收入	198	-	209	-
Interest income on loan financing	貸款融資之利息收入	2,052	1,235	3,467	2,314
Rental income	租金收入	158	158	317	317
		<b>16,065</b>	<b>14,976</b>	<b>30,051</b>	<b>28,729</b>

## 4. 收益

本集團來自其持續經營業務之主要產品及服務的收益分析如下：

## 5. SEGMENT INFORMATION

Information reported to the Directors of the Company, being the Group's chief operating decision maker (the "CODM"), for the purposes of resource allocation and assessment of segment performance focusing on the types of goods or services delivered or provided. The Group has presented the following reportable segments:

- Financial trading software solutions – development, sale and provision of financial trading software solutions with the principal products being trading and settlement systems of financial products for financial institutions;
- Other IT and internet financial platforms services – provision of e-commerce platforms, other online consultancy services and provision of IT services and other financial information;

## 5. 分部資料

主要有關銷售或提供貨品或服務種類的資料呈交予本公司董事即本集團主要營運決策人（「主要營運決策人」），以作資源分配及分部表現評估。本集團已呈列以下可報告分部：

- 金融交易軟件解決方案—開發、銷售及提供金融交易軟件解決方案，主要產品為供金融機構專用的金融產品交易及結算系統；
- 其他資訊科技及互聯網金融平台服務—提供電子商務平台、其他在線諮詢服務及提供資訊科技服務及其他財務資料；



- (c) Money lending – provision of loan financing;
- (d) Assets investments – trading of listed securities and investing in properties for rental income;
- (e) Referral – provision of referral services to source, identify and refer prospective deal opportunities to interested parties; and
- (f) Corporate finance – provision of corporate finance advisory services.

The Group's provision of design and fitting-out services was regarded as a discontinued operation which details are set out in note 10.

Segment profit/(loss) represents the profit earned/loss incurred by each segment without allocation of interest income on bank deposits, sundry income, gain on disposal of subsidiaries, gain on disposal of available-for-sale investments, impairment loss on available-for-sale investments, share of (losses)/profits of associates, share of profit/(loss) of a joint venture, central administration costs and finance costs. This is the measure reported to the CODM for the purposes of resource allocation and assessment of segment performance.

Segment assets exclude investments in associates, investment in a joint venture, equity investments (not held for trading), investment in convertible bond, cash and cash equivalents and other corporate and unallocated assets as these assets are managed on a group basis.

Segment liabilities exclude current and deferred tax liabilities, and other corporate and unallocated liabilities as these liabilities are managed on a group basis.

- (c) 借貸—提供貸款融資；
- (d) 資產投資—買賣上市證券及投資物業收取租金收入；
- (e) 轉介—提供獲取、辨識及轉介潛在交易機會予有意方的轉介服務；及
- (f) 企業財務—提供企業財務諮詢服務。

本集團提供設計及裝修服務被視作已終止經營業務，有關詳情請參閱附註10。

分部溢利／(虧損)指各分部賺取之盈利／產生之虧損，當中並無分配銀行存款之利息收入、雜項收入、出售附屬公司之收益、出售可供出售投資之收益、可供出售投資之減值虧損、應佔聯營公司(虧損)／溢利、應佔一間合營公司溢利／(虧損)、中央行政成本及財務成本。此乃向主要營運決策人匯報之計量，以供分配資源及評估分部表現之用。

由於於聯營公司之投資、於一間合營公司之投資、股本投資(非持作買賣)、可換股債券投資、現金及現金等價物以及其他公司及未分配資產乃按集團形式進行管理，故分部資產不包括該等資產。

由於即期及遞延稅項負債以及其他公司及未分配負債乃按集團形式進行管理，故分部負債不包括該等負債。

## Segment revenue and results from continuing operations

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

## 來自持續經營業務之分部收益及業績

下文載列按可呈報分部劃分之本集團收益及業績分析：

		Financial trading software solutions	Other IT and internet financial platforms services 其他資訊科技及互聯網 金融交易及互聯網 軟件解決方案 金融平台服務	Money lending	Assets investments	Referral	Corporate finance	Elimination	Total for continuing operations
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>For the six months ended</b>	<b>截至二零一八年</b>								
<b>30 June 2018</b>	<b>六月三十日止</b>								
	<b>六個月</b>								
<b>Segment revenue</b>	<b>分部收益</b>								
Revenue from external customers	源於外部客戶之收益	26,058	209	3,467	317	-	-	-	30,051
Inter-segment sales*	分部間銷售*	-	-	-	-	-	-	-	-
		<b>26,058</b>	<b>209</b>	<b>3,467</b>	<b>317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,051</b>
<b>Segment profit/(loss)</b>	<b>分部溢利/(虧損)</b>								
Interest income	利息收入	9,291	(1,955)	1,484	97	(439)	(245)	-	8,233
Unallocated gains and losses	未分配收益及虧損								91
Share of loss of an associate	應佔一間聯營公司虧損								-
Share of profit of a joint venture	應佔一間合營公司溢利								(1,064)
Central administration costs	中央行政成本								250
Finance costs	財務成本								(3,139)
									-
Profit before tax	除稅前溢利								<b>4,371</b>

	Financial trading software solutions	Other IT and internet financial platforms services	Money lending	Assets investments	Referral	Corporate finance	Elimination	Total for continuing operations
	金融交易軟件解決方案	其他資訊科技及互聯網金融平台服務	借貸	資產投資	轉介	企業財務	抵銷	持續經營業務總計
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)

<u>For the six months ended</u>	<u>截至二零一七年</u>								
<u>30 June 2017</u>	<u>六月三十日止</u>								
	<u>六個月</u>								
<b>Segment revenue</b>	<b>分部收益</b>								
Revenue from external customers	源於外部客戶之收益	26,098	-	2,314	317	-	-	-	28,729
Inter-segment sales*	分部間銷售*	-	-	-	-	-	-	-	-
		<u>26,098</u>	<u>-</u>	<u>2,314</u>	<u>317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,729</u>
<b>Segment profit/(loss)</b>	<b>分部溢利/(虧損)</b>	12,172	(1,969)	785	(2,635)	(1,935)	(524)	-	5,894
Interest income	利息收入								1
Unallocated gains and losses	未分配收益及虧損								8,659
Share of profits of associates	應佔聯營公司溢利								1,809
Share of loss of a joint venture	應佔一間合營公司虧損								(1,075)
Central administration costs	中央行政成本								(10,583)
Finance costs	財務成本								(975)
Profit before tax	除稅前溢利								<u>3,730</u>

\* Inter-segment sales are conducted with reference to the prices charged to third parties.

\* 分部間銷售乃參考向第三方收取的價格進行。

## Segment assets and liabilities

## 分部資產及負債

		Financial trading software solutions 金融交易軟件解決方案 HK\$'000 千港元 (Unaudited) (未經審核)	Other IT and internet financial platforms services 其他資訊科技及互聯網金融平台服務 HK\$'000 千港元 (Unaudited) (未經審核)	Money lending 借貸 HK\$'000 千港元 (Unaudited) (未經審核)	Assets investments 資產投資 HK\$'000 千港元 (Unaudited) (未經審核)	Referral 轉介 HK\$'000 千港元 (Unaudited) (未經審核)	Corporate finance 企業財務 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
<b>As at 30 June 2018</b>	<b>於二零一八年六月三十日</b>							
<b>Segment assets</b>	<b>分部資產</b>	<b>13,626</b>	<b>3,543</b>	<b>97,264</b>	<b>18,992</b>	<b>94</b>	<b>120</b>	<b>133,639</b>
Corporate and unallocated assets	公司及未分配資產							<b>115,379</b>
Consolidated assets	綜合資產							<b>249,018</b>
<b>Segment liabilities</b>	<b>分部負債</b>	<b>38,220</b>	<b>511</b>	<b>94</b>	<b>230</b>	<b>17</b>	<b>45</b>	<b>39,117</b>
Corporate and unallocated liabilities	公司及未分配負債							<b>2,427</b>
Consolidated liabilities	綜合負債							<b>41,544</b>

		Financial trading software solutions 金融交易軟件解決方案 HK\$'000 千港元 (Audited) (經審核)	Other IT and internet financial platforms services 其他資訊科技及互聯網金融平台服務 HK\$'000 千港元 (Audited) (經審核)	Money lending 借貸 HK\$'000 千港元 (Audited) (經審核)	Assets investments 資產投資 HK\$'000 千港元 (Audited) (經審核)	Referral 轉介 HK\$'000 千港元 (Audited) (經審核)	Corporate finance 企業財務 HK\$'000 千港元 (Audited) (經審核)	Total 總計 HK\$'000 千港元 (Audited) (經審核)
<b>As at 31 December 2017</b>	<b>於二零一七年十二月三十一日</b>							
<b>Segment assets</b>	<b>分部資產</b>	<b>12,052</b>	<b>3,611</b>	<b>27,079</b>	<b>18,990</b>	<b>190</b>	<b>164</b>	<b>62,086</b>
Corporate and unallocated assets	公司及未分配資產							<b>182,978</b>
Consolidated assets	綜合資產							<b>245,064</b>
<b>Segment liabilities</b>	<b>分部負債</b>	<b>35,736</b>	<b>611</b>	<b>134</b>	<b>265</b>	<b>27</b>	<b>54</b>	<b>36,827</b>
Corporate and unallocated liabilities	公司及未分配負債							<b>463</b>
Consolidated liabilities	綜合負債							<b>37,290</b>

## 6. OTHER INCOME, AND OTHER GAINS AND LOSSES

An analysis of other income, and other gains and losses from continuing operations is as follows:

## 6. 其他收入，及其他收益及虧損

以下為來自持續經營業務的其他收入，及其他收益及虧損的分析：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Other income:</b>	<b>其他收入：</b>				
Interest income on bank deposits	銀行存款利息收入	74	1	91	1
Sundry income	雜項收入	-	-	-	88
		<b>74</b>	<b>1</b>	<b>91</b>	<b>89</b>
<b>Other gains and losses:</b>	<b>其他收益及虧損：</b>				
Gain on disposal of available-for-sale investments	出售可供出售投資的收益	-	-	-	1,229
Impairment loss on available-for-sale investments	可供出售投資的減值虧損	-	(246)	-	(246)
Reversal of impairment loss on trade receivables	貿易應收款項的減值虧損撥回	-	143	-	362
Loss on disposal of property, plant and equipment	出售物業、廠房及設備的虧損	(62)	(140)	(62)	(142)
Net fair value loss on financial assets at fair values through profit or loss	按公平價值計入損益的金融資產之公平價值虧損淨額	-	(318)	-	(2,277)
Gain on disposal of subsidiaries	出售附屬公司之收益	-	7,588	-	7,588
		<b>(62)</b>	<b>7,027</b>	<b>(62)</b>	<b>6,514</b>

## 7. FINANCE COSTS

An analysis of finance costs from continuing operations is as follows:

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Interest expense on other borrowings	其他借貸利息開支	-	266	-	816
Other interest expense	其他利息開支	-	158	-	159
		<u>-</u>	<u>424</u>	<u>-</u>	<u>975</u>

## 7. 財務成本

以下為來自持續經營業務的財務成本的分析：

## 8. PROFIT BEFORE TAX

Profit before tax from continuing operations has been arrived at after charging:

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Amortisation of intangible assets (note a)	無形資產攤銷(附註a)	336	542	672	1,085
Depreciation of property, plant and equipment (note b)	物業、廠房及設備折舊(附註b)	406	416	876	843
Operating lease payments in respect of rented premises	租用物業的經營租賃款項	501	592	1,011	1,371
Employee benefits expense (note c):	僱員福利開支(附註c)：				
Salaries and other benefits	薪金及其他福利	6,789	5,793	13,879	11,443
Contributions to retirement benefits scheme	退休福利計劃供款	203	184	397	363
Share-based payments	股份支付款項	1,435	-	1,435	8,278
Total employee benefits expense, including directors' emoluments	僱員福利開支總額，包括董事酬金	<u>8,427</u>	<u>5,977</u>	<u>15,711</u>	<u>20,084</u>

## 8. 除稅前溢利

來自持續經營業務的除稅前溢利於扣除下列各項後得出：

Notes:

- (a) During the six months ended 30 June 2018, amortisation of intangible assets amounting to HK\$672,000 (six months ended 30 June 2017: HK\$1,085,000) was included in cost of sales.
- (b) During the six months ended 30 June 2018, depreciation of property, plant and equipment amounting to HK\$17,000 (six months ended 30 June 2017: HK\$94,000) was included in cost of sales and amounting to HK\$859,000 (six months ended 30 June 2017: HK\$749,000) was included in administrative expenses.
- (c) During the six months ended 30 June 2018, employee benefits expense amounting to HK\$4,986,000 (six months ended 30 June 2017: HK\$4,098,000) was included in cost of sales and amounting to HK\$10,725,000 (six months ended 30 June 2017: HK\$15,986,000) was included in administrative expenses.

附註：

- (a) 於截至二零一八年六月三十日止六個月，計入銷售成本之無形資產攤銷為672,000港元(截至二零一七年六月三十日止六個月：1,085,000港元)。
- (b) 於截至二零一八年六月三十日止六個月，計入銷售成本之物業、廠房及設備折舊為17,000港元(截至二零一七年六月三十日止六個月：94,000港元)，而有859,000港元(截至二零一七年六月三十日止六個月：749,000港元)計入行政開支。
- (c) 於截至二零一八年六月三十日止六個月，計入銷售成本之僱員福利開支為4,986,000港元(截至二零一七年六月三十日止六個月：4,098,000港元)，而有10,725,000港元(截至二零一七年六月三十日止六個月：15,986,000港元)計入行政開支。

## 9. INCOME TAX EXPENSE

## 9. 所得稅開支

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Continuing operations</b>	<b>持續經營業務</b>				
Current – Hong Kong	即期 – 香港				
– Charge for the period	– 期內計提	1,259	1,352	1,917	2,278
– Overprovision in prior period	– 往期超額撥備	-	(20)	-	(20)
Deferred	遞延	(56)	(89)	(111)	(179)
		<b>1,203</b>	<b>1,243</b>	<b>1,806</b>	<b>2,079</b>
<b>Discontinued operation</b>	<b>已終止經營業務</b>				
Current – Hong Kong	即期 – 香港				
– Charge for the period	– 期內計提	-	125	-	131
Income tax expense	所得稅開支	<b>1,203</b>	<b>1,368</b>	<b>1,806</b>	<b>2,210</b>

Hong Kong Profits Tax has been provided at the rate of 16.5% on the estimated assessable profit arising in or derived from Hong Kong for both periods.

香港利得稅均按各期內在香港產生或賺取的估計應課稅溢利以16.5%稅率計提撥備。

During the six months ended 30 June 2018, no share of tax attributable to an associate (six months ended 30 June 2017: HK\$98,000) and a joint venture (six months ended 30 June 2017: Nil) was included in “Share of (losses)/profits of associates” and “Share of profit/(loss) of a joint venture” respectively.

於截至二零一八年六月三十日止六個月，並無分別計入「應佔聯營公司(虧損)/溢利」及「應佔一間合營公司溢利/(虧損)」的歸屬於一間聯營公司(截至二零一七年六月三十日止六個月：98,000港元)及一間合營公司(截至二零一七年六月三十日止六個月：無)的稅項。

## 10. DISCONTINUED OPERATION

- (a) On 23 February 2017, the Group and Billion Centrium Group Holdings Limited (“Billion”) entered into a sale and purchase agreement, pursuant to which Billion has conditionally agreed to purchase and the Group has conditionally agreed to sell the Group’s entire 51% interest in Wise Link International Limited (“Wise Link”) at the consideration of HK\$9,800,000 (the “Wise Link Group Disposal”). Wise Link and its subsidiaries were principally engaged in the provision of design and fitting-out services in Hong Kong. Upon the completion of the Wise Link Group Disposal on 28 April 2017, the Group discontinued the business of provision of design and fitting-out services. The results from the discontinued operation for the three months and six months ended 30 June 2017 are as follows:

## 10. 已終止經營業務

- (a) 於二零一七年二月二十三日，本集團與億中集團控股有限公司（「億中」）訂立買賣協議，據此，億中已有條件同意收購及本集團已有條件同意出售本集團所持有智領國際有限公司（「智領」）的全部51%權益，代價為9,800,000港元（「智領集團出售事項」）。智領及其附屬公司主要在香港從事提供設計及裝修服務。智領集團出售事項於二零一七年四月二十八日完成後，本集團已終止經營提供設計及裝修服務業務。截至二零一七年六月三十日止三個月及六個月，已終止經營業務的業績如下：

		Three months ended 30 June 2017 截至 二零一七年 六月三十日 止三個月 HK\$'000 千港元 (Unaudited) (未經審核)	Six months ended 30 June 2017 截至 二零一七年 六月三十日 止六個月 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收益	1,638	4,160
Cost of sales	銷售成本	(783)	(2,891)
Gross profit	毛利	855	1,269
Administrative expenses	行政開支	(96)	(476)
Profit before tax from discontinued operation	來自已終止經營業務的 除稅前溢利	759	793
Income tax expense	所得稅開支	(125)	(131)
Profit and total comprehensive income for the period from discontinued operation	期內來自已終止經營業務的 溢利及全面收入總額	634	662
Profit and total comprehensive income for the period from discontinued operation attributable to:	應佔期內來自已終止經營業務的 溢利及全面收入總額：		
Owners of the Company	本公司擁有人	323	337
Non-controlling interests	非控股權益	311	325
		634	662



	Three months ended 30 June 2017 截至 二零一七年 六月三十日 止三個月 (Unaudited) (未經審核) (Restated) (經重列)	Six months ended 30 June 2017 截至 二零一七年 六月三十日 止六個月 (Unaudited) (未經審核) (Restated) (經重列)
<b>Earnings per share</b>		
Basic (HK cents per share), from discontinued operation	0.026	0.028
Diluted (HK cents per share), from discontinued operation	0.025	0.028

(b) The Group decided to cease its corporate finance advisory services and on 13 October 2016, the Group and an independent third party purchaser entered into a sale and purchase agreement pursuant to which the Group conditionally agreed to dispose of its entire equity interest, being the entire issued share capital of Brilliant Corporate Finance Limited (formerly known as "Nine Rivers Corporate Finance Limited"), at a consideration of HK\$2,300,000, subject to adjustment according to the sale and purchase agreement. Following the lapse of the sale and purchase agreement, the Group has decided to re-commence its provision of corporate finance advisory services business. The Group is recruiting qualified staff to re-commence this business, and the results of operations of this business segment previously presented in discontinued operations are reclassified and included in income from continuing operations for all financial periods presented.

(b) 本集團決定終止提供企業財務諮詢服務，且於二零一六年十月十三日本集團與一名獨立第三方買家訂立買賣協議，據此，本集團已有條件同意出售其全部股權，即宏立企業財資有限公司（前稱「方立企業財資有限公司」）的全部已發行股本，代價為2,300,000港元，並可根據買賣協議予以調整。於買賣協議失效後，本集團決定重新開始提供企業財務諮詢服務業務。本集團正招聘合資格人員重新開始提供企業財務諮詢服務業務，過往於已終止經營業務呈列的該業務分部經營業績將予重新分類並納入所呈列所有財政期間的持續經營業務收入。

## 11. DIVIDEND

The Board does not recommend the payment of any interim dividend in respect of the six months ended 30 June 2018 (six months ended 30 June 2017: Nil).

## 11. 股息

董事會並不建議就截至二零一八年六月三十日止六個月派付任何中期股息（截至二零一七年六月三十日止六個月：無）。

## 12. EARNINGS PER SHARE

The calculation of the basic and diluted earnings per share is based on the following data:

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Profit for the period attributable to owners of the Company</b>	本公司擁有人應佔期內溢利				
From continuing operations	來自持續經營業務	652	9,397	2,565	1,623
From discontinued operation	來自已終止經營業務	-	323	-	337
		<u>652</u>	<u>9,720</u>	<u>2,565</u>	<u>1,960</u>
Profit for the period attributable to owners of the Company	本公司擁有人應佔期內溢利				
		<u>652</u>	<u>9,720</u>	<u>2,565</u>	<u>1,960</u>

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核)	2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核)
<b>Number of shares</b>	股份數目				
Weighted average number of ordinary shares in issue for the purpose of calculation of basic earnings per share	就計算每股基本盈利而言，已發行普通股加權平均數	1,260,582,340	1,260,582,340	1,260,582,340	1,202,546,428
Effect of diluted potential ordinary shares as a result of the share options granted (note a)	因授出購股權的潛在普通股攤薄影響(附註a)	-	12,931,558	-	7,822,829
		<u>1,260,582,340</u>	<u>1,273,513,898</u>	<u>1,260,582,340</u>	<u>1,210,369,257</u>
Weighted average number of ordinary shares in issue for the purpose of calculation of diluted earnings per share	就計算每股攤薄盈利而言，已發行普通股加權平均數				
		<u>1,260,582,340</u>	<u>1,273,513,898</u>	<u>1,260,582,340</u>	<u>1,210,369,257</u>

Note:

- (a) During the three months and six months ended 30 June 2018, the diluted earnings per share was equal to the basic earnings per share as there were no dilutive potential ordinary shares in issue.

每股基本及攤薄盈利乃按以下數據計算：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Profit for the period attributable to owners of the Company</b>	本公司擁有人應佔期內溢利				
From continuing operations	來自持續經營業務	652	9,397	2,565	1,623
From discontinued operation	來自已終止經營業務	-	323	-	337
		<u>652</u>	<u>9,720</u>	<u>2,565</u>	<u>1,960</u>
Profit for the period attributable to owners of the Company	本公司擁有人應佔期內溢利				
		<u>652</u>	<u>9,720</u>	<u>2,565</u>	<u>1,960</u>

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核)	2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核)
<b>Number of shares</b>	股份數目				
Weighted average number of ordinary shares in issue for the purpose of calculation of basic earnings per share	就計算每股基本盈利而言，已發行普通股加權平均數	1,260,582,340	1,260,582,340	1,260,582,340	1,202,546,428
Effect of diluted potential ordinary shares as a result of the share options granted (note a)	因授出購股權的潛在普通股攤薄影響(附註a)	-	12,931,558	-	7,822,829
		<u>1,260,582,340</u>	<u>1,273,513,898</u>	<u>1,260,582,340</u>	<u>1,210,369,257</u>
Weighted average number of ordinary shares in issue for the purpose of calculation of diluted earnings per share	就計算每股攤薄盈利而言，已發行普通股加權平均數				
		<u>1,260,582,340</u>	<u>1,273,513,898</u>	<u>1,260,582,340</u>	<u>1,210,369,257</u>

附註：

- (a) 於截至二零一八年六月三十日止三個月及六個月，每股攤薄盈利等於每股基本盈利，乃因並無任何潛在攤薄的已發行普通股。

## 13. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2018, additions to property, plant and equipment of the Group amounted to HK\$64,000 (six months ended 30 June 2017: HK\$2,665,000).

## 13. 物業、廠房及設備

於截至二零一八年六月三十日止六個月，本集團的物業、廠房及設備添置達64,000港元(截至二零一七年六月三十日止六個月：2,665,000港元)。

## 14. EQUITY INVESTMENTS

## 14. 股本投資

		30 June 2018 於二零一八年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2017 於二零一七年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
<b>Listed shares in Hong Kong at quoted price</b>	<b>按香港報價計的上市股份</b>		
– Equity investment at fair value through other comprehensive income	– 按公平價值計入其他全面收入的股本投資	5,623	–
– Available-for-sale investment	– 可供出售投資	–	9,923
<b>Unlisted investments</b>	<b>非上市投資</b>		
– Equity investment at fair value through other comprehensive income	– 按公平價值計入其他全面收入的股本投資	1,250	–
– Available-for-sale investment	– 可供出售投資	–	1,250
		<b>6,873</b>	<b>11,173</b>

Under the adoption of HKFRS 9 on 1 January 2018, the listed securities and unlisted equity investment previously classified as available-for-sale investments were reclassified as financial assets measured at fair value through other comprehensive income.

The balance also included an unlisted investment in a private equity fund amounting to HK\$3,500,000, the value of which was fully impaired during the year ended 31 December 2017.

於二零一八年一月一日採納香港財務報告準則第9號後，先前分類為可供出售投資的上市證券及非上市股本投資被重分類為按公平價值計入其他全面收入的金融資產。

該結餘亦包括於私募股權基金的非上市投資3,500,000港元，於截至二零一七年十二月三十一日止年度悉數減值。

## 15. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

## 15. 貿易及其他應收款項、按金及預付款項

		30 June 2018 於二零一八年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2017 於二零一七年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	7,290	5,067
Interest receivables from money lending business	借貸業務之應收利息	851	208
		<b>8,141</b>	5,275
Other receivables	其他應收款項	90	67
Deposits and prepayments	按金及預付款項	4,835	4,509
		<b>13,066</b>	<b>9,851</b>

The following is an analysis of trade receivables by age, presented based on the invoice date and net of allowance for doubtful debts, at the end of the reporting period:

		<b>30 June 2018</b> 於二零一八年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2017 於二零一七年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
0 – 30 days	0至30日	<b>3,537</b>	3,544
31 – 60 days	31至60日	<b>1,896</b>	840
61 – 90 days	61至90日	<b>686</b>	281
91 – 120 days	91至120日	<b>244</b>	204
Over 120 days	超過120日	<b>927</b>	198
<b>Total</b>	<b>總計</b>	<b>7,290</b>	5,067

The Group generally allows an average credit period of not more than 30 days to its trade receivables customers and based on the negotiations between the Group and individual customers. No interest is charged on trade receivables.

Trade receivables that were neither past due nor impaired relate to a large number of diversified customers for whom there was no recent history of default.

Trade receivables disclosed above include amounts which are past due at the end of the reporting period for which the Group has not recognised an allowance for doubtful debts because there has not been a significant change in credit quality and the amounts are still considered recoverable. The Group does not hold any collateral over these balances.

下列為按發票日期及扣除呆賬撥備後呈列的貿易應收款項於報告期末的賬齡分析：

本集團一般就其貿易應收款項給予客戶平均不超過30日的信貸期，由本集團與個別客戶磋商釐定。貿易應收款項並不計息。

未逾期且未減值之貿易應收款項涉及眾多不同的客戶，彼等均無近期欠款記錄。

本集團尚未就上文披露之於報告期末已逾期之貿易應收款項確認呆賬撥備，因為該等款項之信貸質素並無重大變動以及該等款項仍被視為可收回。本集團並無就該等結餘持有任何抵押品。

## 16. LOANS RECEIVABLE

## 16. 應收貸款

		<b>30 June 2018</b> 於二零一八年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2017 於二零一七年 十二月三十一日 <b>HK\$'000</b> 千港元 <b>(Audited)</b> (經審核)
Loans receivable from money lending business	借貸業務之應收貸款	<b>95,390</b>	26,590

The Group seeks to maintain strict control over its outstanding loans receivable so as to minimise credit risk. The granting of loans is subject to approval by the management, whilst overdue balances are reviewed regularly for recoverability.

本集團致力對其尚未償還之應收貸款維持嚴格監控，藉以盡量減低信貸風險。授出有關貸款須獲管理層批准，而逾期結餘須定期對可收回性進行檢討。

As at 30 June 2018, the loans receivable were unsecured, charging interest rates ranging from 10% to 13% per annum (31 December 2017: 8.5% to 10% per annum) and were repayable with fixed terms agreed with the contracting parties.

於二零一八年六月三十日，應收貸款為無抵押，按介乎年利率10厘至13厘（二零一七年十二月三十一日：年利率8.5厘至10厘）計息，並須按訂約方協定的固定期限償還。

## 17. OTHER PAYABLES AND ACCRUALS

## 17. 其他應付款項及應計款項

		<b>30 June 2018</b> 於二零一八年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	31 December 2017 於二零一七年 十二月三十一日 <b>HK\$'000</b> 千港元 <b>(Audited)</b> (經審核)
Receipts in advance	預收款項	<b>21,363</b>	17,467
Customers deposit	客戶按金	<b>13,068</b>	11,337
Other payables and accruals	其他應付款項及應計款項	<b>5,172</b>	8,243
		<b>39,603</b>	37,047

## 18. SHARE CAPITAL

## 18. 股本

		Number of shares 股份數目	Share capital 股本 HK\$'000 千港元
<b>Authorised:</b>	法定：		
<b>At 1 January 2017, at 31 December 2017 and at 30 June 2018, ordinary shares of HK\$0.005 each</b>	於二零一七年一月一日、於二零一七年十二月三十一日及於二零一八年六月三十日，每股面值0.005港元之普通股	<b>2,000,000,000</b>	<b>10,000</b>
<b>Issued and fully paid:</b>	已發行及繳足：		
At 1 January 2017, ordinary shares of HK\$0.005 each	於二零一七年一月一日，每股面值0.005港元之普通股	1,050,492,340	5,252
Placing of new shares (note a)	配售新股(附註a)	210,090,000	1,051
<b>At 31 December 2017 and at 30 June 2018, ordinary shares of HK\$0.005 each</b>	於二零一七年十二月三十一日及於二零一八年六月三十日，每股面值0.005港元之普通股	<b>1,260,582,340</b>	<b>6,303</b>

Note:

- (a) On 20 February 2017, an aggregate of 210,090,000 new shares of HK\$0.005 each of the Company were issued under a general mandate granted to the Directors at a placing price of HK\$0.146 each.

附註：

- (a) 於二零一七年二月二十日，合共210,090,000股每股面值0.005港元之本公司新股份已根據授予董事之一般授權按每股0.146港元之配售價發行。

## 19. SHARE OPTION SCHEME

The Company adopted a share option scheme (the "Scheme") on 10 September 2013 so as to attract and retain the best available personnel and to provide additional incentive to the eligible participants under the Scheme. Pursuant to the Scheme, the Board is authorised, at its absolute discretion and subject to the terms of the Scheme, to grant options to subscribe for the shares of the Company (in such form then existing and subject to adjustment) to any employees (full-time or part-time), directors, consultants or advisor of the Group, or any substantial shareholders of the Group, or any distributors, contractors, suppliers, agents, customers, business partners or service providers of the Group. The Scheme shall be valid and effective for a period of ten years commencing on 10 September 2013 and expiring on the business day immediately preceding the 10th anniversary thereof, i.e. 8 September 2023, subject to early termination provisions contained in the Scheme.

## 19. 購股權計劃

本公司於二零一三年九月十日採納購股權計劃(「該計劃」)，以吸引及挽留優秀人才，並根據該計劃向合資格參與者提供額外獎勵。根據該計劃，董事會獲授權全權酌情及根據該計劃條款授出購股權予本集團任何僱員(全職或兼職)、董事、顧問、諮詢人、或本集團任何主要股東、或本集團任何經銷商、承包商、供應商、代理、客戶、業務夥伴或服務供應商以認購本公司之股份(以當時之形式及可予調整)。該計劃由二零一三年九月十日起計十年期間有效及生效，並於緊接該計劃第十個週年日的前一個營業日(即二零二三年九月八日)屆滿，惟受限於該計劃所載之提早終止條文。

The movements of the share options granted under the Scheme during the six months ended 30 June 2018 are as follows:

於截至二零一八年六月三十日止六個月內計劃項下已授出之購股權變動如下：

		<b>Weighted average exercise price</b> 加權平均行使價 <b>HK\$</b> 港元	<b>Number of share options</b> 購股權數目
At 1 January 2018	於二零一八年一月一日	<b>0.315</b>	<b>105,010,000</b>
Granted during the period	期內授出	<b>0.197</b>	<b>25,200,000</b>
Lapsed during the period	期內失效	<b>0.315</b>	<b>(105,010,000)</b>
<b>At 30 June 2018</b>	<b>於二零一八年六月三十日</b>	<b>0.197</b>	<b>25,200,000</b>

No share options have been exercised or cancelled for the six months ended 30 June 2018. 105,010,000 share options have lapsed during the six months ended 30 June 2018.

於截至二零一八年六月三十日止六個月並無購股權獲行使或註銷。於截至二零一八年六月三十日止六個月，105,010,000份購股權已告失效。

The exercise price and exercise period of the share options outstanding as at the end of the period under review are as follows:

於回顧期末尚未行使購股權之行使價及行使期如下：

<b>Number of share options</b> 購股權數目	<b>Exercise price of share option</b> (HK\$ per share) 購股權行使價(每股港元)	<b>Exercise period</b> 行使期
<b>25,200,000</b>	<b>0.197</b>	<b>8 June 2018 – 7 June 2019</b> 二零一八年六月八日至二零一九年六月七日

The share options outstanding as at 30 June 2018 had a weighted average exercise price of HK\$0.197 and a weighted average remaining contractual life of 0.94 year.

於二零一八年六月三十日尚未行使之購股權加權平均行使價為0.197港元，及加權平均剩餘年期為0.94年。

The fair value of the share options granted during the period under review was HK\$1,435,000, and was recognised as share-based payment during the six months ended 30 June 2018. The fair value of share options granted during the period under review was estimated as at the date of grant, using a Binomial Model, taking into account the terms and conditions upon which the options were granted. The following table lists the inputs to the model used:

於回顧期間內授出之購股權公平價值為1,435,000港元，並於截至二零一八年六月三十日止六個月內確認為以股份支付款項。於回顧期間內授出之購股權公平價值乃經計及授出購股權之條件及條款於授出日期使用二項式模型估計。下表載列所用模式之輸入數據：

#### Share options granted on 8 June 2018:

於二零一八年六月八日授出之購股權：

#### Fair value of share options and assumptions

Fair value at the date of grant (HK\$)
Closing share price at the date of grant (HK\$)
Exercise price (HK\$)
Expected volatility (%)
Expected life of option (year)
Expected dividend yield (%)
Risk-free interest rate (%)

#### 購股權公平價值及假設

授出日期之公平價值(港元)
授出日期之股份收市價(港元)
行使價(港元)
預期波動(%)
購股權預期年期(年)
預期股息率(%)
無風險利率(%)

<b>0.0577, 0.0562</b>
<b>0.197</b>
<b>0.197</b>
<b>75.28</b>
<b>1</b>
<b>-</b>
<b>1.70</b>

The expected volatility is based on the historical volatility. The expected dividend yield is based on the historical dividends. Changes in the subjective input assumptions could materially affect the fair value estimate.

預期波動乃根據歷史波動釐定。預期股息率乃根據過往股息釐定。主觀輸入估計之變動可能對公平價值估計產生重大影響。

## 20. RELATED PARTY TRANSACTIONS

Save as disclosed elsewhere in the Financial Statements, the Group had the following related party transactions during the periods:

#### (a) Transactions with related parties

## 20. 關連方交易

除財務報表其他部分所披露者外，本集團於期內有以下關連方交易：

#### (a) 與關連方進行的交易

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Subsidiary of an associate:	一間聯營公司之附屬公司：				
- Rental expenses (note)	- 租金開支(附註)	-	28	-	28

Note: The rental expenses were paid based on the underlying lease agreement.

附註：租金開支乃根據相關租賃協議支付。



(b) Compensation of key management personnel of the Group:

(b) 本集團主要管理人員酬金：

	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Salaries and short-term employee benefits 薪金及短期僱員福利	1,243	283	1,746	1,591
Post-employment benefits 僱員退休福利	5	-	9	-
	<b>1,248</b>	<b>283</b>	<b>1,755</b>	<b>1,591</b>

The related party transactions above do not constitute connected transactions or continuing connected transactions.

上述關連方交易並不構成關連交易或持續關連交易。

## 21. EVENT AFTER THE REPORTING PERIOD

On 9 August 2018, Lucky Cheer Investments Limited (a wholly-owned subsidiary of the Company) entered into a sale and purchase agreement with two independent third parties, to acquire 100% of the issued share capital of Darts Connect International Limited at the aggregate consideration of HK\$21,600,000 (subject to adjustment) (the "Acquisition"). Completion of the Acquisition took place on 9 August 2018. Further details of the Acquisition are set out in the announcement of the Company dated 9 August 2018.

## 21. 報告期後事項

於二零一八年八月九日，瑞彩有限公司（本公司全資附屬公司）與兩名獨立第三方訂立買賣協議，以收購飛鏢聯盟國際有限公司的全部已發行股本，總代價為21,600,000港元（可予調整）（「收購事項」）。收購事項已於二零一八年八月九日完成。收購事項的進一步詳情載於本公司日期為二零一八年八月九日的公告內。

## 22. COMPARATIVE AMOUNTS

The comparative unaudited condensed consolidated statements of profit or loss and other comprehensive income for the three months and six months ended 30 June 2017 have been represented as an operation previously presented in discontinued operations was ceased to be classified as held for sale (note 10(b)).

## 22. 比較數額

截至二零一七年六月三十日止三個月及六個月的比較性的未經審核簡明綜合損益及其他全面收入表已進行重新呈列，原因在於先前於已終止經營業務所呈列的營運不再分類為持作出售（附註10(b)）。

## MANAGEMENT DISCUSSION AND ANALYSIS

During the six months ended 30 June 2018 (the “Period”), the Group was principally engaged in the provision of financial trading software solutions, provision of other IT and internet financial platforms services, provision of referral services, money lending business and assets investments in Hong Kong. During the Period, one of the subsidiaries of the Company held the license in respect of type 6 (advising on corporate finance) regulated activity under the SFO.

### Business review

#### Provision of financial trading software solutions

During the Period, the financial trading software solutions business division remained as the key source of income of the Group. The segment revenue from external customers contributed by the Group's principal operating subsidiary, iAsia Online Systems Limited (“iAsia”), amounted to approximately HK\$26,058,000 (six months ended 30 June 2017: approximately HK\$26,098,000), representing a decrease of approximately HK\$40,000 or 0.2%.

During the Period, iAsia has continuously enhanced its financial trading software solutions to keep pace with the regulatory and new industry requirements. For example, to mitigate hacking risks associated with internet trading, the Securities and Futures Commission (the “SFC”) requires financial institutions to implement a two-factor authentication for login to their client's internet trading accounts and notify their clients promptly after certain activities have taken place in their internet trading accounts. In this connection, iAsia has introduced a one-time password sent via short message service (SMS) and provided a software token solution to its customers, as well as upgraded its system in the aspect of message notification to the end users. The implementation of such two-factor authentication by iAsia has enhanced its customers' confidence against cyber security threats. Apart from this, the SFC has reached an agreement with the China Securities Regulatory Commission (CSRC) to introduce an investor identification regime for Northbound (“NB”) trading under the Mainland-Hong Kong Stock Connect. Under the NB Investor ID model, China Connect Exchange Participants (CCEPs) are required to assign a unique number (Broker-to-Client Assigned Number or BCAN) to each of their NB trading clients in a standard format and provide the investor identification information of such clients to the Stock Exchange. Subject to market readiness and approval of the relevant amendments to the rules of the Stock Exchange, the NB Investor ID model is expected to be launched in the third quarter of 2018. iAsia will optimise and upgrade its current software to fulfil the market requirements, as well as to capture the business opportunities brought by the market changes.

Apart from system development and innovation, the Group will continue to keep up with the market trend and update itself on the industry requirement. The Group will explore new business opportunities and expand the Group's income stream from both existing and potential customers.

## 管理層討論及分析

於截至二零一八年六月三十日止六個月（「期內」），本集團主要於香港從事提供金融交易軟件解決方案、提供其他資訊科技及互聯網金融平台服務、提供轉介服務、借貸業務及資產投資。於期內，本公司其中一間附屬公司持有關於證券及期貨條例項下第6類（就機構融資提供意見）受規管活動的牌照。

### 業務回顧

#### 提供金融交易軟件解決方案

於期內，金融交易軟件解決方案業務分部仍為本集團的主要收入來源。本集團主要營運附屬公司亞洲網上系統有限公司（「亞網」）貢獻的來自外部客戶的分部收益約為26,058,000港元（截至二零一七年六月三十日止六個月：約26,098,000港元），減少約40,000港元或0.2%。

於期內，亞網已持續加強金融交易軟件解決方案，保持與規管及新行業規定同步。例如，為減少與互聯網交易有關的黑客攻擊風險，證券及期貨事務監察委員會（「證監會」）規定金融機構就登入其客戶網上交易賬戶實施雙重認證，且在客戶的網上交易賬戶出現若干活動後立即通知客戶。為此，亞網推出透過短訊服務（SMS）向客戶發送一次性密碼的服務及提供軟件代碼解決方案，並升級其有關向終端用戶消息通知的系統。亞網實施該雙重認證已增強其客戶對付網絡安全威脅的信心。除此之外，證監會已與中國證券監督管理委員會（中國證監會）達成協議，為內地與香港股票市場交易互聯互通機制引入北向（「北向」）交易投資者識別碼制度。根據北向投資者識別碼模式，中華通交易所參與者（CCEP）必須以標準格式為每個北向交易客戶分配一個唯一編號（「券商客戶編碼」或「BCAN」），並向聯交所提供此類客戶的投資者識別碼信息。根據市場準備情況及聯交所相關規則修訂的批准，北向投資者識別碼模式預計於二零一八年第三季度推出。亞網將優化及升級現有軟件以迎合市場需求，於市場變動中把握商機。

除系統發展及創新外，本集團將繼續跟上市場趨勢及更新行業要求。本集團將開拓新的商機並擴大來自本集團現有及潛在客戶的收入流。

### **Provision of other IT and internet financial platforms services**

During the Period, sales of approximately HK\$209,000 was recognised from the provision of other IT services (six months ended 30 June 2017: Nil).

In order to improve the sales performance of this business division, the Group will continue to diversify the provision of other IT services, such as providing system migration services to new customers. The Group will seize opportunities to diversify the client base of its provision of other IT and internet financial platforms services business in order to strengthen its competitiveness in the industry.

### **Money lending business**

During the Period, revenue derived from the money lending business division amounted to approximately HK\$3,467,000 (six months ended 30 June 2017: approximately HK\$2,314,000), representing an increase of approximately HK\$1,153,000 or 49.8%. The interest rate charged to customers during the Period ranged from 8.5% per annum to 13.0% per annum. No default event had occurred as of the date of this report and no provision for the impairment of loans receivable was considered necessary during the Period.

The management believes that the money lending business can generate stable revenue and profit to the Group and it is in the interests of the Company and its shareholders (the "Shareholders") as a whole to expand the money lending business and devote more financial resources to this business division. The Group will continue to maintain a prudent credit control strategy so as to balance the growth and risk management of its money lending business. The management believes that the money lending business will remain a sustainable business sector of the Group.

### **Provision of referral services**

During the Period, no contract was made under the provision of referral services business division and no revenue was generated as a result (six months ended 30 June 2017: Nil). Given that the Group had not conducted any sales under this business division since 2017, the management of the Company is considering to devote more of its resources to other business divisions of the Group and reduce the internal resources to be allocated to this business division in this year.

### **Provision of corporate finance advisory services**

During the Period and up to the date of this report, the Group has been recruiting qualified staff to re-commence its provision of corporate finance advisory services business. No contract was made under the corporate finance advisory services business division and no revenue was generated for the Period as a result (six months ended 30 June 2017: Nil).

### **提供其他資訊科技及互聯網金融平台服務**

於期內，本集團確認提供其他資訊科技服務的銷售額約209,000港元(截至二零一七年六月三十日止六個月：無)。

為改善本業務分部的銷售表現，本集團將繼續多元化提供其他資訊科技服務，如向新客戶提供系統遷移服務。本集團將把握機會分散提供其他資訊科技服務及互聯網金融平台服務業務的客戶基礎，以提升其行業競爭力。

### **借貸業務**

於期內，借貸業務分部產生之收益金額約為3,467,000港元(截至二零一七年六月三十日止六個月：約2,314,000港元)，相當於增加約1,153,000港元或49.8%。期內向客戶收取之利率介乎每年8.5%至13.0%。於本報告日期，並無發生任何違約事件，且認為期內無需進行應收貸款減值撥備。

管理層認為，借貸業務可為本集團帶來穩定的收益及溢利，拓展借貸業務及加大此項業務分部的財務資源投入符合本公司及其股東(「股東」)整體的利益。本集團將繼續採用審慎的信貸控制策略，以保持其借貸業務增長與風險管理之間的平衡。管理層相信，借貸業務將繼續為本集團的可持續發展業務。

### **提供轉介服務**

於期內，提供轉介服務業務分部並無簽訂合約，因此並無產生任何收益(截至二零一七年六月三十日止六個月：無)。鑒於本集團自二零一七年以來未在此業務分部進行任何銷售，本公司管理層正考慮今年將其資源投放更多至本集團的其他業務分部，減少分配至此業務分部的內部資源。

### **提供企業財務諮詢服務**

於期內及直至本報告日期，本集團一直在招聘合資格人員重新開始其從事提供企業財務諮詢服務業務。企業財務諮詢服務業務分部並無簽訂合約，因此期內並無取得收益(截至二零一七年六月三十日止六個月：無)。

## Assets investments

The Group's assets investments business during the Period consisted of (a) investments in properties; and (b) investments in securities that are held for trading.

### (a) Properties investments

During the Period, the principal properties investments of the Group were two retail shops located in the residential area of Siu Sai Wan, Hong Kong. During the Period, rental income of approximately HK\$317,000 was generated (six months ended 30 June 2017: approximately HK\$317,000).

In the future, it is expected that the portfolio of the Group's properties investment will generate stable recurring income and cash flows to the Group.

### (b) Securities investments that are held for trading

During the Period, the Group did not hold any listed securities investments that are held for trading.

## Other investments

During the Period, the Group had the following material investments:

### (a) Investment in an associate – Four Directions Investment Limited (“FDIL”)

As at 30 June 2018, the Group held 100% interests in DSE Cayman Limited (“DSE”), which in turn held approximately 26.87% equity interest in FDIL (together with its subsidiaries, the “FDIL Group”). Through the investment in the FDIL Group which is principally engaged in the provision of services in relation to information technology, smartphone applications development and digital marketing and the development of information technology applications, the Group has expanded and diversified its investments into the information technology industry. During the Period, the loss of FDIL shared by the Group amounted to approximately HK\$1,064,000 (six months ended 30 June 2017: approximately HK\$24,000). Looking ahead, the Group will continue to monitor the operations of FDIL Group for the improvement of its financial performance.

### (b) Investment in a joint venture – Sky View Investment Limited (“Sky View”)

As at 30 June 2018, the Group held 49% interest in Sky View, which is the holding company of approximately 22% interests in Rolaner International Limited (“Rolaner”). Rolaner, through an operating company in the People's Republic of China (the “PRC”), is operating a mobile application “Mei Li Shen Qi (美麗神器)”, one of the largest online communities and e-commerce platforms with millions of users for the medical beauty industry in the PRC, in which the Directors consider to have great market potentials. During the Period, the Group shared the profit of Sky View which amounted to approximately HK\$250,000 (six months ended 30 June 2017: share of loss of approximately HK\$1,075,000).

## 資產投資

本集團於期內的資產投資業務包括(a)物業投資；及(b)持作買賣的證券投資。

### (a) 物業投資

於期內，本集團的主要物業投資為位於香港小西灣住宅區的兩間零售商舖。於期內產生租金收入約317,000港元(截至二零一七年六月三十日止六個月：約317,000港元)。

預期日後本集團的物業投資組合將為本集團帶來穩定的經常性收入及現金流。

### (b) 持作買賣的證券投資

於期內，本集團並無持有任何持作買賣的上市證券投資。

## 其他投資

於期內，本集團有下列重大投資：

### (a) 於一間聯營公司之投資—Four Directions Investment Limited (“FDIL”)

於二零一八年六月三十日，本集團持有DSE Cayman Limited(「DSE」)的100%股權，而該公司持有FDIL(連同其附屬公司統稱「FDIL集團」)股權之約26.87%。透過投資FDIL集團(主要從事提供有關資訊科技、智能手機應用程式開發及數碼營銷之服務以及開發資訊科技應用程式)，本集團可擴大及豐富其於資訊科技行業的投資。於期內，本集團應佔FDIL虧損約為1,064,000港元(截至二零一七年六月三十日止六個月：約24,000港元)。展望未來，本集團將繼續監控FDIL集團的營運以改善其財務表現。

### (b) 於一間合營公司之投資—天匯投資有限公司(「天匯」)

於二零一八年六月三十日，本集團持有天匯49%權益，而天匯為Rolaner International Limited(「Rolaner」)約22%權益的控股公司。Rolaner透過一間中華人民共和國(「中國」)營運公司經營一項手機應用程式「美麗神器」，該應用程式為中國最大的醫療美容行業在線社區及電子商務平台之一，擁有數百萬用戶，董事認為該市場頗具潛力。於期內，本集團應佔天匯溢利約250,000港元(截至二零一七年六月三十日止六個月：應佔虧損約1,075,000港元)。

(c) *Equity investment (not held for trading) – China Parenting Network Holdings Limited (“CPN”)*

As at 30 June 2018, the Group held 16,538,000 ordinary shares of CPN (“CPN Shares”), the issued shares of which are listed on GEM (Stock Code: 8361), being approximately 1.61% of the total issued shares of CPN. CPN, together with its subsidiaries, operate an online platform focusing on the CBM (children, babies, and maternity) market in the PRC and are mainly engaged in (i) provision of marketing and promotional service; and (ii) e-commerce business.

The CPN Shares were measured at fair value at approximately HK\$5,623,000 as at 30 June 2018, based on their then closing price quoted on the Stock Exchange. During the Period, the fair value loss of CPN Shares transferred to the financial assets measured at fair value through other comprehensive income reserve of the Group was approximately HK\$4,300,000.

## Financial review

### Revenue, gross profit and gross profit margin

Revenue of the Group for the Period was approximately HK\$30,051,000 (six months ended 30 June 2017: approximately HK\$28,729,000), representing an increase of approximately HK\$1,322,000 or 4.6% as compared with that of the corresponding period in 2017. The slight increase in revenue of the Group during the Period was mainly due to the increase in interest income generated from the money lending business.

Gross profit of the Group for the Period was approximately HK\$21,615,000 (six months ended 30 June 2017: approximately HK\$21,055,000), representing an increase of approximately HK\$560,000 or 2.7% as compared with that of the corresponding period in 2017, which is in line with the increase in revenue of the Group. Gross profit margin of the Group for the Period was approximately 71.9% (six months ended 30 June 2017: approximately 73.3%), representing a decrease of approximately 1.4% as compared with that of the corresponding period in 2017.

### Administrative expenses

The Group’s administrative expenses for the Period amounted to approximately HK\$16,459,000 (six months ended 30 June 2017: approximately HK\$23,687,000), representing a decrease of approximately HK\$7,228,000 or 30.5% as compared with that of the corresponding period in 2017. The significant decrease was primarily attributable to the decrease in equity-settled share-based payments recognised for the share options granted by the Company of approximately HK\$6,843,000.

### Profit for the Period

The Group recorded a net profit after tax of approximately HK\$2,565,000 for the Period (six months ended 30 June 2017: approximately HK\$2,313,000). The improvement in the financial performance of the Group was mainly attributable to the combined effect of (a) the decrease in administrative expenses as mentioned above; and (b) the absence of any gain on disposal of subsidiaries during the Period.

(c) *股本投資(並非持作買賣)–中國育兒網絡控股有限公司(「中國育兒網絡」)*

於二零一八年六月三十日，本集團持有中國育兒網絡(其已發行股份於GEM上市，股份代號：8361) 16,538,000股普通股(「中國育兒網絡股份」)，即中國育兒網絡全部已發行股份的約1.61%。中國育兒網絡及其附屬公司經營一個專注於中國孕嬰童市場之網絡平台，主要從事(i)提供營銷及推廣服務及(ii)電子商務業務。

於二零一八年六月三十日，基於聯交所的當時所報收市價，中國育兒網絡股份按公平價值計量約為5,623,000港元。於期內，轉撥至本集團按公平價值計入其他全面收入的金融資產之儲備的中國育兒網絡股份的公平價值虧損約為4,300,000港元。

## 財務回顧

### 收益、毛利及毛利率

本集團於期內之收益約為30,051,000港元(截至二零一七年六月三十日止六個月：約28,729,000港元)，較二零一七年同期增加約1,322,000港元或4.6%。本集團於期內之收益略增主要由於來自借貸業務的利息收入增加所致。

本集團於期內之毛利約為21,615,000港元(截至二零一七年六月三十日止六個月：約21,055,000港元)，較二零一七年同期增加約560,000港元或2.7%，與本集團收益增加一致。期內，本集團之毛利率約為71.9%(截至二零一七年六月三十日止六個月：約73.3%)，較二零一七年同期減少約1.4%。

### 行政開支

本集團於期內之行政開支約為16,459,000港元(截至二零一七年六月三十日止六個月：約23,687,000港元)，較二零一七年同期減少約7,228,000港元或30.5%。該大幅減少主要由於就本公司授出之購股權確認以股權結算以股份支付款項減少約6,843,000港元所致。

### 期內溢利

期內本集團錄得除稅後淨溢利約2,565,000港元(截至二零一七年六月三十日止六個月：約2,313,000港元)。本集團財務表現改善主要由於以下各項的綜合影響：(a)上述行政開支減少；及(b)期內並無出售附屬公司的任何收益。

## Liquidity and financial resources

As at 30 June 2018, the Group's cash and bank balances and non-pledged time deposits were, respectively, approximately HK\$66,610,000 (31 December 2017: approximately HK\$148,616,000) and HK\$20,000,000 (31 December 2017: Nil). Net current assets amounted to approximately HK\$156,154,000 (31 December 2017: approximately HK\$150,618,000). Approximately 99.9% of the Group's cash and cash equivalents were denominated in Hong Kong dollars, while the remaining balance was denominated in Renminbi and United States Dollars. Current ratio, which was defined as total current assets divided by total current liabilities, was approximately 4.77 times (31 December 2017: approximately 5.07 times).

As at 30 June 2018, the Group had no outstanding bank and other borrowings (31 December 2017: Nil). As at 30 June 2018, the gearing ratio of the Group, which was defined as total borrowings divided by total assets, was not applicable due to the absence of any borrowing undertaken by the Group (31 December 2017: not applicable).

## Foreign exchange exposure

During the Period, the business activities of the Group were mainly denominated in Hong Kong dollars. The Directors did not consider that the Group was exposed to any significant foreign currency exchange risks.

## Contingent liabilities

As at 30 June 2018, the Group did not have any contingent liabilities (31 December 2017: Nil).

## Capital commitment

As at 30 June 2018, the Group did not have any significant capital commitments (31 December 2017: Nil).

## Charges on the Group's assets

As at 30 June 2018, the Group did not have any material charge on assets (31 December 2017: Nil).

## Material acquisition and disposal

During the Period, the Group did not have any material acquisition or disposal transaction. The Group did not have any other concrete plans for material investments or capital assets in the coming future. Nonetheless, if any acquisition opportunity arises and is identified, the Group will conduct a feasibility study and prepare implementation plans to consider whether it is beneficial to the Company and the Shareholders as a whole.

## Capital structure

As at 30 June 2018, the capital of the Company comprised ordinary shares only.

## 流動資金及財務資源

於二零一八年六月三十日，本集團的現金及銀行結餘以及無抵押的定期存款分別約為66,610,000港元(二零一七年十二月三十一日：約148,616,000港元)及20,000,000港元(二零一七年十二月三十一日：無)。流動資產淨額約156,154,000港元(二零一七年十二月三十一日：約150,618,000港元)。本集團約99.9%的現金及現金等價物以港元計值，其餘則以人民幣及美元計值。流動比率(界定為按流動資產總額除以流動負債總額計算)約4.77倍(二零一七年十二月三十一日：約5.07倍)。

於二零一八年六月三十日，本集團並無任何未償還的銀行及其他借貸(二零一七年十二月三十一日：無)。於二零一八年六月三十日，本集團的資產負債比率(界定為按借款總額除以資產總值計算)並不適用，乃由於本集團並無進行任何借款(二零一七年十二月三十一日：不適用)。

## 外匯風險

於期內，本集團之業務活動主要以港元計值。董事認為本集團並無承受任何重大外匯風險。

## 或然負債

於二零一八年六月三十日，本集團並無任何或然負債(二零一七年十二月三十一日：無)。

## 資本承擔

於二零一八年六月三十日，本集團並無任何重大資產承擔(二零一七年十二月三十一日：無)。

## 本集團之資產抵押

於二零一八年六月三十日，本集團並無任何重大資產抵押(二零一七年十二月三十一日：無)。

## 重大收購及出售

於期內，本集團並無任何重大收購或出售交易。本集團並無就將來之重大投資或資本資產制定任何其他具體計劃。儘管如此，倘任何收購機會來臨及得以識別時，本集團將進行可行性研究並編製實施計劃，以考慮有關機會是否符合本公司及其股東的整體利益。

## 資本架構

於二零一八年六月三十日，本公司的資本僅包括普通股。

## Share option scheme

The Company adopted a share option scheme (the "Scheme") on 10 September 2013 so as to attract and retain the best available personnel and to provide additional incentive to the eligible participants under the Scheme. Pursuant to the Scheme, the Board is authorised, at its absolute discretion and subject to the terms of the Scheme, to grant options to subscribe for the shares of the Company (in such form then existing and subject to adjustment) to any employees (full-time or part-time), directors, consultants or advisor of the Group, or any substantial shareholders of the Group, or any distributors, contractors, suppliers, agents, customers, business partners or service providers of the Group. The Scheme shall be valid and effective for a period of ten years commencing on 10 September 2013 and expiring on the business day immediately preceding the 10th anniversary thereof, i.e. 8 September 2023, subject to early termination provisions contained in the Scheme.

Details of the movements in the share options of the Company pursuant to the Scheme during the Period are as follows:

## 購股權計劃

本公司於二零一三年九月十日採納購股權計劃（「該計劃」），以吸引及挽留優秀人才，並根據該計劃向合資格參與者提供額外獎勵。根據該計劃，董事會獲授權全權酌情及根據該計劃條款授出購股權予本集團任何僱員（全職或兼職）、董事、顧問、諮詢人、或本集團任何主要股東、或本集團任何經銷商、承包商、供應商、代理、客戶、業務夥伴或服務供應商以認購本公司之股份（以當時之形式及可予調整）。該計劃由二零一三年九月十日起計十年期間有效及生效，並於緊接該計劃第十個週年日的前一個營業日（即二零二三年九月八日）屆滿，惟受限於該計劃所載之提早終止條文。

於期內本公司根據該計劃之購股權變動詳情載列如下：

Name or category of participants	Date of grant and vesting date of share options	Exercise period of share options granted	Exercise price of share options	Number of share options			Outstanding as at 30 June 2018 於二零一八年六月三十日尚未行使
				At 1 January 2018	Granted during the Period	Lapsed during the Period	
參與者姓名或類別	購股權授出日期及歸屬日期	授出購股權之行使期	購股權之行使價 (HK\$ per share) (每股港元)	於二零一八年一月一日	於期內授出 (Note a) (附註a)	於期內失效	
<b>Executive Directors</b> 執行董事							
Chan Wai Lung 陳偉龍	8 June 2018 二零一八年六月八日	8 June 2018 – 7 June 2019 二零一八年六月八日至 二零一九年六月七日	0.197	-	12,600,000	-	12,600,000
Lam Ching Yee 林靜儀	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至 二零一八年三月二十七日	0.315	4,510,000	-	(4,510,000)	-
Lin Ting 林霆	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至 二零一八年三月二十七日	0.315	4,510,000	-	(4,510,000)	-
<b>Non-executive Director</b> 非執行董事							
Ng Wing Cheong Stephen 吳榮祥	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至 二零一八年三月二十七日	0.315	4,510,000	-	(4,510,000)	-

Name or category of participants	Date of grant and vesting date of share options	Exercise period of share options granted	Exercise price of share options (HK\$ per share) (每股港元)	Number of share options 購股權數目			
				At 1 January 2018 於二零一八年一月一日	Granted during the Period 於期內授出 (Note a) (附註a)	Lapsed during the Period 於期內失效	Outstanding as at 30 June 2018 於二零一八年六月三十日 尚未行使
<b>Employees</b> 僱員	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至 二零一八年三月二十七日	0.315	4,510,000	-	(4,510,000)	-
	8 June 2018 二零一八年六月八日	8 June 2018 – 7 June 2019 二零一八年六月八日至 二零一九年六月七日	0.197	-	12,600,000	-	12,600,000
<b>Other participants</b> 其他參與者	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至 二零一八年三月二十七日	0.315	86,970,000	-	(86,970,000)	-
				<u>105,010,000</u>	<u>25,200,000</u>	<u>(105,010,000)</u>	<u>25,200,000</u>

Notes:

- (a) The closing price of the ordinary shares of the Company immediately before the date on which the share options were granted was HK\$0.185 per share.
- (b) Consideration of HK\$1 was paid by each of the grantees on their acceptance of the share options granted.

During the Period, no share options were exercised or cancelled, and 105,010,000 share options have lapsed.

### Dividend

The Board does not recommend the payment of any interim dividend for the Period (six months ended 30 June 2017: Nil).

### Employee and remuneration policy

As at 30 June 2018, the Group had 62 employees (31 December 2017: 61). The Group continues to maintain and upgrade the capabilities of its workforce by providing them with adequate and regular training. The Group remunerates its employees mainly based on industry practices and individual performance and experience. On top of regular remuneration, discretionary bonus and share options may be granted to eligible staff by reference to the Group's performance as well as individual performance. Total employee benefits expense, including directors' emoluments, was approximately HK\$15,711,000 for the Period (six months ended 30 June 2017: approximately HK\$20,463,000).

附註：

- (a) 本公司的普通股份收市價於緊接購股權獲授出日期前為每股0.185港元。
- (b) 各承授人於彼等接納授出之購股權時支付1港元之代價。

於期內，概無購股權獲行使或註銷，以及105,010,000份購股權已失效。

### 股息

董事會並不建議期內派付任何中期股息(截至二零一七年六月三十日止六個月：無)。

### 僱員及薪酬政策

於二零一八年六月三十日，本集團有62名僱員(二零一七年十二月三十一日：61名)本集團繼續透過向彼等提供足夠的定期培訓，以維持及提升僱員的工作能力。本集團向僱員提供之薪酬乃主要基於業內慣例以及個人表現及經驗釐定。除一般薪酬外，本集團亦會參考本集團的表現及僱員的個人表現向合資格僱員授出酌情花紅及購股權。期內，僱員福利開支總額(包括董事酬金)約為15,711,000港元(截至二零一七年六月三十日止六個月：約20,463,000港元)。



The remuneration of the Directors are determined by the Board, under the recommendation from the remuneration committee of the Company, with reference to the background, qualifications, experience, duties and responsibilities of such Directors within the Group and the prevailing market conditions.

The Company adopted a share option scheme pursuant to an ordinary resolution of all the then Shareholders passed on 10 September 2013 and the Board is authorised, at its absolute discretion, to grant options to eligible participants including (a) any full-time or part-time employee of any member of the Group; (b) any consultant or advisor of any member of the Group; (c) any director (including executive, non-executive and independent non-executive directors) of any member of the Group; (d) any substantial shareholder of the Group; or (e) any distributor, contractor, supplier, agent, customer, business partner or service provider of any member of the Group. Details of share options granted and outstanding during the Period are set out in note 19 to the Financial Statements.

## Outlook

The Hong Kong government has pledged tremendous support to the local fintech (financial technology) start-ups, and encouraged investments in the industry in order to develop a more vibrant innovation and technology ecosystem in Hong Kong. Benefitting from such benign economic conditions, the Group foresees a prospering advantage of information technology to the provision of financial services. The Group notices the immense interest of innovative trading solutions inventions in the market, and will thus strive to further strengthen its business in the provision of financial trading software solutions. The Group's principal operating subsidiary, iAsia, will continue running the core business of the Group. By being financially prepared to enhance iAsia's system, the Group hopes to attract more customers with an enhanced system to seize opportunities for business expansion and create higher returns.

The money lending business is another core business segment which has steadily generated income for the Group. In the coming future, the Group will devote more financial resources to its money lending business and aim for a better revenue growth, while implementing a prudent credit control policy and paying attention to credit risk in connection with corporate debts to balance the risk management and growth of the Group's money lending business.

The Group believes diversification of its business segments can maintain a healthy financial profile and promote a sustainable growth of the Group. In the future, the Group will actively seize cooperation and acquisition opportunities with more business partners in various fields to expand its business scales and bring sustainable returns to the Shareholders. The Group will continue to strive for excellence in its products and services, in order to maintain its international competitiveness and enhance its growth potential in the fintech industry.

董事薪酬乃由董事會根據本公司薪酬委員會的推薦建議，參照該等董事的背景、資質、經驗以及於本集團的職責及責任以及現行市況釐定。

本公司根據當時全體股東於二零一三年九月十日通過的普通決議案採納購股權計劃，董事會獲授權全權酌情將購股權授予合資格參與人士，包括 (a) 本集團任何成員公司之任何全職或兼職僱員； (b) 本集團任何成員公司之任何諮詢人或顧問； (c) 本集團任何成員公司之任何董事（包括執行董事、非執行董事及獨立非執行董事）； (d) 本集團任何主要股東；或 (e) 本集團任何成員公司之任何分銷商、承包商、供應商、代理、客戶、業務夥伴或服務供應商。期內已授出但未行使之購股權之詳情載於財務報表附註19。

## 展望

香港政府已承諾全力支持本地金融科技（金融科技）初創企業，鼓勵產業投資，以在香港發展更具活力的創新及科技生態系統。受惠於良好的經濟狀況，本集團預見資訊科技對提供金融服務的強大優勢。本集團發現市場對創新交易解決方案發明的興趣濃厚，因此，本集團將致力於進一步加強其提供金融交易軟件解決方案的業務。本集團的主要營運附屬公司亞網將持續經營本集團的核心業務。透過在資金方面準備提升亞網系統，本集團希望憑藉升級後的系統吸引更多客戶以抓住業務擴張的機會並創造更高回報。

放債業務為另一項為本集團創造穩定收入的核心業務分部。在不久的將來，本集團將向其放債業務投入更多財務資源，並謀求更好的收入增長，同時堅持實施審慎的信貸控制政策並關注公司債務的相關信貸風險以平衡本集團放債業務的風險管理及發展。

本集團認為，業務分部多元化可維持穩健的財務狀況，促進本集團可持續增長。日後，本集團將積極把握與各領域的更多商業夥伴的合作及收購機會，以擴大其業務規模並為股東帶來可持續的回報。本集團將持續追求卓越的產品及服務，以保持國際競爭力，增強其於金融科技行業的增長潛力。

## OTHER INFORMATION

### Directors' and chief executive's interests and short positions in shares, underlying shares and debentures

As at 30 June 2018, the interests and short positions of the Directors and chief executive of the Company in the shares, underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO) (i) which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (ii) which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

Name of Director	Capacity/ nature of interest	Number of underlying shares held/interested	Approximate percentage of shareholding as at 30 June 2018
董事名稱	身份／權益性質	持有／擁有權益的 相關股份數目 (note b) (附註b)	於二零一八年 六月三十日 股權概約百分比 (note c) (附註c)
Mr. Chan Wai Lung (note a) 陳偉龍先生(附註a)	Beneficial owner 實益擁有人	12,600,000(L)	1.00

Notes:

- Mr. Chan Wai Lung, being an executive Director and the chairman of the Board, was granted options to subscribe for 12,600,000 ordinary shares of the Company under the Scheme. Such options can be exercised by Mr. Chan Wai Lung between 8 June 2018 to 7 June 2019 at the exercise price of HK\$0.197 per share.
- "L" denotes long position in the underlying shares of the Company.
- The total number of the issued shares as at 30 June 2018 (i.e. 1,260,582,340 shares) had been used for the calculation of the approximate percentage shareholdings in the Company.

Save as disclosed above, as at 30 June 2018, none of the Directors or the chief executive of the Company had any interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which would be required, pursuant to section 352 of the SFO, to be entered into the register referred to therein, or, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors, to be notified to the Company and the Stock Exchange.

## 其他資料

### 董事及主要行政人員於股份、相關股份及債權證中之權益及淡倉

於二零一八年六月三十日，董事及本公司主要行政人員於本公司及其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中，擁有(i)根據證券及期貨條例第352條須登記於該條所指的登記冊內的權益及淡倉；或(ii)根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

Name of Director	Capacity/ nature of interest	Number of underlying shares held/interested	Approximate percentage of shareholding as at 30 June 2018
董事名稱	身份／權益性質	持有／擁有權益的 相關股份數目 (note b) (附註b)	於二零一八年 六月三十日 股權概約百分比 (note c) (附註c)
Mr. Chan Wai Lung (note a) 陳偉龍先生(附註a)	Beneficial owner 實益擁有人	12,600,000(L)	1.00

附註：

- 執行董事兼董事會主席陳偉龍先生獲授購股權，可根據該計劃認購本公司的12,600,000股普通股。相關購股權可由陳偉龍先生於二零一八年六月八日至二零一九年六月七日期間按行使價每股0.197港元行使。
- 「L」指本公司相關股份之好倉。
- 於二零一八年六月三十日的已發行股份總數(即1,260,582,340股股份)用於計算本公司的股權概約百分比。

除前述披露者外，於二零一八年六月三十日，董事或本公司主要行政人員概無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)的股份、相關股份或債權證中，擁有根據證券及期貨條例第352條須登記於該條所指的登記冊內的任何權益及淡倉，或根據與董事進行證券交易有關的GEM上市規則第5.46至5.67條須知會本公司及聯交所的任何權益及淡倉。

## Substantial Shareholders' interests and short positions in shares and underlying shares

So far as is known to the Directors, as at 30 June 2018, the following Shareholders and persons (not being a Director or chief executive of the Company) had, or were deemed to have, interests or short positions in the shares or underlying shares of the Company which were recorded in the register required to be kept by the Company under section 336 of the SFO:

## 主要股東於股份及相關股份中之權益及淡倉

據董事所知，於二零一八年六月三十日，下列股東及人士（並非董事或本公司主要行政人員）在本公司股份或相關股份中擁有或視為擁有須根據證券及期貨條例第336條記錄於本公司存置的登記冊內的權益或淡倉：

Name of Shareholders	Capacity/ nature of interest	Number of shares held/ interested	Approximate percentage of shareholding as at 30 June 2018
股東名稱	身份／權益性質	持有／擁有權益 的股份數目 (note c) (附註c)	於二零一八年 六月三十日 股權概約百分比 (note d) (附註d)
Ever Robust Holdings Limited (note a) 連捷控股有限公司(附註a)	Beneficial owner 實益擁有人	136,800,000 (L)	10.85
Whole Kind Investments Limited (note a) 豪佳投資有限公司(附註a)	Interest in a controlled corporation 受控法團權益	136,800,000 (L)	10.85
Interactive Entertainment China Cultural Technology Investments Limited (note a) 互娛中國文化科技投資有限公司(附註a)	Interest in controlled corporations 受控法團權益	136,800,000 (L)	10.85
Perfect Growth Limited (note b) 肇堅有限公司(附註b)	Beneficial owner 實益擁有人	186,492,340 (L)	14.79
Lucky Famous Limited (note b) Lucky Famous Limited (附註b)	Interest in a controlled corporation 受控法團權益	186,492,340 (L)	14.79
GET Holdings Limited (note b) 智易控股有限公司(附註b)	Interest in controlled corporations 受控法團權益	186,492,340 (L)	14.79
Leung Kwok Pong 梁國邦	Beneficial owner 實益擁有人	168,560,000 (L)	13.37

#### Notes:

- (a) These 136,800,000 ordinary shares of the Company are held by Ever Robust Holdings Limited ("Ever Robust"), which is wholly-owned by Whole Kind Investments Limited ("Whole Kind"), which is in turn wholly-owned by Interactive Entertainment China Cultural Technology Investments Limited ("IE China"). By virtue of the SFO, each of Whole Kind and IE China is deemed, or taken to be, interested in all the ordinary shares of the Company held by Ever Robust.
- (b) These 186,492,340 ordinary shares of the Company are held by Perfect Growth Limited ("Perfect Growth"), which is wholly-owned by Lucky Famous Limited ("Lucky Famous"), which is in turn wholly-owned by GET Holdings Limited ("GET"). By virtue of the SFO, each of Lucky Famous and GET is deemed, or taken to be, interested in all the ordinary shares of the Company held by Perfect Growth.
- (c) "L" denotes long position in the ordinary shares of the Company.
- (d) The total number of the issued shares as at 30 June 2018 (i.e. 1,260,582,340 shares) had been used for the calculation of the approximate percentage shareholdings in the Company.

Save as disclosed above, as at 30 June 2018, the Directors are not aware of any other persons 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 recorded in the register required to be kept by the Company under section 336 of the SFO.

#### Purchase, sale or redemption of listed securities

Neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities during the Period.

#### Directors' securities transactions

The Company has adopted a code of conduct regarding securities transactions by Directors on terms no less exacting than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiry of all Directors, all Directors have confirmed that they have complied with the required standard of dealings and the code of conduct regarding securities transactions by Directors adopted by the Company during the Period.

#### Corporate governance practices

During the Period, the Company has complied with all the applicable code provisions contained in the Corporate Governance Code (the "CG Code") set out in Appendix 15 to the GEM Listing Rules, except for the deviations mentioned in the following paragraph.

According to code provision A.2.1 of the CG Code, the roles of the chairman and the chief executive officer should be separate and should not be performed by the same individual. During the Period, the role of the Chairman was performed by Mr. Chan Wai Lung. During the Period, the office of the chief executive officer of the Company remained vacated, since the Company has not been able to identify a suitable candidate for the position.

#### 附註：

- (a) 該等136,800,000股本公司普通股由連捷控股有限公司(「連捷」)持有，連捷由豪佳投資有限公司(「豪佳」)全資擁有，而豪佳則由互娛中國文化科技投資有限公司(「互娛中國」)全資擁有。根據證券及期貨條例，豪佳及互娛中國各自被視為或被當作於連捷持有之全部本公司普通股中擁有權益。
- (b) 該等186,492,340股本公司普通股由肇堅有限公司(「肇堅」)持有，肇堅由Lucky Famous Limited(「Lucky Famous」)全資擁有，而Lucky Famous則由智易控股有限公司(「智易」)全資擁有。根據證券及期貨條例，Lucky Famous及智易各自被視為或被當作於肇堅持有之全部本公司普通股中擁有權益。
- (c) 「L」指本公司普通股之好倉。
- (d) 於二零一八年六月三十日的已發行股份總數(即1,260,582,340股股份)用於計算本公司的股權概約百分比。

除上文披露者外，於二零一八年六月三十日，董事並不知悉任何其他人士在本公司股份或相關股份中擁有須根據證券及期貨條例第336條向本公司披露及記錄於本公司所存置登記冊內的權益或淡倉。

#### 購買、出售或贖回上市證券

於期內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

#### 董事進行證券交易

本公司已就董事進行證券交易採納行為守則，其條款之嚴格程度不遜於GEM上市規則第5.48至5.67條所載之規定交易準則。經向全體董事作出特定查詢後，全體董事已確認彼等於期內一直遵守規定交易準則及本公司所採納之董事進行證券交易行為守則。

#### 企業管治常規

於期內，本公司一直遵守GEM上市規則附錄15所載的企業管治守則(「企業管治守則」)所有適用守則條文，惟下段所述之偏離除外。

根據企業管治守則守則條文第A.2.1條，主席及行政總裁之角色應予區分，並不應由同一人兼任。於期內，主席角色由陳偉龍先生擔任。期內，由於本公司尚未能物色到合適人選擔任該職，故本公司行政總裁一職仍然懸空。

However, the Board will keep reviewing the current structure of the Board from time to time and should any candidate with suitable knowledge, skill and experience be identified, the Company will make appointment to fill the position as appropriate.

### Competing interests

Ms. Lam Ching Yee, an executive Director, is also a director of certain subsidiaries of IE China, a substantial Shareholder of the Company, i.e. Mark Profit Finance Limited (which is a company principally engaged in money lending business in Hong Kong) and other subsidiaries of IE China which are principally engaged in assets investments business.

Save as disclosed above, none of the Directors or their respective close associates as defined in the GEM Listing Rules had any business or interests in a business which competes or is likely to complete, either directly or indirectly, with the business of the Group during the Period. As at 30 June 2018, the Company did not have any controlling Shareholder.

### Change of directors

With effect from 16 May 2018, Mr. Shi Shaowu was appointed as an executive Director.

At the annual general meeting of the Company held on 25 June 2018 (the "2018 AGM"), Mr. Fung Ka Lok Adams did not offer himself for re-election due to his other commitments which required more of his time and retired as a non-executive Director upon conclusion of the 2018 AGM.

### Changes in information of directors

Pursuant to Rule 17.50A(1) of the GEM Listing Rules, there were changes in the information required to be disclosed pursuant to paragraphs (a) to (e) and (g) of Rule 17.50(2) of the GEM Listing Rules in the course of the term of office of certain Directors since the date of the annual report for the year ended 31 December 2017 of the Company up to the date of this report. On 10 August 2018, Mr. Chan Wai Lung, an executive Director and the chairman of the Board, was appointed as a non-executive director of Noble Engineering Group Holdings Limited (a company listed on GEM with Stock Code: 8445). With effect from 31 July 2018, Mr. Lam Kai Yeung, an independent non-executive Director, has been re-designated from an independent non-executive director to an executive director of Sunway International Holdings Limited (Stock Code: 58), a company listed on the Main Board of the Stock Exchange.

Save as disclosed above, there are no other matters required to be disclosed pursuant to Rule 17.50A(1) of the GEM Listing Rules.

然而，董事會將持續不時檢討董事會現有架構，倘物色到擁有適合知識、技能及經驗之人選，本公司將適時委任有關人士擔任行政總裁一職。

### 競爭權益

執行董事林靜儀女士亦為本公司主要股東互娛中國若干附屬公司(即百利財務有限公司，主要於香港從事借貸業務的公司)及互娛中國主要從事資產投資業務的其他附屬公司的董事。

除上文所披露者外，於期內，概無董事或彼等各自之緊密聯繫人(定義見GEM上市規則)擁有與本集團業務直接或間接構成或可能構成競爭的任何業務或於有關業務中擁有權益。於二零一八年六月三十日，本公司並無任何控股股東。

### 董事變動

自二零一八年五月十六日起，史少武先生獲委任為執行董事。

於二零一八年六月二十五日舉行之本公司股東週年大會上(「二零一八年股東週年大會」)，馮嘉諾先生因須投入更多時間處理其他事務而並無膺選連任，故於二零一八年股東週年大會結束後退任非執行董事。

### 董事資料變動

根據GEM上市規則第17.50A(1)條，自本公司截至二零一七年十二月三十一日止年度之年報日期起至本報告日期止，若干董事任職期間出現須根據GEM上市規則第17.50(2)條第(a)至(e)段及第(g)段予以披露的資料變動。於二零一八年八月十日，執行董事兼董事會主席陳偉龍先生獲委任為怡康泰工程集團控股有限公司(一間於GEM上市的公司，股份代號：8445)的非執行董事。自二零一八年七月三十一日起，獨立非執行董事林繼陽先生已由新威國際控股有限公司(股份代號：58，一間於聯交所主板上市的公司)的獨立非執行董事調任為執行董事。

除前述披露者外，概無其他事項須根據GEM上市規則第17.50A(1)條予以披露。

## Audit committee

The Company established the audit committee (the "Audit Committee") on 10 September 2013 with written terms of reference posted on the websites of GEM and of the Company. Such written terms of reference were revised and adopted by the Board on 29 December 2015 in accordance with the revised CG Code taking effect on 1 January 2016. The primary duties of the Audit Committee are, among other matters, to review the Company's financial information and monitoring of the Company's financial reporting system, risk management and internal control systems.

At the date of this report, the Audit Committee comprises three independent non-executive Directors, namely Mr. Lam Kai Yeung (chairman), Ms. Lee Kwun Ling, May Jean and Mr. Zhong Shi. Each committee meeting was chaired by an independent non-executive Director.

The unaudited condensed consolidated results of the Group for the Period and this report have been reviewed by the Audit Committee, which was of the opinion that the preparation of such results complied with the applicable accounting standards and requirements and that adequate disclosures have been made.

On behalf of the Board  
**Finsoft Financial Investment Holdings Limited**  
**Mr. Chan Wai Lung**  
Chairman

Hong Kong, 10 August 2018

*As at the date of this report, the Board consists of Mr. Chan Wai Lung being an executive Director and the chairman of the Board, Ms. Lam Ching Yee, Ms. Lin Ting and Mr. Shi Shaowu being the executive Directors, Mr. Ng Wing Cheong Stephen being the non-executive Director, and Mr. Lam Kai Yeung, Ms. Lee Kwun Ling, May Jean and Mr. Zhong Shi being the independent non-executive Directors.*

## 審核委員會

本公司於二零一三年九月十日成立審核委員會（「審核委員會」），其書面職權範圍刊載於GEM及本公司網站。該等書面職權範圍已由董事會根據自二零一六年一月一日起生效之經修訂企業管治守則於二零一五年十二月二十九日修訂及採納。審核委員會之主要職責為（其中包括）審閱本公司財務資料及監察本公司財務報告系統、風險管理及內部監控系統。

於本報告日期，審核委員會由三名獨立非執行董事組成，即林繼陽先生（主席）、李筠翎女士及鍾實先生。每次委員會會議均由一名獨立非執行董事擔任主席。

本集團於期內之未經審核簡明綜合業績及本報告已經由審核委員會審閱，而審核委員會認為該業績乃遵照適用會計準則及規定而編製，並已作出足夠披露。

代表董事會  
**匯財金融投資控股有限公司**  
主席  
陳偉龍先生

香港，二零一八年八月十日

於本報告日期，董事會成員包括執行董事兼董事會主席陳偉龍先生，執行董事林靜儀女士、林靈女士及史少武先生，非執行董事吳榮祥先生，以及獨立非執行董事林繼陽先生、李筠翎女士及鍾實先生。



**FINSOFT FINANCIAL INVESTMENT  
HOLDINGS LIMITED**  
匯財金融投資控股有限公司