

# 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



# 2017

## THIRD QUARTERLY REPORT 第三季度報告

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

**GEM has been positioned as a market designed to accommodate 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. The greater risk profile and other characteristics of GEM mean that it is a market more suited to professional and other sophisticated investors.**

**Given the emerging nature of companies listed on GEM, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.**

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*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 the GEM (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, 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」)創業板(「創業板」)的特色

創業板的定位乃為相比其他在聯交所上市的公司帶有較高投資風險的公司提供一個上市的市場。有意投資人士應了解投資於該等公司的潛在風險，並應經過審慎周詳考慮後方作出投資決定。創業板的較高風險及其他特色表明創業板較適合專業及其他經驗豐富的投資者。

由於創業板上市公司的新興性質使然，在創業板買賣的證券可能會較於聯交所主板買賣的證券承受較大的市場波動風險，同時亦無法保證在創業板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的內容概不負責，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的任何損失承擔任何責任。

本報告之資料乃遵照《創業板證券上市規則》(「創業板上市規則」)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」)願就本報告之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，並無誤導或欺詐成分，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。

### THIRD QUARTERLY 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 nine months ended 30 September 2017, together with the unaudited comparative figures for the corresponding periods in 2016, as follows:

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

For the three months and nine months ended 30 September 2017

### 第三季度業績

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」)截至二零一七年九月三十日止三個月及九個月之未經審核簡明綜合業績，連同二零一六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

截至二零一七年九月三十日止三個月及九個月

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
		Notes 附註			
<b>CONTINUING OPERATIONS</b>					
Revenue	持續經營業務 收益	3	13,635	11,839	42,364
Cost of sales	銷售成本		(3,753)	(3,834)	(11,427)
Gross profit	毛利		9,882	8,005	30,937
Other income	其他收入	4	1	-	90
Other gains and losses	其他收益及虧損	4	15,031	(3,296)	21,548
Administrative expenses	行政開支		(7,467)	(7,240)	(30,633)
Finance costs	財務成本	5	(3)	(491)	(978)
Share of profits/(losses) of associates	應佔聯營公司溢利/ (虧損)		(1,600)	244	209
Share of loss of a joint venture	應佔一間合營公司虧損		(928)	(807)	(2,003)
Profit/(loss) before tax from continuing operations	來自持續經營業務的 除稅前溢利/(虧損)	6	14,916	(3,585)	19,170
Income tax expense	所得稅開支	7	(730)	(638)	(2,809)
Profit/(loss) for the period from continuing operations	來自持續經營業務的期內 溢利/(虧損)		14,186	(4,223)	16,361
<b>DISCONTINUED OPERATIONS</b>					
Profit/(loss) for the period from discontinued operations	來自已終止經營業務的期 內溢利/(虧損)	8	(255)	(765)	(117)
<b>Profit/(loss) for the period</b>	<b>期內溢利/(虧損)</b>		<b>13,931</b>	<b>(4,988)</b>	<b>16,244</b>

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
<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	(6,285)	–	(15,050)	–
<b>Other comprehensive loss for the period</b>	<b>期內其他全面虧損</b>	<b>(6,285)</b>	<b>–</b>	<b>(15,050)</b>	<b>–</b>
<b>Total comprehensive income/(loss) for the period</b>	<b>期內全面收入/(虧損)總額</b>	<b>7,646</b>	<b>(4,988)</b>	<b>1,194</b>	<b>(4,323)</b>
<b>Profit/(loss) for the period attributable to:</b>	<b>應佔期內溢利/(虧損)：</b>				
Owners of the Company	本公司擁有人	13,931	(4,869)	15,891	(4,951)
Non-controlling interests	非控股權益	–	(119)	353	628
		<b>13,931</b>	<b>(4,988)</b>	<b>16,244</b>	<b>(4,323)</b>
<b>Total comprehensive income/(loss) for the period attributable to:</b>	<b>應佔期內全面收入/(虧損)總額：</b>				
Owners of the Company	本公司擁有人	7,646	(4,869)	841	(4,951)
Non-controlling interests	非控股權益	–	(119)	353	628
		<b>7,646</b>	<b>(4,988)</b>	<b>1,194</b>	<b>(4,323)</b>
<b>Earnings/(loss) per share</b>	<b>每股盈利/(虧損)</b>				
Basic (HK cents per share)	基本(每股港仙)				
– For profit/(loss) for the period	– 期內溢利/(虧損)	1.105	(0.635)	1.300	(0.822)
– For profit/(loss) from continuing operations	– 來自持續經營業務溢利/(虧損)	1.125	(0.552)	1.336	(1.391)
Diluted (HK cents per share)	攤薄(每股港仙)				
– For profit/(loss) for the period	– 期內溢利/(虧損)	1.105	(0.635)	1.295	(0.822)
– For profit/(loss) from continuing operations	– 來自持續經營業務溢利/(虧損)	1.125	(0.552)	1.331	(1.391)

Notes  
附註

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## 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 the GEM 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 is Office P, 21/F., Kings Wing Plaza 1, No. 3 On Kwan Street, Shatin, New Territories, Hong Kong.

The Company, an investment holding company, and its subsidiaries are principally engaged in the provision of financial trading software solutions, provision of other internet financial platforms, provision of referral services, money lending business and assets investments. The Group's provision of corporate finance advisory services, provision of property management and property agency services and provision of design and fitting-out services were regarded as discontinued operations in the preparation of the Group's unaudited condensed consolidated financial results.

This unaudited condensed consolidated results of the Group are presented in Hong Kong dollars ("HK\$"), which is the same as the functional currency of the Company, and all values are rounded to the nearest thousand except when otherwise indicated.

## 附註：

### 1. 一般資料

本公司於二零一二年十二月十八日根據開曼群島公司法在開曼群島註冊成立為獲豁免有限公司，其股份已於二零一三年九月二十六日起於創業板上市。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。本公司之香港總辦事處及主要營業地點為香港新界沙田安群街3號京瑞廣場1期21樓P室。

本公司(為一間投資控股公司)及其附屬公司主要從事提供金融交易軟件解決方案、提供其他互聯網金融平台、提供轉介服務、借貸業務及資產投資。於編製本集團未經審核簡明綜合財務業績時，本集團提供企業財務諮詢服務、提供物業管理及物業代理服務以及提供設計及裝修服務被視作已終止經營業務。

本集團之未經審核簡明綜合業績以港元(「港元」)呈列，港元同樣為本公司之功能貨幣，而除另有註明外，所有數值均調整至最接近千位。

## 2. BASIS OF PREPARATION

The unaudited condensed consolidated results of the Company for the nine months ended 30 September 2017 (the “Results”) have been prepared in accordance with the Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (hereinafter collectively referred to as “Hong Kong Financial Reporting Standards” (“HKFRSs”)), 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 Results 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 Results are consistent with those applied in the annual consolidated financial statements of the Company for the year ended 31 December 2016, with addition for the new and revised HKFRSs, that have become effective for the Group’s financial year beginning on 1 January 2017. The adoption of these new and revised HKFRSs has no material effect on the Results. The Group has not early applied the new and revised HKFRSs that have been issued but are not yet effective. The Group is in the process of making an assessment of the impact of the new and revised HKFRSs upon initial application but is not yet in a position to state whether these new and revised HKFRSs would have a significant 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 Results. Although these estimates are based on the management’s best knowledge and judgement of current events and actions, actual results may ultimately differ from those estimates.

## 2. 編製基準

本公司截至二零一七年九月三十日止九個月之未經審核簡明綜合業績(「本業績」)，乃根據由香港會計師公會頒佈之香港財務報告準則、香港會計準則及詮釋(下文統稱為「香港財務報告準則」(「香港財務報告準則」))、香港公認會計原則、香港法例第622章香港公司條例之披露規定及創業板上規例之適用披露規定編製。

本業績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。

編製本業績時採納之會計政策，與截至二零一六年十二月三十一日止年度之本公司年度綜合財務報表所採納的會計政策一致，並已加入已於二零一七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。採納該等新訂及經修訂香港財務報告準則對本業績並無重大影響。本集團並無提早應用已頒佈惟尚未生效之新訂及經修訂香港財務報告準則。本集團現正評估首次採用該等新訂及經修訂香港財務報告準則之影響，惟尚未能評定該等新訂及經修訂香港財務報告準則會否對本集團之營運業績及財務狀況構成重大影響。

謹請注意編製本業績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. REVENUE

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

### 3. 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：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
Sales of hardware	銷售硬件	14	159	588	730
Sales of technology software systems	銷售技術軟件系統	1,231	30	3,797	3,136
System customisation and network support	系統訂製及網絡支援	982	1,513	4,360	4,775
Software maintenance services	軟件保養服務	2,430	2,415	7,255	7,107
Software licensing fee	軟件特許費	6,624	5,969	19,597	17,084
Hosting and related services fee	伺服器寄存及相關服務費	922	874	2,704	2,692
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	73	-	73	1,306
Interest income on loan financing	貸款融資之利息收入	1,200	10	3,514	577
Referral services fee	轉介服務費	-	625	-	1,875
Dividend income from listed equity securities	上市股本證券之股息收入	-	-	-	90
Rental income	租金收入	159	244	476	602
		<b>13,635</b>	<b>11,839</b>	<b>42,364</b>	<b>39,974</b>

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

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

#### 4. 其他收入，及其他收益及虧損

來自持續經營業務的其他收入，及其他收益及虧損的分析如下：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 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	銀行存款之利息收入	1	-	2	4
Sundry income	雜項收入	-	-	88	-
		<b>1</b>	<b>-</b>	<b>90</b>	<b>4</b>
<b>Other gains and losses:</b>	<b>其他收益及虧損：</b>				
Gain on disposal of subsidiaries	出售附屬公司之收益	-	-	7,588	2,180
Gain on bargain purchase	議價購買收益	-	-	-	9
Gain on disposal of an associate	出售一間聯營公司之收益	8,347	-	8,347	-
Profit guarantee income	溢利保證收入	6,163	-	6,163	-
Gain on disposal of available-for-sale investments	出售可供出售投資之收益	-	-	1,229	2,599
Impairment loss on available-for-sale investments	可供出售投資之減值虧損	-	-	(246)	(3,335)
Reversal of impairment loss on trade receivables and bad debts	貿易應收款項及壞賬的減值虧損撥回	-	-	362	247
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	(7)	-	(146)	-
Net fair value gain/(loss) on financial assets at fair value through profit or loss	按公平價值計入損益的金融資產之公平價值收益/(虧損)淨額	528	(3,296)	(1,749)	(3,602)
		<b>15,031</b>	<b>(3,296)</b>	<b>21,548</b>	<b>(1,902)</b>

## 5. FINANCE COSTS

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

## 5. 財務成本

來自持續經營業務的財務成本的分析如下：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
Interest expense on loan notes	貸款票據利息開支	-	480	-	6,541
Interest expense on other borrowings	其他借款利息開支	-	11	816	11
Other interest expense	其他利息開支	3	-	162	3
		<b>3</b>	491	<b>978</b>	6,555

## 6. PROFIT/(LOSS) BEFORE TAX

Profit/(loss) before tax from continuing operations has been arrived at after charging:

## 6. 除稅前溢利／(虧損)

來自持續經營業務的除稅前溢利／(虧損) 於扣除下列各項後得出：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 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)	543	543	1,628	1,628
Depreciation of property, plant and equipment (note b)	物業、廠房及設備折舊 (附註b)	418	310	1,253	1,044
Operating lease payments in respect of rented premises	租用物業的經營租賃款項	534	795	1,861	2,664
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	5,631	5,414	16,679	17,938
Contributions to retirement benefits scheme	退休福利計劃供款	173	175	527	595
Share-based payments	股份支付款項	—	—	8,278	—
Total employee benefits expense, including directors' emoluments	僱員福利開支總額，包括董事酬金	5,804	5,589	25,484	18,533

Notes:

- (a) During the nine months ended 30 September 2017, amortisation of intangible assets amounting to HK\$1,628,000 (nine months ended 30 September 2016: HK\$1,628,000) was included in cost of sales.
- (b) During the nine months ended 30 September 2017, depreciation of property, plant and equipment amounting to HK\$126,000 (nine months ended 30 September 2016: HK\$104,000) was included in cost of sales and amounting to HK\$1,127,000 (nine months ended 30 September 2016: HK\$940,000) was included in administrative expenses.
- (c) During the nine months ended 30 September 2017, employee benefits expense amounting to HK\$6,208,000 (nine months ended 30 September 2016: HK\$6,266,000) was included in cost of sales and amounting to HK\$19,276,000 (nine months ended 30 September 2016: HK\$12,267,000) was included in administrative expenses.

附註：

- (a) 截至二零一七年九月三十日止九個月內，計入銷售成本之無形資產攤銷為1,628,000港元(截至二零一六年九月三十日止九個月：1,628,000港元)。
- (b) 截至二零一七年九月三十日止九個月內，計入銷售成本之物業、廠房及設備折舊為126,000港元(截至二零一六年九月三十日止九個月：104,000港元)，而有1,127,000港元(截至二零一六年九月三十日止九個月：940,000港元)計入行政開支。
- (c) 截至二零一七年九月三十日止九個月內，計入銷售成本之僱員福利開支為6,208,000港元(截至二零一六年九月三十日止九個月：6,266,000港元)，而有19,276,000港元(截至二零一六年九月三十日止九個月：12,267,000港元)計入行政開支。

## 7. INCOME TAX EXPENSE

## 7. 所得稅開支

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 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	835	728	3,113	2,637
– Overprovision in prior period	– 過往期間超額撥備	(15)	–	(35)	–
Deferred	遞延	(90)	(90)	(269)	(269)
		<b>730</b>	<b>638</b>	<b>2,809</b>	<b>2,368</b>
<b>Discontinued operations</b>	<b>已終止經營業務</b>				
Current – Hong Kong	即期 – 香港				
– Charge/(credit) for the period	– 期內計提/(抵免)	–	(73)	131	1,407
– Underprovision in prior period	– 過往期間撥備不足	–	17	–	17
Deferred	遞延	–	–	–	(484)
		<b>–</b>	<b>(56)</b>	<b>131</b>	<b>940</b>
Income tax expense	所得稅開支	<b>730</b>	<b>582</b>	<b>2,940</b>	<b>3,308</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.

During the nine months ended 30 September 2017, the share of tax attributable to associates amounting to HK\$98,000 (nine months ended 30 September 2016: HK\$894,000) was included in “Share of profits/(losses) of associates”.

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。

截至二零一七年九月三十日止九個月內，計入「應佔聯營公司溢利/(虧損)」的歸屬於聯營公司的稅項為98,000港元(截至二零一六年九月三十日止九個月：894,000港元)。

## 8. DISCONTINUED OPERATIONS

- (a) On 1 December 2016, the Group and DX.com Holdings Limited (“DX.com”) entered into a sale and purchase agreement, pursuant to which DX.com purchased and the Group sold all issued shares of Central Pearl Investments Limited (“Central Pearl”, which directly owned 100% of Full Profit Property Services Company Limited (“Full Profit”)) at a consideration of HK\$20,000,000 (“Central Pearl Group Disposal”). Upon completion of the Central Pearl Group Disposal on 1 December 2016, Central Pearl and Full Profit ceased to be 51% indirectly owned subsidiaries of the Group.

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 acquire and the Group has conditionally agreed to sell the Group’s entire 51% interest in Wise Link International Limited (“Wise Link”) at a consideration of HK\$9,800,000 (“Wise Link Group Disposal”). Upon completion of the Wise Link Group Disposal on 28 April 2017, Wise Link, Profit Sun International Investments Limited and Billion C&C Limited (collectively, the “Wise Link Group”) ceased to be 51% indirectly owned subsidiaries of the Group.

As a result of the Central Pearl Group Disposal and the Wise Link Group Disposal, the provision of property management and property agency services and the provision of design and fitting-out services were regarded as discontinued operations.

- (b) The Group has 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 Nine Rivers Corporate Finance Limited (formerly known as “Finsoft Corporate Finance Limited”) at a consideration of HK\$2,300,000, subject to adjustment according to the sale and purchase agreement (“Corporate Finance Disposal”). Subject to the completion of the Corporate Finance Disposal, the Group will no longer carry on corporate finance advisory services business.

## 8. 已終止經營業務

- (a) 於二零一六年十二月一日，本集團與DX.com控股有限公司(「DX.com」)訂立買賣協議，據此，DX.com收購及本集團出售卓名投資有限公司(「卓名」，直接擁有富盈物業服務有限公司(「富盈」)100%股權)的所有已發行股份，代價為20,000,000港元(「卓名集團出售事項」)。於卓名集團出售事項於二零一六年十二月一日完成後，卓名及富盈已不再為本集團間接持有51%股權之附屬公司。

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其於智領國際有限公司(「智領」)的全部51%權益，代價為9,800,000港元(「智領集團出售事項」)。於智領集團出售事項於二零一七年四月二十八日完成後，智領、富陽國際投資有限公司及億中設計工程有限公司(統稱「智領集團」)不再為本集團間接持有51%股權之附屬公司。

由於卓名集團出售事項及智領集團出售事項，提供物業管理及物業代理服務以及提供設計及裝修服務已被視為已終止經營業務。

- (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方訂立買賣協議，據此，本集團已有條件同意出售其全部股權(即方立企業財資有限公司(前稱「匯財企業財務顧問有限公司」)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(「企業財務出售事項」)。於企業財務出售事項完成後，本集團將不再進行企業財務諮詢服務業務。

The results from discontinued operations are as follows:

來自已終止經營業務的業績如下：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收益	-	2,376	4,160	13,880
Cost of sales	銷售成本	-	(1,609)	(2,891)	(1,701)
Gross profit	毛利	-	767	1,269	12,179
Other income/(loss)	其他收入/(虧損)	-	-	(3)	38
Administrative expenses	行政開支	(255)	(1,588)	(1,252)	(7,331)
Profit/(loss) before tax from discontinued operations	來自已終止經營業務的除稅前溢利/(虧損)	(255)	(821)	14	4,886
Income tax credit/(expense)	所得稅抵免/(開支)	-	56	(131)	(940)
Profit/(loss) and total comprehensive income/(loss) for the period from discontinued operations	期內來自已終止經營業務的溢利/(虧損)及全面收入/(虧損)總額	(255)	(765)	(117)	3,946
Profit/(loss) and total comprehensive income/(loss) for the period from discontinued operations attributable to:	應佔期內來自已終止經營業務的溢利/(虧損)及全面收入/(虧損)總額：				
Owners of the Company	本公司擁有人	(255)	(632)	(442)	3,425
Non-controlling interests	非控股權益	-	(133)	325	521
		(255)	(765)	(117)	3,946

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 (Unaudited) (未經審核)	2016 二零一六年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核)	2016 二零一六年 (Unaudited) (未經審核)
<b>Earnings/(loss) per share</b>	<b>每股盈利/(虧損)</b>				
Basic (HK cents per share), from discontinued operations	基本(每股港仙)·來自 已終止經營業務	(0.020)	(0.082)	(0.036)	0.569
Diluted (HK cents per share), from discontinued operations	攤薄(每股港仙)·來自 已終止經營業務	(0.020)	(0.082)	(0.036)	0.569

## 9. DIVIDEND

The Board does not recommend the payment of any dividend in respect of the nine months ended 30 September 2017 (nine months ended 30 September 2016: Nil).

## 10. EARNINGS/(LOSS) PER SHARE

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

## 9. 股息

董事會並不建議就截至二零一七年九月三十日止九個月派付任何股息(截至二零一六年九月三十日止九個月：無)。

## 10. 每股盈利/(虧損)

每股基本及攤薄盈利/(虧損)乃按以下數據計算：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 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)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Profit/(loss) for the period attributable to owners of the Company</b>	<b>本公司擁有人應佔期內 溢利/(虧損)</b>				
From continuing operations	來自持續經營業務	14,186	(4,237)	16,333	(8,376)
From discontinued operations	來自已終止經營業務	(255)	(632)	(442)	3,425
Profit/(loss) for the period attributable to owners of the Company	本公司擁有人應佔期內 溢利/(虧損)	13,931	(4,869)	15,891	(4,951)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 (Unaudited) (未經審核)	2016 二零一六年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核)	2016 二零一六年 (Unaudited) (未經審核)
<b>Number of shares</b>	<b>股份數目</b>				
Weighted average number of ordinary shares in issue for the purpose of calculation of basic earnings/(loss) per share	就計算每股基本盈利/(虧損)而言，已發行普通股加權平均數	1,260,582,340	766,956,522	1,222,104,318	602,294,998
Effect of diluted potential ordinary shares as a result of the share options granted	因授出購股權的潛在普通股攤薄影響	-	-	5,311,019	-
Weighted average number of ordinary shares in issue for the purpose of calculation of diluted earnings/(loss) per share	就計算每股攤薄盈利/(虧損)而言，已發行普通股加權平均數	1,260,582,340	766,956,522	1,227,415,337	602,294,998

During the three months ended 30 September 2017, the diluted earnings/(loss) per share was equal to the basic earnings/(loss) per share as there were no dilutive potential ordinary shares in issue.

During the three months and nine months ended 30 September 2016, the diluted earnings/(loss) per share was equal to the basic earnings/(loss) per share as there were no dilutive potential ordinary shares in issue.

於截至二零一七年九月三十日止三個月，由於並無已發行攤薄潛在普通股，故每股攤薄盈利/(虧損)與每股基本盈利/(虧損)相同。

於截至二零一六年九月三十日止三個月及九個月，由於並無已發行攤薄潛在普通股，故每股攤薄盈利/(虧損)與每股基本盈利/(虧損)相同。

## 11. UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 11. 未經審核簡明綜合權益變動表

		Attributable to owners of the Company 本公司擁有人應佔							Non-controlling interests 非控股權益	Total equity 權益總額	
		Share capital 股本	Share premium 股份溢價	Share options reserve 購股權儲備	Merger reserve 合併儲備	Capital reserve 資本儲備	Investment revaluation reserve 投資重估儲備	Retained profits 保留溢利	Subtotal 小計		
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 January 2016 (Audited)	於二零一六年一月一日 (經審核)	2,000	34,610	-	78	-	-	7,872	44,560	1,214	45,774
Profit/(loss) and total comprehensive income/(loss) for the period	期內溢利/(虧損)及全面收入/(虧損)總額	-	-	-	-	-	-	(4,951)	(4,951)	628	(4,323)
Shares issued	已發行股份	2,320	137,040	-	-	-	-	-	139,360	-	139,360
Share issuing expenses	股份發行開支	-	(6,287)	-	-	-	-	-	(6,287)	-	(6,287)
Disposal of a subsidiary	出售一間附屬公司	-	-	-	-	-	-	-	-	103	103
Capital contribution from non-controlling interests	非控股權益注資	-	-	-	-	-	-	-	-	222	222
Change in ownership interests in subsidiaries without change of control	於附屬公司的擁有權變動而未改變控制權	-	-	-	-	67	-	-	67	3,433	3,500
At 30 September 2016 (Unaudited)	於二零一六年九月三十日 (未經審核)	4,320	165,363	-	78	67	-	2,921	172,749	5,600	178,349
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	-	-	-	-	-	-	15,891	15,891	353	16,244
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	-	-	-	-	-	(15,050)	-	(15,050)	-	(15,050)
Total comprehensive income/(loss) for the period	期內全面收入/(虧損)總額	-	-	-	-	-	(15,050)	15,891	841	353	1,194
Shares issued	已發行股份	1,051	29,623	-	-	-	-	-	30,674	-	30,674
Share 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 September 2017 (Unaudited)	於二零一七年九月三十日 (未經審核)	6,303	229,281	10,389	78	-	(10,254)	25,771	261,568	-	261,568

## 12. COMPARATIVE AMOUNTS

The comparative unaudited condensed consolidated statement of profit or loss and other comprehensive income has been re-presented as if the operations discontinued during the current period had been discontinued at the beginning of the comparative period (note 8).

## 12. 比較數額

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，猶如本期的已終止業務已於比較期間開始時終止(附註8)。

## MANAGEMENT DISCUSSION AND ANALYSIS

During the nine months ended 30 September 2017 (the "Period"), the Group was principally engaged in the provision of financial trading software solutions, provision of other internet financial platforms, provision of referral services, money lending business, assets investments, provision of corporate finance advisory services and provision of design and fitting-out services in Hong Kong. The Group's provision of corporate finance advisory services, provision of property management and property agency services and provision of design and fitting-out services were regarded as discontinued operations.

### BUSINESS REVIEW

#### PROVISION OF FINANCIAL TRADING SOFTWARE SOLUTIONS

During the Period, the performance of the financial trading software solutions business division, by the Group's principal operating subsidiary, iAsia Online Systems Limited ("iAsia"), has maintained an upward trend with a growth in segment revenue from external customers amounting to approximately HK\$38,301,000 (nine months ended 30 September 2016: approximately HK\$35,524,000), representing an increase of approximately HK\$2,777,000 or 7.8%.

With the implementation of the Common Reporting Standard ("CRS") by the Organisation of Economic Cooperation and Development Council in 2017, financial institutions have begun to collect information from investors and are expected to report to the Hong Kong Inland Revenue Department in 2018 to facilitate the commencement of information exchange by the end of the same year. iAsia has taken the chance to enhance its system to comply with the CRS requirements, such as adding the fields for jurisdiction of residence and Tax Identification Number. The Group will grasp the opportunity and continue to look for potential customers.

The transition of system interface from China Connect Open Gateway ("CCOG") to China Connect Central Gateway ("CCCG") by the Stock Exchange requires the customers of iAsia to upgrade their system interface by the first quarter of 2018 so as to connect to the testing and production environments of China Connect. iAsia will capture such business opportunity and provide professional and reliable services to our clients during the system upgrade process.

By focusing on the development and consolidation of its technology strength, the Group will continue to explore new business opportunities and income streams from both existing and potential customers.

## 管理層討論及分析

截至二零一七年九月三十日止九個月(「期內」)，本集團主要於香港從事提供金融交易軟件解決方案、提供其他互聯網金融平台、提供轉介服務、借貸業務、資產投資、提供企業財務諮詢服務以及提供設計及裝修服務。本集團提供企業財務諮詢服務、提供物業管理及物業代理服務以及提供設計及裝修服務之業務被視為已終止經營業務。

### 業務回顧

#### 提供金融交易軟件解決方案

期內，本集團主要營運附屬公司亞洲網上系統有限公司(「亞網」)之金融交易軟件解決方案業務分部表現仍呈上升趨勢，來自外部客戶的分部收益增至約38,301,000港元(截至二零一六年九月三十日止九個月：約35,524,000港元)，相當於增加約2,777,000港元或7.8%。

隨著經濟合作與發展組織委員會於二零一七年實施共同匯報標準(「共同匯報標準」)，金融機構開始收集投資者資料及預期於二零一八年向香港稅務局呈報，以便於同年年底進行資料交換。亞網已抓緊機會升級其系統，以遵守共同匯報標準規定，如增加居民司法權區及稅務識別編號。本集團將抓住機遇，繼續尋找潛在客戶。

聯交所將中華通開放式網間連接器(「CCOG」)的系統接口轉換至中華通中央交易網關(「CCCG」)要求亞網的客戶須於二零一八年第一季度前升級其系統接口，以便接駁至中華通的測試及運作環境。亞網將把握該商機，在系統升級過程中為我們的客戶提供專業可靠服務。

本集團將集中發展及鞏固技術實力，藉此繼續開拓新高機，擴大來自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\$73,000 was recognised from the provision of other IT services (nine months ended 30 September 2016: HK\$1,306,000), representing a decrease of approximately HK\$1,233,000 or 94.4%. In order to improve the sales performance of this business division, the Group started to diversify the provision of other IT services such as the provision of system migration services to new customers during the Period. The Group will seize opportunities to diversify the client base of its other IT services and internet financial platforms business in order to strengthen its competitiveness in the industry.

## PROVISION OF REFERRAL SERVICES

During the Period, no contract was made under the referral services business division and no revenue was generated as a result (nine months ended 30 September 2016: HK\$1,875,000). The Group will keep exploring new business opportunities, and identifying quality investments with good potentials for clients to improve the financial results of this business division.

## MONEY LENDING BUSINESS

During the Period, revenue derived from the money lending business division amounted to approximately HK\$3,514,000 (nine months ended 30 September 2016: approximately HK\$577,000), representing an increase of approximately HK\$2,937,000 or 509.0%. The interest rate charged to customers during the Period ranged from 8.0% to 13.0% per annum. No default event 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 as a whole to expand the money lending business and devote more financial resources to this business. 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 money lending will remain a sustainable business sector of the Group.

## PROPERTIES INVESTMENT

During the Period, the principal properties investment 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\$476,000 was generated (nine months ended 30 September 2016: approximately HK\$602,000).

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

## 提供其他資訊科技及互聯網金融平台服務

於期內，確認關於提供其他資訊科技服務的銷售額約73,000港元(截至二零一六年九月三十日止九個月：1,306,000港元)，減少約1,233,000港元或94.4%。為改善該業務分部的銷售表現，本集團開始多元化提供其他資訊科技服務，如期內向新客戶提供系統遷移服務。本集團將把握機會分散其他資訊科技服務及互聯網金融平台業務的客戶基礎，以提升其行業競爭力。

## 提供轉介服務

於期內，轉介服務業務分部並無簽訂合約，因此並無產生收益(截至二零一六年九月三十日止九個月：1,875,000港元)。本集團將繼續探索新商機，及為客戶物色富有潛力的優質投資，以提升此業務分部的財務業績。

## 借貸業務

於期內，借貸業務分部產生之收益金額約為3,514,000港元(截至二零一六年九月三十日止九個月：約577,000港元)，相當於增加約2,937,000港元或509.0%。期內向客戶收取之利率介乎每年8.0%至13.0%。由於截至本報告日期概無發生違約事件，故於期內毋須就應收貸款計提減值撥備。

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的財務資源投入符合本公司及其股東整體利益。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。

## 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两間零售商舖。於期內產生租金收入約476,000港元(截至二零一六年九月三十日止九個月：約602,000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。

## SECURITIES INVESTMENT

The Group's securities investment portfolio comprised investments in listed securities in Hong Kong. During the Period, no dividend income from invested securities was received (nine months ended 30 September 2016: HK\$90,000). A net fair value loss on financial assets at fair value through profit or loss of approximately HK\$1,749,000 (nine months ended 30 September 2016: approximately HK\$3,602,000) was recognised from the Group's securities investment. The volatile market conditions have led to the fair value loss during the Period. As at 30 September 2017, the Group's securities investment classified as financial assets at fair value through profit or loss amounted to approximately HK\$3,307,000, representing the Group's investment in Xinhua News Media Holdings Limited (a company listed on the Main Board of the Stock Exchange with stock code: 309).

The Directors expect that the stock market in Hong Kong remains to be volatile which may affect the performance of the Group's securities investments. The Board believes that the performance of the securities investments of the Group will be dependent on the financial and operating performance of the investee companies and market sentiment, which are affected by factors such as interest rate movements and performance of the macro economy. The Group will continue to adopt a conservative investment approach in its trading of listed securities in the Hong Kong stock market and closely monitor the performance of its securities investment portfolio.

## OTHER INVESTMENTS

As at 30 September 2017, the Group had the following material investments:

### (i) Investment in an Associate – Four Directions Investment Limited (“FDIL”)

As at 30 September 2017, 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 are 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 investment into the information technology industry in respect of the development of smartphone applications, which the Directors considered to have great market potentials. During the Period, the loss of FDIL shared by the Group amounted to approximately HK\$1,624,000 (nine months ended 30 September 2016: share of profit of approximately HK\$1,718,000).

## 證券投資

本集團的證券投資組合包括香港上市證券投資。於期內，並無就所投資證券收到任何股息收入（截至二零一六年九月三十日止九個月：90,000港元）。就本集團證券投資確認按公平價值計入損益的金融資產之公平價值虧損淨額約1,749,000港元（截至二零一六年九月三十日止九個月：約3,602,000港元）。市況動盪導致期內公平價值虧損。於二零一七年九月三十日，本集團的證券投資分類為按公平價值計入損益的金融資產約為3,307,000港元，即為本集團於新華通訊頻媒控股有限公司（於聯交所主板上市的公司，股份代號：309）的投資。

董事預期香港股市將持續波動，這或會影響本集團證券投資的表現。董事會相信，本集團證券投資的表現將取決於被投資公司的財務及營運表現以及市場氣氛，而該等方面受利率變動及宏觀經濟表現等因素影響。本集團將繼續採用謹慎的投資策略買賣香港股市的上市證券，並密切監控其證券投資組合的表現。

## 其他投資

於二零一七年九月三十日，本集團有下列重大投資：

### (i) 於一間聯營公司之投資 – Four Directions Investment Limited (「FDIL」)

於二零一七年九月三十日，本集團持有DSE Cayman Limited (「DSE」) 100%權益，而DSE持有FDIL（連同其附屬公司統稱「FDIL集團」）約26.87%股權。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以及資訊科技應用程式開發的服務。透過於FDIL集團的投資，本集團可擴大及豐富其於資訊科技行業的投資，進軍董事認為具巨大市場潛力的智能手機應用程式開發。於期內，本集團應佔FDIL虧損約為1,624,000港元（截至二零一六年九月三十日止九個月：應佔溢利約1,718,000港元）。

### Update on Profit Guarantee

As disclosed in the Company's announcement dated 11 December 2015 ("FDIL Announcement"), pursuant to an agreement dated 11 December 2015 ("FDIL Agreement") entered into among DSE, FDIL, Four Directions Holdings Limited ("Seller") and five individuals who were the then directors and some of the then individual beneficial shareholders of the Seller ("Guarantors"), (i) if the aggregate of the audited consolidated net profits of the FDIL Group for the financial years ended 31 March 2016 and 31 March 2017 ("2016–2017 Aggregate Profit") is less than HK\$23,451,196, the Guarantors and the Seller shall jointly and severally refund to DSE an amount calculated in accordance with the formula as disclosed in the FDIL Announcement ("2017 Refund"); and (ii) if the amount of 2017 Refund exceeds the consideration payable by DSE to the Seller for its purchase of certain FDIL shares in the amount of HK\$6,662,333 ("Sale Price"), the Seller shall pay the amount exceeded by way of transferring such number of shortfall shares ("Shortfall Shares") to DSE calculated in accordance with the formula as disclosed in the FDIL Announcement.

Since the 2016–2017 Aggregate Profit of FDIL Group in the amount of HK\$16,992,785 was less than HK\$23,451,196, pursuant to the FDIL Agreement, the Seller has (i) paid DSE the cash portion of the 2017 Refund in the amount of HK\$6,662,333 (being a cap equal to the Sale Price of HK\$6,662,333 stipulated in the FDIL Agreement); and (ii) transferred to DSE 461 Shortfall Shares (calculated in accordance with the formula as disclosed in the FDIL Announcement), as the 2017 Refund in the amount of HK\$9,240,908 (calculated in accordance with the formula as disclosed in the FDIL Announcement) exceeded the Sale Price of HK\$6,662,333.

Pursuant to certain reorganisation steps ("Reorganisation") conducted by (i) DSE, (ii) the Group (being the then 92.5% shareholder of DSE) and (iii) an independent third party ("Former Shareholder", who was the then 7.5% shareholder of DSE and a shareholder having direct interests in FDIL), DSE repurchased from the Former Shareholder his shares in DSE on 29 March 2017, such that the Group held 100% of the entire issued shares of DSE upon the completion of the Reorganisation.

### 溢利保證的最新情況

誠如本公司日期為二零一五年十二月十一日的公告(「FDIL公告」)所披露，根據DSE、FDIL、四方創意控股有限公司(「賣方」)及五名為賣方之當時董事及若干當時個人實益股東的人士(「擔保人」)之間訂立的日期為二零一五年十二月十一日的協議(「FDIL協議」)，(i)倘FDIL集團於截至二零一六年三月三十一日及二零一七年三月三十一日止財政年度的經審核綜合淨溢利總額(「二零一六年至二零一七年溢利總額」)低於23,451,196港元，擔保人及賣方須共同及個別向DSE退還一筆按FDIL公告所披露的公式計算的款項(「二零一七年退款」)；及(ii)倘二零一七年退款金額超過DSE就其購買部分FDIL股份應付賣方的代價金額6,662,333港元(「售價」)，則賣方須透過向DSE轉讓按FDIL公告所披露的公式計算的有關數目的短缺股份(「短缺股份」)支付超出的金額。

由於FDIL集團的二零一六年至二零一七年溢利總額16,992,785港元低於23,451,196港元，根據FDIL協議，賣方(i)已支付DSE二零一七年退款的現金部分6,662,333港元(即相當於FDIL協議所訂明的6,662,333港元售價的最高金額)；及(ii)由於二零一七年退款金額9,240,908港元(按FDIL公告所披露的公式計算)超過6,662,333港元的售價，已向DSE轉讓461股短缺股份(按FDIL公告所披露的公式計算)。

根據(i) DSE、(ii)本集團(即當時持有DSE 92.5%權益的股東)及(iii)獨立第三方(「前股東」，為當時持有DSE 7.5%權益的股東以及持有FDIL直接權益的股東)進行的若干重組步驟(「重組」)，DSE於二零一七年三月二十九日向前股東回購其於DSE的股份，使本集團於重組完成後持有DSE全部已發行股份。

In light of the Former Shareholder's entitlement to the 2017 Refund (if any) through his interest in FDIL through DSE prior to the Reorganisation, and his direct interests in FDIL, DSE passed on the relevant portion of the 2017 Refund to the Former Shareholder as if he were the 7.5% shareholder of DSE.

Accordingly, the Group is entitled to 92.5% of the 2017 Refund, comprising (i) the cash portion of the 2017 Refund in the amount of approximately HK\$6,163,000; and (ii) 427 Shortfall Shares. As a result, a profit guarantee income of approximately HK\$6,163,000 was recognised during the Period. Further details of the FDIL Agreement are set out in the announcement of the Company dated 11 December 2015.

**(ii) Investment in a Joint Venture – Sky View Investment Limited (“Sky View”)**

As at 30 September 2017, the Group held 49% interest in Sky View, which is the company holding approximately 22% interest in Rolaner International Limited (“Rolaner”). Rolaner, through an operating company in the People's Republic of China (“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 medical beauty industry in the PRC, in which the Directors considered to have great market potentials. During the Period, the loss of the joint venture shared by the Group in relation to Sky View amounted to approximately HK\$2,003,000 (nine months ended 30 September 2016: approximately HK\$2,215,000).

**(iii) Available-For-Sale Investment – China Parenting Network Holdings Limited (“CPN”)**

As at 30 September 2017, the Group held 16,538,000 ordinary shares of CPN (“CPN Shares”), the issued shares of which are listed on GEM (Stock Code: 8361), and are measure at fair value at approximately HK\$26,461,000. During the Period, the fair value loss of CPN Shares transferred to the investment revaluation reserve of the Group was approximately HK\$15,050,000.

鑒於在重組之前，前股東有權自其透過DSE持有的FDIL權益及於FDIL的直接權益獲得二零一七年退款(如有)，DSE已將二零一七年退款的相關部分轉交予前股東，猶如其為DSE 7.5%股權之股東。

因此，本集團有權獲得二零一七年退款的92.5%，包括(i)二零一七年退款的現金部分約6,163,000港元；及(ii)427股短缺股份。因此，於期內已確認溢利保證收入約6,163,000港元。有關FDIL協議的進一步詳情載於本公司日期為二零一五年十二月十一日之公告。

**(ii) 於一間合營公司之投資 – 天匯投資有限公司(「天匯」)**

於二零一七年九月三十日，本集團持有天匯49%的權益，而天匯持有Rolaner International Limited(「Rolaner」)約22%權益。Rolaner透過於中華人民共和國(「中國」)的一間營運公司經營一項手機應用程式「美麗神器」。該應用程式為中國醫療美容行業最大的在線社區及電子商務平台之一，擁有數百萬用戶，而董事認為其具有巨大市場潛力。於期內，本集團就天匯應佔合營公司虧損約為2,003,000港元(截至二零一六年九月三十日止九個月：約2,215,000港元)。

**(iii) 可供出售投資 – 中國育兒網絡控股有限公司(「中國育兒網絡」)**

於二零一七年九月三十日，本集團持有中國育兒網絡16,538,000股普通股(「中國育兒網絡股份」)，其已發行股份於創業板上市(股份代號：8361)，按公平價值計量為約26,461,000港元。於期內，中國育兒網絡股份的公平價值虧損轉撥至本集團的投資重估儲備約為15,050,000港元。

## DISCONTINUED OPERATION – PROVISION OF CORPORATE FINANCE ADVISORY SERVICES

During the Period, no contract was made under the corporate finance advisory services business division and no revenue was generated as a result (nine months ended 30 September 2016: HK\$330,000). A loss of approximately HK\$779,000 (nine months ended 30 September 2016: approximately HK\$1,118,000) was recorded as a result of the staff costs of operations. In view of the unsatisfactory operating results of the corporate finance advisory services business in the previous years, the Group decided to dispose of this business 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 5,000,000 ordinary shares of Nine Rivers Corporate Finance Limited (“NRCFL”), representing the entire issued shares of NRCFL at the consideration of HK\$2,300,000, subject to adjustment according to the sale and purchase agreement. NRCFL is principally engaged in the business of providing corporate finance advisory services in Hong Kong and holds the licence to carry on Type 6 (advising on corporate finance) regulated activity under the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (“SFO”) and the completion of sale and purchase is subject to, among other things, the approval from the Securities and Futures Commission of Hong Kong in relation to the change of substantial shareholder of NRCFL. As at the date of this report, the disposal of NRCFL has not yet completed.

## 已終止經營業務－提供企業財務諮詢服務

於期內，企業財務諮詢服務業務分部並無簽訂合約，因此並無取得收益(截至二零一六年九月三十日止九個月：330,000港元)。由於營運的員工成本而錄得虧損約779,000港元(截至二零一六年九月三十日止九個月：約1,118,000港元)。鑑於過往數年企業財務諮詢服務業務的經營業績不佳，本集團決定出售該業務。於二零一六年十月十三日，本集團與一名獨立第三方買方訂立買賣協議，據此，本集團已有條件同意出售方立企業財資有限公司(「方立企業財資」)的5,000,000股普通股(即方立企業財資之全部已發行股份)，代價為2,300,000港元，並可根據買賣協議予以調整。方立企業財資主要在香港從事提供企業財務諮詢服務業務，且持有牌照可從事香港法例第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，而買賣之完成須待(其中包括)香港證券及期貨事務監察委員會批准方立企業財資主要股東之變動後，方可作實。截至本報告日期，方立企業財資的出售尚未完成。

## DISCONTINUED OPERATIONS – PROVISION OF PROPERTY MANAGEMENT AND PROPERTY AGENCY SERVICES AND PROVISION OF DESIGN AND FITTING-OUT SERVICES

The business segment was disposed of by two separate disposal transactions in December 2016 and February 2017 respectively.

On 1 December 2016, Wise Link International Limited (“Wise Link”) and DX.com Holdings Limited (“DX.com”, a company whose shares are listed on the GEM, Stock Code: 8086) entered into a sale and purchase agreement, pursuant to which DX.com purchased and Wise Link sold all the issued shares of Central Pearl Investments Limited (which directly owned 100% of Full Profit Property Services Company Limited) at the consideration of HK\$20,000,000 (“Central Pearl Group Disposal”). The completion of the Central Pearl Group Disposal took place on 1 December 2016. On 23 February 2017, the Group and Billion Centrium Group Holdings Limited (“Billion”) entered into a sale and purchase agreement (“Wise Link SPA”), 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 at the consideration of HK\$9,800,000 (“Wise Link Group Disposal”). Wise Link and its subsidiaries were principally engaged in the provision of design and fitting-out services in Hong Kong. Completion of the Wise Link Group Disposal took place on 28 April 2017 and a gain on disposal of subsidiaries of approximately HK\$7,588,000 was recognised during the Period. As a result, the Group discontinued its operation in the provision of property management and property agency services and provision of design and fitting-out services.

## 已終止經營業務—提供物業管理及物業代理服務以及提供設計及裝修服務

該業務分部已於二零一六年十二月及二零一七年二月分別進行的兩項單獨出售交易中出售。

於二零一六年十二月一日，智領國際有限公司（「智領」）與DX.com控股有限公司（「DX.com」，一間股份於創業板上市之公司，股份代號：8086）訂立買賣協議，據此，DX.com已購買而智領已出售卓名投資有限公司（直接全資擁有富盈物業服務有限公司）的全部已發行股份，代價為20,000,000港元（「卓名集團出售事項」）。卓名集團出售事項已於二零一六年十二月一日完成。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（「智領買賣協議」），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。智領集團出售事項已於二零一七年四月二十八日完成及期內確認出售附屬公司收益約7,588,000港元。因此，本集團已終止提供物業管理及物業代理服務以及提供設計及裝修服務業務。

The Wise Link Group Disposal constituted a connected transaction of the Company. As at the date of the Wise Link SPA, Wise Link was a 51%-owned subsidiary of the Company, while Billion was a substantial shareholder (as defined in the GEM Listing Rules) of Wise Link by holding the remaining 49% of the then issued share capital of Wise Link. Therefore, Billion was a connected person of the Company at the subsidiary level under the GEM Listing Rules and accordingly the Wise Link Group Disposal constituted a connected transaction of the Company. Since the connected transaction between the Group and Billion was on normal commercial terms or better, the Wise Link Group Disposal was exempted from the circular, independent financial advice and shareholders' approval requirements pursuant to Rule 20.99 of the GEM Listing Rules and was only subject to the reporting and announcement requirements under Chapter 20 of the GEM Listing Rules.

During the Period, this business division contributed revenue of approximately HK\$4,160,000 (nine months ended 30 September 2016: approximately HK\$13,550,000) and profit after tax of approximately HK\$662,000 (nine months ended 30 September 2016: approximately HK\$5,064,000) to the Group.

The Directors considered that the Central Pearl Group Disposal and the Wise Link Group Disposal represented an opportunity for the Group to realise its investment in the provision of property management and property agency services, and provision of design and fitting-out services business, so as to enable the Group to improve its cash position as well as to reallocate more financial resources to the Group's other existing business segments.

智領集團出售事項構成本公司一項關連交易。於智領買賣協議日期，智領為本公司擁有51%權益之附屬公司，而億中為智領之主要股東(定義見創業板上市規則)，持有智領當時已發行股本的餘下49%。因此，根據創業板上市規則，億中為本公司在附屬公司層面之關連人士，故智領集團出售事項構成本公司一項關連交易。由於本集團與億中進行之關連交易乃按一般商業條款或更佳條款進行，故智領集團出售事項獲豁免遵守創業板上市規則第20.99條項下之通函、獨立財務意見及股東批准之規定，惟僅須遵守創業板上市規則第20章項下之申報及公告規定。

於期內，該業務分部為本集團帶來收益約4,160,000港元(截至二零一六年九月三十日止九個月：約13,550,000港元)及除稅後溢利約662,000港元(截至二零一六年九月三十日止九個月：約5,064,000港元)。

董事認為卓名集團出售事項及智領集團出售事項乃變現本集團於提供物業管理及物業代理服務以及提供設計及裝修服務投資的良機，有助本集團改善現金狀況以及為本集團的其他現有業務分部重新分配更多財務資源。

## MATERIAL DISPOSALS

### (i) Disposal of an Associate – Ultimate Elite Investments Limited (“Ultimate Elite”)

On 1 June 2017, the Group entered into a memorandum of understanding with an independent third party in relation to the disposal of the Group’s 40% interest in Ultimate Elite at a consideration of HK\$59,492,000 (“Ultimate Elite Disposal”), subject to adjustments in accordance with the terms of sale and purchase agreement. On 31 July 2017, the sale and purchase agreement was entered into between the parties in relation to the Ultimate Elite Disposal. The Ultimate Elite Disposal was completed on 28 August 2017 and the Group ceased to hold its entire interest in Ultimate Elite. As a result, a gain on disposal of an associate of approximately HK\$8,347,000 was recognised during the Period. During the Period, the profit of Ultimate Elite shared by the Group amounted to approximately HK\$1,833,000 (nine months ended 30 September 2016: Nil). Further details of the Ultimate Elite Disposal are set out in the announcements of the Company dated 1 June 2017, 17 July 2017 and 31 July 2017.

## 重大出售

### (i) 出售一間聯營公司 – Ultimate Elite Investments Limited (「Ultimate Elite」)

於二零一七年六月一日，本集團與一名獨立第三方訂立諒解備忘錄，內容關於按代價59,492,000港元(或會根據買賣協議之條款予以調整)出售本集團於Ultimate Elite的40%權益(「Ultimate Elite出售事項」)。於二零一七年七月三十一日，訂約方就Ultimate Elite出售事項訂立買賣協議。Ultimate Elite出售事項於二零一七年八月二十八日完成，而本集團不再持有於Ultimate Elite的全部權益。因此，出售一間聯營公司的收益約8,347,000港元於期內確認。期內，本集團應佔Ultimate Elite溢利約為1,833,000港元(截至二零一六年九月三十日止九個月：無)。有關Ultimate Elite出售事項的進一步詳情載於本公司日期為二零一七年六月一日、二零一七年七月十七日及二零一七年七月三十一日的公告。

**(ii) Disposal of 5% interest in C&C International Healthcare Group Limited (“C&C”)**

On 16 March 2017, the Group and Major Bright Holdings Limited (as purchaser), a wholly-owned subsidiary of New Ray Medicine International Holding Limited (a company listed on the Main Board of the Stock Exchange, Stock Code: 6108) entered into a sale and purchase agreement pursuant to which the Group agreed to sell and the purchaser agreed to acquire the Group’s entire interest of C&C, being 5% of the issued share capital of C&C, at a cash consideration of HK\$25,500,000 (“C&C Disposal”). The Directors considered that the C&C Disposal represents a good opportunity to realise the Group’s return from the investment in the C&C. The C&C Disposal was completed on 16 March 2017 and the Group ceased to hold its entire interest in C&C. As a result, a gain on disposal of available-for-sale investment of HK\$1,229,000 was recognised during the Period. Further details of the C&C Disposal are set out in the announcement of the Company dated 16 March 2017.

As at the date of this report, other than the disposal of subsidiaries set out in the section headed “Discontinued Operations – Provision of Property Management and Property Agency Services and Provision of Design and Fitting-out Services” of this report and the foregoing major disposals, 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 its shareholders as a whole.

**(ii) 出售於 C&C International Healthcare Group Limited (「C&C」) 之5%權益**

於二零一七年三月十六日，本集團與新銳醫藥國際控股有限公司(於聯交所主板上市的公司，股份代號：6108)之全資附屬公司Major Bright Holdings Limited(作為買方)訂立買賣協議，據此，本集團同意出售而買方同意收購本集團於C&C的全部權益，相當於C&C已發行股本之5%，現金代價為25,500,000港元(「C&C出售事項」)。董事認為，C&C出售事項為變現本集團於C&C之投資回報的良機。C&C出售事項於二零一七年三月十六日完成，本集團已不再持有C&C之全部權益。因此，期內確認出售可供出售投資之收益1,229,000港元。有關C&C出售事項的進一步詳情載於本公司日期為二零一七年三月十六日之公告。

於本報告日期，除本報告「已終止經營業務 – 提供物業管理及物業代理服務以及提供設計及裝修服務」一節所載出售附屬公司及上述主要出售事項外，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。

## FINANCIAL REVIEW

### CONTINUING OPERATIONS

#### Revenue

Revenue of the Group for the Period was approximately HK\$42,364,000 (nine months ended 30 September 2016: approximately HK\$39,974,000), representing an increase of approximately HK\$2,390,000 or 6.0% as compared with that of the corresponding period in 2016. The increase in revenue of the Group during the Period was mainly due to the increase in revenue generated from the financial trading software solutions business and money lending business.

#### Gross Profit and Gross Profit Margin

Gross profit of the Group for the Period was approximately HK\$30,937,000 (nine months ended 30 September 2016: approximately HK\$28,444,000), representing an increase of approximately HK\$2,493,000 or 8.8% as compared with that of the corresponding period in 2016, which is in line with the increase in revenue of the Group. Gross profit margin of the Group for the Period was approximately 73.0% (nine months ended 30 September 2016: approximately 71.2%).

#### Administrative Expenses

The Group's administrative expenses for the Period amounted to approximately HK\$30,633,000 (nine months ended 30 September 2016: approximately HK\$25,395,000), representing an increase of approximately HK\$5,238,000 or 20.6% as compared with that of the corresponding period in 2016. The increase was primarily attributable to the equity-settled share-based payments for the share options granted by the Company of approximately HK\$8,278,000 during the Period, which were absent in the corresponding period in 2016. Such equity-settled share-based payments are non-cash in nature and will not have any immediate impact on the cash flow and business operation of the Group.

## 財務回顧

### 持續經營業務

#### 收益

本集團於期內之收益約為42,364,000港元(截至二零一六年九月三十日止九個月:約39,974,000港元),較二零一六年同期增加約2,390,000港元或6.0%。本集團於期內之收益增加主要由於來自金融交易軟件解決方案業務及借貸業務的收益增加所致。

#### 毛利及毛利率

本集團於期內之毛利約為30,937,000港元(截至二零一六年九月三十日止九個月:約28,444,000港元),較二零一六年同期增加約2,493,000港元或8.8%,與本集團收益增加一致。期內,本集團之毛利率約為73.0%(截至二零一六年九月三十日止九個月:約71.2%)。

#### 行政開支

本集團於期內之行政開支約為30,633,000港元(截至二零一六年九月三十日止九個月:約25,395,000港元),較二零一六年同期增加約5,238,000港元或20.6%。該增加主要由於本公司於期內授出購股權之以股權結算以股份為基準的付款約8,278,000港元(二零一六年同期並無相關付款)所致。該以股權結算以股份為基準的付款為非現金性質,不會對本集團的現金流量及業務經營有任何直接影響。

## Profit for the Period from Continuing Operations

The Group recorded a net profit after tax of approximately HK\$16,361,000 for the Period (nine months ended 30 September 2016: net loss after tax of approximately HK\$8,269,000). The improvement in financial performance was mainly attributable to (i) the gain on disposal of subsidiaries of approximately HK\$7,588,000 recognised during the Period (nine months ended 30 September 2016: approximately HK\$2,180,000); (ii) the gain on disposal of an associate of approximately HK\$8,347,000 recognised during the Period (nine months ended 30 September 2016: Nil); (iii) the profit guarantee income in relation to an associate of approximately HK\$6,163,000 recognised during the Period (nine months ended 30 September 2016: Nil); and (iv) the decrease in finance costs of approximately HK\$5,577,000, as compared with those incurred by the Group in the nine months ended 30 September 2016. Such improvement in the operating results was partly offset by the foregoing share-based payments of approximately HK\$8,278,000 recognised during the Period.

## DISCONTINUED OPERATIONS

During the Period, revenue generated from the Group's discontinued operations was approximately HK\$4,160,000 (nine months ended 30 September 2016: approximately HK\$13,880,000), which was attributable to the provision of design and fitting-out services in Hong Kong.

Loss from discontinued operations amounted to approximately HK\$117,000 (nine months ended 30 September 2016: profit of approximately HK\$3,946,000), which was contributed by the corporate finance advisory services business and the provision of design and fitting-out services business of the Group. The financial results in the corresponding period in 2016 was relatively outstanding because it had accounted for the net profit after tax of approximately HK\$5,070,000 generated from the provision of property management and property agency services business, which was disposed of by the Group in December 2016.

The loss from discontinued operations attributable to shareholders of the Company for the Period was approximately HK\$442,000 (nine months ended 30 September 2016: profit of approximately HK\$3,425,000).

## 期內來自持續經營業務之溢利

期內本集團錄得除稅後淨溢利約16,361,000港元（截至二零一六年九月三十日止九個月：除稅後虧損淨額約8,269,000港元）。財務表現改善主要由於(i)期內確認出售附屬公司之收益約7,588,000港元（截至二零一六年九月三十日止九個月：約2,180,000港元）；(ii)期內確認出售聯營公司收益約8,347,000港元（截至二零一六年九月三十日止九個月：無）；(iii)期內確認有關聯營公司的溢利保證收入約6,163,000港元（截至二零一六年九月三十日止九個月：無）；及(iv)財務成本較截至二零一六年九月三十日止九個月本集團產生的財務成本減少約5,577,000港元。經營業績的改善部份被上述期內確認以股份為基礎的付款約8,278,000港元所抵銷。

## 已終止經營業務

於期內，本集團已終止經營業務產生之收益為約4,160,000港元（截至二零一六年九月三十日止九個月：約13,880,000港元），乃由於在香港提供設計及裝修服務所致。

已終止經營業務之虧損約為117,000港元（截至二零一六年九月三十日止九個月：溢利約3,946,000港元），來自於本集團企業財務諮詢服務業務及提供設計及裝修服務業務。於二零一六年同期的財務業績相對不俗乃因提供物業管理及物業代理服務業務（已由本集團於二零一六年十二月出售）產生除稅後淨溢利約5,070,000港元。

期內歸屬於本公司股東之來自已終止經營業務之虧損約為442,000港元（截至二零一六年九月三十日止九個月：溢利約3,425,000港元）。

## CAPITAL STRUCTURE

### Placing of New Shares Under General Mandate

On 1 February 2017, the Company and Gransing Securities Co., Limited (as placing agent) entered into a conditional placing agreement (“210M Placing Agreement”), pursuant to which the Company had conditionally agreed to place through the placing agent, on a best effort basis, up to 210,090,000 new ordinary shares of par value of HK\$0.005 each in the share capital of the Company (“February Placing Share(s)”), to not less than six placees who and whose ultimate beneficial owners are third parties independent of and not connected with the Company and any of its connected persons or their respective associates, at a price of HK\$0.146 per February Placing Share (“210M Placing”). The February Placing Shares were allotted and issued pursuant to the general mandate granted to the Directors at the extraordinary general meeting of the Company held on 12 January 2017. The nominal value of the February Placing Shares was HK\$1,050,450 and the net issue price was approximately HK\$0.142 per February Placing Share. The closing price of the ordinary shares of the Company on the date of the 210M Placing Agreement was HK\$0.174 per share. On 20 February 2017, completion of the 210M Placing took place in accordance with the terms and conditions of the 210M Placing Agreement. Immediately after completion of the 210M Placing, an aggregate of 210,090,000 February Placing Shares, representing approximately 16.7% of the then issued share capital of the Company (as enlarged by the allotment and issue of the February Placing Shares), have been successfully placed to not less than six placees. The Company received net proceeds of approximately HK\$29.7 million from the 210M Placing. The Directors were of the view that the 210M Placing represented good opportunities to broaden the shareholders’ base and raise additional funds at a reasonable cost for itself. Up to the date of this report, net proceeds of (i) approximately HK\$15.2 million had been used for repayment of interest-bearing borrowings of the Group; (ii) approximately HK\$11.0 million had been used for financing the money lending business; and (iii) the remaining had been used for financing the general working capital of the Group as intended.

## 資本架構

### 根據一般授權配售新股份

於二零一七年二月一日，本公司與鼎成證券有限公司(作為配售代理)訂立有條件配售協議(「2.1億配售協議」)，據此，本公司已有條件同意透過該配售代理按盡最大努力基準，配售最多210,090,000股本公司股本中每股面值0.005港元之新普通股(「二月配售股份」)予不少於六名承配人(彼等及其最終實益擁有人均為獨立於本公司及其任何關連人士或彼等各自之聯繫人且與彼等概無關連之第三方)，每股二月配售股份作價0.146港元(「2.1億配售事項」)。二月配售股份已根據於二零一七年一月十二日舉行之本公司股東特別大會授予董事之一般授權配發及發行。二月配售股份之面值為1,050,450港元，淨發行價格為每股二月配售股份約0.142港元。本公司之普通股於2.1億配售協議日期之收市價為每股0.174港元。於二零一七年二月二十日，2.1億配售事項根據2.1億配售協議之條款及條件完成。緊隨2.1億配售事項完成後，合共210,090,000股二月配售股份(相當於本公司當時已發行股本(經配發及發行二月配售股份擴大)之約16.7%)已成功配售予不少於六名承配人。本公司自2.1億配售事項獲得所得款項淨額約29,700,000港元。董事認為2.1億配售事項為擴闊股東基礎及按合理成本為自身額外集資的良機。直至本報告日期，所得款項淨額中，(i)約15,200,000港元已用作償還本集團之計息借款；(ii)約11,000,000港元已用作為借貸業務撥資；及(iii)餘額已按擬定用途用作為本集團之一般營運資金撥資。

## 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」），以吸引及挽留最佳員工，並向該計劃下的合資格參與人提供額外獎勵。根據該計劃，董事會獲授權，按全權酌情基準及根據該計劃的條款，向本集團任何僱員（全職或兼職）、董事、顧問或諮詢人、或本集團任何主要股東、或本集團任何分銷商、承包商、供應商、代理、客戶、業務夥伴或服務供應商授出可認購本公司股份（以當時之形式並可予調整）的購股權。該計劃由二零一三年九月十日起十年內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，惟可根據該計劃所載的提早終止條文提早終止。

於期內本公司根據該計劃之購股權變動詳情載列如下：

	Date of grant of share options 授出購股權日期	Exercise period of options granted 授出購股權之行使期	Exercise price of share options (HK\$ per share) 購股權之行使價 (每股港元)	Number of share options 購股權數目		Outstanding as at 30 September 2017 於二零一七年九月三十日尚未行使
				At 1 January 2017 於二零一七年一月一日	Granted during the Period 於期內授出 Note (a) 附註(a)	
<b>Executive Directors</b> 執行董事						
Lam Ching Yee 林靜儀	21 November 2016 二零一六年十一月二十一日	21 November 2016 – 20 November 2017 二零一六年十一月二十一日至二零一七年十一月二十日	0.2196	8,000,000	-	8,000,000
	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	21 November 2016 二零一六年十一月二十一日	21 November 2016 – 20 November 2017 二零一六年十一月二十一日至二零一七年十一月二十日	0.2196	8,000,000	-	8,000,000
	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	21 November 2016 二零一六年十一月二十一日	21 November 2016 – 20 November 2017 二零一六年十一月二十一日至二零一七年十一月二十日	0.2196	8,000,000	-	8,000,000
	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>Employee</b> 僱員						
	21 November 2016 二零一六年十一月二十一日	21 November 2016 – 20 November 2017 二零一六年十一月二十一日至二零一七年十一月二十日	0.2196	8,000,000	-	8,000,000
	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>Other participants</b> 其他參與者						
	21 November 2016 二零一六年十一月二十一日	21 November 2016 – 20 November 2017 二零一六年十一月二十一日至二零一七年十一月二十日	0.2196	8,000,000	-	8,000,000
	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
				<b>40,000,000</b>	<b>105,010,000</b>	<b>145,010,000</b>

Notes:

- (a) The closing price of the shares of the Company immediately before the date on which the share options were granted was HK\$0.3 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, or had lapsed.

## OUTLOOK

Widely recognised for being the pioneer in various global financial indexes, Hong Kong has always been ranked as one of the world's key regions for the fintech (financial technology) industry. Taking into account the new initiatives to boost the city's innovation and technology development announced by the Hong Kong government in its recent policy address in October 2017, including increase in government expenditure on research and development projects and establishment of investment funds, the Group is of the view that there will be increasing opportunities of the use of information technology in the provision of financial services. In light of such anticipated growing prosperity in the fintech industry, young and adventurous professionals will find Hong Kong an ideal place for the establishment of fintech start-ups, which will promote the development of the fintech industry in Hong Kong. The Group will seize opportunities of innovative trading solution inventions, with a view to further strengthen its business in the provision of financial trading software systems.

During the Period, the Group achieved satisfactory revenue growth in its money lending business by devoting more financial resources to this business. To achieve long-term business growth in this division, the Group will continue to flexibly allocate its internal resources and maintain prudent credit control policy so as to balance the growth and risk management of the Group's money lending business.

In consideration of the volatile global financial market, the Group believes diversification of its business segments will allow it to maintain a healthy financial profile and secure sustainable growth. Looking ahead, the Group will seek cooperation and acquisition opportunities with business partners in various fields to enhance long-term profitability. The Group will also implement cautious budget control policies to bring sustainable return to the shareholders.

附註：

- (a) 本公司的股份收市價於緊接購股權獲授出日期前為每股0.3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、註銷或失效。

## 展望

香港作為各種全球金融指數的先驅，得到廣泛認可，一直是全球金融科技行業關鍵地區之一。考慮到香港政府在二零一七年十月近期施政報告中公佈推動城市創新及科技發展的新舉措，包括增加政府於研發項目的開支及設立投資基金，本集團認為於提供金融服務方面可利用資訊科技的機會日益增多。鑒於預期金融科技行業持續增長的前景，年輕進取的專業人士將香港視為成立金融科技初創企業的理想場所，從而將推動香港金融科技行業的發展。本集團將抓住創新交易解決方案發明的機會，力求進一步加強其提供金融交易軟件系統業務。

於期內，本集團透過向其借貸業務投入更多財務資源實現該業務令人滿意的收益增長。為實現該分部的長期業務增長，本集團將持續靈活地分配其內部資源並維持審慎的信貸控制政策，以平衡本集團借貸業務的發展與風險管理。

鑒於全球金融市場波動，本集團相信，多元化業務分部將能維持穩健的財務狀況及取得可持續增長。展望未來，本集團將尋求與業務夥伴在不同領域的合作及收購機會，以提高長期盈利能力。本集團亦將實施謹慎的預算控制政策，為股東帶來可持續的回報。

## OTHER INFORMATION

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

As at 30 September 2017, 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 to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (iii) 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	Number of underlying shares held/interested	Approximate percentage of shareholding as at 30 September 2017
董事名稱	身份/性質	持有/擁有權益的相關股份數目 (note b) (附註b)	於二零一七年九月三十日股權概約百分比
Ms. Lin Ting (note a) 林靈女士(附註a)	Beneficial owner 實益擁有人	12,510,000 (L)	0.99
Ms. Lam Ching Yee (note a) 林靜儀女士(附註a)	Beneficial owner 實益擁有人	12,510,000 (L)	0.99
Mr. Ng Wing Cheong Stephen (note a) 吳榮祥先生(附註a)	Beneficial owner 實益擁有人	12,510,000 (L)	0.99

Notes:

(a) Each of Ms. Lin Ting, Ms. Lam Ching Yee (each an executive Director) and Mr. Ng Wing Cheong Stephen (a non-executive Director) was granted options to subscribe for an aggregate of 12,510,000 ordinary shares of the Company under the Scheme. As at 30 September 2017, all such options granted remained outstanding. For details of these options and the grant of these options, please refer to the section headed "Share Option Scheme" in this report.

(b) "L" denotes long position in the underlying shares of the Company.

## 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

於二零一七年九月三十日，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)須根據證券及期貨條例第XV部第7及8分部知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例有關條文彼等被當作或被視為擁有的權益或淡倉)；或(ii)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(iii)根據創業板上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

附註：

(a) 林靈女士、林靜儀女士(均為執行董事)及吳榮祥先生(非執行董事)各自獲授購股權以根據該計劃認購合共12,510,000股本公司普通股。於二零一七年九月三十日，所有有關已授出購股權仍為未行使。有關該等購股權及授出該等購股權之詳情，請參閱本報告「購股權計劃」一節。

(b) 「L」指本公司的相關股份之好倉。

Save as disclosed above, as at 30 September 2017, none of the Directors or 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 to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO or would be required, pursuant to section 352 of the SFO, to be entered in 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, notified to the Company and the Stock Exchange.

### SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

So far as is known to the Directors, as at 30 September 2017, the following shareholders and persons (not being a Director or chief executive of the Company) had interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or who were, directly or indirectly, interested in 10% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any other member of the Group:

除上文披露者外，於二零一七年九月三十日，董事或本公司主要行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份及債權證中，概無擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所；或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；或根據與董事進行證券交易有關的創業板上市規則第5.46至5.67條須知會本公司及聯交所的任何權益或淡倉。

### 主要股東於股份、相關股份及債權證中之權益及淡倉

據董事所知，於二零一七年九月三十日，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須根據證券及期貨條例第XV部第2及3分部條文向本公司及聯交所披露的權益或淡倉，或直接或間接擁有附帶權利可在所有情況下於本集團任何其他成員公司的股東大會上投票的任何類別股本面值10%或以上權益：

Name of shareholder	Nature of interest	Number of shares held/interested	Approximate percentage of shareholding as at 30 September 2017
股東名稱	權益性質	持有／擁有權益的股份數目 (note c) (附註c)	於二零一七年九月三十日概約股權百分比
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
Mr. Leung Kwok Pong 梁國邦先生	Beneficial owner 實益擁有人	138,310,000 (L)	10.97

## 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.

Save as disclosed above, as at 30 September 2017, the Directors are not aware of any other persons who have interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or who will be directly or indirectly, interested in 10% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company or any of its subsidiaries.

## CHANGES IN INFORMATION OF DIRECTORS

Pursuant to Rule 17.50A(1) of the GEM Listing Rules, there are 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 a Director since the date of the 2017 interim report of the Company and up to the date of this report. On 13 September 2017, Mr. Lam Kai Yeung (“Mr. Lam”), an independent non-executive Director, ceased to be the chief financial officer of Highlight China IoT International Limited (“Highlight China”) (a company listed on the Main Board of the Stock Exchange with stock code: 1682), and was appointed as the chief executive officer of Highlight China.

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

## 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本公司的全部普通股中擁有權益。
- (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本公司的全部普通股中擁有權益。
- (c) 「L」指本公司的普通股之好倉。

除上文披露者外，於二零一七年九月三十日，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XV部第2及3分部條文向本公司及聯交所披露的權益或淡倉，或將直接或間接擁有附帶權利可在所有情況下於本公司或其任何附屬公司的股東大會上投票的任何類別股本面值10%或以上權益。

## 董事資料變動

根據創業板上市規則第17.50A(1)條，自本公司二零一七年年中期報告日期直至本報告日期，董事任職期間出現須根據創業板上市規則第17.50(2)條第(a)至(e)段及第(g)段予以披露的資料變動。於二零一七年九月十三日，獨立非執行董事林繼陽先生(「林先生」)不再擔任高銳中國物聯網國際有限公司(「高銳中國」，一間於聯交所主板上市的公司，股份代號：1682)的首席財務總監，並被委任為高銳中國的行政總裁。

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

## 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 ("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. Ng Wing Cheong Stephen (resigned as chairman of the Board on 8 June 2017) followed by Mr. Chan Wai Lung (appointed on 8 June 2017). 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.

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.

## 購買、出售或贖回上市證券

於期內，本公司或任何其附屬公司概無購買、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創業板上市規則第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，本公司一直遵守創業板上市規則附錄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，主席角色由吳榮祥先生（於二零一七年六月八日辭任董事會主席）擔任，之後由陳偉龍先生（於二零一七年六月八日獲委任）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。

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。

## COMPETING INTERESTS

Mr. Fung Ka Lok Adams, an independent non-executive Director, is also a director and a non-controlling shareholder of Innovest Finance Limited, which is a company principally engaged in the money lending business in Hong Kong.

Save as disclosed above, none of the Directors and 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 September 2017, the Company did not have any controlling shareholder.

## CHANGE OF DIRECTORS AND COMPOSITION OF BOARD COMMITTEES

At the annual general meeting of the Company held on 18 May 2017 (“2017 AGM”), Mr. Yuen Shiu Wai (“Mr. Yuen”) did not offer himself for re-election due to his other commitments which required more of his time and retired as an independent non-executive Director upon conclusion of the 2017 AGM (“Retirement”). Following the Retirement, Mr. Yuen also resigned as (i) the chairman of the remuneration committee (“Remuneration Committee”) of the Board; (ii) a member of the audit committee (“Audit Committee”) of the Board; and (iii) a member of the nomination committee (“Nomination Committee”) of the Board with effect from 18 May 2017.

With effect from 19 May 2017, Mr. Fung Ka Lok Adams was appointed as a non-executive Director.

With effect from 8 June 2017, Mr. Chan Wai Lung was appointed as an executive Director and the chairman of the Board, Mr. Zhong Shi was appointed as an independent non-executive Director, a member of each of the Audit Committee, the Remuneration Committee and the Nomination Committee, Mr. Ng Wing Cheong Stephen resigned as the chairman of the Board and the chairman of the Nomination Committee, Ms. Lam Ching Yee resigned as a member of the Remuneration Committee, and Mr. Lam was appointed as the chairman of each of the Remuneration Committee and the Nomination Committee.

## 競爭權益

獨立非執行董事馮嘉諾先生亦為粵創財務有限公司之董事及非控股股東，粵創財務有限公司為一間主要於香港從事借貸業務之公司。

除上文所披露者外，於期內，概無董事及彼等各自之緊密聯繫人(定義見創業板上市規則)擁有與本集團業務直接或間接構成或可能構成競爭的業務或於有關業務中擁有權益。於二零一七年九月三十日，本公司並無任何控股股東。

## 董事及董事委員會組成變動

於二零一七年五月十八日舉行之本公司股東週年大會上(「二零一七年股東週年大會」)，袁紹槐先生(「袁先生」)因須投入更多時間處理其他事務而並無膺選連任，故於二零一七年股東週年大會結束後退任獨立非執行董事(「退任」)。於退任後，袁先生亦辭任(i)董事會薪酬委員會(「薪酬委員會」)主席；(ii)董事會審核委員會(「審核委員會」)成員及(iii)董事會提名委員會(「提名委員會」)成員，自二零一七年五月十八日起生效。

自二零一七年五月十九日起，馮嘉諾先生已獲委任為非執行董事。

自二零一七年六月八日起，陳偉龍先生已獲委任為執行董事兼董事會主席，鍾實先生已獲委任為獨立非執行董事以及各審核委員會、薪酬委員會及提名委員會的成員，吳榮祥先生已辭任董事會主席及提名委員會主席，林靜儀女士已辭任薪酬委員會成員，以及林先生已分別獲委任為薪酬委員會及提名委員會主席。

## AUDIT COMMITTEE

The Company established the Audit Committee on 10 September 2013 with written terms of reference posted on the websites of the 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.

As at the date of this report, the Audit Committee comprises three independent non-executive Directors, namely Mr. Lam (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 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 November 2017

*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 and Ms. Lin Ting being the executive Directors, Mr. Fung Ka Lok Adams and Mr. Ng Wing Cheong Stephen being the non-executive Directors, 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，其書面職權範圍刊載於創業板及本公司網站。該等書面職權範圍已由董事會於二零一五年十二月二十九日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)審閱本公司的財務資料及監察本公司的財務報告系統、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已經由審核委員會審閱，而審核委員會認為該業績之編製符合適用會計準則及規定，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，二零一七年十一月十日

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及林靈女士，非執行董事馮嘉諾先生及吳榮祥先生，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