

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



THIRD QUARTERLY REPORT
第三季度報告

2016

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 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《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，確認就其所深知及確信，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，且並無遺漏任何其他事項，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 the Company and its subsidiaries (collectively, the "Group") for the three months and nine months ended 30 September 2016, together with the unaudited comparative figures for the corresponding periods in 2015, as follows:

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

For the three months and nine months ended 30 September 2016

第三季度業績

董事會（「董事會」）公佈，本公司及其附屬公司（統稱「本集團」）截至二零一六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，連同二零一五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

截至二零一六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		
		2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)	
	Notes 附註					
Revenue	收益	3	10,919,963	7,427,331	50,253,013	31,479,513
Cost of sales	銷售成本		(5,448,204)	(3,724,050)	(13,284,638)	(9,671,758)
Gross profit	毛利		5,471,759	3,703,281	36,968,375	21,807,755
Other income	其他收入	4	168	283	41,970	49,002
Other gains and losses	其他收益及虧損	4	-	-	1,700,536	(20,667)
Administrative expenses	行政開支		(8,823,721)	(8,969,883)	(32,673,999)	(25,627,107)
Finance costs	財務成本	5	(491,043)	(3,732,294)	(6,554,557)	(5,155,985)
Share of profit of an associate	應佔一間聯營公司溢利		243,723	-	1,717,583	-
Share of loss of a joint venture	應佔一間合營公司虧損		(807,221)	-	(2,215,316)	-
Loss before tax	除稅前虧損	6	(4,406,335)	(8,998,613)	(1,015,408)	(8,947,002)
Income tax expense	所得稅開支	7	(582,192)	(1,048,508)	(3,308,099)	(2,256,326)
Loss and total comprehensive loss for the period	期內虧損及全面虧損總額		(4,988,527)	(10,047,121)	(4,323,507)	(11,203,328)
Loss and total comprehensive loss for the period attributable to:	下列各方應佔期內虧損及全面虧損總額：					
Owners of the Company	本公司擁有人		(4,869,556)	(9,868,953)	(4,951,227)	(10,910,308)
Non-controlling interests	非控股權益		(118,971)	(178,168)	627,720	(293,020)
			(4,988,527)	(10,047,121)	(4,323,507)	(11,203,328)
Loss per share	每股虧損			(Restated) (經重列)		(Restated) (經重列)
- Basic and diluted (HK cents per share)	- 基本及攤薄 (每股港仙)	9	(0.635)	(2.465)	(0.822)	(2.725)

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 of the Stock Exchange since 26 September 2013. The address of the Company's registered office is Clifton House, 75 Fort Street, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands. The address of the Company's principal place of business in Hong Kong is Unit No. 2616, 26/F, The Metropolis Tower, No.10 Metropolis Drive, Hungghom, Kowloon, Hong Kong with effect from 21 September 2016.

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, assets investments, provision of corporate finance advisory services, provision of property management and property agency services and provision of design and fitting-out services in Hong Kong.

The 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.

2. BASIS OF PREPARATION

The unaudited condensed consolidated statement of profit or loss and other comprehensive income of the Group for the three months and nine months ended 30 September 2016 has been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the applicable disclosure requirements of Chapter 18 of the GEM Listing Rules and the Hong Kong Companies Ordinance (Cap. 622 of the Laws of Hong Kong).

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於聯交所創業板上市。本公司之註冊辦事處地址為Clifton House, 75 Fort Street, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands。本公司之香港主要營業地點位於香港九龍紅磡都會道10號國際都會大廈26樓2616室（自二零一六年九月二十一日起生效）。

本公司（為一間投資控股公司）及其附屬公司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、提供物業管理及物業代理服務以及提供設計及裝修服務。

本集團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。

2. 編製基準

本集團於截至二零一六年九月三十日止三個月及九個月之未經審核簡明綜合損益及其他全面收入表乃根據由香港會計師公會（「香港會計師公會」）頒佈之香港財務報告準則（「香港財務報告準則」）及創業板上市規則第18章之適用披露規定以及香港法例第622章香港公司條例編製。

2. BASIS OF PREPARATION (CONTINUED)

The unaudited condensed consolidated statement of profit or loss and other comprehensive income has 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. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The accounting policies adopted in preparing the unaudited condensed consolidated results of the Group for the three months and nine months ended 30 September 2016 were consistent with those applied in the annual financial statements of the Group for the year ended 31 December 2015, except in relation to the adoption of the new and revised HKFRSs (collectively “New and Revised HKFRSs”) issued by the HKICPA that are relevant to its operations and effective for its accounting periods beginning on 1 January 2016. The adoption of these New and Revised HKFRSs in the current period has had no material impact on the results of the Group for the current and prior periods. 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 results of the Group.

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

2. 編製基準 (續)

未經審核簡明綜合損益及其他全面收入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。歷史成本一般根據交換產品及服務提供的代價之公平價值計量。

編製本集團截至二零一六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時採納之會計政策，與截至二零一五年十二月三十一日止年度之本集團年度財務報表所應用的會計政策一致，惟涉及採納香港會計師公會頒佈之於二零一六年一月一日開始之會計期間生效且與其營運相關之新訂及經修訂香港財務報告準則（統稱「新訂及經修訂香港財務報告準則」）除外。於本期間採納該等新訂及經修訂香港財務報告準則對本集團現時及過往期間的業績並無重大影響。本集團尚未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業績構成重大影響。

謹請注意，於編製本集團未經審核簡明綜合業績時已使用會計估算及假設。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 is as follows:

3. 收益

本集團來自其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	
		2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核) (Restated) (經重列)	2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核) (Restated) (經重列)
Sales of hardware	銷售硬件	159,018	122,316	729,820	752,920
Sales of technology software systems	銷售軟件系統	30,000	1,769,200	3,136,300	3,663,602
System customisation and network support	系統訂製及網絡支援	1,513,133	1,380,133	4,775,282	5,052,021
Software maintenance services	軟件保養服務	2,415,038	2,352,438	7,107,377	6,978,591
Software licensing fee	軟件特許費	5,969,659	4,529,528	17,084,136	12,504,527
Hosting and related services fee	伺服器寄存及相關服務費	873,374	606,243	2,691,368	1,707,336
Other internet financial platform services income	其他互聯網金融平台服務收入	-	840,000	1,306,000	1,648,000
Interest income on loan financing	貸款融資之利息收入	10,083	763,775	577,408	969,507
Referral services fee	轉介服務費	625,000	-	1,875,000	501,989
Corporate finance advisory and related services fee	企業財務諮詢及相關服務費用	-	333,544	330,000	802,000
Net fair value 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虧損淨額	(3,296,160)	(5,490,920)	(3,602,431)	(3,380,974)
Dividend income from listed equity securities	上市股本證券之股息收入	-	221,074	90,000	279,994
Rental income	租金收入	244,400	-	602,400	-
Property management service income and agency commission income	物業管理服務收入及代理佣金收入	229,555	-	11,403,490	-
Design and fitting-out services income	設計及裝修服務收入	2,146,863	-	2,146,863	-
		10,919,963	7,427,331	50,253,013	31,479,513

4. OTHER INCOME, AND OTHER GAINS AND LOSSES

4. 其他收入、及其他收益及虧損

		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	
		2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)
Other income:	其他收入：				
Interest income on bank deposits	銀行存款之利息收入	168	33	3,826	45,997
Sundry income	雜項收入	-	250	38,144	3,005
		168	283	41,970	49,002
Other gains and losses:	其他收益及虧損：				
Gain on disposal of subsidiaries	出售附屬公司的收益	-	-	2,179,864	-
Reversal of impairment losses on trade receivables	貿易應收款項的減值虧損撥回	-	-	247,400	-
Impairment losses of available-for-sale investments	可供出售投資的減值虧損	-	-	(3,335,060)	-
Gain on bargain purchase	議價購買收益	-	-	8,958	-
Gain on disposal of available-for-sale investments, net	出售可供出售投資的收益淨額	-	-	2,599,374	-
Loss on disposal of property, plant and equipment	出售物業、廠房及設備的虧損	-	-	-	(20,667)
		-	-	1,700,536	(20,667)

5. FINANCE COSTS

5. 財務成本

		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	
		2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)
Interest expense on loan notes	貸款票據利息開支	480,048	3,731,838	6,540,946	5,155,529
Interest expense on a revolving loan	循環貸款利息開支	10,695	–	10,695	–
Other interest expenses	其他利息開支	300	456	2,916	456
		491,043	3,732,294	6,554,557	5,155,985

6. LOSS BEFORE TAX

Loss before tax has been arrived at after charging:

6. 除稅前虧損

除稅前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	
	2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)
Amortisation of intangible assets (note 1) 無形資產攤銷 (附註1)	542,535	234,192	4,559,604	533,962
Depreciation of property, plant and equipment 物業、廠房及設備折舊	348,674	351,261	1,143,456	1,018,390
Operating lease payments in respect of rented premises 租用物業的經營租賃款項	900,856	1,122,708	2,951,060	3,261,320
Employee benefits expense: (note 2) 僱員福利開支: (附註2)				
Salaries and other benefits 薪金及其他福利	5,868,975	7,057,084	21,460,084	18,942,665
Contributions to retirement benefits scheme 退休福利計劃供款	218,387	222,977	692,819	639,409
Total employee benefits expense, including directors' emoluments 僱員福利開支總額，包括董事酬金	6,087,362	7,280,061	22,152,903	19,582,074
Less: Amounts capitalised in development costs 減：開發成本資本化金額	-	(385,050)	-	(955,153)
	6,087,362	6,895,011	22,152,903	18,626,921

Notes:

- During the nine months ended 30 September 2016, amortisation of intangible assets amounting to HK\$1,627,604 (nine months ended 30 September 2015: HK\$533,962) was included in cost of sales and amortisation of intangible assets amounting to HK\$2,932,000 (nine months ended 30 September 2015: Nil) was included in administrative expenses.
- During the nine months ended 30 September 2016, employee benefits expense amounting to HK\$6,357,839 (nine months ended 30 September 2015: HK\$6,110,605) was included in cost of sales and employee benefits expense amounting to HK\$15,795,064 (nine months ended 30 September 2015: HK\$12,516,316) was included in administrative expenses.

附註：

- 截至二零一六年九月三十日止九個月，計入銷售成本之無形資產攤銷為1,627,604港元（截至二零一五年九月三十日止九個月：533,962港元），而計入行政開支之無形資產攤銷則為2,932,000港元（截至二零一五年九月三十日止九個月：無）。
- 截至二零一六年九月三十日止九個月，計入銷售成本之僱員福利開支為6,357,839港元（截至二零一五年九月三十日止九個月：6,110,605港元），而計入行政開支之僱員福利開支則為15,795,064港元（截至二零一五年九月三十日止九個月：12,516,316港元）。

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	
		2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)
Current – Hong Kong	即期 – 香港				
– Charge for the period	– 期內計提	655,198	1,028,122	4,043,921	2,247,651
– Under provision in prior periods	– 過往期間撥備不足	16,512	25,828	16,512	25,828
Deferred	遞延	(89,518)	(5,442)	(752,334)	(17,153)
Total income tax recognised in profit or loss	於損益確認的所得稅總額	582,192	1,048,508	3,308,099	2,256,326

Hong Kong Profits Tax is calculated at 16.5% of the estimated assessable profit arising in or derived from Hong Kong for both periods.

香港利得稅乃按各期內在香港產生或賺取之估計應計課稅溢利之16.5%計算。

During the nine months ended 30 September 2016, the share of tax attributable to an associate amounting to HK\$893,966 (nine months ended 30 September 2015: Nil) was included in “Share of profit of an associate”.

於截至二零一六年九月三十日止九個月，一間聯營公司應佔稅項893,966港元（截至二零一五年九月三十日止九個月：無）已計入「應佔一間聯營公司溢利」。

8. DIVIDEND

The Board does not recommend the payment of any dividend in respect of the nine months ended 30 September 2016 (nine months ended 30 September 2015: Nil).

8. 股息

董事會並不建議就截至二零一六年九月三十日止九個月派付任何股息（截至二零一五年九月三十日止九個月：無）。

9. LOSS PER SHARE

The calculation of the basic loss per share amounts is based on the loss for the period attributable to ordinary equity holders of the Company and the weighted average number of ordinary shares in issue during the periods.

9. 每股虧損

每股基本虧損金額乃根據本公司普通股權益持有人應佔期內虧損以及各期間已發行普通股之加權平均數計算。

		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	
		2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$ 港元 (Unaudited) (未經審核)	2015 二零一五年 HK\$ 港元 (Unaudited) (未經審核)
Loss	虧損				
Loss for the period attributable to owners of the Company for the purpose of basic loss per share	就計算每股基本虧損而言，本公司擁有人應佔期內虧損	(4,869,556)	(9,868,953)	(4,951,227)	(10,910,308)

9. LOSS PER SHARE (CONTINUED)

9. 每股虧損 (續)

		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	
		2016 二零一六年 (Unaudited) (未經審核)	2015 二零一五年 (Unaudited) (未經審核) (Restated) (經重列)	2016 二零一六年 (Unaudited) (未經審核)	2015 二零一五年 (Unaudited) (未經審核) (Restated) (經重列)
Number of shares	股份數目				
Weighted average number of ordinary shares for the purpose of calculating basic loss per share	就計算 每股基本虧損而言， 普通股之加權平均數	766,956,522	400,410,678	602,294,998	400,410,678

The basic loss per share amount for the three months and nine months ended 30 September 2015 have been adjusted to reflect the rights issue completed in May 2016 and the effect of consolidation of shares of the Company in April 2016.

The diluted loss per share is equal to the basic loss per share as there were no dilutive potential ordinary shares in issue during the three months and nine months ended 30 September 2016 and 30 September 2015.

於截至二零一五年九月三十日止三個月及九個月之每股基本虧損金額已作調整，以反映於二零一六年五月完成之供股以及於二零一六年四月進行之本公司股份合併之影響。

由於截至二零一六年九月三十日及二零一五年九月三十日止三個月及九個月，並無已發行潛在攤薄普通股，故此每股攤薄虧損相等於每股基本虧損。

10. CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

10. 簡明綜合權益變動表

		Attributable to owners of the Company 本公司擁有人應佔					Attributable to non-controlling interests 非控股權益應佔		Total 總額
		Share capital 股本	Share premium 股份溢價	Merger reserve 合併儲備	Capital reserve 資本儲備	Retained profits 保留溢利	Subtotal 小計	非控股權益應佔	總額
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
At 1 January 2015 (Audited)	於二零一五年一月一日 (經審核)	2,000,000	34,609,605	77,794	-	23,579,128	60,266,527	-	60,266,527
Loss and total comprehensive loss for the period (Unaudited)	期內虧損及全面虧損總額 (未經審核)	-	-	-	-	(10,910,308)	(10,910,308)	(293,020)	(11,203,328)
Change in ownership interests in subsidiaries without change of control (Unaudited)	於附屬公司擁有權益變動而未改變控制權 (未經審核)	-	-	-	-	189,108	189,108	199,892	389,000
At 30 September 2015 (Unaudited)	於二零一五年九月三十日 (未經審核)	2,000,000	34,609,605	77,794	-	12,857,928	49,545,327	(93,128)	49,452,199
At 1 January 2016 (Audited)	於二零一六年一月一日 (經審核)	2,000,000	34,609,605	77,794	-	7,872,660	44,560,059	1,213,884	45,773,943
Loss and total comprehensive loss for the period (Unaudited)	期內虧損及全面虧損總額 (未經審核)	-	-	-	-	(4,951,227)	(4,951,227)	627,720	(4,323,507)
Shares issued (Unaudited)	已發行股份 (未經審核)	2,320,000	137,040,000	-	-	-	139,360,000	-	139,360,000
Shares issuing expenses (Unaudited)	股份發行開支 (未經審核)	-	(6,286,933)	-	-	-	(6,286,933)	-	(6,286,933)
Disposal of a subsidiary (Unaudited)	出售一間附屬公司 (未經審核)	-	-	-	-	-	-	103,095	103,095
Capital contribution from non-controlling interests (Unaudited)	非控股權益注資 (未經審核)	-	-	-	-	-	-	222,000	222,000
Change in ownership interests in subsidiaries without change of control (Unaudited)	於附屬公司擁有權益變動而未改變控制權 (未經審核)	-	-	-	66,987	-	66,987	3,433,013	3,500,000
At 30 September 2016 (Unaudited)	於二零一六年九月三十日 (未經審核)	4,320,000	165,362,672	77,794	66,987	2,921,433	172,748,886	5,599,712	178,348,598

MANAGEMENT DISCUSSION AND ANALYSIS

During the nine months ended 30 September 2016 (the “Period”), the Group is 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, provision of property management and property agency services and provision of design and fitting-out services in Hong Kong.

FINANCIAL REVIEW

Revenue

Revenue of the Group for the Period was approximately HK\$50,253,000 (nine months ended 30 September 2015: approximately HK\$31,480,000), representing an increase of approximately HK\$18,774,000 or 59.64% as compared with that of the corresponding period in 2015. The increase in revenue was mainly due to the combined effect of (i) the increase in revenue of approximately HK\$4,865,000 from the financial trading software solutions business; (ii) the revenue of approximately HK\$11,403,000 contributed by the property management and property agency services business which was acquired by the Group in December 2015; and (iii) the revenue of approximately HK\$2,147,000 contributed by the design and fitting-out services business which was newly set up by the Group in July 2016.

Gross Profit and Gross Profit Margin

Gross profit of the Group for the Period was approximately HK\$36,968,000 (nine months ended 30 September 2015: approximately HK\$21,808,000), representing an increase of approximately HK\$15,161,000 or 69.52% as compared with that of the corresponding period in 2015. Gross profit margin of the Group for the Period was approximately 73.56% (nine months ended 30 September 2015: approximately 69.28%).

管理層討論及分析

於截至二零一六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、提供物業管理及物業代理服務以及提供設計及裝修服務。

財務回顧

收益

期內，本集團之收益約為50,253,000港元（截至二零一五年九月三十日止九個月：約31,480,000港元），較二零一五年同期增加約18,774,000港元或59.64%。收益增加主要是由於(i)金融交易軟件解決方案業務產生之收益增加約4,865,000港元；(ii)本集團於二零一五年十二月收購的物業管理及物業代理服務業務帶來收益約11,403,000港元；及(iii)本集團於二零一六年七月新開展的設計及裝修服務業務帶來收益約2,147,000港元之綜合影響所致。

毛利及毛利率

期內，本集團之毛利約為36,968,000港元（截至二零一五年九月三十日止九個月：約21,808,000港元），較二零一五年同期增加約15,161,000港元或69.52%。期內，本集團毛利率約為73.56%（截至二零一五年九月三十日止九個月：約69.28%）。

Administrative Expenses

The Group's administrative expenses for the Period amounted to approximately HK\$32,674,000 (nine months ended 30 September 2015: approximately HK\$25,627,000), representing an increase of approximately HK\$7,047,000 or 27.50% as compared with that of the corresponding period in 2015. The significant increase was primarily attributable to the combined effect of (i) the increase in administrative staff costs of approximately HK\$3,279,000 due to the expansion of the Group's business; and (ii) the increase in amortisation costs of HK\$2,932,000 due to the increase in intangible assets resulting from the acquired property management and property agency services business, during the Period.

Loss for the Period

The Group incurred a net loss of approximately HK\$4,324,000 for the Period. As compared with the net loss of approximately HK\$11,203,000 for the nine months ended 30 September 2015, the loss for the Period has substantially narrowed. The improvement in financial performance is mainly attributable to the combined effect of (i) the increase in revenue in the Period mainly contributed by the business segments of property management and property agency services which was acquired by the Group in December 2015, and provision of financial trading software solutions; and (ii) the share of profit of an associate of approximately HK\$1,718,000.

行政開支

期內，本集團之行政開支約為32,674,000港元（截至二零一五年九月三十日止九個月：約25,627,000港元），較二零一五年同期增加約7,047,000港元或27.50%。該大幅增加主要由於期內(i)因本集團業務擴張而導致行政員工成本增加約3,279,000港元；及(ii)因收購物業管理及物業代理服務業務導致無形資產增加，從而導致攤銷成本增加2,932,000港元之綜合影響所致。

期內虧損

期內，本集團產生虧損淨額約4,324,000港元。與截至二零一五年九月三十日止九個月之虧損淨額約11,203,000港元相比，期內之虧損已明顯收窄。財務表現改善主要由於(i)期內收益增加，主要由本集團於二零一五年十二月收購的物業管理及物業代理服務業務分部，以及提供金融交易軟件解決方案所帶動；及(ii)應佔一間聯營公司溢利約1,718,000港元的綜合影響所致。

BUSINESS REVIEW

Provision of Financial Trading Software Solutions

There is a steady growth in segment revenue from external customers to approximately HK\$35,524,000 for the Period (nine months ended 30 September 2015: approximately HK\$30,659,000), representing an increase of approximately HK\$4,865,000 or 15.87%. During the Period, the core operating subsidiary in this business division, namely iAsia Online Systems Limited (“iAsia”), had successfully concluded contracts with several new customers. Among the concluded contracts with new customers, four contracts of leasing software systems are expected to be completed in the late 2016. Recurring licensing fee is expected to maintain a steady growth.

Thanks to the approval in principle on the establishment of mutual stock market access between Shenzhen and Hong Kong (“Shenzhen-Hong Kong Stock Connect”) by the China Securities Regulatory Commission and the Securities and Futures Commission, several contracts had been concluded with customers for the enhancement of system interface and infrastructure for trading with an additional market. The official launch of Shenzhen-Hong Kong Stock Connect is expected to bring remarkable contribution to one-off revenue of the Group.

In addition, iAsia also introduced the Middle Office system (IMOS) to the market during the Period. The target customers of IMOS are financial institutions, including brokers and local banks. IMOS allows retail investors of our customers to view the activities/action of their investing companies/securities. With such interface, such retail investors can manage their investment accounts and submit their trading and other instructions (such as deposit funds instructions) electronically. As all online instructions are confirmed by the retail investors directly, it can reduce human error and thereby reducing our customer’s operational risk. In the future, iAsia will implement other modules to IMOS to reduce the back office operation and management burden of our customers.

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

業務回顧

提供金融交易軟件解決方案

於期內，來自外部客戶之分部收益錄得穩步增長，為約35,524,000港元（截至二零一五年九月三十日止九個月：約30,659,000港元），相當於增加約4,865,000港元或15.87%。於期內，此業務分部的主要營運附屬公司亞洲網上系統有限公司（「亞網」）已成功與若干新客戶訂立合約，其中四項軟件系統租賃合約預期於二零一六年末完成。預期經常性軟件特許權費將保持穩步增長。

受惠於中國證券監督管理委員會與香港證券及期貨事務監察委員會原則上批准深圳與香港建立股票市場交易互聯互通機制（「深港通」），亞網已與客戶就與新市場交易所需要的系統界面與基礎設施升級訂立若干合約。預期於深港通正式推出後，將會為本集團帶來可觀的一次性收益。

此外，亞網於期內亦向市場推出中台系統。中台系統的目標客戶為金融機構（包括經紀人及本地銀行）。中台系統可令我們客戶的零售投資者檢視其投資公司或證券的活動或行動。該等零售投資者可藉助該界面管理其投資賬戶及提交其交易及其他指示（如存款基金指示）。由於所有在線指示均由其零售投資者直接確認，此舉可減少人為失誤，從而降低我們客戶的營運風險。日後，亞網將把中台系統應用在更多其他模塊，減輕我們客戶的後台營運管理負擔。

本集團將透過專注發展及整合其技術優勢，以繼續探索來自現有及潛在客戶的新業務機會及收入來源。

Provision of Other Internet Financial Platforms

During the Period, the other internet financial platforms business division contributed a segment revenue of HK\$1,306,000 (nine months ended 30 September 2015: HK\$1,648,000) from its financial platforms which were operated in Hong Kong, representing a decrease of HK\$342,000 or 20.75%.

By capturing more business opportunities in different spectrums, the Group will work at its best to develop other internet financial platforms in order to generate more income and enlarge its customer base in the future.

Provision of Corporate Finance Advisory Services and Referral Services

During the Period, this business division contributed segment revenue from its external customers of HK\$2,205,000 (nine months ended 30 September 2015: approximately HK\$1,304,000), representing an increase of approximately HK\$901,000 or 69.10%, which was mainly contributed by the revenue generated from the referral business.

In view of the unsatisfactory operating results of the corporate finance advisory business in the previous years, the Group intends to dispose of its corporate finance business. 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 Finsoft Corporate Finance Limited ("FCFL"), representing the entire issued shares of FCFL at the consideration of HK\$2,300,000, subject to adjustment according to the sale and purchase agreement. FCFL 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 completion of the 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 FCFL. As at the date of this report, the transaction has not yet completed.

提供其他互聯網金融平台

於期內，其他互聯網金融平台業務分部就其於香港營運的金融平台錄得分部收益1,306,000港元（截至二零一五年九月三十日止九個月：1,648,000港元），減幅為342,000港元或20.75%。

透過把握不同領域的更多業務機會，本集團將竭力開發其他互聯網金融平台以於日後產生更多收入及擴大客戶基礎。

提供企業財務諮詢服務及轉介服務

於期內，該業務分部錄得來自外部客戶之分部收益2,205,000港元（截至二零一五年九月三十日止九個月：約1,304,000港元），相當於增加約901,000港元或69.10%，主要乃由轉介業務產生之收益所貢獻。

鑒於企業財務諮詢業務之經營業績於過往年度未如理想，本集團擬出售其企業財務業務。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，本集團有條件同意出售匯財企業財務顧問有限公司（「匯財企業財務顧問」）之5,000,000股普通股（相當於匯財企業財務顧問之全部已發行股份），代價為2,300,000港元，惟可根據買賣協議調整。匯財企業財務顧問主要於香港從事提供企業財務諮詢服務業務，且持牌可根據香港法例第571章證券及期貨條例（「證券及期貨條例」）從事第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匯財企業財務顧問主要股東之變更後，方能落實。於本報告日期，該交易尚未完成。

Money Lending Business

During the Period, revenue derived from the money lending business division amounted to approximately HK\$577,000 (nine months ended 30 September 2015: approximately HK\$970,000), representing a decrease of approximately HK\$392,000 or 40.44%. The drop is mainly due to the decrease in the number of loans granted to customers. The interest rate charged to customers during the Period ranged from 8.0% to 10.0% per annum. No default event occurred as of the date of this report and no provision for the impairment of loan receivables was considered necessary during the Period.

The Group will continue to uphold cautious credit control procedures and strategies to maintain a balance between business growth and risk management while developing its money lending business.

Assets Investments

The Group's assets investments business mainly consisted of investments in properties and securities.

(i) Properties Investment

Acquisition of China Universal Limited ("China Universal"):

On 7 March 2016, a subsidiary of the Company, and Colorful Focus Limited ("Colorful Focus") entered into a sale and purchase agreement, pursuant to which the Group conditionally agreed to purchase and Colorful Focus conditionally agreed to sell the entire issued shares of China Universal at the consideration of HK\$25,900,000. The acquisition of China Universal was completed on 16 March 2016. The principal assets of China Universal were two retail shops and one private residence located in the residential area of Siu Sai Wan and Tai Koo Shing, Hong Kong. During the Period, rental income of approximately HK\$602,000 was generated.

借貸業務

於期內，借貸業務分部產生之收益金額約為577,000港元（截至二零一五年九月三十日止九個月：約970,000港元），減幅約為392,000港元或40.44%。該減少乃由於向客戶授出貸款的數量下降所致。於期內向客戶收取之利率介乎每年8.0%至10.0%。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。

本集團將繼續堅持謹慎信貸控制程序及策略，以在發展其借貸業務時保持業務增長與風險管理之間的平衡。

資產投資

本集團資產投資業務主要包括物業及證券投資。

(i) 物業投資

收購華宙有限公司（「華宙」）：

於二零一六年三月七日，本公司之附屬公司與Colorful Focus Limited（「Colorful Focus」）訂立買賣協議，據此，本集團有條件同意購買及Colorful Focus有條件同意出售華宙之全部已發行股份，代價為25,900,000港元。華宙收購事項已於二零一六年三月十六日完成。華宙的主要資產為位於香港小西灣及太古城住宅區的兩間零售商舖及一間私人住宅。期內，本集團錄得租金收入約602,000港元。

Disposal of an investment property:

On 15 August 2016, China Universal and an independent third party purchaser entered into a provisional sale and purchase agreement, pursuant to which China Universal agreed to sell the private residence located in Tai Koo Shing, Hong Kong at a consideration of HK\$8,312,000, completion of which took place on 14 October 2016. The management believes that the disposal represents a good opportunity for the Group to realise its investment in the property with a view to enhancing the Group's cash position.

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

(ii) Securities Investment

The Group's securities investment portfolio comprised investments in listed securities, which are held for trading purposes. The Group continues to adopt a conservative investment approach in trading of listed securities in the Hong Kong stock market. During the Period, a net fair value loss on financial assets at fair value through profit or loss of approximately HK\$3,602,000 (nine months ended 30 September 2015: approximately HK\$3,381,000) was recognised from the securities investments. The net fair value losses were due to the volatile market conditions during the Period.

Proposed acquisition of listed shares and issue of new shares under specific mandate:

On 27 September 2016, the Company and Perfect Growth Limited ("Perfect Growth") entered into a sale and purchase agreement, pursuant to which the Company has conditionally agreed to purchase and Perfect Growth has conditionally agreed to sell 16,538,000 ordinary shares of China Parenting Network Holdings Limited, the issued shares of which are listed on GEM (Stock Code: 8361) at the consideration of HK\$35,498,817, which would be satisfied by the allotment and issue of 186,492,340 ordinary shares by the Company ("Consideration Shares") at the issue price of approximately HK\$0.190 per Consideration Share, credited as fully paid, to Perfect Growth at completion. China Parenting Network Holdings Limited and its subsidiaries operates an online platform focusing on the CBM (children, babies, and maternity) market in the People's Republic of China and are mainly engaged in (i) provision of marketing and promotional service; and (ii) e-commerce business.

出售投資物業：

於二零一六年八月十五日，華宙與一名獨立第三方買家訂立臨時買賣協議，據此，華宙同意出售於香港太古城的一間私人住宅，代價為8,312,000港元，交易已於二零一六年十月十四日完成。管理層認為出售事項為本集團可套現其於物業的投資以提升本集團現金狀況的良機。

預期日後本集團物業投資組合將為本集團帶來長期穩定收入及現金流量。

(ii) 證券投資

本集團之證券投資組合包括持作買賣用途的上市證券投資。本集團在買賣於香港股市上市的證券時，將繼續秉持保守的投資方針。於期內，已就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3,602,000港元（截至二零一五年九月三十日止九個月：約3,381,000港元）。公平價值虧損淨額乃主要由於期內市況不穩所致。

建議收購上市股份及根據特別授權發行新股份：

於二零一六年九月二十七日，本公司與肇堅有限公司（「肇堅」）訂立買賣協議，據此，本公司已有條件同意購買而肇堅已有條件同意出售中國育兒網絡控股有限公司（其已發行股份於創業板上市，股份代號：8361）之16,538,000股普通股，代價為35,498,817港元。代價將由本公司於完成後按發行價每股代價股份約0.190港元向肇堅配發及發行186,492,340股入賬列為繳足之普通股（「代價股份」）償付。中國育兒網絡控股有限公司與其附屬公司為專注於中華人民共和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。

As at the date of this report, the acquisition has not yet completed. Details of the above transaction are set out in the Company's announcement dated 27 September 2016.

Provision of Property Management and Property Agency Services, and Design and Fitting-out Services

The provision of property management and property agency services contributed revenue of approximately HK\$11,403,000 (nine months ended 30 September 2015: Nil) to the Group, mainly consisted of approximately HK\$10,721,000 from the property agency services rendered during the Period.

In July 2016, the Group started to engage in the provision of design and fitting-out services in Hong Kong through its 51%-owned subsidiary. As at 30 September 2016, there were five on-going projects of design and fitting-out, which contributed revenue of approximately HK\$2,147,000 to the Group. In the future, the Group will actively look for business opportunities and seek for new customers and new projects to strengthen its customer and revenue bases.

Other Investments

The Group had also involved in the following investments: (i) available-for-sale investments; (ii) investment in an associate; and (iii) investment in a joint venture.

(i) Available-for-sale Investments

As at 30 September 2016, the Group held (i) two unlisted fund investments (the "Funds") (year ended 31 December 2015: three) which are private equity funds incorporated in the Cayman Islands with carrying value of approximately HK\$8.66 million; and (ii) two unlisted equity investments with carrying value of HK\$25.52 million.

於本報告日期，收購尚未完成。有關上述交易之詳情，載於本公司日期為二零一六年九月二十七日之公告。

提供物業管理及物業代理服務以及設計及裝修服務

提供物業管理及物業代理服務為本集團產生收益約11,403,000港元（截至二零一五年九月三十日止九個月：無），主要包括於期內提供物業代理服務所收取的約10,721,000港元。

於二零一六年七月，本集團透過其擁有51%權益之附屬公司開始於香港從事提供設計及裝修服務。截至二零一六年九月三十日，有五個設計及裝修項目正在進行，向本集團貢獻收入約2,147,000港元。日後，為增強本集團客戶及收益基礎，本集團將積極尋求業務機遇及尋找新客戶及新項目。

其他投資

本集團亦已包括下列投資：(i)可供出售之投資；(ii)於一間聯營公司之投資；以及(iii)於一間合營公司之投資。

(i) 可供出售之投資

於二零一六年九月三十日，本集團持有(i)兩項（截至二零一五年十二月三十一日止年度：三項）非上市基金投資（「基金」，該等基金均為於開曼群島註冊成立之私募股權基金），賬面值為約8,660,000港元；及(ii)兩項非上市股權投資，賬面值為25,520,000港元。

The Funds are limited by shares and are managed by their respective fund managers, which mainly invests in the field of multi-media, social media and internet related business. The unlisted equity investments mainly consisted of the 5% interest in C&C International Healthcare Group Limited ("C&C") acquired by the Group at the consideration of HK\$24,271,000 in July 2016. C&C and its group companies ("C&C Group") are principally engaged in the provision of contracted medical schemes ("Schemes") for integrated medical and healthcare check-up services. The customers of the C&C Group are corporate clients, which have engaged the C&C Group to provide the Schemes mainly in Hong Kong so as to allow the employees of such corporate clients to seek medical and healthcare services offered by the network of the C&C Group. As at the date of this report, the C&C Group had a network of over 700 specialist and general practitioner doctors for providing medical and healthcare services under the Schemes. All available-for-sale investments are measured at cost less impairment at the end of the reporting period.

(ii) Investment in an Associate – Four Directions Investment Limited ("FDIL")

As at 30 September 2016, the Group held approximately 27.69% of the issued shares of FDIL. Through the investment in FDIL and its subsidiaries which are principally engaged in providing services in relation to information technology, smartphone applications development and digital marketing and the development of information technology applications, the Group is able to expand and diversify its investment into information technology industry in respect of development of smartphone applications, which the Directors consider to have great market potentials. During the Period, the profit of associate shared by the Group amounted to approximately HK\$1,718,000.

該等基金為股份有限公司，並由彼等各自之基金經理管理，主要投資於多媒體、社交媒體及互聯網相關業務領域。該等非上市股權投資主要包括本集團於二零一六年七月按代價24,271,000港元收購C&C International Healthcare Group Limited (「C&C」)之5%權益。C&C及其集團公司(「C&C集團」)主要從事就綜合醫療及保健體檢服務提供合約醫療計劃(「計劃」)。C&C集團之客戶為公司客戶，該等公司客戶已委聘C&C集團主要於香港提供計劃以令其僱員尋求C&C集團網絡提供之醫療保健服務。於本報告日期，C&C集團擁有超過700名專家及普通執業醫生組成之網絡，以提供計劃項下之醫療保健服務。於報告期末，所有可供出售投資按成本減減值計量。

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

於二零一六年九月三十日，本集團持有FDIL已發行股份之約27.69%。透過投資FDIL及其附屬公司(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)，本集團可就開發智能手機應用擴大及豐富其於資訊科技行業的投資，董事認為該領域有巨大的市場潛力。於期內，本集團佔聯營公司的溢利約為1,718,000港元。



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

As at 30 September 2016, the Group held 49% interest in Sky View, which is the holding company of 22% interests in Rolaner International Limited (“Rolaner”) acquired under the Rolaner Subscription Agreement (as defined below).

Pursuant to an agreement dated 20 February 2016 entered into by Sky View, Rolaner, Ace Choice Ventures Limited, Legend Cosmo Consultants Limited, Mr. Ren Lingfeng, Mr. Chen Rong, 榮浪信息科技(上海)有限公司 (unofficial English name being Rong Lang Information Technology (Shanghai) Co., Limited) and 羅朗網絡科技(上海)有限公司 (unofficial English name being Luo Lang Internet Technology (Shanghai) Co., Limited) (“Rolaner Subscription Agreement”), Sky View had subscribed for 22,000,000 preferred shares in the share capital of Rolaner at the price of US\$10,000,000. Completion of the Rolaner Subscription Agreement took place on 18 March 2016.

The management believes that the transactions contemplated under the Sky View Subscription Agreement has introduced a strategic partner to invest in Rolaner, which 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 People’s Republic of China, in which the management considers to have great market potentials. During the Period, the loss of joint venture shared by the Group amounted to approximately HK\$2,215,000.

As at the date of this report, save as the foregoing major acquisitions and 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.

(iii) 於一間合營公司之投資—天匯投資有限公司(「天匯」)

於二零一六年九月三十日，本集團於天匯持有49%權益，而天匯為持有根據Rolaner認購協議（定義見下文）收購之Rolaner International Limited（「Rolaner」）22%權益之控股公司。

根據天匯、Rolaner、Ace Choice Ventures Limited、Legend Cosmo Consultants Limited、任凌峰先生、陳榮先生、榮浪信息科技(上海)有限公司與羅朗網絡科技(上海)有限公司於二零一六年二月二十日訂立之協議（「Rolaner認購協議」），天匯已認購Rolaner股本中22,000,000股優先股，代價為10,000,000美元。Rolaner認購協議已於二零一六年三月十八日完成。

管理層認為，天匯認購協議項下擬進行之交易已引入一名戰略夥伴投資Rolaner。Rolaner經營一項手機應用程式「美麗神器」，該程式為中華人民共和國醫療美容行業最大的在線社區之一，並為擁有數百萬用戶的電子商務平台，管理層認為該程式擁有龐大市場潛力。於期內，本集團分佔之合營公司虧損約為2,215,000港元。

於本報告日期，除上述主要收購及出售事項外，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。

CAPITAL STRUCTURE

PLACING OF NEW SHARES IN JANUARY 2016 UNDER GENERAL MANDATE

On 14 January 2016, the Company and Convoy Securities Limited (as placing agent) entered into a conditional placing agreement ("800M Placing Agreement"), pursuant to which the Company had conditionally agreed to place through the placing agent, on a best effort basis, up to 800,000,000 new ordinary shares of par value of HK\$0.0005 each in the share capital of the Company ("January Placing Share(s)", to not less than six placees who and whose ultimate beneficial owners were 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\$0.05 per January Placing Share ("800M Placing"). The January Placing Shares were allotted and issued pursuant to the general mandate granted to the Directors at the annual general meeting of the Company held on 5 May 2015. The nominal value of the January Placing Shares was HK\$400,000 and the net issue price was HK\$0.048 per January Placing Share. The closing price of the ordinary shares of the Company on the date of the 800M Placing Agreement was HK\$0.059 per share. On 27 January 2016, completion of the 800M Placing took place in accordance with the terms and conditions of the 800M Placing Agreement. Immediately after completion of the 800M Placing, an aggregate of 800,000,000 January Placing Shares, representing approximately 16.7% of the then issued share capital of the Company (as enlarged by the allotment and issue of the January Placing Shares), have been successfully placed to not less than six placees. The Company received net proceeds of approximately HK\$38.4 million from the 800M Placing. The Directors were of the view that the 800M 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, the entire net proceeds has been utilised as to (i) HK\$25.9 million had been used for the payment of the total consideration for the acquisition of China Universal; (ii) approximately HK\$2.5 million had been used for the settlement of interest incurred on the Loan Notes; (iii) approximately HK\$8.5 million had been used for the subscription of 390 Sky View Shares; and (iv) the remaining had been used for the general working capital of the Group.

資本架構

於二零一六年一月根據一般授權配售新股份

於二零一六年一月十四日，本公司與康宏證券有限公司（作為配售代理）訂立有條件配售協議（「8億配售協議」），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800,000,000股本公司股本中每股面值0.0005港元之新普通股（「一月配售股份」）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），每股一月配售股份作價0.05港元（「8億配售事項」）。一月配售股份已根據於二零一五年五月五日舉行之本公司股東週年大會授予董事之一般授權配發及發行。一月配售股份之面值為400,000港元，淨發行價格為每股一月配售股份0.048港元。本公司之普通股於8億配售協議日期之收市價為每股0.059港元。於二零一六年一月二十七日，8億配售事項已根據8億配售協議之條款及條件完成。緊隨8億配售事項完成後，合共800,000,000股一月配售股份（相當於本公司當時已發行股本（經配發及發行一月配售股份擴大）之約16.7%）已成功配售予不少於六名承配人。本公司自8億配售事項獲得所得款項淨額約38,400,000港元。董事認為8億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。截至本報告日期，全部所得款項淨額中，(i)25,900,000港元已用作支付收購華宙之總代價；(ii)約2,500,000港元已用作支付貸款票據產生之利息；(iii)約8,500,000港元已用作認購390股天匯股份；及(iv)餘額已用作本集團之一般營運資金。

SHARE CONSOLIDATION AND CHANGE OF BOARD LOT SIZE

On 3 March 2016, the Board proposed that every ten existing shares (“Old Shares”) of HK\$0.0005 each in the issued and unissued share capital of the Company be consolidated into one consolidated share (“Share(s)”) of HK\$0.005 each in the issued and unissued share capital of the Company (“2016 Share Consolidation”). The 2016 Share Consolidation had been approved by the shareholders of the Company at the extraordinary general meeting on 18 April 2016 and became effective on 19 April 2016, upon which the issued share capital of the Company was HK\$2,400,000 divided into 480,000,000 Shares of HK\$0.005 each. The board lot size of the Shares was changed from 5,000 Old Shares to 10,000 Shares upon the 2016 Share Consolidation taking effect. Details of the 2016 Share Consolidation and change of board lot size are set out in the Company’s announcements dated 3 March 2016, 18 March 2016, 18 April 2016 and the Company’s circular dated 24 March 2016.

股份合併及更改每手買賣單位

於二零一六年三月三日，董事會建議將本公司已發行及未發行股本中每十股每股面值0.0005港元之現有股份（「舊股份」）合併為本公司已發行及未發行股本中一股每股面值0.005港元的合併股份（「股份」）（「二零一六年股份合併」）。二零一六年股份合併已於二零一六年四月十八日舉行之股東特別大會上獲本公司股東批准並於二零一六年四月十九日生效，其後本公司已發行股本為2,400,000港元，分為480,000,000股每股面值0.005港元的股份。於二零一六年股份合併生效後，股份之每手買賣單位由5,000股舊股份變更為10,000股股份。有關二零一六年股份合併及變更每手買賣單位之詳情，載於本公司日期為二零一六年三月三日、二零一六年三月十八日、二零一六年四月十八日之公告及本公司日期為二零一六年三月二十四日之通函。

RIGHTS ISSUE

On 24 March 2016, the Company proposed to issue, by way of rights, on the basis of one rights share ("Rights Share") for every two Shares in issue held on the record date (i.e. 28 April 2016) at the subscription price of HK\$0.324 per Rights Share ("Rights Issue").

The Company intended to apply the net proceeds from the Rights Issue for the early redemption of the Loan Notes and the payment of the interests accrued thereon. As at 25 April 2016 (being the latest practicable date to the issue of the prospectus in connection with the Rights Issue), the Company had already received notices from holders of the Loan Notes to redeem the Loan Notes in an aggregate principal amount of HK\$4.9 million, which shall be redeemed by the Company in May or June 2016. The Directors considered that it was prudent and reasonable to conduct the Rights Issue. On the other hand, the Directors considered that it was in the interest of the Company to early redeem the Loan Notes which bears interests at the rate of 10% per annum. The Directors considered that it was prudent to finance the Group's long term growth by way of the Rights Issue which would enhance its financial position without increasing finance costs, and that the Rights Issue would provide existing shareholders the opportunity to participate in the equity financing exercise on a fair and pro rata basis and lessen the dilution impact brought about by a placing.

Completion of the Rights Issue took place on 24 May 2016, where an aggregate of 240,000,000 Rights Shares, representing approximately 33.33% of the then issued share capital of the Company (as enlarged by the allotment and issue of the Rights Shares), have been issued. The aggregate nominal amount of the Rights Shares was HK\$1,200,000.

The Company received net proceeds of approximately HK\$74 million from the Rights Issue. Up to the date of this report, the entire net proceeds has been utilised for the early redemption of a part of the Loan Notes and the payment of the interest accrued thereon as intended.

供股

於二零一六年三月二十四日，本公司建議以供股方式，按於記錄日期（即二零一六年四月二十八日）每持有兩股已發行股份獲發一股供股股份（「供股股份」）之基準，按每股供股股份0.324港元之認購價發行股份（「供股」）。

本公司擬將供股之所得款項淨額用作提前贖回貸款票據以及支付其應計利息。於二零一六年四月二十五日（即刊發有關供股之供股章程之最後實際可行日期），本公司已接獲貸款票據持有人有關贖回本金總額4,900,000港元之貸款票據之通知，貸款票據須由本公司於二零一六年五月或六月贖回。董事認為進行供股乃屬審慎合理。另一方面，董事認為提前贖回按年利率10%計息之貸款票據乃符合本公司之利益。董事認為，透過供股為本集團長遠增長提供資金屬審慎之舉，將提升其財務狀況而無需增加財務成本，且供股將按公平及按比例基準為現有股東提供參與股權融資活動之機會，並可減少配售事項帶來之攤薄影響。

供股已於二零一六年五月二十四日完成，據此本公司合共發行240,000,000股供股股份（佔本公司經配發及發行供股股份擴大後當時已發行股本之約33.33%）。供股股份之總面值為1,200,000港元。

本公司透過供股收取之所得款項淨額約為74,000,000港元。截至本報告日期，所得款項淨額已按計劃悉數用於提前贖回部分貸款票據以及支付其應計利息。

PLACING OF NEW SHARES IN SEPTEMBER 2016 UNDER GENERAL MANDATE

On 22 August 2016, the Company and Astrum Capital Management Limited (as placing agent) entered into a conditional placing agreement (“144M Placing Agreement”), pursuant to which the Company had conditionally agreed to place through the placing agent, on a best effort basis, up to 144,000,000 new ordinary shares of par value of HK\$0.005 each in the share capital of the Company (“September 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\$0.15 per September Placing Share (“144M Placing”). The September Placing Shares were allotted and issued pursuant to the general mandate granted to the Directors at the annual general meeting of the Company held on 22 June 2016. The nominal value of the September Placing Shares was HK\$720,000 and the net issue price was HK\$0.144 per September Placing Share. The closing price of the ordinary shares of the Company on the date of the 144M Placing Agreement was HK\$0.177 per share. On 1 September 2016, completion of the 144M Placing took place in accordance with the terms and conditions of the 144M Placing Agreement. Immediately after completion of the 144M Placing, an aggregate of 144,000,000 September Placing Shares, representing approximately 16.7% of the then issued share capital of the Company (as enlarged by the allotment and issue of the September Placing Shares), have been successfully placed to not less than six placees. The Company received net proceeds of approximately HK\$20.7 million from the 144M Placing. The Directors were of the view that the 144M 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, part of net proceeds of approximately HK\$19.2 million had been used for the settlement of the early redemption of the remaining Loan Notes and the payment of the interest accrued thereon as intended.

於二零一六年九月根據一般授權配售新股份

於二零一六年八月二十二日，本公司與阿仕特朗資本管理有限公司（作為配售代理）訂立有條件配售協議（「1.44億配售協議」），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144,000,000股本公司股本中每股面值0.005港元之新普通股（「九月配售股份」）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），每股九月配售股份作價0.15港元（「1.44億配售事項」）。九月配售股份已根據於二零一六年六月二十二日舉行之本公司股東週年大會授予董事之一般授權配發及發行。九月配售股份之面值為720,000港元，淨發行價格為每股九月配售股份0.144港元。本公司之普通股於1.44億配售協議日期之收市價為每股0.177港元。於二零一六年九月一日，1.44億配售事項已根據1.44億配售協議之條款及條件完成。緊隨1.44億配售事項完成後，合共144,000,000股九月配售股份（相當於本公司當時已發行股本（經配發及發行九月配售股份擴大）之約16.7%）已成功配售予不少於六名承配人。本公司自1.44億配售事項獲得所得款項淨額約20,700,000港元。董事認為1.44億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。截至本報告日期，部分所得款項淨額約19,200,000港元已按計劃用作結付提前贖回餘下貸款票據以及支付其應計利息。

OUTLOOK

Technology is advancing at a tremendous pace and dependence of internet in all aspects continues to rise. Using technologies such as online trading and finance maximises operating efficiency, and has become more popular than ever, thus providing more business opportunities for the Group.

iAsia, the Group's subsidiary and the trading solution pioneer in the market, continues to actively develop the Group's core business. Leveraging years of experience and professional knowledge in the financial sectors in Hong Kong, the Group was able to swiftly react to the market changes by innovative trading solution inventions. As the long-awaited Shenzhen-Hong Kong Stock Connect is likely to be launched in the end of 2016, it will serve as a ground-breaking initiative for iAsia and the Group is financially prepared and committed to enriching our product portfolio for further business development.

In consideration of a volatile equity market and the global financial recession, the Directors believe diversification of the Group's business divisions can safeguard a stable growth of the Group. Great potential of smartphone application development emerges from people's pursuit of efficiency, which the Directors consider to be one of the growth engine in the foreseeable future. The Group believes that the e-commerce platform business model will be sustainable in long run and has potential prospect in the Asian market. Therefore, the Group will continue to devote in mobile application development business through investments in potential business and provide financial or I.T. related platforms to attract potential customers.

Looking ahead, the Group will continue to strike for sustainable growth through implementation of strict risk control policies to improve its internal control and risk management capabilities. Meanwhile, the Group will keep on reviewing the performance of each of its business segments, extend its business opportunities and enhance its competitive edge.

展望

科技的發展日新月異，而各方面對互聯網的倚賴度亦繼續提高。採用線上交易及融資等科技能最大化經營效率，且其應用較以往更為廣泛，可為本集團提供更多商機。

本集團附屬公司及市場上的交易解決方案先鋒亞網仍積極開展本集團的核心業務。憑藉本集團於香港金融業的多年經驗及專業知識，本集團能夠迅速應對市場變化並推出創新的交易解決方案。由於期盼已久的深港通可能於二零一六年年底開通，其將給予亞網開拓性的動力，本集團已作好資金準備，致力豐富產品組合，以促進未來業務發展。

鑒於股市波動及全球金融衰退，董事相信，多元化本集團業務分部能保證其實現穩定發展。人們追求效率為智能手機應用程式開發帶來巨大潛力，董事認為其將於可見未來成為本集團發展動力之一。本集團認為電商平台業務模型長期來看具備可持續性，且在亞洲市場上具有發展前景。因此，本集團將繼續透過投資潛在業務致力發展流動應用程式開發業務及提供金融或資訊科技相關平台以吸引潛在客戶。

展望未來，本集團將繼續透過實施嚴格的風險控制政策改善內部監控及風險管理能力，以努力實現可持續發展。同時，本集團將繼續審閱其各業務分部的表現，並拓展其業務機會及提升競爭優勢。



OTHER INFORMATION

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

As at 30 September 2016, 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 were recorded in the register required to be kept under section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuer as referred to in Rule 5.46 of the GEM Listing Rules.

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

So far as is known to the Directors, as at 30 September 2016, the following persons, other than a Director or chief executive of the Company, had interests or short positions in the shares and underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO:

Name of shareholder	Nature of interest	Number of shares	Approximate percentage of shareholding
股東名稱	權益性質	股份數目	股權概約百分比
Luster Wealth Limited (note 1) Luster Wealth Limited (附註1)	Beneficial owner 實益擁有人	116,411,250	13.47%
Woodstock Management Limited (note 1) Woodstock Management Limited (附註1)	Interest in controlled corporation 受控法團權益	116,411,250	13.47%
Mr. Chan Sek Keung, Ringo (note 1) 陳錫強先生 (附註1)	Interest in controlled corporations 受控法團權益	116,411,250	13.47%
Ever Robust Holdings Limited (note 2) 連捷控股有限公司 (附註2)	Beneficial owner 實益擁有人	136,800,000	15.83%

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

於二零一六年九月三十日，董事或本公司主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債權證中，擁有登記於根據證券及期貨條例第352條須存置的登記冊內或根據創業板上市規則第5.46條所載上市發行人董事之交易必守準則須知會本公司及聯交所的權益及淡倉。

主要股東及其他人士於股份、相關股份及債權證的權益及淡倉

據董事所知，於二零一六年九月三十日，下列人士（董事或本公司主要行政人員除外）於本公司股份及相關股份中擁有登記於根據證券及期貨條例第336條須置存之登記冊內的權益或淡倉：

Name of shareholder	Nature of interest	Number of shares	Approximate percentage of shareholding
股東名稱	權益性質	股份數目	股權概約百分比
Whole Kind Investments Limited (note 2) 豪佳投資有限公司 (附註2)	Interest in controlled corporation 受控法團權益	136,800,000	15.83%
Interactive Entertainment China Cultural Technology Investments Limited (note 2) 互娛中國文化科技投資有限公司 (附註2)	Interest in controlled corporation 受控法團權益	136,800,000	15.83%

Notes:

- These 116,411,250 Shares are held by Luster Wealth Limited. Mr. Chan Sek Keung, Ringo ("Mr. Chan"), beneficially owns 100% of the issued share capital of Woodstock Management Limited, which in turn owns approximately 89.87% of the issued share capital of Luster Wealth Limited. Therefore, each of Woodstock Management Limited and Mr. Chan is deemed, or taken to be, interested in all the Shares held by Luster Wealth for the purpose of the SFO.
- These 136,800,000 shares are held by Ever Robust Holdings Limited, which is wholly-owned by Whole Kind Investments Limited, which is in turn wholly-owned by Interactive Entertainment China Cultural Technology Investments Limited. By virtue of the SFO, each of Whole Kind Investments Limited and Interactive Entertainment China Cultural Technology Investments Limited is deemed, or taken to be, interested in all the shares held by Ever Robust Holdings Limited.

附註:

- 該等116,411,250股股份由Luster Wealth Limited持有。陳錫強先生(「陳先生」)實益擁有Woodstock Management Limited的100%已發行股本，而Woodstock Management Limited則擁有Luster Wealth Limited已發行股本約89.87%的權益。因此，根據證券及期貨條例，Woodstock Management Limited及陳先生各自被視為或被當作於Luster Wealth持有的全部股份中擁有權益。
- 該等136,800,000股股份由連捷控股有限公司持有，連捷控股有限公司由豪佳投資有限公司全資擁有，而豪佳投資有限公司則由互娛中國文化科技投資有限公司全資擁有。根據證券及期貨條例，豪佳投資有限公司及互娛中國文化科技投資有限公司各自被視為或被當作於連捷控股有限公司持有之全部股份中擁有權益。

Save as disclosed above, as at 30 September 2016, the Directors were not aware of any other persons (not being a Director or chief executive of the Company) who had interests or short positions in the shares and underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO.

除上文所披露者外，於二零一六年九月三十日，董事並不知悉任何其他人士（並非董事或本公司主要行政人員）在本公司股份及相關股份中擁有登記於根據證券及期貨條例第336條須置存之登記冊內的權益或淡倉。

PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S 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.

購買、出售或贖回本公司之上市證券

於期內，本公司或其附屬公司概無購買、出售或贖回本公司任何上市證券。

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. No incident of non-compliance was noted by the Company during the Period.

CORPORATE GOVERNANCE

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

According to the 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 chairman was performed by Mr. Chan (resigned on 26 August 2016) followed by Mr. Ng Wing Cheong Stephen (appointed on 26 August 2016) but the office of the chief executive officer of the Company was vacated. However, the Board will keep reviewing the current structure of the Board from time to time and should candidate with suitable knowledge, skill and experience be identified, the Company will make appointment to fill the post as appropriate.

COMPETING INTERESTS

As at 30 September 2016, 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 compete, either directly or indirectly, with the business of the Group or had any other conflicts of interest with the Group. As at 30 September 2016, the Company did not have any controlling shareholder.

董事進行證券交易

本公司已採納有關董事進行證券交易之行為守則，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之行為守則。於期內，本公司並無注意到任何不合規事件。

企業管治

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，主席角色由陳先生（已於二零一六年八月二十六日辭任）及吳榮祥先生（已於二零一六年八月二十六日獲委任）擔任，惟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。

競爭權益

於二零一六年九月三十日，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或與本集團有任何其他利益衝突。於二零一六年九月三十日，本公司並無任何控股股東。

CHANGE OF DIRECTORS AND COMPOSITION OF BOARD COMMITTEES

At the annual general meeting of the Company held on 22 June 2016 (“2016 AGM”), Mr. Lawrence Tang (“Mr. Tang”) did not offer himself for re-election due to his other commitments which required more of his time and retired as an executive Director upon conclusion of the 2016 AGM (“Retirement”). Following the Retirement, Mr. Tang also resigned as (i) one of the authorised representatives of the Company (“Authorised Representative”) (for the purpose of Rule 5.24 of the GEM Listing Rules); (ii) the authorised representative of the Company (“Process Agent”) (for the purpose of accepting service of process and notices on behalf of the Company in Hong Kong under the Companies Ordinance (Chapter 622 of the Laws of Hong Kong)); and (iii) a member of the compliance committee of the Board (“Compliance Committee”) with effect from 22 June 2016. With effect from 22 June 2016, Ms. Wong Kei Lam, the company secretary of the Company, was appointed as an Authorised Representative and the Process Agent.

With effect from 23 June 2016, (i) Ms. Lin Ting (“Ms. Lin”) and Ms. Lam Ching Yee (“Ms. Lam”) were appointed as executive Directors; and (ii) the Compliance Committee has been re-constituted with Ms. Lam appointed as the chairman and Mr. Li Hoi Kong (“Mr. Li”), a former executive Director, as a member.

With effect from 26 August 2016, Mr. Chan resigned as (i) the non-executive Director and the Chairman of the Board, and (ii) the chairman of the nomination committee of the Board (“Nomination Committee”). With effect from 26 August 2016, Mr. Ng Wing Cheong Stephen was appointed as (i) the non-executive Director and the Chairman of the Board, and (ii) the chairman of the Nomination Committee.

董事及董事委員會成員變動

於本公司於二零一六年六月二十二日舉行的股東週年大會（「二零一六年股東週年大會」）上，Lawrence Tang先生（「Tang先生」）由於彼之其他事務需佔用彼之更多時間，故並未膺選連任，並於二零一六年股東週年大會結束時退任執行董事（「退任」）。於退任後，Tang先生亦辭任(i)本公司授權代表之一（「授權代表」）（就創業板上市規則第5.24條而言）；(ii)本公司之授權代表（「法律程序文件代理人」）（就根據公司條例（香港法例第622章）代表本公司在香港接受法律程序文件及通知的送達而言）；及(iii)董事會合規委員會（「合規委員會」）成員，自二零一六年六月二十二日起生效。自二零一六年六月二十二日起，本公司之公司秘書黃紀琳女士已獲委任為授權代表及法律程序文件代理人。

自二零一六年六月二十三日起，(i)林霆女士（「林霆女士」）及林靜儀女士（「林女士」）獲委任為執行董事；及(ii)合規委員會進行重組，其中林女士獲委任為主席及前任執行董事李海港先生（「李先生」）擔任成員。

自二零一六年八月二十六日起，陳先生辭任(i)非執行董事兼董事會主席，及(ii)董事會之提名委員會（「提名委員會」）主席。自二零一六年八月二十六日起，吳榮祥先生獲委任為(i)非執行董事兼董事會主席，及(ii)提名委員會主席。

With effect from 21 September 2016, Mr. Li resigned as (i) an executive Director; (ii) an Authorised Representative; (iii) the compliance officer of the Company (“Compliance Officer”); and (iv) a member of each of the remuneration committee of the Board (“Remuneration Committee”) and Compliance Committee. With effect from 21 September 2016, Ms. Lam was appointed as (i) an Authorised Representative; (ii) the Compliance Officer; and (iii) a member of the Remuneration Committee, and Ms. Lin was appointed as a member of the Compliance Committee.

Details of the above changes are set out in the Company’s announcements dated 22 June 2016, 23 June 2016, 26 August 2016 and 21 September 2016.

CHANGE OF AUDITOR

With effect from 28 October 2016, HLB Hodgson Impey Cheng Limited (“HLB”) has resigned as the auditor of the Company because the Company and HLB could not reach a mutual agreement in respect of the audit fee for the financial year ending 31 December 2016. Following the resignation of HLB, PKF Hong Kong has been appointed as the new auditor of the Company.

AUDIT COMMITTEE

The Company established the audit committee (“Audit Committee”) on 10 September 2013 with written terms of reference posted on the websites of the GEM of the Stock Exchange 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 Corporate Governance Code of the GEM Listing Rules 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 monitor the Company’s financial reporting system, risk management and internal control systems. As at the date of this report, the chairman of the Audit Committee is Mr. Lam Kai Yeung and other members include Ms. Lee Kwun Ling, May Jean and Mr. Yuen Shiu Wai, all being independent non-executive Directors.

自二零一六年九月二十一日起，李先生辭任(i)執行董事；(ii)授權代表；(iii)本公司合規主任（「合規主任」）；及(iv)董事會薪酬委員會（「薪酬委員會」）及合規委員會各自之成員。自二零一六年九月二十一日起，林女士獲委任為(i)授權代表；(ii)合規主任；及(iii)薪酬委員會成員，及林靈女士獲委任為合規委員會成員。

上述變動之詳情載於本公司日期為二零一六年六月二十二日、二零一六年六月二十三日、二零一六年八月二十六日及二零一六年九月二十一日之公告。

核數師之變更

由於本公司與國衛會計師事務所有限公司（「國衛」）未能就截至二零一六年十二月三十一日止財政年度之核數師費用達成一致意見，國衛已辭任本公司之核數師，自二零一六年十月二十八日起生效。國衛辭任後，大信梁學濂（香港）會計師事務所已獲委任為本公司之新任核數師。

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聯交所創業板及本公司網站。該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創業板上市規則項下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，審核委員會主席為林繼陽先生，其他成員包括李筠翎女士及袁紹槐先生，均為獨立非執行董事。

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. Ng Wing Cheong Stephen
Chairman

Hong Kong, 9 November 2016

As at the date of this report, the Board consists of Ms. Lin Ting and Ms. Lam Ching Yee being the executive Directors, Mr. Ng Wing Cheong Stephen being the non-executive Director and Chairman of the Board, and Ms. Lee Kwun Ling, May Jean, Mr. Yuen Shiu Wai and Mr. Lam Kai Yeung being the independent non-executive Directors.

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
吳榮祥先生

香港，二零一六年十一月九日

於本報告日期，董事會成員包括執行董事林霆女士及林靜儀女士，非執行董事兼董事會主席吳榮祥先生，以及獨立非執行董事李筠翎女士、袁紹槐先生及林繼陽先生。





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