



**PROSTEN HEALTH HOLDINGS LIMITED**

*(formerly known as Prosten Technology Holdings Limited)  
(Incorporated in the Cayman Islands with limited liability)*

長達健康控股有限公司\*

*(前稱為長達科技控股有限公司)  
(於開曼群島註冊成立之有限公司)*

Stock Code 股份代號：8026

LOOK  
BEYOND  
TODAY

**2016**  
INTERIM REPORT  
中期業績報告

\* For identification purpose only 僅供識別

## CHARACTERISTICS OF THE GROWTH ENTERPRISE MARKET (“GEM”) OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “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 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 trade on the Main Board and no assurance is given that there will be a liquid market in the securities traded on GEM.

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

*This report, for which the directors (the “Directors”) of Prosten Health 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 of the Exchange (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」）之特色

創業板之定位，乃為相比起其他在聯交所上市之公司帶有較高投資風險之公司提供一個上市之市場。有意投資之人士應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。創業板之較高風險及其他特色表示創業板較適合專業及其他經驗豐富之投資者。

由於創業板上市公司新興之性質所然，在創業板買賣之證券可能會較於主板買賣之證券承受較大之市場波動風險，同時無法保證在創業板買賣之證券會有高流通量之市場。

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。

本報告乃遵照聯交所《創業板證券上市規則》（「創業板上市規則」）之規定而提供有關長達健康控股有限公司（「本公司」）之資料，本公司董事（「董事」）願就本報告共同及個別承擔全部責任。董事在作出一切合理查詢後確認，就彼等所知及所信，本報告所載資料在各重大方面均屬準確及完整，且並無誤導或欺騙成分；及本報告並無遺漏任何事項，致使本報告內任何聲明或本報告產生誤導。

## HIGHLIGHTS

## 摘要

- Revenue of the Group for the six months ended 30 September 2016 amounted to approximately HK\$8.2 million, representing an increase of approximately HK\$4.0 million as compared to the corresponding period of the previous financial year.
- The Group's gross profit for the six months ended 30 September 2016 was approximately HK\$2.9 million, decreased by approximately HK\$0.6 million as compared with the same period of the last financial year.
- Loss attributable to ordinary shareholders of the Company for the six months ended 30 September 2016 amounted to approximately HK\$9.3 million, which represented an increase in loss of approximately HK\$0.7 million as compared with the same period of the last financial year.
- The Board does not recommend the payment of any interim dividend for the six months ended 30 September 2016.
- 本集團截至二零一六年九月三十日止六個月之收益為約8,200,000港元，較上一個財政年度同期增加約4,000,000港元。
- 本集團截至二零一六年九月三十日止六個月之毛利為約2,900,000港元，較上一個財政年度同期減少約600,000港元。
- 截至二零一六年九月三十日止六個月，本公司普通股股東應佔虧損為約9,300,000港元，較上一個財政年度同期虧損增加約700,000港元。
- 董事會不建議就截至二零一六年九月三十日止六個月派發任何中期股息。

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

For the six months and three months ended 30 September 2016

The board of Directors (the “Board”) of the Company is pleased to announce the unaudited consolidated results of the Company and its subsidiaries (the “Group”) for the six months and three months ended 30 September 2016 together with the unaudited comparative figures for the corresponding periods in 2015 as follows:

## 簡明綜合損益及其他全面收益表

截至二零一六年九月三十日止六個月及三個月

本公司董事會（「董事會」）欣然宣佈，本公司及其附屬公司（「本集團」）截至二零一六年九月三十日止六個月及三個月之未經審核綜合業績，連同二零一五年同期之未經審核比較數字如下：

		Notes 附註	Six months ended 30 September 截至九月三十日止六個月		Three months ended 30 September 截至九月三十日止三個月	
			2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 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)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Revenue</b>	<b>收益</b>	4	<b>8,215</b>	4,235	<b>3,837</b>	1,986
Cost of sales	銷售成本		<b>(5,357)</b>	(738)	<b>(2,325)</b>	(382)
Gross profit	毛利		<b>2,858</b>	3,497	<b>1,512</b>	1,604
Other income and gains	其他收入及收益		<b>195</b>	412	<b>4</b>	398
Selling expenses	銷售開支		<b>(1,536)</b>	(1,546)	<b>(911)</b>	(617)
Administrative expenses	行政開支		<b>(10,706)</b>	(10,759)	<b>(5,961)</b>	(4,772)
Other expenses	其他開支		<b>(67)</b>	(229)	<b>(66)</b>	(2)
Finance costs	財務費用		<b>—</b>	(10)	<b>—</b>	—
<b>Loss before tax</b>	<b>除稅前虧損</b>	5	<b>(9,256)</b>	(8,635)	<b>(5,422)</b>	(3,389)
Income tax expense	所得稅開支	6	<b>(33)</b>	—	<b>—</b>	—
<b>Loss attributable to ordinary shareholders of the Company</b>	<b>本公司普通股股東應佔虧損</b>		<b>(9,289)</b>	(8,635)	<b>(5,422)</b>	(3,389)
<b>Other comprehensive income/(expense):</b>	<b>其他全面收益/(開支)：</b>					
<i>Item that may be reclassified subsequently to profit or loss:</i>	<i>其後可能重新分類至損益之項目：</i>					
Exchange differences on translation of foreign operations	換算海外業務之匯兌差額		<b>(659)</b>	332	<b>(26)</b>	332
<b>Total comprehensive expense attributable to ordinary shareholders of the Company</b>	<b>本公司普通股股東應佔全面開支總額</b>		<b>(9,948)</b>	(8,303)	<b>(5,448)</b>	(3,057)
<b>Loss per share</b>	<b>每股虧損</b>	7				
Basic	基本		<b>(HK0.8 cents)</b>	(HK1.0 cents)	<b>(HK0.5 cents)</b>	(HK0.4 cents)
			<b>(0.8港仙)</b>	(1.0港仙)	<b>(0.5港仙)</b>	(0.4港仙)
Diluted	攤薄		<b>(HK0.8 cents)</b>	(HK1.0 cents)	<b>(HK0.5 cents)</b>	(HK0.4 cents)
			<b>(0.8港仙)</b>	(1.0港仙)	<b>(0.5港仙)</b>	(0.4港仙)

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2016

## 簡明綜合財務狀況表

於二零一六年九月三十日

			<b>30 September 2016 二零一六年 九月三十日</b>	31 March 2016 二零一六年 三月三十一日
		Notes 附註	<b>HK\$'000 千港元 (Unaudited) (未經審核)</b>	HK\$'000 千港元 (Audited) (經審核)
<b>NON-CURRENT ASSETS</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	8	<b>7,504</b>	2,067
Long-term prepaid rentals	長期預付租金	9	<b>952</b>	—
Deposits	訂金		<b>77</b>	46
Available-for-sale financial assets	可供出售金融資產		<b>22,179</b>	22,179
Goodwill	商譽		<b>5,092</b>	3,908
<b>Total non-current assets</b>	<b>非流動資產總額</b>		<b>35,804</b>	28,200
<b>CURRENT ASSETS</b>	<b>流動資產</b>			
Inventories	存貨		<b>13,435</b>	15,266
Current portion of long-term prepaid rentals	長期預付租金 之流動部分	9	<b>80</b>	—
Trade receivables	應收賬款	10	<b>25,566</b>	26,862
Prepayments, deposits and other receivables	預付款項、訂金及 其他應收款項		<b>8,192</b>	4,130
Financial asset at fair value through profit or loss	按公平價值列賬及在損益賬 處理之金融資產	11	<b>1,099</b>	—
Cash and cash equivalents	現金及現金等值物	12	<b>15,533</b>	28,761
<b>Total current assets</b>	<b>流動資產總額</b>		<b>63,905</b>	75,019
<b>CURRENT LIABILITIES</b>	<b>流動負債</b>			
Trade payables	應付賬款	13	<b>3,623</b>	2,703
Other payables and accruals	其他應付款項及 應計款項		<b>14,420</b>	8,336
Due to non-executive Directors	應付非執行董事之款項		<b>4,966</b>	5,425
Due to an ultimate holding company	應付最終控股公司之 款項		<b>142</b>	142
Due to de-consolidated subsidiaries	應付取消綜合入賬 附屬公司之款項		<b>15,300</b>	15,300
Tax payable	應付稅項		<b>71</b>	178
<b>Total current liabilities</b>	<b>流動負債總額</b>		<b>38,522</b>	32,084

**CONDENSED CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (CONTINUED)**

As at 30 September 2016

簡明綜合財務狀況表（續）

於二零一六年九月三十日

		<b>30 September 2016</b>	31 March 2016
		二零一六年 九月三十日	二零一六年 三月三十一日
		Note 附註	
		<b>HK\$'000</b> 千港元	HK\$'000 千港元
		<b>(Unaudited)</b> (未經審核)	(Audited) (經審核)
<b>NET CURRENT ASSETS</b>	流動資產淨值	<b>25,383</b>	42,935
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	資產總額減流動負債	<b>61,187</b>	71,135
<b>NON-CURRENT LIABILITY</b>	非流動負債		
Deferred tax liability	遞延稅項負債	<b>181</b>	181
<b>NET ASSETS</b>	資產淨值	<b>61,006</b>	70,954
<b>Equity attributable to ordinary shareholders of the Company</b>	本公司普通股股東 應佔權益		
Issued capital	已發行股本	14	109,536
Reserves	儲備	<b>(48,530)</b>	(38,582)
<b>TOTAL EQUITY</b>	權益總額	<b>61,006</b>	70,954

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 September 2016

# 簡明綜合權益變動表

截至二零一六年九月三十日止六個月

Attributable to ordinary shareholders of the Company

本公司普通股股東應佔

		Share capital	Share premium account	Statutory reserve fund	Available-for-sale	Foreign currency translation reserve	Share option reserve	Accumulated losses	Reserves sub-total	Total equity
					financial assets					
					equity reserve					
					可供出售					
					金融資產	外幣				
					權益儲備	匯兌儲備				
					HK\$'000	HK\$'000				
					千港元	千港元				
					(note a)	(note b)				
					(附註 a)	(附註 b)				
As at 1 April 2016 (audited)	於二零一六年四月一日 (經審核)	109,536	455,438	3,349	6,760	14,766	316	(519,211)	(38,582)	70,954
Loss for the period (unaudited)	期內虧損 (未經審核)	—	—	—	—	—	—	(9,289)	(9,289)	(9,289)
<b>Other comprehensive expense for the period (unaudited):</b>	<b>期內其他全面開支 (未經審核):</b>									
Exchange differences on translation of foreign operations (unaudited)	換算海外業務之匯兌差額 (未經審核)	—	—	—	—	(659)	—	—	(659)	(659)
Total comprehensive expense for the period (unaudited)	期內全面開支總額 (未經審核)	—	—	—	—	(659)	—	(9,289)	(9,948)	(9,948)
As at 30 September 2016 (unaudited)	於二零一六年九月三十日 (未經審核)	109,536	455,438	3,349	6,760	14,107	316	(528,500)	(48,530)	61,006

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

For the six months ended 30 September 2015

# 簡明綜合權益變動表(續)

截至二零一五年九月三十日止六個月

		Attributable to ordinary shareholders of the Company 本公司普通股股東應佔							
	Share capital	Share premium account	Statutory reserve fund	Foreign currency translation reserve	Share option reserve	Accumulated losses	Reserves sub-total	Total equity	
	股本	股份溢價賬	法定儲備基金	外幣匯兌儲備	購股權儲備	累計虧損	儲備小計	權益總計	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	
			(note a)	(note c)					
			(附註 a)	(附註 c)					
As at 1 April 2015 (audited)	於二零一五年四月一日 (經審核)	79,610	378,628	3,349	14,787	611	(487,852)	(90,477)	(10,867)
Loss for the period (unaudited)	期內虧損(未經審核)	—	—	—	—	—	(8,635)	(8,635)	(8,635)
<b>Other comprehensive income/(expense) for the period (unaudited):</b>	<b>期內其他全面收入/(開支)(未經審核):</b>								
Exchange differences on translation of foreign operations (unaudited)	換算海外業務之匯兌差額 (未經審核)	—	—	—	332	—	—	332	332
Total comprehensive income/(expense) for the period (unaudited)	期內全面收益/(開支)總額 (未經審核)	—	—	—	332	—	(8,635)	(8,303)	(8,303)
Equity-settled share option arrangements (unaudited)	以權益結算之購股權安排 (未經審核)	—	—	—	—	79	—	79	79
Exercise of share options (unaudited)	行使購股權 (未經審核)	314	704	—	—	(401)	—	303	617
Placement of new shares (unaudited)	配售新股 (未經審核)	13,627	44,969	—	—	—	—	44,969	58,596
Expenses on issue of new shares (unaudited)	發行新股之開支 (未經審核)	—	(1,361)	—	—	—	—	(1,361)	(1,361)
As at 30 September 2015 (unaudited)	於二零一五年九月三十日 (未經審核)	93,551	422,940	3,349	15,119	289	(496,487)	(54,790)	38,761

Notes:

**(a) Statutory reserve fund**

Pursuant to the relevant laws and regulations for business enterprises in the People's Republic of China (the "PRC"), a portion of the profits of the entities which are registered in the PRC has been transferred to the statutory reserve fund which is restricted as to use. When the balance of such reserve fund reaches 50% of the capital of that entity, any further appropriation is optional. The statutory reserve fund can be utilised, upon approval of the relevant authority, to offset prior years' losses or to increase capital. However, the balance of the statutory reserve fund must be maintained at least 25% of capital after such usage.

**(b) Available-for-sale financial assets equity reserve**

Available-for-sale financial assets equity reserve relates to the cumulative gains or losses arising on the change in fair value of available-for-sale financial assets that have been recognised in other comprehensive income, net of amounts reclassified to profit or loss when those financial assets are disposed or impaired.

**(c) Foreign currency translation reserve**

Foreign currency translation reserve represents exchange differences relating to the translation of the net assets of the Group's foreign operations from their functional currencies to the Group's presentation currency (i.e. Hong Kong dollar) are recognised directly in other comprehensive income and accumulated in the foreign currency translation reserve. Such exchange differences accumulated in the foreign currency translation reserve are reclassified to profit or loss on the disposal or de-consolidation the foreign operations.

附註：

**(a) 法定儲備基金**

根據中華人民共和國（「中國」）的相關企業法律及條例，於中國註冊之實體之部分溢利已轉撥至有限定用途之法定儲備基金。當該等儲備基金結餘達該實體資本之50%時，可選擇是否作出進一步劃撥。法定儲備基金僅在獲得相關部門批准後方可動用，以抵銷以往年度之虧損或增資。然而，運用法定儲備基金後之結餘須至少維持在資本之25%。

**(b) 可供出售金融資產權益儲備**

可供出售金融資產權益儲備乃與因可供出售金融資產之公平價值變動（已於其他全面收益確認）而產生之累計收益或虧損有關，當中已扣減於該等金融資產出售或減值時重新分類至損益之金額。

**(c) 外幣匯兌儲備**

外幣匯兌儲備指有關本集團海外業務之資產淨值由其功能貨幣換算為本集團之呈列貨幣（即港元）產生之匯兌差額，直接於其他全面收益中確認及於外幣匯兌儲備中累計。該等於外幣匯兌儲備累計之匯兌差額於出售或取消海外業務綜合入賬時重新分類至損益賬內。

**CONDENSED CONSOLIDATED STATEMENT OF  
CASH FLOWS**

For the six months ended 30 September 2016

**簡明綜合現金流量表**

截至二零一六年九月三十日止六個月

		<b>Six months ended 30 September</b>	
		截至九月三十日止六個月	
		<b>2016</b>	2015
		二零一六年	二零一五年
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Unaudited)
		(未經審核)	(未經審核)
Net cash flows used in operating activities	經營業務所用之現金流量淨額	<b>(2,286)</b>	(6,631)
Net cash flows used in investing activities	投資業務所用之現金流量淨額	<b>(10,283)</b>	(3,338)
Net cash flows generated from financing activities	融資業務所產生之現金流量淨額	—	60,583
Net (decrease)/increase in cash and cash equivalents	現金及現金等值物 (減少) / 增加淨額	<b>(12,569)</b>	50,614
Cash and cash equivalents at beginning of period	期初之現金及現金等值物	<b>28,761</b>	1,778
Effect of foreign exchange rate changes, net	匯率變動之影響淨額	<b>(659)</b>	332
Cash and cash equivalents at end of period	期末之現金及現金等值物	<b>15,533</b>	52,724
<b>Analysis of cash and cash equivalents</b>	<b>現金及現金等值物分析</b>		
Cash and bank balances	現金及銀行結餘	<b>15,533</b>	52,724

Notes:

附註：

## 1. ORGANISATION AND PRINCIPAL ACTIVITY

The Company is a limited liability company incorporated in the Cayman Islands. The address of its registered office is Century Yard, Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands. The address of its principal place of business in Hong Kong is Unit 905, Star House, 3 Salisbury Road, Tsim Sha Tsui, Kowloon, Hong Kong. The Company's shares are listed on the GEM.

With effect from 21 October 2016, the name of the Company was changed from Prosten Technology Holdings Limited to Prosten Health Holdings Limited.

## 2. BASIS OF PREPARATION

The Group's unaudited consolidated results have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") (which include all individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKAS") and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants and accounting principles generally accepted in Hong Kong. In addition, the unaudited consolidated results include applicable disclosures required by the GEM Listing Rules. The measurement basis used in the preparation of the unaudited consolidated results is the historical cost convention, except for the available-for-sale financial assets and financial assets at fair value through profit or loss which have been measured at fair value. These unaudited consolidated results are presented in Hong Kong dollar, which is also the functional currency of the Company and all values are rounded to the nearest thousand except when otherwise indicated. The Group's major subsidiaries are operated in the PRC with Renminbi as their functional currency.

The accounting policies applied in the preparation of the unaudited consolidated results are consistent with those adopted in the preparation of the annual consolidated financial statements of the Group for the year ended 31 March 2016, except that the Group has adopted a number of new or revised HKFRSs, which are newly effective for the period under review. The adoption of these new or revised HKFRSs had no significant effect on the financial results of the current periods. Accordingly, no change in significant accounting policies and no prior period adjustment is required.

## 1. 組織及主要業務

本公司為一間於開曼群島註冊成立之有限公司。其註冊辦事處地址為Century Yard, Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands。其香港主要營業地點地址為香港九龍尖沙咀梳士巴利道3號星光行905室。本公司之股份於創業板上市。

自二零一六年十月二十一日起，本公司之名稱由長達科技控股有限公司更改為長達健康控股有限公司。

## 2. 編製基準

本集團之未經審核綜合業績乃根據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」）（包括所有個別香港財務報告準則、香港會計準則（「香港會計準則」）及詮釋）及香港普遍採納之會計原則而編製。此外，未經審核綜合業績包括創業板上市規則所規定之適用披露。用於編製此等未經審核綜合業績之計量基準乃歷史成本慣例，惟可供出售金融資產以及按公平價值列賬及在損益賬處理之金融資產以公平價值列賬。除另有指明外，此等未經審核綜合業績以港元（亦為本公司之功能貨幣）呈列，所有金額均調整至最接近千位數。本集團之主要附屬公司乃於中國經營業務，其功能貨幣為人民幣。

編製未經審核綜合業績採用之會計政策，乃與編製本集團截至二零一六年三月三十一日止年度之全年綜合財務報表所採納者貫徹一致，惟本集團採納多項於回顧期內新生效的新訂或經修訂香港財務報告準則。採納該等新訂或經修訂香港財務報告準則對本期間的財務業績並無重大影響。因此，毋須對重大會計政策作出變更及毋須作出往期調整。

The Group has not applied or early adopted the new or revised HKFRSs (including their consequential amendments) which are relevant to the Group that have been issued but are not yet effective in the preparation of these unaudited consolidated results. The Group is in the process of assessing the impact of these new or revised HKFRSs upon initial application but is not yet in a position to state whether they would have any significant impact on the Group's results of operation and financial position. It is anticipated that all of the pronouncements will be adopted in the Group's accounting policies in the accounting period when they first become effective.

The unaudited consolidated results have been reviewed by the audit committee of the Company ("Audit Committee") and the auditors.

### 3. OPERATING SEGMENT INFORMATION

The Group's operating activities are currently attributable to four operating segments focusing on the wireless value-added services, trading and retailing of jewelry, lending business and pharmaceutical and healthcare products business (continuing operation). These operating segments have been identified on the basis of internal management reports prepared in accordance with accounting policies conformed to HKFRSs, that are regularly reviewed by the executive Directors (the "Executive Directors") (being the chief operating decision maker of the Company). The Executive Directors review the Group's internal reporting in order to assess performance and allocate resources. The details of operating and reportable segments of the Group are as follows:

- Wireless value-added services
- Trading and retailing of jewelry
- Lending business
- Pharmaceutical and healthcare products

本集團並無於編製此等未經審核綜合業績時應用或提早採納與本集團相關的已經頒佈但尚未生效的新訂或經修訂香港財務報告準則（包括其後續修訂）。本集團正在評估首次採用此等新訂或經修訂香港財務報告準則時之影響，惟仍未能確定彼等是否會對本集團之營運業績及財務狀況構成任何重大影響。預期所有頒佈之準則將於其首次生效時之會計期間納入本集團之會計政策。

未經審核綜合業績已由本公司之審核委員會（「審核委員會」）及核數師審閱。

### 3. 經營分部資料

本集團之經營業務目前歸屬於四個專注於無線增值服務、珠寶買賣及零售、借貸業務以及藥業及健康護理產品業務（持續經營）之經營分部。該等經營分部乃基於遵循香港財務報告準則之會計政策而編製之內部管理報告予以識別，並由執行董事（「執行董事」，為本公司之主要經營決策者）定期審閱。執行董事審閱本集團之內部報告以評估表現及分配資源。本集團之經營及可申報分部詳情如下：

- 無線增值服務
- 珠寶買賣及零售
- 借貸業務
- 藥業及健康護理產品

The pharmaceutical and healthcare products business was introduced to the Group in the first quarter of the year ending 31 March 2017. The following is an analysis of the Group's revenue and results by operating segments:

本集團於截至二零一七年三月三十一日止年度第一季度開始從事藥業及健康護理產品業務。按經營分部劃分之本集團收益及業績分析如下：

For the six months ended 30 September 2016 截至二零一六年 九月三十日止六個月		Wireless	Trading and	Pharmaceutical		Consolidation
		valued-added services	retailing of jewelry	Lending business	healthcare products	
		無線增值服務	珠寶買賣 及零售	借貸業務	藥業及 健康護理產品	合計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>REVENUE</b>	<b>收益</b>					
External sales	外部銷售	—	2,837	1,743	3,635	8,215
<b>RESULTS</b>	<b>業績</b>					
Segment results profit/(loss)	分部業績溢利/(虧損)	(1,002)	(1,095)	1,004	(1,068)	(2,161)
Unallocated expenses	未分配開支					(7,095)
Loss before taxation	除稅前虧損					(9,256)

For the six months ended 30 September 2015, the Group had one single operating segment as it was principally engaged in the wireless value-added services and related business which was the basis to allocate resources and assess performance. Hence, no business segment information was presented for the six months ended 30 September 2015. As most of the Group's customers and operations were located in the PRC, no geographical information was presented for the six months period ended 30 September 2016 and 2015.

截至二零一五年九月三十日止六個月，由於本集團主要從事無線增值服務及相關業務，並以此作為分配資源及評估表現之基準，故本集團僅擁有一個經營分部。因此，本集團並無呈列截至二零一五年九月三十日止六個月之業務分部資料。由於本集團之大部分客戶及業務均位於中國，故並無呈列截至二零一六年及二零一五年九月三十日止六個月期間之地區資料。

Segment profit/loss represents the profit/loss earned/suffered by each segment without allocation of central administration costs, certain other income and gains and other expenses. This is the measure reported to the Executive Directors for the purposes of resource allocation and performance assessment.

分部溢利/虧損指各分部所賺取之溢利/產生之虧損，當中並未分配中央行政成本、若干其他收入及收益以及其他開支。此乃為分配資源及評估表現而向執行董事匯報之基準。

The following is an analysis of the Group's assets and liabilities by operating segment:

按經營分部劃分之本集團資產及負債分析如下：

		<b>30 September 2016</b>	31 March 2016
		二零一六年 九月三十日	二零一六年 三月三十一日
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
<b>SEGMENT ASSETS</b>	<b>分部資產</b>		
Wireless valued-added services	無線增值服務	<b>4,009</b>	2,061
Trading and retailing of jewelry	珠寶買賣及零售	<b>14,767</b>	32,041
Lending business	借貸業務	<b>37,509</b>	29,098
Pharmaceutical and healthcare products	藥業及健康護理產品	<b>40,445</b>	—
Unallocated assets	未分配資產	<b>2,979</b>	40,019
		<b>99,709</b>	103,219
<b>SEGMENT LIABILITIES</b>	<b>分部負債</b>		
Wireless valued-added services	無線增值服務	<b>29,089</b>	30,316
Trading and retailing of jewelry	珠寶買賣及零售	<b>1,066</b>	881
Lending business	借貸業務	<b>149</b>	249
Pharmaceutical and healthcare products	藥業及健康護理產品	<b>5,633</b>	—
Unallocated liabilities	未分配負債	<b>2,766</b>	819
		<b>38,703</b>	32,265

For the purposes of monitoring segment performances and allocating resources between segments:

為監察分部表現及於各分部間分配資源：

- all assets are allocated to operating segments other than certain prepayments and bank balances and cash held by the respective head offices from continuing operation was allocated to the above components segment; and
  - all liabilities are allocated to operating segments other than liabilities of the respective head offices from continuing operation, deferred taxation, and taxation payable from each segment.
- 除各持續經營業務的總部持有之若干預付款項及銀行結餘及現金分配至上述分部外，所有資產均分配至經營分部；及
  - 除各持續經營業務的總部之負債、各分部之遞延稅項及應付稅項外，所有負債均分配至經營分部。

## Information about major customers

During the six months ended 30 September 2016, revenue of approximately HK\$2,568,000 (2015: HK\$4,235,000), which represents approximately 31% (2015: 100%) of the Group's total sales, was derived from goods sold (2015: services rendered) to two customers (2015: one customer). During the three months ended 30 September 2016, revenue of approximately HK\$1,058,000 (2015: HK\$1,986,000), which represents approximately 28% (2015: 100%) of the Group's sales, was derived from goods sold (2015: services rendered) to one customer. Except as disclosed above, no other single customer contributed 10% or more to the Group's revenue for both the six months and three months ended 30 September 2016 and 2015.

## 有關主要客戶之資料

於截至二零一六年九月三十日止六個月，約2,568,000港元（二零一五年：4,235,000港元）之收益（佔本集團總銷售額約31%（二零一五年：100%））乃源自向兩位客戶（二零一五年：一位客戶）銷售之產品（二零一五年：提供之服務）。於截至二零一六年九月三十日止三個月，約1,058,000港元（二零一五年：1,986,000港元）之收益（佔本集團銷售額約28%（二零一五年：100%））乃源自向一位客戶銷售之產品（二零一五年：提供之服務）。除上述披露者外，概無其他單一客戶於本集團截至二零一六年及二零一五年九月三十日止六個月及三個月之收益中佔10%或以上之比重。

## 4. REVENUE

Revenue represents the invoiced value of goods sold and services rendered during the periods.

## 4. 收益

收益指期內產品銷售及所提供服務之發票值。

## 5. LOSS BEFORE TAX

The Group's loss before tax is arrived at after charging/(crediting):

## 5. 除稅前虧損

本集團之除稅前虧損經扣除／（計入）下列各項後達致：

	Six months ended 30 September		Three months ended 30 September	
	截至九月三十日止六個月		截至九月三十日止三個月	
	2016	2015	2016	2015
	二零一六年	二零一五年	二零一六年	二零一五年
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Depreciation	507	443	148	220
Minimum lease payments under operating leases in respect of land and buildings	2,543	837	1,200	404
Employee benefits expense	4,154	6,061	1,852	2,661
Investment loss/(income)	(174)	(17)	22	(9)

## 6. INCOME TAX EXPENSE

Hong Kong profits tax is calculated at 16.5% of the estimated assessable profit for the six months ended 30 September 2016. Hong Kong profits tax has not been provided as the Group did not generate any assessable profits arising in Hong Kong for the six months ended 30 September 2015. Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries or jurisdictions in which the Group operates.

## 6. 所得稅開支

截至二零一六年九月三十日止六個月，香港利得稅乃按估計應課稅溢利之16.5%計算。由於本集團於截至二零一五年九月三十日止六個月內並無錄得任何於香港產生之應課稅溢利，故並無作出香港利得稅之撥備。其他地區之應課稅溢利乃根據本集團經營業務所在之國家或司法權區當地之現行稅率計算稅項。

	Six months ended 30 September 截至九月三十日止六個月		Three months ended 30 September 截至九月三十日止三個月	
	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2015 二零一五年 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)	2015 二零一五年 HK\$'000 千港元 (Unaudited) (未經審核)
Current — Hong Kong: Charge for the period	33	—	—	—
Total tax charged for the period	33	—	—	—

## 7. LOSS PER SHARE

The calculation of basic loss per share amount for the six months ended 30 September 2016 is based on the unaudited loss for the period attributable to ordinary shareholders of the Company of approximately HK\$9,289,000 (2015: HK\$8,635,000) and the number of ordinary shares of approximately 1,095,361,000 in issue for the six months ended 30 September 2016 (2015: weighted average of 828,634,000).

The calculation of basic loss per share amount for the three months ended 30 September 2016 is based on the unaudited loss for the period attributable to ordinary shareholders of the Company of approximately HK\$5,422,000 (2015: HK\$3,389,000) and the number of ordinary shares of approximately 1,095,361,000 in issue for the three months ended 30 September 2016 (2015: weighted average of 859,942,000).

As there were no dilutive potential equity shares in existence as at 30 September 2016 and 2015, the basic and diluted loss per share were the same for the periods.

## 7. 每股虧損

截至二零一六年九月三十日止六個月之每股基本虧損金額乃根據未經審核之本公司普通股股東應佔期內虧損約9,289,000港元（二零一五年：8,635,000港元）及截至二零一六年九月三十日止六個月之已發行普通股股數約1,095,361,000股（二零一五年：加權平均數828,634,000股）計算。

截至二零一六年九月三十日止三個月之每股基本虧損金額乃根據未經審核之本公司普通股股東應佔期內虧損約5,422,000港元（二零一五年：3,389,000港元），以及截至二零一六年九月三十日止三個月之已發行普通股股數約1,095,361,000股（二零一五年：加權平均數859,942,000股）計算。

由於於二零一六年及二零一五年九月三十日並無存在潛在攤薄權益股份，期內之每股基本及攤薄虧損相同。

## 8. PROPERTY, PLANT AND EQUIPMENT

The movements of property, plant and equipment of the Group were as follows:

## 8. 物業、廠房及設備

本集團之物業、廠房及設備變動如下：

		<b>30 September</b>	31 March
		<b>2016</b>	2016
		二零一六年	二零一六年
		九月三十日	三月三十一日
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
Net book value, at beginning of period/year	賬面淨值·期初/年初	<b>2,067</b>	2,351
Additions for the period/year	期/年內添置	<b>230</b>	395
Acquisition of subsidiaries	收購附屬公司	<b>5,783</b>	1,637
De-consolidation of subsidiaries	取消附屬公司綜合入賬	—	(1,158)
Disposals for the period/year	期/年內出售	<b>(30)</b>	—
Depreciation for the period/year	期/年內折舊	<b>(507)</b>	(1,114)
Exchange realignment for the period/year, net	期/年內匯兌調整淨額	<b>(39)</b>	(44)
Net book value, at end of period/year	賬面淨值·期末/年末	<b>7,504</b>	2,067

## 9. LONG-TERM PREPAID RENTALS

This represents the prepayment of long-term rentals for the business on pharmaceutical and healthcare products segment as at the end of the reporting period under operating leases in the PRC. The lease terms is 13 years. The movements of the long-term prepaid rentals are summarised as follows:

## 9. 長期預付租金

長期預付租金指於報告期末於中國按經營租賃有關藥業及健康護理產品分部業務之長期租金預付款項。租期為13年。長期預付租金之變動概述如下：

		<b>30 September 2016</b>	31 March 2016
		二零一六年 九月三十日	二零一六年 三月三十一日
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
<b>Cost</b>	<b>成本</b>		
At beginning of period/year	於期初／年初	—	—
Addition during the period/year	期／年內添置	<b>1,032</b>	—
At end of period/year	於期末／年末	<b>1,032</b>	—
<b>Accumulated amortization and impairment loss</b>	<b>累計攤銷 及減值虧損</b>		
At beginning of period/year	於期初／年初	—	—
Amortisation for the period/year	期／年內攤銷	—	—
At end of period/year	於期末／年末	—	—
Carrying amount at end of period/year	於期末／年末之賬面值	<b>1,032</b>	—
<b>Analysis of long-term prepaid rentals is as follows:</b>	<b>長期預付租金 之分析如下：</b>		
Non-current portion	非流動部分	<b>952</b>	—
Current portion	流動部分	<b>80</b>	—
Carrying amount at end of period/year	於期末／年末之賬面值	<b>1,032</b>	—

## 10. TRADE RECEIVABLES

		<b>30 September 2016</b>	31 March 2016
		二零一六年 九月三十日	二零一六年 三月三十一日
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
Trade receivables, gross	應收賬款總額	<b>1,412</b>	2,275
Impairment allowances	減值撥備	—	(1,491)
Loans receivables	應收貸款	<b>24,154</b>	26,078
Trade receivables, net	應收賬款淨額	<b>25,566</b>	26,862

The Group's trade receivables, which generally have credit terms of one month to six months (31 March 2016: one month to three months) pursuant to the provisions of the relevant contracts, are recognised based on services rendered and money lent and carried at the original invoice amount, and an estimate of impairment of trade receivables is made and deducted when collection of the full amount is no longer probable. At the end of the reporting period, the Group has significant concentration of credit risk as approximately 52% (31 March 2016: 49%) of the balance represented a receivable from a customer with the largest trade receivable balances at the end of the reporting period. The trade receivables balance as at 30 September 2016 contributed by the five largest customers of the six months ended 30 September 2016 was 98% (31 March 2016: 100%). Concentration of credit risk is managed by control over credit term over individual customer. Trade receivables are unsecured and non-interest-bearing.

An aged analysis of the Group's trade receivables, net of impairment allowances, based on the date of invoice, is as follows:

		<b>30 September 2016</b>	31 March 2016
		二零一六年 九月三十日	二零一六年 三月三十一日
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
Within three months	三個月內	<b>25,566</b>	26,862

The Group does not hold any collateral or other credit enhancements over these balances.

## 10. 應收賬款

根據有關合約之規定，本集團之應收賬款一般均有一個月至六個月（二零一六年三月三十一日：一個月至三個月）之信貸期。應收賬款基於已提供之服務及貸出款項予以確認及按原始發票金額列賬，並在不可能收回其全部金額時作出應收賬款減值估計，並予以扣除。於報告期末，本集團存在重大集中信貸風險，原因為約52%（二零一六年三月三十一日：49%）之結餘為於報告期末最大應收客戶之款項。截至二零一六年九月三十日止六個月內五大客戶的期末結餘佔二零一六年九月三十日之應收賬款結餘之98%（二零一六年三月三十一日：100%）。本集團透過控制個別客戶之信貸期管理集中信貸風險。應收賬款為無抵押及不計息。

本集團應收賬款（扣除減值撥備）根據發票日期之賬齡分析如下：

		<b>30 September 2016</b>	31 March 2016
		二零一六年 九月三十日	二零一六年 三月三十一日
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
Within three months	三個月內	<b>25,566</b>	26,862

本集團並無就該等結餘持有任何抵押品或作出其他信貸改善措施。

## 11. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

## 11. 按公平價值列賬及在損益賬處理之金融資產

		<b>30 September 2016 二零一六年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	<b>31 March 2016 二零一六年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)</b>
Listed securities:	上市證券：		
— Equity securities listed in the PRC, at fair value	— 於中國上市之權益 證券，按公平價值	<b>1,099</b>	—

At the end of the reporting period, financial assets at fair value through profit or loss are stated at fair value. Fair values of listed securities are determined with reference to quoted market prices.

於報告期末，按公平價值列賬及在損益賬處理之金融資產按公平價值列賬。上市證券之公平價值乃經參考市場報價而釐定。

## 12. CASH AND CASH EQUIVALENTS

## 12. 現金及現金等值物

		<b>30 September 2016 二零一六年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	<b>31 March 2016 二零一六年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)</b>
Cash and bank balances	現金及銀行結餘	<b>15,433</b>	28,661
Time deposit	定期存款	<b>100</b>	100
		<b>15,533</b>	28,761

Cash at banks earns interest at floating rates based on daily bank deposit rates. Short term time deposits were made for varying periods of between one day and three months depending on the immediate cash requirements of the Group, and earn interest at the respective short term time deposit rates. The deposits at banks are deposited with creditworthy banks with no recent history of default.

銀行存款根據每日銀行存款利率釐定之浮動利率計息。短期定期存款的週期為期一日至三個月不等，視乎本集團當時之現金需要而定，並按有關之短期定期存款利率計息。於銀行之存款存放於近期並無不良信貸記錄且信譽良好之銀行。

### 13. TRADE PAYABLES

An aged analysis of the Group's trade payables, based on the month in which the services were rendered/invoice date, is as follows:

		<b>30 September 2016</b>	31 March 2016
		二零一六年 九月三十日	二零一六年 三月三十一日
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
Within three months	三個月內	<b>920</b>	—
Over 1 year	超過一年	<b>2,703</b>	2,703
		<b>3,623</b>	2,703

### 13. 應付賬款

本集團應付賬款根據提供服務月份/發票日期之賬齡分析如下：

### 14. SHARE CAPITAL

		<b>14. 股本</b>			
		<b>30 September 2016</b>		31 March 2016	
		二零一六年九月三十日		二零一六年三月三十一日	
		<b>Number of shares</b>		Number of shares	
		股份數目		股份數目	
		'000	HK\$'000	'000	HK\$'000
		千股	千港元	千股	千港元
		<b>(Unaudited)</b>		(Audited)	
		(未經審核)		(經審核)	
Authorised:	法定：				
Ordinary shares of HK\$0.10 (31 March 2016: HK\$0.10) each	每股面值0.10港元之 普通股(二零一六年 三月三十一日： 0.10港元)	<b>2,500,000</b>	<b>250,000</b>	2,500,000	250,000
<b>Issued and fully paid:</b>	<b>已發行及繳足：</b>				
Ordinary shares of HK\$0.10 (31 March 2016: HK\$0.10) each	每股面值0.10港元之 普通股(二零一六年 三月三十一日： 0.10港元)				
At beginning of period/year	於期初/年初	<b>1,095,361</b>	<b>109,536</b>	796,105	79,610
Exercise of share options	行使購股權	—	—	3,138	314
Placing of new shares	配售新股	—	—	296,118	29,612
At end of period/year	於期末/年末	<b>1,095,361</b>	<b>109,536</b>	1,095,361	109,536

## 15. ACQUISITION OF A SUBSIDIARY

### Sino Yao Shang Technology Limited

In May 2016, the Group has entered into an agreement to acquire 100% equity interest in Sino Yao Shang Technology Limited and its subsidiaries at a total consideration of approximately HK\$9,300,000. The acquisition was completed on 30 August 2016. The aggregate consideration of approximately HK\$9,300,000 has been settled by cash.

## 15. 收購一間附屬公司

### 中國藥商科技有限公司

本集團於二零一六年五月已訂立一項協議，以收購中國藥商科技有限公司及其附屬公司100%股本權益，總代價約為9,300,000港元。該收購事項已於二零一六年八月三十日完成。合共代價約9,300,000港元已以現金結算。

**Fair value  
recognised  
on acquisition**  
**收購時確認之  
公平價值**  
HK\$'000  
千港元  
(Unaudited)  
(未經審核)

<b>Net assets acquired:</b>	<b>收購之資產淨值：</b>	
Property, plant and equipment	物業、廠房及設備	5,783
Deposits, prepayments and other receivables	訂金、預付款項及其他應收款項	2,557
Cash and cash equivalents	現金及現金等值物	43
Accruals and other payables	應計款項及其他應付款項	(267)
<hr/>		
Net assets acquired by the Group	本集團收購之資產淨值	8,116
Goodwill arising on acquisition	收購產生之商譽	1,184
<hr/>		
Total consideration	總代價	9,300
<hr/>		
<b>Satisfied by:</b>	<b>按以下方式支付：</b>	
Cash	現金	9,300
<hr/>		
<b>Net cash outflow on acquisition:</b>	<b>收購產生之現金流出淨額：</b>	
Consideration paid in cash	以現金支付之代價	9,300
Less: Cash and cash equivalents	減：現金及現金等值物	(43)
<hr/>		
		9,257

None of the goodwill arising on this acquisition is expected to be deductible for tax purposes.

The goodwill arising on the acquisition of Sino Yao Shang Technology Limited and its subsidiaries is attributable to the business development on the segment of pharmaceutical and healthcare products.

收購所產生之商譽概不會就稅務目的而遭扣減。

收購中國藥商科技有限公司及其附屬公司產生之商譽歸因於藥業及健康護理產品分部之業務發展。

The goodwill is allocated to the segment of pharmaceutical and healthcare products.

### Impact of acquisition on the results of the Group

Had the acquisition of Sino Yao Shang Technology Limited and its subsidiaries been effected at 1 April 2016, the Group's revenue for the six months period ended 30 September 2016 would have been about HK\$8,215,000 and the consolidated loss for the year would have been about HK\$13,097,000. The pro forma information is for illustrative purposes only and is not necessarily an indication of the revenue and results of operations of the Group that actually would have been achieved had the acquisition been completed in August 2016, nor is it intended to be a projection of future results.

商譽分配至藥業及健康護理產品分部。

### 收購對本集團業績之影響

假設收購中國藥商科技有限公司及其附屬公司於二零一六年四月一日生效，本集團於截至二零一六年九月三十日止六個月期間之收益及年度綜合虧損將分別為約8,215,000港元及約13,097,000港元。該備考資料僅供說明用途，未必反映本集團於假設收購已於二零一六年八月完成的情況下所實際錄得的收益及經營業績，亦不擬作為未來業績的預測。

## 16. COMMITMENTS

### (a) Operating lease arrangements

The Group leases its office properties under operating lease arrangements. Leases for properties are negotiated for terms ranging from one to three years (31 March 2016: one to three years).

At the end of the reporting period, the Group had total future minimum lease payments under non-cancellable operating leases falling due as follows:

		<b>30 September 2016 二零一六年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	31 March 2016 二零一六年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Land and buildings:	土地及樓宇：		
Within one year	一年內	<b>4,530</b>	3,457
In the second to fifth years, inclusive	第二至第五年 (包括首尾兩年)	<b>10,015</b>	11,592
		<b>14,545</b>	15,049

### (b) Capital commitments

The Group has no significant capital commitment as at 30 September 2016 and 31 March 2016.

## 16. 承擔

### (a) 經營租賃安排

本集團根據經營租賃安排租賃其辦公室物業。物業之租賃經磋商後有關租賃期為一至三年（二零一六年三月三十一日：一至三年）不等。

於報告期末，本集團根據不可撤銷經營租賃須於以下期間到期之未來最低租賃付款總額如下：

	<b>30 September 2016 二零一六年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	31 March 2016 二零一六年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Land and buildings:		
Within one year	<b>4,530</b>	3,457
In the second to fifth years, inclusive	<b>10,015</b>	11,592
	<b>14,545</b>	15,049

### (b) 資本承擔

於二零一六年九月三十日及二零一六年三月三十一日，本集團並無重大資本承擔。

## 17. EVENTS AFTER THE REPORTING PERIOD

### Change Company's name

The name of the Company was changed from "Prosten Technology Holdings Limited" to "Prosten Health Holdings Limited". Further details were set out in the Company's announcement dated 18 October 2016.

### Extension of loan receivable

On 21 October 2016, the Group entered into the extension agreement with the borrower whereby the final repayment date of the loan in the amount of HK\$6,000,000 was extended for 2 months from 21 October 2016 to 21 December 2016. Further details were set out in the Company's announcement dated 21 October 2016.

### Completion of subscription of convertible note

On 31 May 2016, the Company announced the conditional subscription of a convertible note in the aggregate principal amount of HK\$35,000,000 pursuant to the terms of the subscription agreement. All the conditions precedent under the subscription agreement have been fulfilled and completion took place on 31 October 2016. Further details were set out in the Company's announcement dated 31 October 2016.

### New loan receivable

Pursuant to the Company's announcement made to the Exchange on 8 November 2016, an unsecured loan agreement was entered into between SZ Enterprise Union Finance Limited, an indirect wholly-owned subsidiary of the Company, and the borrower Mr. Wen Qimin on 8 November 2016, according to which a loan in a principal amount of HK\$13,000,000 bearing interest at a rate of 10% per annum for a six-month period, was drawn down on 8 November 2016. The final repayment date of the loan is on 8 May 2017, but early repayment is allowed. Accrued interest shall be paid in the first instance upon the end of the third month of the term, and thereafter on the final repayment date together with the repayment of the loan principal.

## 17. 報告期後事項

### 更改公司名稱

本公司之名稱由「長達科技控股有限公司」更改為「長達健康控股有限公司」。進一步詳情載於本公司日期為二零一六年十月十八日之公告。

### 延長應收貨款

於二零一六年十月二十一日，本集團與借款人訂立延長協議，據此，金額為6,000,000港元之貸款之最後還款日期已從二零一六年十月二十一日延長兩個月至二零一六年十二月二十一日。進一步詳情載於本公司日期為二零一六年十月二十一日之公告。

### 完成認購可換股票據

於二零一六年五月三十一日，本公司公佈有條件認購事項，根據認購協議之條款，涉及本金總額為35,000,000港元之可換股票據。於二零一六年十月三十一日，認購協議項下之所有先決條件經已達成且完成經已落實。進一步詳情載於本公司日期為二零一六年十月三十一日之公告。

### 新應收貨款

根據本公司於二零一六年十一月八日向聯交所作出之公告，於二零一六年十一月八日，本公司之間接全資附屬公司深企聯合小額貸款有限公司與借款人溫起民先生訂立無抵押貸款協議，據此，一筆本金額為13,000,000港元、按年利率10%計息及年期六個月之貸款已於二零一六年十一月八日提取。該筆貸款之最後還款日期為二零一七年五月八日，但允許提前還款。應計利息應首先於年期第三個月末後支付，其後連同貸款本金之還款一併於最後還款日期支付。

## INDEPENDENT REVIEW REPORT

### To the Board of Directors of Prosten Health Holdings Limited (formerly known as Prosten Technology Holdings Limited)

*(Incorporated in Cayman Islands with limited liability)*

#### Introduction

We have reviewed the interim financial information set out on pages 3 to 23, which comprises the condensed consolidated statement of financial position of Prosten Health Holdings Limited (formerly known as Prosten Technology Holdings Limited) and its subsidiaries (collectively referred to as the "Group") as at 30 September 2016 and the related condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended, and explanatory notes. The GEM Listing Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants. The directors are responsible for the preparation and presentation of the interim financial information in accordance with Hong Kong Accounting Standard 34, "interim financial reporting" issued by the Hong Kong Institute of Certified Public Accountants. Our responsibility is to express a conclusion on the interim financial information based on our review and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

## 獨立審閱報告

致長達健康控股有限公司  
(前稱為長達科技控股有限公司)  
董事會  
(於開曼群島註冊成立之有限公司)

#### 緒言

我們已審閱載於第3頁至第23頁的中期財務資料，此等中期財務資料包括長達健康控股有限公司（前稱為長達科技控股有限公司）及其附屬公司（統稱「貴集團」）於二零一六年九月三十日的簡明綜合財務狀況表及截至該日止六個月期間的相關簡明綜合損益及其他全面收益表、簡明綜合權益變動表及簡明綜合現金流量表，以及說明附註。香港聯合交易所有限公司創業板證券上市規則規定，編製中期財務資料須符合其相關規定及香港會計師公會頒佈之香港會計準則第34號「中期財務報告」。董事須負責根據香港會計師公會頒佈之香港會計準則第34號「中期財務報告」編製及呈列中期財務資料。我們的責任是根據我們的審閱對此等中期財務資料作出結論，並按照雙方協定之委任條款謹向閣下整體報告，除此之外本報告別無其他目的。我們概不會就本報告之內容向任何其他人士負上或承擔任何責任。

## Scope of Review

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Hong Kong Institute of Certified Public Accountants. A review of the interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## Basis for Qualified Conclusion

### *Opening balances and corresponding figures*

The consolidated financial statements of the Group for the year ended 31 March 2016, which form the basis for the corresponding figures presented in the current period’s interim financial information, and the audit opinion on the consolidated financial statements of the Group for the year ended 31 March 2016 were disclaimer of the possible effect of the limitation on the scope of the audit in relation to the Group’s de-consolidated subsidiaries. Details of the disclaimer audit opinion were set out in the independent auditor’s report date 27 June 2016 and included in the Company’s annual report for the year ended 31 March 2016.

## 審閱範圍

我們已按照香港會計師公會頒佈之香港審閱委聘準則第2410號「由實體的獨立核數師執行之中期財務資料審閱」進行審閱工作。審閱中期財務資料包括主要向負責財務及會計事務之人士作出查詢，以及進行分析及其他審閱程序。審閱範圍遠較根據香港審計準則進行審核之範圍為小，故不能令我們可保證我們將知悉在審核中可能發現之所有重大事項。因此，我們不會發表審核意見。

## 保留結論之基準

### *期初結餘及比較數字*

貴集團截至二零一六年三月三十一日止年度的綜合財務報表形成本期間中期財務資料的比較數字基準，而由於貴集團取消附屬公司綜合入賬，導致審核範圍限制的可能影響，故此就貴集團截至二零一六年三月三十一日止年度的綜合財務報表不發表審核意見。不發表審核意見的詳情載於日期為二零一六年六月二十七日的獨立核數師報告，並已載入貴公司截至二零一六年三月三十一日止年度的年報內。

We were not able to obtain sufficient appropriate audit evidence to enable us to assess the limitation of scope for the year ended 31 March 2016. Any adjustment found to be necessary to the opening balances as at 1 April 2016 may affect the balance of accumulated losses as at 1 April 2016, the Group's results and related disclosures in the notes to the interim financial information of the Group for the six months ended 30 September 2016.

### Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the basis for qualified conclusion paragraph, nothing has come to our attention that causes us to believe that the interim financial information for the six months ended 30 September 2016 is not prepared, in all material respects, in accordance with Hong Kong Accounting Standard 34, "Interim financial reporting".

### HLB Hodgson Impey Cheng Limited

*Certified Public Accountants*

### Yu Chi Fat

Practising Certificate Number: P05467

Hong Kong, 9 November 2016

我們未能獲得足夠適當審核憑證，使我們可評估截至二零一六年三月三十一日止年度的審核範圍限制。如發現須就於二零一六年四月一日的期初結餘作任何調整，或會影響到於二零一六年四月一日的累計虧損結餘、貴集團截至二零一六年九月三十日止六個月的業績及貴集團中期財務資料附註內的相關披露資料。

### 保留結論

按照我們的審閱，除保留結論之基準一段所述事宜之可能影響外，我們並無發現任何事項，令我們相信截至二零一六年九月三十日止六個月的中期財務資料在各重大方面未有根據香港會計準則第34號「中期財務報告」編製。

### 國衛會計師事務所有限公司

*香港執業會計師*

### 余智發

執業證書編號：P05467

香港，二零一六年十一月九日

## INTERIM DIVIDEND

The Board does not recommend the payment of any interim dividend for the six months ended 30 September 2016 (2015: nil).

## MANAGEMENT DISCUSSION AND ANALYSIS

### Financial Review

#### Revenue

The effect of the prevailing diversification of the Group's business became more obvious. Comparing with the amount recorded in the corresponding period of last year, the total revenue for the six months ended 30 September 2016 increased by about HK\$3,980,000 to about HK\$8,215,000, to which the revenue contributed from the pharmaceutical and healthcare products business was about 44%, the trading and retailing of jewelry business was about 35% and the lending business was about 21%. Such positive effect of diversification could compensate the negative effect arising from the expiry of contracts with telecommunication operator in the PRC during the year ended 31 March 2016. For the six months ended 30 September 2016, the wireless value-added services ("WVAS") did not generate any revenue.

#### Cost of sales and gross profit margin

As a result of the increase in the total revenue, the cost of sales increased by about HK\$4,619,000 to about HK\$5,357,000 accordingly for the six months ended 30 September 2016. However, the gross profit dropped by about HK\$639,000 to about HK\$2,858,000 for the six months ended 30 September 2016 in view of the decrease in the scale of WVAS, which was deemed to be a relatively high profit margin business than the other traditional businesses. As such, the overall profit margin decreased from about 83% for the six months ended 30 September 2015 to about 35% for the six months ended 30 September 2016.

## 中期股息

董事會不建議就截至二零一六年九月三十日止六個月派發任何中期股息（二零一五年：無）。

## 管理層討論及分析

### 財務回顧

#### 收益

本集團當前業務多元化的效應日益顯著。與去年同期錄得之金額相比，截至二零一六年九月三十日止六個月之總收益增加約3,980,000港元至約8,215,000港元，其中藥業及健康護理產品業務、珠寶買賣及零售業務以及借貸業務分別貢獻約44%、35%及21%收益。這一多元化引致之正面效應可彌補本集團與中國電訊運營商於截至二零一六年三月三十一日止年度合約期滿的不利影響。截至二零一六年九月三十日止六個月，無線增值服務（「無線增值服務」）並無產生任何收益。

#### 銷售成本及毛利率

由於總收益增加，截至二零一六年九月三十日止六個月之銷售成本相應增加約4,619,000港元至約5,357,000港元。然而，由於利率視作相對其他傳統業務較高之無線增值服務規模下降，故截至二零一六年九月三十日止六個月之毛利下跌約639,000港元至約2,858,000港元。因此，整體毛利率由截至二零一五年九月三十日止六個月之約83%減少至截至二零一六年九月三十日止六個月之約35%。

## Other income and gains

Other income and gains decreased by about HK\$217,000, from about HK\$412,000 for the six months ended 30 September 2015 to about HK\$195,000 for the six months ended 30 September 2016.

## Expenses

Though the business scale of WVAS diminished, the decrease in its operating expenses was offset by the introduction of new businesses of the trading and retailing of jewelry and the lending business in the second half of the year ended 31 March 2016 and the pharmaceutical and healthcare products business in the first quarter of the year ending 31 March 2017. Upon comparing with the amounts for the three months and six months ended 30 September 2015, there was no material change in the total expenses, including selling expenses, administrative expenses and other expenses, for the three months and six months ended 30 September 2016. The total expenses for the three months and six months ended 30 September 2016 was respectively about HK\$6,938,000 and about HK\$12,309,000 while those for the corresponding periods in 2015 were about HK\$5,391,000 and about HK\$12,534,000 respectively.

## Loss for the period

The Company incurred a loss of about HK\$9,289,000 for the six months ended 30 September 2016, slightly more than that for the corresponding period in 2015 by about HK\$654,000 upon comparison as a result of the aforesaid reasons.

## Total equity

Due to the loss attributable to ordinary shareholders of the Company for the six months ended 30 September 2016, the total equity of the Group as at 30 September 2016 was decreased to about HK\$61,006,000.

## Liquidity and financial resources

The Group continues to adopt a prudent treasury management policy in order to achieve a better cost control and minimize the cost of fund. The Group's treasury activities are centralized and cash is placed in banks as deposits generally.

## 其他收入及收益

其他收入及收益由截至二零一五年九月三十日止六個月之約412,000港元減少約217,000港元至截至二零一六年九月三十日止六個月之約195,000港元。

## 開支

儘管無線增值服務之業務規模縮減，其經營開支之減少被於截至二零一六年三月三十一日止年度下半年新增之珠寶買賣及零售業務以及借貸業務和於截至二零一七年三月三十一日止年度第一季度新增的藥業及健康護理產品業務所抵銷。與截至二零一五年九月三十日止三個月及六個月之金額相比，截至二零一六年九月三十日止三個月及六個月之開支總額（包括銷售開支、行政開支及其他開支）並無大幅變動。截至二零一六年九月三十日止三個月及六個月之開支總額分別約為6,938,000港元及約12,309,000港元，而二零一五年同期則分別約為5,391,000港元及約12,534,000港元。

## 期內虧損

鑒於上述理由，本公司於截至二零一六年九月三十日止六個月產生虧損約9,289,000港元，與二零一五年同期相比輕微增加約654,000港元。

## 權益總額

由於截至二零一六年九月三十日止六個月的本公司普通股股東應佔虧損，本集團於二零一六年九月三十日之權益總額減少至約61,006,000港元。

## 流動資金及財政資源

本集團繼續採取審慎之財政管理政策，以便能夠更有效控制成本及盡量降低資金成本。本集團之財資活動均為中央管理，而現金一般存放於銀行作為存款。

As at 30 September 2016, the total amount of cash and cash equivalents was about HK\$15,533,000, dropping from about HK\$28,761,000 as at 31 March 2016. Such decrease in cash and cash equivalents was mainly due to the operating loss of the Group during the six months ended 30 September 2016 and the payment of HK\$5,000,000 related to the acquisition of an investment, which has been completed according to the announcement made on 30 August 2016.

No gearing ratio was presented as at 30 September 2016 and 31 March 2016 as the Group did not have any bank and other borrowing as at 30 September 2016 and 31 March 2016.

### **Treasury policies and foreign currency exchange exposure**

Despite of the fact that the trading transactions, monetary assets and liabilities of the Group are mainly denominated in Renminbi and Hong Kong dollar, it is expected that the impact of the foreign exchange exposure to the Group is immaterial. As such, the Group does not make use of any financial instruments or derivatives to protect itself against the volatility associated with transactions in the ordinary course of business, the existing monetary assets and liabilities denominated in foreign currencies. The majority of the Group's operating assets are located in Mainland China and denominated in Renminbi. However, the Directors will closely monitor the situation and take any necessary and possible measures whenever there is a necessity.

As mentioned above, cash is generally deposited at banks in both the PRC and Hong Kong, and mainly denominated in Renminbi and Hong Kong dollar. As at 30 September 2016, no related hedge was made by the Group (31 March 2016: nil)

### **Contingent liabilities and capital commitments**

As at 30 September 2016, the Group had no material contingent liabilities and capital commitments (31 March 2016: nil).

於二零一六年九月三十日，現金及現金等值物總額由二零一六年三月三十一日之約28,761,000港元減少至約15,533,000港元。現金及現金等值物之有關減少乃主要由於本集團於截至二零一六年九月三十日止六個月錄得經營虧損及有關收購一項投資而支付5,000,000港元所致。根據於二零一六年八月三十日作出之公告，有關收購經已完成。

於二零一六年九月三十日及二零一六年三月三十一日，並無呈列負債比率，乃由於本集團於二零一六年九月三十日及二零一六年三月三十一日並無任何銀行及其他借貸。

### **庫務政策及外匯風險**

儘管本集團買賣交易、貨幣資產及負債主要以人民幣及港元為計值單位，但預期外匯風險對本集團所構成之影響甚微。因此，本集團並無以任何金融工具或衍生工具對沖日常業務過程中之外幣交易、現有外幣資產及負債所附帶之波動。本集團大部分經營資產位於中國內地，並以人民幣計值。然而，董事將密切監督情況，並於有需要時採取任何必要及可能措施。

如上所述，現金一般存放於中國及香港的銀行，主要以人民幣及港元為計算單位。於二零一六年九月三十日，本集團並無進行相關對沖（二零一六年三月三十一日：無）。

### **或然負債及資本承擔**

於二零一六年九月三十日，本集團並無重大或然負債及資本承擔（二零一六年三月三十一日：無）。

## **Significant investments, acquisition or disposals**

Other than the acquisition of the entire interest in and the shareholders' loans to Sino Yao Shang Technology Limited which was completed and disclosed in the Company's announcement on 30 August 2016, the Group does not have any material investments, acquisition or disposal which requires disclosure during the six months ended 30 September 2016.

## **Capital structure**

The shares of the Company have been listed on GEM since 28 March 2000.

On 31 May 2016, the Company and a potential investor entered into a subscription agreement pursuant to which the subscriber agreed to subscribe for and the Company agreed to issue, a convertible note in the aggregate principal amount of HK\$35 million. This subscription was completed and the relevant announcement was made on 31 October 2016.

As at 30 September 2016, the current ratio and quick ratio of the Group was 1.66 (31 March 2016: 2.34) and 1.31 (31 March 2016: 1.86) respectively.

Save from the above, there has been no material change in the capital structure of the Group during the six months ended 30 September 2016.

## **Events after the Reporting Period**

### **Extension of loan receivable**

Pursuant to the loan agreement made on 22 April 2016 between SZ Enterprise Union Finance Limited, an indirect wholly-owned subsidiary of the Company, and the borrower, Yu Shaoheng, a loan in a principal amount of HK\$6 million bearing interest at a rate of 10% per annum for a six-month period, was granted for an extension on 21 October 2016 for two months from 21 October 2016 to 21 December 2016 after conducting an internal risk assessment on the borrower by the Directors. Save for the extension of the final repayment date of the loan, the terms of the loan agreement have not been modified or

## **重大投資、收購或出售**

除已完成並已於本公司日期為二零一六年八月三十日之公告內披露之收購中國藥商科技有限公司之全部權益及股東貸款外，於截至二零一六年九月三十日止六個月，本集團並無任何須予披露之重大投資、收購或出售。

## **資本架構**

本公司股份已自二零零零年三月二十八日起於創業板上市。

於二零一六年五月三十一日，本公司與一名潛在投資者訂立認購協議，據此，認購人同意認購及本公司同意發行本金總額為35,000,000港元之可換股票據。該項認購經已完成，且相關公告已於二零一六年十月三十一日刊發。

於二零一六年九月三十日，本集團之流動比率及速動比率分別為1.66（二零一六年三月三十一日：2.34）及1.31（二零一六年三月三十一日：1.86）。

除上述者外，本集團之資本架構於截至二零一六年九月三十日止六個月並無重大變動。

## **報告期後事項**

### **延長應收貸款**

於二零一六年十月二十一日，董事經對借款人進行內部風險評估後，批准將本金額6,000,000港元、按年利率10%計息及年期六個月之貸款根據本公司之間接全資附屬公司深企聯合小額貸款有限公司與借款人余紹亨於二零一六年四月二十二日訂立之貸款協議，由二零一六年十月二十一日延長兩個月至二零一六年十二月二十一日。除延長貸款之最後還款日期外，貸款協議之條款並無修訂或變動。有

varied. An announcement was made and posted to the website of the Exchange on 21 October 2016 with respect to such extension of loan. Interest accrued under this loan agreement (prior to the extension) has been fully repaid in October 2016.

### **Change of Company's name**

The name of the Company was changed from "Prosten Technology Holdings Limited" to "Prosten Health Holdings Limited" during the period under review. Further details were set out in the Company's announcement dated 18 October 2016.

### **Completion of subscription of convertible note**

On 31 May 2016, the Company announced the conditional subscription of a convertible note in the aggregate principal amount of HK\$35,000,000 pursuant to the terms of the subscription agreement. All the conditions precedent under the subscription agreement have been fulfilled and completion took place on 31 October 2016. Further details were set out in the Company's announcement dated 31 October 2016.

### **New loan receivable**

Pursuant to the Company's announcement dated 8 November 2016, an unsecured loan agreement was entered into between SZ Enterprise Union Finance Limited, an indirect wholly-owned subsidiary of the Company, and the borrower Mr. Wen Qimin on 8 November 2016, according to which a loan in a principal amount of HK\$13 million bearing interest at a rate of 10% per annum for a six-month period, was drawn down on 8 November 2016. The final repayment date of the loan is on 8 May 2017, but early repayment is allowed. Accrued interest shall be paid in the first instance upon the end of the third month of the term, and thereafter on the final repayment date together with the repayment of the loan principal.

Save from the above, there was no particular event after the reporting period of 30 September 2016.

### **Employees and Remuneration Policy**

As at 30 September 2016, the Group had a total of 36 employees (31 March 2016: 95) and total staff cost for the

關延長貸款之公告已於二零一六年十月二十一日作出並登載於聯交所網站。根據該貸款協議應計之利息(延長之前)已於二零一六年十月悉數償還。

### **更改公司名稱**

於回顧期內，本公司之名稱由「長達科技控股有限公司」更改為「長達健康控股有限公司」。進一步詳情載於本公司日期為二零一六年十月十八日之公告。

### **完成認購可換股票據**

於二零一六年五月三十一日，本公司公佈有條件認購事項，根據認購協議之條款，涉及本金總額為35,000,000港元之可換股票據。於二零一六年十月三十一日，認購協議項下之所有先決條件已經達成且完成經已落實。進一步詳情載於本公司日期為二零一六年十月三十一日之公告。

### **應收新貸款**

根據本公司日期為二零一六年十一月八日之公告，於二零一六年十一月八日，本公司之間接全資附屬公司深企聯合小額貸款有限公司與借款人溫起民先生訂立無抵押貸款協議，據此，一筆本金額為13,000,000港元、按年利率10%計息及年期六個月之貸款已於二零一六年十一月八日提取。該筆貸款之最後還款日期為二零一七年五月八日，但允許提前還款。應計利息應首先於年期第三個月末後支付，其後連同貸款本金之還款一併於最後還款日期支付。

除上述者外，於二零一六年九月三十日之報告期後並無特定事項。

### **僱員及薪酬政策**

於二零一六年九月三十日，本集團之僱員總數為36人(二零一六年三月

six months ended 30 September 2016 was approximately HK\$4.2 million (six months ended 30 September 2015: HK\$6.1 million). The Group's remuneration policy is basically determined by the performance of individual employees and Directors and the market condition. In addition to salaries and discretionary bonuses, employee benefits included medical schemes, pension contributions, share option schemes and on-job and other training.

## Business Review and Outlook

### Wireless value-added services

Further to the expiry of WWAS contracts with a PRC telecommunication operator during the year ended 31 March 2016, the Group did not have any revenue from WWAS during the six months ended 30 September 2016. In addition, the Group has set up a PRC company for WWAS to seek for further business opportunities in this industry.

### Lending business

The lending business was introduced to the Group in the second half of the year ended 31 March 2016. It continues to grow and gives a positive result to the Group during the six months ended 30 September 2016. The Group will pay a close attention to the market and the external economic environment and consider the possibility of further expansion in the lending business sector.

During the six months ended 30 September 2016, there were two major loans receivables in the principal amount of HK\$13,000,000 each with the Group. One of them had been fully settled together with the accrued interest before 30 September 2016. The other one, which was in the principal amount of HK\$13,000,000 under the loan agreements entered into between SZ Enterprise Union Finance Limited, an indirect wholly-owned subsidiary of the Company and the borrower, Mr. Xu Weiqiang on 31 March 2016 and 20 September 2016 (the "Loan"), was outstanding as at 30 September 2016. The Loan was unsecured and bearing an interest at a rate of 10% per annum for an original

三十一日：95人），而截至二零一六年九月三十日止六個月之員工成本總額為約4,200,000港元（截至二零一五年九月三十日止六個月：6,100,000港元）。本集團之薪酬政策一般根據個別僱員及董事之表現及市況釐定。除薪金及酌情獎金外，僱員福利包括醫療計劃、退休金供款、購股權計劃及在職及其他培訓。

### 業務回顧及展望

#### 無線增值服務

隨着於截至二零一六年三月三十一日止年度與中國電信運營商訂立之無線增值服務合約期滿後，本集團於截至二零一六年九月三十日止六個月並無來自無線增值服務之任何收益。此外，本集團已成立一間從事無線增值服務之中國公司以於該行業尋求進一步商機。

#### 借貸業務

本集團於截至二零一六年三月三十一日止年度下半年開始從事借貸業務。截至二零一六年九月三十日止六個月，該業務持續增長，為本集團業績帶來正面貢獻。本集團將密切監察市場及外部經濟環境，物色進一步擴張借貸業務的機會。

截至二零一六年九月三十日止六個月，本集團擁有兩筆主要應收貸款，本金額各自為13,000,000港元。其中一筆已於二零一六年九月三十日之前連同應計利息悉數償還。而另一筆由本公司之間接全資附屬公司深企聯合小額貸款有限公司與借款人許偉強先生於二零一六年三月三十一日及二零一六年九月二十日訂立之貸款協議下本金額為13,000,000港元的貸款（「貸款」）於二零一六年九月三十日尚未償還。貸款為無抵押，按年利率10%計

term of six months and an extended term of another six months. The original and extended final repayment date is 21 September 2016 and 21 March 2017 respectively and early repayment is allowed. Interest accrued under the Loan for the original term has been fully paid to the Group before 30 September 2016. Accrued interest for the extended term shall be paid in the first instance upon the end of the third month of the extended term, and thereafter on the final repayment date together with repayment of the principal. The Loan constitutes transaction carried out as part of the ordinary and usual course of business of the Group and will continue to bring in interest income to the Group. The Loan was granted to enhance the borrower's short-term cash flow. For more details of the Loan, please refer to the Company's announcements dated 21 March 2016 and 20 September 2016.

### **Trading and Retailing of Jewelry Business**

The trading and retailing of jewelry business was also introduced to the Group in the second half of the year ended 31 March 2016 by acquiring a group of jewelry companies which are mainly located in the PRC. Such acquisition was to broaden the income sources of the Group. The Group incurred loss in this business segment due to the maintenance of the selling and administrative expenses in the PRC.

### **Pharmaceutical and Healthcare Products Business**

Further to the commencement of pharmaceutical and healthcare products business in the first quarter of the year ending 31 March 2017 and the completion of the acquisition of the entire interest in and shareholder's loans to Sino Yao Shang Technology Limited, the announcement of which was made to the website of the Exchange on 30 August 2016, the Group is expected to benefit from the enormous population of 1.4 billion in the PRC. In view of the current challenging economic conditions in the PRC, the Directors expect that it could turn out to be a good business opportunity for the Group to develop a sound market there. As the Group has just made effort in developing this business segment, the pharmaceutical and healthcare products business is still at a developing stage.

息，原始年期為六個月，並另行延長六個月。原始及延長之最後還款日期分別為二零一六年九月二十一日及二零一七年三月二十一日，允許提前還款。貸款於原始年期的應計利息已於二零一六年九月三十日之前悉數支付予本集團。延長年期的應計利息應首先於延長年期第三個月末後支付，其後連同本金之還款一併於最後還款日期支付。貸款構成於本集團一般及日常業務過程中進行的交易，並將繼續為本集團帶來利息收入。貸款旨在提升借款人的短期現金流量。有關貸款的更多詳情，請參閱本公司日期為二零一六年三月二十一日及二零一六年九月二十日之公告。

### **珠寶買賣及零售業務**

截至二零一六年三月三十一日止年度下半年，本集團亦透過收購一系列主要位於中國之珠寶公司開始從事珠寶買賣及零售業務。有關收購旨在擴大本集團之收入來源。為維持於中國的銷售及行政開支，本集團於該業務分部產生虧損。

### **藥業及健康護理產品業務**

隨著截至二零一七年三月三十一日止年度第一季度藥業及健康護理產品業務的開展，以及收購中國藥商科技有限公司之全部權益及股東貸款（有關公告已於二零一六年八月三十日刊載於聯交所網站）的完成，預期本集團將受益於中國14億之龐大人口。鑒於當前中國經濟狀況充滿挑戰，董事預期此舉或為本集團開發市場之良機。由於本集團剛剛開始發展該業務分部，故藥業及健康護理產品業務尚處於發展階段。

Nevertheless, the Group would continue to take a cautious approach to balance between the business development process and its financial liquidity position.

### Updates on matters relating to the De-consolidation

With reference to the annual report of the Company for the year ended 31 March 2016 (“2016 Annual Report”), the Directors considered that the Group was unable to govern the De-Consolidated Subsidiaries (as defined under the 2016 Annual Report) and the control over the De-Consolidated Subsidiaries was lost. Therefore, from 1 January 2016 onwards, the Group had de-consolidated the De-Consolidated Subsidiaries from its financial statements for the financial year ended 31 March 2016 and thereafter (the “De-Consolidation”).

The Company has been in negotiation with the relevant party(ies) with an aim to resolving the matters arising from or in connection with the loss of control over the De-Consolidated Subsidiaries.

The Company has also engaged an internal control reviewer to conduct an internal control review on the Group with the following objectives:

- (a) to review and assess whether there is any existing internal control weakness of the Group indicated by the incident(s) leading to the De-consolidation;
- (b) to review the Group’s current enterprise risk management and internal controls in order to assist the Directors to ensure that the management of the Group maintains a sound system for (i) evaluating the risks it is willing to take in achieving the Group’s strategic objectives; and (ii) ensuring the internal controls to safeguard the investments of the shareholders of the Company (the “Shareholders”) and the Group’s assets; and
- (c) to make recommendation on any measures which, in the internal control reviewer’s opinion, the Group should take in order to rectify any material weakness which has been identified in (a) above and its enterprise risk management and internal controls.

儘管如此，本集團將繼續採取審慎方法以平衡業務發展進程與其流動資金狀況。

### 有關取消綜合入賬事宜之最新資料

經參考本公司截至二零一六年三月三十一日止年度之年度報告（「二零一六年年報」），董事認為本集團無法管理該等取消綜合入賬附屬公司（定義見二零一六年年報），並失去對該等取消綜合入賬附屬公司之控制權。因此，自二零一六年一月一日起，本集團已將該等取消綜合入賬附屬公司終止於其截至二零一六年三月三十一日止財政年度及其後之財務報表內綜合入賬（「取消綜合入賬」）。

本公司一直與有關方進行磋商，旨在解決因失去對該等取消綜合入賬附屬公司之控制權而產生或與之相關之事宜。

本公司亦已聘請一家內部監控審閱顧問，以對本集團進行內部控制檢討，旨在：

- (a) 審閱及評估導致取消綜合入賬之事件是否表明本集團內部控制存在任何現有缺陷；
- (b) 審閱本集團之當前企業風險管理及內部控制，以協助董事確保本集團之管理維持健全之系統，以(i)評估本集團為達致其策略目標將承擔之風險；及(ii)確保內部控制保護本公司股東（「股東」）投資及本集團資產；及
- (c) 就內部監控審閱顧問認為本集團為修正於上文(a)中已識別及其企業風險管理及內部控制之任何重大缺陷應採取之任何措施提供建議。

The scope of review shall cover four major areas, namely, (i) corporate internal control; (ii) financial reporting and disclosure internal control; (iii) internal control over business processes; and (iv) operational manual. The aforesaid internal control review has been commenced.

The Company will keep the Shareholders and potential investors of the Company informed of any material development in the above matters as and when appropriate.

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

As at 30 September 2016, the interests and short positions of the Directors and chief executive in the shares and underlying shares of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO") which were notified to the Company and the 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 which were recorded in the register required to be kept by the Company under Section 352 of the SFO, or which were, pursuant to the code of conduct regarding securities transactions by Directors adopted by the Company, notified to the Company and the Exchange, were as follows:

### Long positions in the ordinary shares of the Company

Name of Director 董事姓名	Notes 附註	Capacity and nature of interest 身份及權益性質	Number of ordinary shares 普通股數目	Percentage of the Company's issued share capital 佔本公司已發行股本百分比 Note (3) 附註(3)
Mr. Yip Heon Keung 葉向強先生	(1)	Personal Interest 個人權益	6,300,000	0.58%
Mr. Chen Weixi 陳煒熙先生	(2)	Interest of a controlled corporation 一間受控制公司之權益	294,276,619	26.87%
Mr. Song Xuxi 宋旭曦先生	(3)	Personal Interest 個人權益	1,000,000	0.09%

審閱範圍涵蓋四個主要方面，即：(i) 企業內部控制；(ii) 財務報告與內部控制披露；(iii) 業務流程之內部控制；及 (iv) 營運手冊。上述內部監控檢討已開始進行。

本公司將在適當時候就任何與上述事宜有關之重大發展通知本公司股東及潛在投資者。

## 董事及主要行政人員於股份及相關股份之權益及淡倉

於二零一六年九月三十日，董事及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（「證券及期貨條例」）第XV部）之股份及相關股份中，擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所之權益及淡倉（包括根據證券及期貨條例相關條文彼等被當作或視為擁有之權益或淡倉），或須記錄於本公司根據證券及期貨條例第352條須備存之登記冊內之權益及淡倉，或根據本公司所採納有關董事進行證券交易之行為守則須知會本公司及聯交所之權益及淡倉如下：

### 於本公司普通股之好倉

Notes:

- (1) Mr. Yip Heon Keung is personally interested in 6,300,000 shares of the Company.
- (2) 294,276,619 shares of the Company are held by Dynamic Peak Limited and its issued share capital is held as to 80% by Mr. Chen Weixi and as to the remaining 20% by Mr. Xu Zhigang, both of them are Directors. By virtue of the SFO, Mr. Chen Weixi is deemed to be interested in 294,276,619 shares of the Company held by Dynamic Peak Limited.
- (3) Mr. Song Xuxi is personally interested in 1,000,000 shares of the Company.
- (4) Based on 1,095,360,500 shares of the Company in issue as at 30 September 2016.

附註：

- (1) 葉向強先生個人擁有本公司6,300,000股股份之權益。
- (2) Dynamic Peak Limited持有294,276,619股本公司股份及其已發行股本由陳煒熙先生持有80%及由徐志剛先生持有餘下20%(二人均為董事)。根據證券及期貨條例，陳煒熙先生被視為於Dynamic Peak Limited持有之294,276,619股本公司股份中擁有權益。
- (3) 宋旭曦先生個人擁有本公司1,000,000股股份之權益。
- (4) 根據於二零一六年九月三十日已發行之1,095,360,500股本公司股份計算。

## Long positions in underlying shares of the Company

### Share Options

The Company adopts and administers a share option scheme which is currently in force and effect for the purpose of providing incentives and rewards to eligible participants who contribute to the success of the Group's operations. The Company's original share option scheme was approved by the Company's Shareholders on 7 March 2000, and was terminated and replaced by a share option scheme approved by the Shareholders on 9 April 2002, which in turn was terminated and replaced by a new share option scheme approved by the Shareholders on 5 August 2011 (the "2011 Scheme").

A summary of the share option schemes is set out below:

#### 2011 Scheme

At the annual general meeting of the Company held on 5 August 2011 (the "2011 AGM"), an ordinary resolution was passed by the Shareholders to approve and adopt the 2011 Scheme.

## 於本公司相關股份之好倉

### 購股權

本公司採納及管理一項目前有效及具效力之購股權計劃，旨在鼓勵及獎勵對本集團之成功經營作出貢獻之合資格參與者。本公司股東於二零零零年三月七日批准之本公司原有購股權計劃已終止，並被股東於二零零二年四月九日批准之一項購股權計劃取代，而該計劃已終止及被股東於二零一一年八月五日批准之一項新購股權計劃（「二零一一年計劃」）取代。

購股權計劃之概要載列如下：

#### 二零一一年計劃

在本公司於二零一一年八月五日舉行之股東週年大會（「二零一一年股東週年大會」）上，股東通過一項普通決議案，批准及採納二零一一年計劃。

The 2011 Scheme became effective for a period of 10 years commencing on 10 August 2011. Eligible participants of the 2011 Scheme include all Directors and employees of the Group, suppliers, customers, consultants who provided services to the Group, shareholders of the subsidiaries of the Group and joint venture partners. Under the 2011 Scheme, the Directors may, at their sole discretion, grant to any eligible participants options to subscribe for ordinary shares of the Company at the highest of (i) the closing price of shares of the Company on GEM as stated in the Exchange's daily quotation sheet on the date of the offer of grant; (ii) the average closing price of the shares of the Company on GEM as stated in the Exchange's daily quotation sheets for the five trading days immediately preceding the date of the offer of grant; and (iii) the nominal value of the Company's share. The offer of a grant of options may be accepted within 21 days from the date of the offer. A nominal consideration of HK\$1 is payable on acceptance of the grant of an option. The exercise period of the options granted is determinable by the Directors, which commences after the date of offer with a certain vesting period and ends in any event not later than 10 years from the respective date when the share options are granted, subject to the provisions for early termination thereof.

An ordinary resolution was passed at the annual general meeting of the Company on 28 September 2016 (the "2016 AGM") to refresh the scheme mandate limit of the 2011 Scheme. The total number of shares of the Company which may be allotted and issued upon exercise of all options to be granted under the 2011 Scheme is an amount equivalent to 10% of the shares of the Company in issue as at the date of the 2016 AGM.

The maximum number of shares of the Company to be allotted and issued upon the exercise of all outstanding options granted and yet to be exercised under the 2011 Scheme and any other share option schemes of the Group must not in aggregate exceed 30% of the relevant class of shares of the Company in issue from time to time.

二零一一年計劃自二零一一年八月十日開始生效，為期十年。二零一一年計劃之合資格參與者包括本集團所有董事及僱員、供應商、客戶、為本集團提供服務之顧問、本集團附屬公司之股東及合營企業夥伴。根據二零一一年計劃，董事可全權酌情決定向任何合資格參與者授出購股權，以按(i)於要約授出日期聯交所每日報價表上所列本公司股份在創業板之收市價；(ii)緊接要約授出日期前五個交易日聯交所每日報價表上所列本公司股份在創業板之平均收市價；及(iii)本公司股份面值之價格（以最高者為準）認購本公司之普通股。接納授出購股權要約之期限為要約日期起計二十一日期內。接納授出購股權時須支付象徵式代價1港元。所授出購股權之行使期限由董事釐定，於要約日期後開始，附有若干歸屬期，及在任何情況下最遲須於授出購股權之各相關日期起計十年屆滿，惟須受提前終止之條文所規限。

本公司於二零一六年九月二十八日舉行之股東週年大會（「二零一六年股東週年大會」）上通過一項普通決議案，以更新二零一一年購股權計劃之計劃授權限額。於行使根據二零一一年計劃將授出之所有購股權時可配發及發行之本公司股份總數，其數目相等於截至二零一六年股東週年大會舉行日期之本公司已發行股份之10%。

於行使根據二零一一年計劃及本集團之任何其他購股權計劃所授出及仍未行使之所有尚未獲行使之購股權時將予配發及發行之本公司股份最高數目，合共不得超過不時已發行之本公司有關類別股份之30%。

The number of shares in respect of which options may be granted to any individual in any 12-month period is not permitted to exceed 1% of the shares of the Company in issue at any point in time, without prior approval from the Shareholders. Options granted to substantial Shareholders or independent non-executive Directors in excess of 0.1% of the Company's share capital and with an aggregate value in excess of HK\$5 million must be approved in advance by the Shareholders. The 2011 Scheme does not provide for any minimum period for holding of options or any performance target before exercise of options.

The following Director was granted share options under the 2011 Scheme to subscribe for shares of the Company, details of which are as follows:

於任何十二個月期間可授予任何個人之購股權所涉之股份數目，在未獲股東事先批准前，不得超逾本公司於任何時間已發行股份之1%。授予主要股東或獨立非執行董事之購股權倘超逾本公司股本之0.1%及總價值逾5,000,000港元，必須事先獲股東批准。二零一一年計劃並無規定任何持有購股權之最短期限或行使購股權前之任何表現目標。

以下董事根據二零一一年計劃獲授購股權以認購本公司股份，詳情如下：

**Number of shares to be subscribed for by outstanding options**  
尚未行使購股權可認購之股份數目

Name or category of participant 參與者名稱或類別	As at 1 April 2016 於二零一六年四月一日	Transferred during the period 期內轉撥	Exercised during the period 期內行使	Lapsed during the period 期內失效	As at 30 September 2016 於二零一六年九月三十日	Date of share options granted* 購股權授出日期*	Exercise period of share options granted 授出購股權之行使期限	Exercise price of share options granted** 授出購股權之行使價** HK\$ per share 港元(每股)
<b>Director</b> <b>董事</b>								
Mr Yip Heon Keung 葉向強先生	700,000	—	—	—	700,000	5 December 2013 二零一三年十二月五日	5 December 2013 to 4 December 2023 二零一三年十二月五日至二零一三年十二月四日	0.165
<b>Other employees of the Group</b> <b>本集團其他僱員</b>								
In aggregate 合計	700,000	—	—	—	700,000			
	2,000,000	—	—	—	2,000,000	5 December 2013 二零一三年十二月五日	5 December 2013 to 4 December 2023 二零一三年十二月五日至二零一三年十二月四日	0.165
	<b>2,700,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,700,000</b>			

\* The time of acceptance of the share options was within 21 days from the options offer date. The share options granted are subject to certain vesting period and vary for each category of participant as specified under the respective share option schemes.

\*\* The exercise price of the share options is subject to some adjustments in the case of rights or bonus issues, or other similar changes in the Company's share capital.

購股權之接納時間為自購股權要約日期起計21日內。根據各購股權計劃之規定，所授出之購股權因應不同參與者類別而受若干歸屬期所限制。

購股權之行使價在供股或紅股發行，或本公司股本發生其他類似變動時可予調整。

Save as disclosed above, as at 30 September 2016, none of the Directors and chief executive of the Company had an interest or short position in the ordinary shares or underlying shares of the Company or any of its associated corporations that was notified to the Company and the Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO, or was required to be recorded pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Exchange pursuant to Rule 5.46 of the GEM Listing Rules.

## INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS

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

### Long positions in the ordinary shares of the Company

Name of Shareholder 股東名稱	Notes 附註	Capacity and nature of interest 身份及權益性質	Number of ordinary shares 普通股數目	Percentage of the Company's issued share capital 佔本公司已發行股本百分比 Note (6) 附註(6)
Dynamic Peak Limited	(1)	Beneficially owned 實益擁有	294,276,619	26.87%
Right Advance Management Limited	(2)	Beneficially owned 實益擁有	111,000,000	10.13%
Ms. Wang Li Mei 王立梅女士	(2)	Interest of a controlled corporation 一間受控制公司之權益	111,000,000	10.13%

除上文所披露者外，於二零一六年九月三十日，本公司董事及主要行政人員於本公司或其任何相聯法團之普通股或相關股份中概無擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所之權益或淡倉，或根據證券及期貨條例第352條須予記錄，或根據創業板上市規則第5.46條須知會本公司及聯交所之權益或淡倉。

### 主要股東之權益及淡倉

於二零一六年九月三十日，於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及第3分部之條文須向本公司披露，或須記錄於本公司根據證券及期貨條例第336條須備存之登記冊之權益或淡倉之股東（本公司董事或主要行政人員除外）如下：

### 於本公司普通股之好倉

Name of Shareholder 股東名稱	Notes 附註	Capacity and nature of interest 身份及權益性質	Number of ordinary shares 普通股數目	Percentage of the Company's issued share capital
				佔本公司已發行股本百分比 Note (6) 附註(6)
Mr. Wang Leilei 王雷雷先生	(2)	Interest of a controlled corporation 一間受控制公司之權益	111,000,000	10.13%
Rainbow Enterprise Holdings Co., Limited	(3)	Beneficially owned 實益擁有	100,847,000	9.21%
Mr. Cheng Haiqing 程海慶先生	(3)	Interest of a controlled corporation 一間受控制公司之權益	100,847,000	9.21%
Will City Limited 志城有限公司	(4)	Beneficially owned 實益擁有	100,000,000	9.13%
Ms. Zhang Yingnan 張穎楠女士	(4)	Interest of a controlled corporation 一間受控制公司之權益	100,000,000	9.13%
Mr. Pei Chuang 裴創先生		Beneficially owned 實益擁有	70,000,000	6.39%
South Pearl Group Limited	(4)	Beneficially owned 實益擁有	64,500,000	5.89%
Mr. Song Weiliang 宋偉亮先生	(4)	Interest of a controlled corporation 一間受控制公司之權益	64,500,000	5.89%

Notes:

(1) Dynamic Peak Limited is a company incorporated in the British Virgin Islands and its issued share capital is held as to 80% by Mr. Chen Weixi and as to the remaining 20% by Mr. Xu Zhigang. Both of them are Directors.

附註：

(1) Dynamic Peak Limited 為一間於英屬處女群島註冊成立之公司，其已發行股本由陳煒熙先生持有 80% 及由徐志剛先生持有餘下 20%。兩位均為董事。

- |   |   |
|---|---|
| <p>(2) Right Advance Management Limited (“Right Advance”) is a company incorporated in the British Virgin Islands and its entire issued share capital is registered in the name of Ms. Wang Li Mei, and such shares are ultimately owned by Mr. Wang Leilei. Ms. Wang Li Mei is the sole director of Right Advance.</p> | <p>(2) Right Advance Management Limited (「Right Advance」) 為一間於英屬處女群島註冊成立之公司，其全部已發行股本以王立梅女士之名義註冊，而王雷雷先生則最終擁有該等股份。王立梅女士為Right Advance之唯一董事。</p> |
| <p>(3) Rainbow Enterprise Holdings Co., Limited is a company incorporated in the British Virgin Islands and its entire issued share capital is held by Mr. Cheng Haiqing.</p>   | <p>(3) Rainbow Enterprise Holdings Co., Limited 為一間於英屬處女群島註冊成立之公司，其全部已發行股本由程海慶先生持有。</p>   |
| <p>(4) Will City Limited is a company incorporated in the British Virgin Islands and its entire issued share capital is held by Ms. Zhang Yingnan.</p>  | <p>(4) 志城有限公司為一間於英屬處女群島註冊成立之公司，其全部已發行股本由張穎楠女士持有。</p>  |
| <p>(5) South Pearl Group Limited is a company incorporated in the British Virgin Islands and its entire issued share capital is held by Mr. Song Weiliang.</p>  | <p>(5) South Pearl Group Limited 為一間於英屬處女群島註冊成立之公司，其全部已發行股本由宋偉亮先生持有。</p>  |
| <p>(6) Based on 1,095,360,500 shares of the Company in issue as at 30 September 2016.</p>   | <p>(6) 根據於二零一六年九月三十日已發行之1,095,360,500股本公司股份計算。</p>  |

Save as disclosed above, as at 30 September 2016, the Company has not been notified by any persons (other than the Directors or chief executive of the Company) who had interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

## COMPETING INTERESTS

None of the Directors or the controlling shareholders of the Company or their respective associates (as defined under the GEM Listing Rules) have any interests in a business which competes or may compete with the business of the Group, or has any other conflict of interest with the Group during the period under review.

除上文披露者外，於二零一六年九月三十日，本公司並無獲任何人士（董事或本公司主要行政人員除外）知會彼等於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及第3分部之條文須向本公司披露的權益或淡倉，或須記錄於本公司根據證券及期貨條例第336條須備存之登記冊內之權益或淡倉。

## 競爭權益

於回顧期內，各董事或本公司之控股股東或彼等各自之聯繫人（定義見創業板上市規則）於與本集團業務構成競爭或可能構成競爭或與本集團有任何其他利益衝突之業務中，概無擁有任何權益。

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

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

## 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 as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. In response to specific enquiry made by the Company, each of the Directors gave confirmation that he/she complied with the required standard of dealings and the code of conduct regarding securities transactions by the Directors throughout the six months ended 30 September 2016.

## CORPORATE GOVERNANCE CODE

Save as the deviation disclosed below, the Company has complied with all the code provisions set out in the Corporate Governance Code (the "CG Code") as contained in Appendix 15 to the GEM Listing Rules throughout the period under review.

With respect to the deviation, the CG Code provision A.2.1 provides that the roles of the chairman and chief executive officer ("CEO") should be separated and should not be performed by the same individual. The division of responsibilities between the chairman and CEO should be clearly established and set out in writing. During the period under review, the Company has not appointed a CEO and the Chairman, Mr. Xu Zhigang, assumed the post of acting CEO. The Board considers that the current arrangement is adequate in view of the size and complexity of the Group's operations. The Board will, nonetheless, review the business growth of the Group and locate suitable candidate to fill the vacancy of the CEO when considered essential and will continue setting out a clear division of responsibilities at the board level and the day-to-day management team to ensure a proper balance of power and authority within the Company.

## 購買、贖回或出售本公司之上市證券

於截至二零一六年九月三十日止六個月內，本公司或其任何附屬公司概無購買、贖回或出售本公司任何上市證券。

## 董事進行之證券交易

本公司已採納一套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條至5.67條所載之交易必守標準。經本公司作出特定查詢後，各董事均確認，其於截至二零一六年九月三十日止六個月整段期間，一直遵守交易必守標準及董事進行證券交易之行為守則。

## 企業管治守則

除以下披露之偏離外，於回顧期內，本公司一直遵守創業板上市規則附錄十五所載之企業管治守則（「企業管治守則」）之所有守則條文。

就偏離事項而言，企業管治守則條文第A.2.1條規定主席與首席執行官（「首席執行官」）之角色應有區分，且不應由同一人兼任。主席與首席執行官分別承擔之職責須清楚界定並以書面列明。於回顧期內，本公司並無委任首席執行官，主席徐志剛先生擔任署理首席執行官之職責。考慮到本集團業務之規模及複雜性，董事會認為現時之安排屬充足。然而，董事會將檢討本集團之業務增長，於必要時物色合適人選填補首席執行官之空缺，並將繼續確立董事會層面及日常管理團隊之明確職責劃分，確保本公司內部權力與職權之適當平衡。

Code provision A.6.7 of the CG Code requires all independent non-executive directors and non-executive directors should attend general meetings of listed issuers. Mr. Poon Yan Wai and Mr. Xu Xiaoping, being independent non-executive Directors, and Mr. Chen Weixi, Mr. Yip Heon Keung and Mr. Song Xuxi, being non-executive Directors, were unable to attend the annual general meeting held on 28 September 2016 due to their personal commitments.

## CHANGE OF DIRECTORS' INFORMATION

Mr. Lam Kwok Cheong, an independent non-executive Director of the Company, has resigned as non-executive director of Mega Medical Technology Limited (stock code: 876) and resigned as independent non-executive director of Southwest Securities International Securities Limited (stock code: 812), both of which are companies with shares listed on the Exchange, effective from 1 July 2016 and 19 September 2016 respectively.

Save as disclosed above, there is no change in director's information to be disclosed.

## AUDIT COMMITTEE

The Company established the Audit Committee on 7 March 2000 and has formulated and from time to time amended its written terms of reference in accordance with the provisions set out in the CG Code. The primary duties of the Audit Committee include review and supervision of the Group's financial reporting system, risk management and internal control procedures, review of the Group's financial information and review of the Group's relationship with its auditors.

As at the date of this report, the Audit Committee comprised three independent non-executive Directors, namely Mr. Poon Yan Wai (Chairman of the Audit Committee), Mr. Xu Xiaoping and Mr. Lam Kwok Cheong and one non-executive Director, Mr. Chen Weixi.

The Audit Committee has reviewed this report and has provided advice and comments thereon.

企業管治守則之守則條文A.6.7條規定，所有獨立非執行董事及非執行董事應出席上市發行人的股東大會。獨立非執行董事潘仁偉先生及徐小平先生，非執行董事陳煒熙先生、葉向強先生及宋旭曦先生因個人需要未能出席於二零一六年九月二十八日舉行的股東週年大會。

## 董事資料變更

本公司之獨立非執行董事林國昌先生已辭任美加醫學科技有限公司（股份代號：876）之非執行董事及西證國際證券股份有限公司（股份代號：812）之獨立非執行董事（此兩間公司均為聯交所上市公司），分別由二零一六年七月一日及二零一六年九月十九日起生效。

除上文披露者外，概無其他需披露之董事資料變更。

## 審核委員會

本公司已於二零零零年三月七日成立審核委員會，並已根據企業管治守則之條文制訂及不時修訂其書面職權範圍。審核委員會之主要職責包括審閱及監察本集團之財務申報制度、風險管理及內部控制程序、審閱本集團之財務資料，及檢討本集團與其核數師之關係。

於本報告日期，審核委員會由三名獨立非執行董事潘仁偉先生（審核委員會主席）、徐小平先生及林國昌先生以及一名非執行董事陳煒熙先生組成。

審核委員會已審閱本報告，並就此提供意見及評論。

## REMUNERATION COMMITTEE

In accordance with the CG Code, the Company established the remuneration committee (“Remuneration Committee”) on 17 June 2005 with written terms of reference. The principal responsibilities of the Remuneration Committee include making recommendations to the Board on the Company’s policy and structure for remuneration of all Directors and senior management and reviewing the specific remuneration packages of all executive Directors and senior management by reference to corporate goals and objectives resolved by the Board from time to time.

The Remuneration Committee comprises two independent non-executive Directors, namely Mr. Xu Xiaoping (Chairman of the Remuneration Committee) and Mr. Lam Kwok Cheong, and one executive Director, Mr. Xu Zhigang.

## NOMINATION COMMITTEE

In accordance with the CG Code, the Company established the nomination committee (“Nomination Committee”) on 29 March 2012 with written terms of reference. The principal responsibilities of the Nomination Committee include formulating nomination policy and making recommendations to the Board on nomination and appointment of Directors and Board succession, developing selection procedures for nomination of candidates, reviewing the size, structure and composition of the Board, as well as assessing the independence of independent non-executive Directors.

The Nomination Committee comprises one executive Director, namely Mr. Xu Zhigang (Chairman of the Nomination Committee) and two independent non-executive Directors, Mr. Xu Xiaoping and Mr. Lam Kwok Cheong.

By Order of the Board

**Xu Zhigang**

*Chairman*

Hong Kong, 9 November 2016

## 薪酬委員會

根據企業管治守則之規定，本公司已於二零零五年六月十七日成立薪酬委員會（「薪酬委員會」），並制定其書面職權範圍。薪酬委員會之主要職責包括就本公司所有董事及高級管理層之薪酬政策及架構向董事會提供建議，以及經參考董事會不時議決之企業目標及目的後，審閱所有執行董事及高級管理層之特定薪酬待遇。

薪酬委員會由兩名獨立非執行董事徐小平先生（薪酬委員會主席）及林國昌先生，以及一名執行董事徐志剛先生組成。

## 提名委員會

根據企業管治守則之規定，本公司已於二零一二年三月二十九日成立提名委員會（「提名委員會」），並制定其書面職權範圍。提名委員會之主要職責為制定提名政策，以及就董事之提名及委任和董事會接任之安排向董事會提出建議，制訂提名候選人的遴選程序、檢討董事會之規模、架構及組成，以及評估獨立非執行董事之獨立性。

提名委員會由一名執行董事徐志剛先生（提名委員會主席）及兩名獨立非執行董事徐小平先生及林國昌先生組成。

承董事會命

主席

**徐志剛**

香港，二零一六年十一月九日

The logo for Prosten, featuring the word "PROSTEN" in white capital letters inside a blue oval shape.

**PROSTEN HEALTH HOLDINGS LIMITED**

Unit 905, 9/F, Star House  
3 Salisbury Road  
Tsim Sha Tsui, Kowloon  
Hong Kong

**長達健康控股有限公司**

香港九龍尖沙咀梳士巴利道3號  
星光行9樓905室

**[www.prosten.com](http://www.prosten.com)**

