



PROSTEN TECHNOLOGY HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

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

Interim Report
中期業績報告
2014

*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 Technology 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科技控股有限公司(「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 2014 amounted to about HK\$5.5 million, representing about 66.7% decrease as compared to the corresponding period in the previous financial year.
- The Group's gross profit for the six months ended 30 September 2014 was about HK\$3.8 million, decreased by about HK\$4.6 million compared with the same period of last year.
- Loss attributable to equity holders of the Company for the six months ended 30 September 2014 amounted to about HK\$16.9 million, which represented a decrease in loss of about HK\$1.1 million compared with the same period of 2013.
- The Board does not recommend the payment of any interim dividend for the six months ended 30 September 2014.
- 本集團截至二零一四年九月三十日止六個月之收益為約5,500,000港元，較上一個財政年度同期減少約66.7%。
- 本集團截至二零一四年九月三十日止六個月之毛利為約3,800,000港元，較去年同期減少約4,600,000港元。
- 截至二零一四年九月三十日止六個月，本公司權益持有人應佔虧損為約16,900,000港元，較二零一三年同期虧損減少約1,100,000港元。
- 董事會不建議就截至二零一四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

簡明綜合損益及其他全面收益表

Six months and three months ended 30 September 2014

截至二零一四年九月三十日止六個月及三個月

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 2014 together with the unaudited comparative figures for the corresponding periods in 2013 as follows:

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」)截至二零一四年九月三十日止六個月及三個月之未經審核綜合業績，連同二零一三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 | |
|--|-----------------------|-------------|---|---|---|---|
| | | | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Revenue | 收益 | 3 | 5,469 | 16,532 | 3,069 | 7,020 |
| Cost of sales | 銷售成本 | | (1,706) | (8,099) | (767) | (3,607) |
| Gross profit | 毛利 | | 3,763 | 8,433 | 2,302 | 3,413 |
| Other income and gains | 其他收入及收益 | | 370 | 435 | 244 | 186 |
| Selling expenses | 銷售開支 | | (1,466) | (6,582) | (600) | (3,298) |
| Administrative expenses | 行政開支 | | (17,705) | (18,363) | (7,252) | (9,447) |
| Other expenses | 其他開支 | | (1,851) | (1,844) | (852) | (921) |
| Finance costs | 財務費用 | | (10) | (121) | — | (40) |
| Loss before tax | 除稅前虧損 | 4 | (16,899) | (18,042) | (6,158) | (10,107) |
| Income tax expense | 所得稅開支 | 5 | — | — | — | — |
| Loss for the period attributable to equity holders of the Company | 本公司權益持有人應佔期內虧損 | | (16,899) | (18,042) | (6,158) | (10,107) |
| Other comprehensive income | 其他全面收益 | | | | | |
| Exchange differences on translation of foreign operations | 換算海外業務之匯兌差額 | | — | 625 | — | 110 |
| Total comprehensive expense for the period | 期內全面開支總額 | | (16,899) | (17,417) | (6,158) | (9,997) |
| Loss per share attributable to equity holders of the Company | 本公司權益持有人應佔每股虧損 | 6 | | | | |
| Basic | 基本 | | HK(2.2) cents 港仙 | HK(2.4) cents 港仙 | HK(0.8) cents 港仙 | HK(1.3) cents 港仙 |
| Diluted | 攤薄 | | N/A 不適用 | N/A 不適用 | N/A 不適用 | N/A 不適用 |

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

30 September 2014

二零一四年九月三十日

| | | 30 September 2014 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核) | 31 March 2014 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核) |
|--|-----------------------------------|--|--|
| NON-CURRENT ASSETS | 非流動資產 | | |
| Property, plant and equipment | 物業、廠房及設備 | 7 2,802 | 3,373 |
| Investment property | 投資物業 | 4,359 | 4,767 |
| Deposits | 訂金 | 371 | 371 |
| Available-for-sale investments | 可供出售投資 | 831 | 831 |
| Goodwill | 商譽 | — | — |
| Deferred tax assets | 遞延稅項資產 | 1,394 | 1,394 |
| Total non-current assets | 非流動資產總額 | <u>9,757</u> | <u>10,736</u> |
| CURRENT ASSETS | 流動資產 | | |
| Trade receivables | 應收賬款 | 8 4,202 | 5,197 |
| Prepayments, deposits and other receivables | 預付款項、訂金及其他應收款項 | 7,129 | 7,835 |
| Pledged deposits | 已抵押存款 | 9 250 | 250 |
| Cash and cash equivalents | 現金及現金等值物 | 9 532 | 12,570 |
| Total current assets | 流動資產總額 | <u>12,113</u> | <u>25,852</u> |
| CURRENT LIABILITIES | 流動負債 | | |
| Trade payables | 應付賬款 | 10 9,695 | 9,952 |
| Other payables and accruals | 其他應付款項及應計款項 | 12,795 | 11,455 |
| Due to Directors | 應付董事之款項 | 1,383 | 535 |
| Tax payable | 應付稅項 | 3,331 | 3,331 |
| Total current liabilities | 流動負債總額 | <u>27,204</u> | <u>25,273</u> |
| NET CURRENT ASSETS/(LIABILITIES) | 流動資產/(負債)淨值 | <u>(15,091)</u> | 579 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 資產總額減流動負債 | <u>(5,334)</u> | <u>11,315</u> |
| NON-CURRENT LIABILITY | 非流動負債 | | |
| Deferred tax liability | 遞延稅務負債 | 499 | 499 |
| NET ASSETS/(DEFICIT IN ASSETS) | 資產淨值/(資產虧絀) | <u>(5,833)</u> | <u>10,816</u> |
| EQUITY/(DEFICIT IN ASSETS) Equity attributable to equity holders of the Company | 權益/(資產虧絀) 本公司權益持有人應佔權益 | | |
| Issued capital | 已發行股本 | 11 75,635 | 75,635 |
| Reserves | 儲備 | (81,468) | (64,819) |
| TOTAL EQUITY/(DEFICIT IN ASSETS) | 權益總額/(資產虧絀) | <u>(5,833)</u> | <u>10,816</u> |

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 簡明綜合權益變動表

Six months ended 30 September 2014

截至二零一四年九月三十日止六個月

Attributable to equity holders of the Company
本公司權益持有人應佔

| | Share capital 股本 HK\$'000 千港元 | Share premium account 溢價賬 股份 HK\$'000 千港元 | Statutory reserve fund 法定 儲備基金 HK\$'000 千港元 (附註a) | Foreign currency translation reserve 外幣 匯兌儲備 HK\$'000 千港元 (附註b) | Share option reserve 購股權 儲備 HK\$'000 千港元 | Accumulated losses 累計 虧損 HK\$'000 千港元 | Reserves sub-total 儲備 小計 HK\$'000 千港元 | Total equity 權益 總計 HK\$'000 千港元 |
|---|--|---|--|--|--|---|---|---|
| At 1 April 2014 (audited) 於二零一四年 四月一日 (經審核) | 75,635 | 372,468 | 3,349 | 14,804 | 10,041 | (465,481) | (64,819) | 10,816 |
| Loss for the period (unaudited) 期內虧損 (未經審核) | — | — | — | — | — | (16,899) | (16,899) | (16,899) |
| Total comprehensive expense for the period (unaudited) 期內全面開支總額 (未經審核) | — | — | — | — | — | (16,899) | (16,899) | (16,899) |
| Equity-settled share option arrangements (unaudited) 以權益結算之 購股權安排 (未經審核) | — | — | — | — | 250 | — | 250 | 250 |
| Transfer of share option reserve on the forfeited share options (unaudited) 購股權被沒收時 轉撥購股權儲備 (未經審核) | — | — | — | — | (119) | 119 | — | — |
| At 30 September 2014 (unaudited) 於二零一四年 九月三十日 (未經審核) | <u>75,635</u> | <u>372,468</u> | <u>3,349</u> | <u>14,804</u> | <u>10,172</u> | <u>(482,261)</u> | <u>(81,468)</u> | <u>(5,833)</u> |
| At 1 April 2013 (audited) 於二零一三年 四月一日 (經審核) | 75,635 | 372,468 | 3,349 | 14,319 | 7,793 | (424,089) | (26,160) | 49,475 |
| Loss for the period (unaudited) 期內虧損 (未經審核) | — | — | — | — | — | (18,042) | (18,042) | (18,042) |
| Other comprehensive income for the period: 期內其他全面 收益: Exchange differences on translation of foreign operations (unaudited) 換算海外業務 產生之匯兌 差額 (未經審核) | — | — | — | 625 | — | — | 625 | 625 |
| Total comprehensive income/(expense) for the period (unaudited) 期內全面收益/ (開支)總額 (未經審核) | — | — | — | 625 | — | (18,042) | (17,417) | (17,417) |
| Equity-settled share option arrangements (unaudited) 以權益結算之 購股權安排 (未經審核) | — | — | — | — | 113 | — | 113 | 113 |
| Transfer of share option reserve on the forfeited share options (unaudited) 購股權被沒收時 轉撥購股權儲備 (未經審核) | — | — | — | — | (20) | 20 | — | — |
| At 30 September 2013 (unaudited) 於二零一三年 九月三十日 (未經審核) | <u>75,635</u> | <u>372,468</u> | <u>3,349</u> | <u>14,944</u> | <u>7,886</u> | <u>(442,111)</u> | <u>(43,464)</u> | <u>32,171</u> |

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 year's 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) 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 dollars) which 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 of 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，以抵銷上一年度之虧損或增資。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) 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海外業務時重新分類至損益賬內。

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

Six months ended 30 September 2014

簡明綜合現金流量表

截至二零一四年九月三十日止六個月

| | | Six months ended 30 September | |
|--|-------------------------------|--|-------------|
| | | 截至九月三十日止六個月 | |
| | | 2014 | 2013 |
| | | 二零一四年 | 二零一三年 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (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 | (12,384) | (14,861) |
| Net cash flows generated from investing activities | 投資業務所產生之現金流量淨額 | 356 | 168 |
| Net cash flows used in financing activities | 融資業務所用之現金流量淨額 | (10) | — |
| Net decrease in cash and cash equivalents | 現金及現金等值物減少淨額 | (12,038) | (14,693) |
| Cash and cash equivalents at beginning of period | 期初之現金及現金等值物 | 12,570 | 39,050 |
| Effect of foreign exchange rate changes, net | 匯率變動之影響淨額 | — | 382 |
| Cash and cash equivalents at end of period | 期終之現金及現金等值物 | 532 | 24,739 |
| Analysis of cash and cash equivalents | 現金及現金等值物分析 | | |
| Cash and bank balances | 現金及銀行結餘 | 532 | 22,196 |
| Non-pledged time deposits with original maturity of less than three months when acquired | 於取得時原於三個月內到期之無抵押定期存款 | — | 2,543 |
| Cash and cash equivalents as stated in the consolidated statement of financial position and condensed consolidated statement of cash flows | 於綜合財務狀況表及簡明綜合現金流量表呈列之現金及現金等值物 | 532 | 24,739 |

Notes:

1. 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 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 investment property which has been measured at fair value. These unaudited consolidated results are presented in Hong Kong dollars and all values are rounded to the nearest thousand except when otherwise indicated.

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 2014, 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 period. Accordingly, no change in significant accounting policies and no prior period adjustment is required.

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 currently assessing the impact of these new or revised HKFRSs upon initial application but is not yet in a position to state whether these new or revised HKFRSs would have any significant impact on its results of operations and financial position. It is anticipated that all of the pronouncements will be adopted in the Group's accounting policies in the accounting periods when they first become effective.

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

附註：

1. 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申報準則（「香港財務申報準則」）（包括所有個別香港財務申報準則、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，惟投資物業以公平價值列賬。除另有指明外，此等未經審核綜合業績以港元呈列，所有金額均調整至最接近千位數。

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二零一四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申報準則。採納該等新訂或經修訂香港財務申報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。

本集團並無於此等未經審核綜合業績內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申報準則（包括其後續修訂）。本集團現正評估首次採用此等新訂或經修訂香港財務申報準則時之影響，惟仍未能確定該等新訂或經修訂香港財務申報準則是否會對其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」）審閱。

2. Operating Segment Information

The Group has only one single operating segment as the Group is principally engaged in wireless value-added services and related business which is the basis to allocate resources and assess performance. No geographical information is presented as the Group's customers and operations are located in Mainland China.

Information about major customers

During the six months ended 30 September 2014, revenue of approximately HK\$5,235,000 was derived from services rendered to one customer (2013: HK\$5,289,000 and HK\$4,147,000 were derived from services rendered to two customers). During the three months ended 30 September 2014, revenue of approximately HK\$3,069,000 was derived from services rendered to one customer (2013: HK\$2,380,000 and HK\$1,328,000 were derived from services rendered to two customers). 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 2014 and 2013.

3. Revenue

Revenue, which is also the Group's turnover, represents the net invoiced value of services rendered during the periods.

2. 經營分部資料

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資源分配及表現評估之基礎，因此本集團僅有單一經營分部。由於本集團之客戶及業務均位於中國內地，因此並無呈列地區資料。

有關主要客戶之資料

於截至二零一四年九月三十日止六個月期間，約5,235,000港元之收益乃源自向一位客戶提供之服務（二零一三年：5,289,000港元及4,147,000港元之收益乃源自向兩位客戶提供之服務）。於截至二零一四年九月三十日止三個月期間，約3,069,000港元之收益乃源自向一位客戶提供之服務（二零一三年：2,380,000港元及1,328,000港元之收益乃源自向兩位客戶提供之服務）。除上述披露者外，概無任何單一客戶於本集團截至二零一四年及二零一三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。

3. 收益

收益即本集團之營業額，指期內所提供服務之發票淨值。

4. Loss Before Tax

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

4. 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 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | 截至九月三十日止三個月 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | |
| Depreciation | 折舊 | 584 | 785 | 284 | 467 |
| Minimum lease payments under operating leases in respect of: | 以下各項之經營 租賃最低租賃 付款： | | | | |
| Land and buildings | 土地及樓宇 | 1,074 | 1,168 | 490 | 577 |
| Employee benefits expense | 僱員福利開支 | 12,623 | 12,858 | 5,023 | 6,463 |
| Investment income | 投資收入 | (216) | (218) | (106) | (110) |

5. Income Tax Expense

Hong Kong profits tax has not been provided as the Group did not generate any assessable profits arising in Hong Kong during the six months and three months ended 30 September 2014 (six months and three months ended 30 September 2013: nil). Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries or jurisdictions in which the Group operates.

5. 所得稅開支

由於本集團於截至二零一四年九月三十日止六個月及三個月內並無錄得任何於香港產生之應課稅溢利(截至二零一三年九月三十日止六個月及三個月：無)，故期內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。

8. Trade Receivables

| | |
|-----------------------|------|
| Trade receivables | 應收賬款 |
| Impairment allowances | 減值撥備 |

The Group's trade receivables, which generally have credit terms of one month to three months (31 March 2014: one month to three months) pursuant to the provisions of the relevant contracts, are recognised based on services rendered 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. There is a significant concentration of credit risk as about 72% (31 March 2014: 76%) of the balance represented a receivable from a customer with the largest trade receivable balances at end of reporting period. The trade receivables balances as at 30 September 2014 contributed by the five largest customers of the six months ended 30 September 2014 was 95% (31 March 2014: 95%). Trade receivables are unsecured and non-interest-bearing.

8. 應收賬款

| 30 September 2014 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核) | 31 March 2014 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核) |
|--|--|
| 5,316 | 6,311 |
| (1,114) | (1,114) |
| <u>4,202</u> | <u>5,197</u> |

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三個月（二零一四年三月三十一日：一個月至三個月）之信貸期。應收賬款基於已提供之服務予以確認及並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。本集團存在重大集中信貸風險，原因為約72%（二零一四年三月三十一日：76%）之結餘為於報告期終時最大應收客戶之款項。截至二零一四年九月三十日止六個月內五大客戶的期末結餘佔二零一四年九月三十日之應收賬款結餘之95%（二零一四年三月三十一日：95%）。應收賬款為無抵押及不計息。

An aged analysis of the trade receivables, net of impairment allowances, based on the month in which the services were rendered, is as follows:

| | | | |
|---------------------|--------|--------------|-------|
| Within three months | 三個月內 | 3,022 | 3,433 |
| 4 to 6 months | 四至六個月 | 353 | 922 |
| 7 to 12 months | 七至十二個月 | 291 | 670 |
| Over 1 year | 超過一年 | 536 | 172 |

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

9. Cash and Cash Equivalents and Pledged Deposits

| | | | |
|--|----------------|--------------|--------|
| Cash and bank balances | 現金及銀行結餘 | 532 | 10,075 |
| Time deposits | 定期存款 | 250 | 2,745 |
| | | 782 | 12,820 |
| Less: Pledged time deposits for banking facilities | 減：就銀行信貸抵押之定期存款 | (250) | (250) |
| Cash and cash equivalents | 現金及現金等值物 | 532 | 12,570 |

應收賬款(扣除減值撥備)根據提供服務月份之賬齡分析如下：

| | |
|---------------------|--------------|
| 30 September | 31 March |
| 2014 | 2014 |
| 二零一四年 | 二零一四年 |
| 九月三十日 | 三月三十一日 |
| HK\$'000 | HK\$'000 |
| 千港元 | 千港元 |
| (Unaudited) | (Audited) |
| (未經審核) | (經審核) |
| 3,022 | 3,433 |
| 353 | 922 |
| 291 | 670 |
| 536 | 172 |
| 4,202 | 5,197 |

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。

9. 現金及現金等值物及已抵押存款

| | |
|---------------------|-----------|
| 30 September | 31 March |
| 2014 | 2014 |
| 二零一四年 | 二零一四年 |
| 九月三十日 | 三月三十一日 |
| HK\$'000 | HK\$'000 |
| 千港元 | 千港元 |
| (Unaudited) | (Audited) |
| (未經審核) | (經審核) |
| 532 | 10,075 |
| 250 | 2,745 |
| 782 | 12,820 |
| (250) | (250) |
| 532 | 12,570 |

10. Trade Payables

An aged analysis of the trade payables as at end of the reporting period based on the month of services rendered, is as follows:

| | | | |
|-----------------|--------|-------|-------|
| Within 3 months | 三個月內 | — | 50 |
| 4 to 6 months | 四至六個月 | — | 59 |
| 7 to 12 months | 七至十二個月 | 86 | 3,582 |
| Over 1 year | 超過一年 | 9,609 | 6,261 |

10. 應付賬款

根據提供服務的月份於報告期末之應付賬款賬齡分析如下：

| 30 September 2014 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核) | 31 March 2014 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核) |
|--|--|
| — | 50 |
| — | 59 |
| 86 | 3,582 |
| 9,609 | 6,261 |
| 9,695 | 9,952 |

11. Share Capital

11. 股本

| | | 30 September 2014 二零一四年九月三十日 | | 31 March 2014 二零一四年三月三十一日 | |
|--|--|---------------------------------|--|------------------------------|---------------------------------------|
| | | Number of shares 股份數目 | HK\$'000 千港元 (Unaudited) (未經審核) | Number of shares 股份數目 | HK\$'000 千港元 (Audited) (經審核) |
| Authorised: | 法定： | | | | |
| Ordinary shares of HK\$0.10 (31 March 2014: HK\$0.10) each | 每股面值0.10 港元之普通股 (二零一四年 三月三十一日： 0.10港元) | 2,500,000,000 | 250,000 | 2,500,000,000 | 250,000 |
| Issued and fully paid: | 已發行及繳足： | | | | |
| Ordinary shares of HK\$0.10 (31 March 2014: HK\$0.10) each | 每股面值0.10 港元之普通股 (二零一四年 三月三十一日： 0.10港元) | | | | |
| At beginning of period/year and at end of period/year | 於期初／年初及 於期終／年終 | 756,355,000 | 75,635 | 756,355,000 | 75,635 |

12. Commitments

(a) Operating lease arrangements

The Group leases certain of its office properties under operating lease arrangements. Leases for properties are negotiated for terms ranging from one to three years (31 March 2014: one to three years).

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

| | |
|--|--------------------|
| Land and buildings: | 土地及樓宇： |
| Within one year | 一年內 |
| In the second to fifth years, inclusive | 第二至第五年 (包括首尾兩年) |

(b) Capital commitments

The Group has no significant capital commitment at the end of the reporting period (31 March 2014: nil).

12. 承擔

(a) 經營租賃安排

本集團根據經營租賃安排租賃其若干辦公室物業。物業之租賃經磋商後有關租賃期為一至三年(二零一四年三月三十一日：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支付之未來最低租賃付款總額如下：

| 30 September 2014 二零一四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核) | 31 March 2014 二零一四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核) |
|--|--|
| 3,327 | 3,174 |
| 160 | 936 |
| 3,487 | 4,110 |

(b) 資本承擔

本集團於報告期末並無任何重大資本承擔(二零一四年三月三十一日：無)。

INTERIM DIVIDEND

The Board does not recommend the payment of any interim dividend for the six months ended 30 September 2014 (2013: nil).

MANAGEMENT DISCUSSION AND ANALYSIS

Financial Review

Result

Revenue

During the six months ended 30 September 2014, revenue from the Group's wireless music search ("WMS") services in the PRC remained as the main stream of income of the Group. The difficult business environment that created the most difficult business environment made the current year continued to be a challenging one for Prosten. As a result, revenue of the Group for the six months ended 30 September 2014 amounted to about HK\$5.5 million, representing a decrease of about 66.7% as compared to that of about HK\$16.5 million for the six months ended 30 September 2013.

The Group's directors believe the heart of the Group's business lies on our commitment to the end-users that Prosten has demonstrated in the past decade. While we are experiencing a downturn in turnover, the Group has used up its own internal resources and reserves for finance a high level service to them. The decrease in the revenue was mainly due to the downturn of revenue from the business partners for WMS services that is due to the difficult business environment on one hand and the Group's tight and prudent central over the limited existing funding available to WMS services business on the other hand. Moreover, the decrease in the Group's revenue is also attributable to the Group's strategy of gradually move away from other wireless services with less attractive returns such as reading and lottery. The progress of development of the Group's new products and co-operation with overseas business partners faced the same challenges and the Group has only maintained limited investment in those aspects.

中期股息

董事會不建議就截至二零一四年九月三十日止六個月派發任何中期股息(二零一三年:無)。

管理層討論及分析

財務回顧

業績

收益

截至二零一四年九月三十日止六個月,本集團中國無線音樂搜索(「無線音樂搜索」)服務之收益仍為本集團之主要收入來源。營商環境陷入前所未有之艱難境地,致使本年度對長達而言依然充滿挑戰。因此,本集團截至二零一四年九月三十日止六個月之收益約為5,500,000港元,較截至二零一三年九月三十日止六個月約16,500,000港元下跌約66.7%。

本集團董事認為,本集團之業務核心在於長達過去十年所體現出的對終端用戶之承諾。儘管營業額下滑,本集團仍不遺餘力地利用其內部資源及儲備,為終端用戶提供高水平服務。收益下降主要是由於無線音樂搜索服務業務夥伴所得之收益減少所致,一方面乃歸因於營商環境艱難,另一方面,本集團嚴格及謹慎控制劃撥給無線音樂搜索業務的現有有限資金。此外,本集團收益之下跌亦歸因於本集團逐步退出回報欠吸引力的無線服務(如閱讀及彩票)之策略。本集團新產品開發進展及與海外業務夥伴之合作面臨同樣挑戰,對此,本集團僅持有限投資。

For the same reason, the Group's revenue for three months ended 30 September 2014 decreased to about HK\$3.1 million from about HK\$7.0 million for the three months ended 30 September 2013.

Cost of sales

As a result of the decrease in revenue, the Group's cost of sales for the periods under review was about HK\$1.7 million and HK\$0.8 million for the six months and three months ended 30 September 2014, respectively, representing a decrease of about 79.0% and 77.8% compared to those of about HK\$8.1 million and HK\$3.6 million for the six months and three months ended 30 September 2013, respectively. Such decreases in cost of sales were in line with the decreases in revenue.

Other income and gains

Other income and gains mainly represented interest and investment income. The other income and gains was about HK\$0.4 million for the six months ended 30 September 2014 which is in line with that for the six months ended 30 September 2013. The same trend also shown in the other income and gains of about HK\$0.2 million for the three months ended 30 September 2014 which is comparable to that for the three months ended 30 September 2013.

Expenses

The Group's expenses mainly comprised selling expenses, administrative expenses and other expenses. Due to downturn of revenue, the Group has streamlined its staff structure for cost control purpose. As a result, the Group's selling expenses decreased to about HK\$1.5 million and HK\$0.6 million for the six months and three months ended 30 September 2014, representing decreases of about 77.3% and 81.8% compared with those for the six months and three months ended 30 September 2013, respectively. Administrative expenses decreased to about HK\$17.7 million and HK\$7.3 million for the six months and three months ended 30 September 2014, representing decreases of about 3.8% and 22.3% compared with those for the six months and three months ended 30 September 2013, respectively.

基於同樣理由，本集團截至二零一四年九月三十日止三個月之收益由截至二零一三年九月三十日止三個月約7,000,000港元下降至約3,100,000港元。

銷售成本

由於收益下跌，於回顧期內，本集團截至二零一四年九月三十日止六個月及三個月之銷售成本分別約為1,700,000港元及800,000港元，較截至二零一三年九月三十日止六個月及三個月之約8,100,000港元及3,600,000港元分別下跌約79.0%及77.8%。銷售成本之有關跌幅與收益跌幅一致。

其他收入及收益

其他收入及收益主要指利息及投資收入。截至二零一四年九月三十日止六個月之其他收入及收益為約400,000港元，這與截至二零一三年九月三十日止六個月表現相若。截至二零一四年九月三十日止三個月之其他收入及收益約200,000港元對比截至二零一三年九月三十日止三個月亦顯示出相同的趨勢。

開支

本集團之開支主要包括銷售開支、行政開支及其他開支。由於收益下降，本集團精簡其員工架構以控制成本。因此，本集團截至二零一四年九月三十日止六個月及三個月之銷售開支分別減少至約1,500,000港元及600,000港元，較截至二零一三年九月三十日止六個月及三個月分別下降約77.3%及81.8%。截至二零一四年九月三十日止六個月及三個月之行政開支分別減少至約17,700,000港元及7,300,000港元，較截至二零一三年九月三十日止六個月及三個月分別下降約3.8%及22.3%。

Others expenses mainly represented expenses for product and staff development and other non-operating expenses. Other expenses was about HK\$1.9 million and HK\$0.9 million for the six months and three months ended 30 September 2014, respectively, which are comparable to those of the same periods last year.

Loss for the periods

As a combination effect of the above, the loss attributable to equity holders of the Company for the first six months of this year amounted to about HK\$16.9 million, represented a decrease of loss of about HK\$1.1 million as compared to that of about HK\$18.0 million for the same period last year.

Financial Position

Liquidity and financial resources

The Group adopts a prudent cash and financial management policy. In order to achieve better-cost control and minimize the cost of funds, the Group's treasury activities are centralized and cash is generally placed in deposits with banks.

During the six months and three months ended 30 September 2014, the Group has financed its operations mainly by revenue generated from its operations and its internal funding that has resulted in use up of the Group's cash and cash equivalents. As a result, cash and cash bank balances (including pledged bank deposits) as at 30 September 2014 was amounted to about HK\$0.8 million, representing a decrease of about HK\$12.0 million from about HK\$12.8 million as at 31 March 2014.

As at both 31 March 2014 and 30 September 2014, the Group has no bank loan and thus gearing ratio (bank loan over total equity) is 0% (31 March 2014: 0%). There was no seasonality as to the Group's borrowing requirements and no other committed borrowing facilities.

其他開支主要為產品及員工發展開支以及其他非經營性開支。截至二零一四年九月三十日止六個月及三個月之其他開支分別為約1,900,000港元及900,000港元，與去年同期相若。

期內虧損

綜合上述影響，於本年度首六個月，本公司權益持有人應佔虧損約為16,900,000港元，較去年同期約為18,000,000港元減少虧損約1,100,000港元。

財政狀況

流動資金及財政資源

本集團採取審慎之現金及財政管理政策。為求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，而現金一般作為存款存放於銀行。

截至二零一四年九月三十日止六個月及三個月，本集團主要以其經營活動所產生之收益及其內部資金為其營運提供資金，導致消耗本集團現金及現金等值物。因此，於二零一四年九月三十日之現金及銀行結餘(包括已抵押銀行存款)約為800,000港元，較於二零一四年三月三十一日之約12,800,000港元減少約12,000,000港元。

於二零一四年三月三十一日及二零一四年九月三十日，本集團並無任何銀行貸款，因此，資產負債比率(銀行貸款除以權益總額)為0%(二零一四年三月三十一日：0%)。本集團之借貸要求並無季節性因素，亦無其他承諾借貸融資。

Total equity

Due to the loss in the periods and the use up of internal resources as described above, as at 30 September 2014, the Group has a deficit in assets amounted to about HK\$5.8 million (31 March 2014: total equity of about HK\$10.8 million) and net current liabilities amount to about HK\$15.1 million (31 March 2014: net current assets of about HK\$0.6 million).

Foreign currency exchange exposure and treasury policies

As most of the Group's trading transactions, monetary assets (including cash and cash equivalents) and liabilities are denominated in Renminbi and Hong Kong dollars, the impact of foreign exchange exposure to the Group was minimal and there was no significant adverse effect on normal operations. As at 30 September 2014, no related hedges were made by the Group (31 March 2014: nil).

Contingent liabilities

As at 30 September 2014, the Group had no material contingent liabilities (31 March 2014: nil).

Significant investments, acquisitions or disposals

There were no significant investments or material acquisitions or disposals by the Company during the periods ended 30 September 2014 (periods ended 30 September 2013: nil).

Capital Structure

The shares of the Company were listed on GEM on 28 March 2000. There was no change of the Company's capital structure during the six-month period under review.

權益總額

如上所述，由於期內虧損及消耗內部資源，於二零一四年九月三十日，本集團之資產虧絀約為5,800,000港元(二零一四年三月三十一日：權益總額約10,800,000港元)及流動負債淨值約為15,100,000港元(二零一四年三月三十一日：流動資產淨值約600,000港元)。

外匯風險及庫務政策

本集團大部分買賣交易、貨幣資產(包括現金及現金等值物)及負債乃以人民幣及港元為計算單位，因此外幣匯兌風險對本集團影響甚微，對正常業務亦無重大不利影響。於二零一四年九月三十日，本集團並無進行相關對沖(二零一四年三月三十一日：無)。

或然負債

於二零一四年九月三十日，本集團並無重大或然負債(二零一四年三月三十一日：無)。

重大投資、收購或出售

本公司於截至二零一四年九月三十日止期間內並無重大投資或重大收購或出售(截至二零一三年九月三十日止期間：無)。

資本架構

本公司股份於二零零零年三月二十八日在創業板上市。本公司的資本架構於六個月的回顧期內概無任何變動。

Employees and Remuneration Policy

As at 30 September 2014, the Group had a total of 54 employees (31 March 2014: 75) and total staff cost for the six months ended 30 September 2014 was approximately HK\$12.6 million (six months ended 30 September 2013: HK\$12.9 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 staff training.

Business Review and Outlook

During the second quarter of 2014, tight policies were continued for domestic telecommunication industry. Telecommunication operators generally have tight control on the co-marketing and supporting services costs. During the quarter, the WMS project operated with China Mobile Limited faced the same challenges.

China's mobile internet population is increasing on year-to-year basis with the raising use of smartphones and the improvement of networking infrastructure. As a result of the technology changes, the Group is therefore diversifying to the mobile internet market. We will continue to develop applications which support internet and mainstream mobile phone platforms, such as the Mi-Cu Ringtone (already launched) and games for mobile phone.

Looking ahead, there are still great challenges for the Group. While carrying out initiatives already under way in its current strategic plans, the Group will also critically review the future opportunities in its traditional businesses with a target to reallocate the Group's resources for a more fruitful manner. In the coming future, the Group will focus its work on strengthen its marketing and channel efforts, increasing user base and improving the quality of its products.

僱員及薪酬政策

於二零一四年九月三十日，本集團之僱員總數為54人（二零一四年三月三十一日：75人），而截至二零一四年九月三十日止六個月之員本成本總額為約12,600,000港元（截至二零一三年九月三十日止六個月：12,900,000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、購股權計劃及員工培訓。

業務回顧及展望

於二零一四年第二季度，國內電信行業市場政策仍然嚴緊。電信運營商普遍嚴格控制合作營銷及支持服務的成本。本季度與中國移動有限公司合作的無線音樂搜索合作項目面臨相同挑戰。

隨著智能手機的普及與網絡基礎設施的完善，中國移動互聯網用戶按年不斷增加。由於技術革新，因此，本集團兼顧移動互聯網市場。我們將繼續開發支持互聯網及主流手機平台的應用程式，例如咪咕鈴聲客戶端（已經推出）及手機遊戲。

展望未來，本集團仍面臨巨大挑戰。在繼續推進本集團當前戰略計劃下的措施的同時，本集團亦將審慎檢討其傳統業務中的未來機遇，以更有效的方式重新分配本集團的資源。未來，本集團將著重加強營銷與渠道力量，提高用戶規模與產品質量。

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

As at 30 September 2014, 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 普通股股份數目 | 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) | Interest of a controlled corporation 一間受控制公司之權益 | 180,682,918 | 23.89% |
| Mr. Yip Heon Ping 葉向平先生 | (2) | Object of a discretionary family trust and through a controlled corporation 全權家族信託之 託管對象及透過 一間受控制公司 | 180,682,918 | 23.89% |

董事及主要行政人員於股份及相關股份之權益及淡倉

於二零一四年九月三十日，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) These shares are held by Greenford Company (PTC) Limited ("Greenford") and Bakersfield Global (PTC) Corporation ("Bakersfield") as trustees of The Greenford Unit Trust and The Bakersfield Unit Trust, respectively. All the units of which are held by Ace Central Group (PTC) Limited ("Ace Central") as the trustee of The New Millennium Trust, a discretionary family trust and Mr. Yip Heon Keung is the sole director and sole shareholder of Ace Central. By virtue of the SFO, Mr. Yip Heon Keung is deemed to be interested in 180,682,918 shares of the Company held by Ace Central.
- (2) By virtue of the SFO, Mr. Yip Heon Ping, being one of the discretionary objects of The New Millennium Trust for the time being, is deemed to be interested in 180,682,918 shares of the Company. Among these shares, 121,597,702 shares were held by Greenford as beneficial owner. The entire issued share capital in Greenford is held by Mr. Yip Heon Ping.
- (3) Based on 756,355,000 shares of the Company in issue as at 30 September 2014.

附註：

- (1) 該等股份由 Greenford Company (PTC) Limited (「Greenford」) 及 Bakersfield Global (PTC) Corporation (「Bakersfield」) 分別以 The Greenford Unit Trust 及 The Bakersfield Unit Trust 之受託人身份持有，該等信託之所有單位均由 Ace Central Group (PTC) Limited (「Ace Central」) 以 The New Millennium Trust (一項全權家族信託) 之受託人身份持有，而葉向強先生為 Ace Central 之唯一董事及唯一股東。根據證券及期貨條例，葉向強先生被視為於 Ace Central 持有本公司 180,682,918 股股份中擁有權益。
- (2) 根據證券及期貨條例，作為 The New Millennium Trust 當時其中一名全權託管對象，葉向平先生被視為於本公司 180,682,918 股股份中擁有權益。於該等股份中，121,597,702 股股份由 Greenford 以實益擁有人身份持有。Greenford 全部已發行股本由葉向平先生持有。
- (3) 根據於二零一四年九月三十日已發行之 756,355,000 股本公司股份計算。

SHARE OPTION SCHEMES

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 shareholders of the Company ("Shareholders") on 7 March 2000 (the "2000 Scheme"), and was terminated and replaced by a share option scheme approved by the Shareholders on 9 April 2002 (the "2002 Scheme"). The 2002 Scheme was terminated and replaced by a new share option scheme approved by the Shareholders on 5 August 2011 (the "New Scheme"). The options granted under the 2000 Scheme, which were not exercised, terminated or expired previously, became expired on 21 August 2011.

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

(a) 2002 Scheme

The 2002 Scheme became effective for a period of 10 years commencing on 23 April 2002. Eligible participants of the 2002 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 2002 Scheme, the Directors may, at their sole discretion, grant to any eligible participants options to subscribe for ordinary shares of the Company. The exercise period of the options granted is determinable by the Directors, and commences after 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. The 2002 Scheme was terminated and replaced by the New Scheme with effect from 5 August 2011. The options granted under the 2002 Scheme remain exercisable within their respective exercise periods.

購股權計劃

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（「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（「二零零零年計劃」）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（「二零零二年計劃」）取代。二零零二年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（「新計劃」）取代。根據二零零零年計劃授出但於過往未獲行使、終止或屆滿之購股權已於二零一一年八月二十一日屆滿。

購股權計劃之概要載列如下：

(a) 二零零二年計劃

二零零二年計劃自二零零二年四月二十三日開始生效，為期10年。二零零二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。根據二零零二年計劃，董事可全權酌情決定向任何合資格參與者授出購股權，以認購本公司之普通股。所授購股權之行使期限由董事釐定，並於若干歸屬期後開始，及在任何情況下最遲須於授出購股權之各相關日期起計10年屆滿，惟須受提前終止之條文所規限。二零零二年計劃已於二零一一年八月五日終止及以新計劃取代。根據二零零二年計劃授出之購股權於其各自行使期內仍可行使。

(b) New 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 New Scheme in place of the 2002 Scheme.

The New Scheme became effective for a period of 10 years commencing on 10 August 2011. Eligible participants of the New 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 New 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.

(b) 新計劃

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，批准及採納新計劃以取代二零零二年計劃。

新計劃自二零一一年八月十日開始生效，為期10年。新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。根據新計劃，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21日內。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，並於要約日期後開始，並有若干歸屬期，及在任何情況下最遲須於授出購股權之各相關日期起計10年屆滿，惟須受提前終止之條文所規限。

The total number of shares which may be allotted and issued upon exercise of all options to be granted under the New Scheme is an amount equivalent to 10% of the shares of the Company in issue as at the date of the 2011 AGM.

The maximum number of shares to be allotted and issued upon the exercise of all outstanding options granted and yet to be exercised under the New 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.

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 New Scheme does not provide for any minimum period for holding of options or any performance target before exercise of options.

於行使根據新計劃將授出之所有購股權時可配發及發行之股份總數，其數目相等於截至二零一一年股東週年大會舉行日期之本公司已發行股份之10%。

於行使根據新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%。

於任何12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已發行股本之0.1%及總價值逾5,000,000港元，必需事先獲股東批准。新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表現目標。

Options to subscribe for shares of the Company under the 2002 Scheme

Details of the outstanding share options during the six-month period are as follows:

根據二零零二年計劃認購本公司股份之購股權

在六個月期間內尚未行使購股權之詳情如下：

| Name or category of participant 參與者 名稱或類別 | Number of share options*** 購股權數目*** | | | | | At 30 September 2014 於二零一四年 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 (每股) |
|--|---|---|---|--|-----------|---|--|--|--|
| | At 1 April 2014 於二零一四年 四月一日 | Granted during the period 期內授出 | Transferred during the period 期內轉撥 | Lapsed during the period 期內失效 | | | | | |
| Director 董事 | | | | | | | | | |
| Ms. Li Luyi 李魯一女士 | 4,000,000 | — | — | — | 4,000,000 | 9 February 2010 二零一零年 二月九日 | 9 February 2010 to 8 February 2020 二零一零年 二月九日至 二零二零年 二月八日 | 0.660 | |
| | 2,500,000 | — | — | — | 2,500,000 | 23 November 2010 二零一零年 十一月二十三日 | 23 November 2010 to 22 November 2020 二零一零年 十一月二十三日 至 二零二零年 十一月二十二日 | 0.270 | |
| | 6,500,000 | — | — | — | 6,500,000 | | | | |
| Other employees of the Group 本集團 其他僱員 | | | | | | | | | |
| In aggregate 合計 | 100,000 | — | — | (100,000) | — | 26 March 2004 二零零四年 三月二十六日 | 26 March 2004 to 25 March 2014 二零零四年 三月二十六日至 二零一四年 三月二十五日 | 0.100 | |
| In aggregate 合計 | 700,000 | — | — | (300,000) | 400,000 | 10 May 2006 二零零六年 五月十日 | 10 May 2006 to 9 May 2016 二零零六年 五月十日 至 二零一六年 五月九日 | 0.170 | |
| In aggregate 合計 | 1,560,000 | — | — | (30,000) | 1,530,000 | 9 February 2010 二零一零年 二月九日 | 9 February 2010 to 8 February 2020 二零一零年 二月九日至 二零二零年 二月八日 | 0.660 | |
| In aggregate 合計 | 2,050,000 | — | — | (50,000) | 2,000,000 | 23 November 2010 二零一零年 十一月二十三日 | 23 November 2010 to 22 November 2020 二零一零年 十一月二十三日 至 二零二零年 十一月二十二日 | 0.270 | |

| Name or category of participant 參與者名稱或類別 | Number of share options*** 購股權數目*** | | | | At 30 September 2014 於二零一四年九月三十日 | 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) |
|---|--|-----------------------------------|---------------------------------------|----------------------------------|-------------------------------------|--|---|--|
| | At 1 April 2014 於二零一四年四月一日 | Granted during the period 期內授出 | Transferred during the period 期內轉撥 | Lapsed during the period 期內失效 | | | | |
| Others 其他 | | | | | | | | |
| In aggregate 合計 | 200,000 | — | — | (200,000) | — | 26 March 2004 二零零四年三月二十六日 | 26 March 2004 to 25 March 2014 二零零四年三月二十六日至二零一四年三月二十五日 | 0.100 |
| In aggregate 合計 | 2,000,000 | — | — | — | 2,000,000 | 24 June 2005 二零零五年六月二十四日 | 24 June 2005 to 23 June 2015 二零零五年六月二十四日至二零一五年六月二十三日 | 0.100 |
| In aggregate 合計 | 1,000,000 | — | — | — | 1,000,000 | 29 June 2006 二零零六年六月二十九日 | 29 June 2006 to 28 June 2016 二零零六年六月二十九日至二零一六年六月二十八日 | 0.380 |
| In aggregate 合計 | 5,000,000 | — | — | — | 5,000,000 | 6 July 2007 二零零七年七月六日 | 1 October 2008 to 5 July 2017 二零零八年十月一日至二零一七年七月五日 | 0.396 |
| In aggregate 合計 | 9,200,000 | — | — | — | 9,200,000 | 3 April 2008 二零零八年四月三日 | 3 April 2008 to 2 April 2018 二零零八年四月三日至二零一八年四月二日 | 0.410 |
| In aggregate 合計 | 200,000 | — | — | — | 200,000 | 3 June 2008 二零零八年六月三日 | 3 June 2008 to 2 June 2018 二零零八年六月三日至二零一八年六月二日 | 0.417 |
| | <u>28,510,000</u> | <u>—</u> | <u>—</u> | <u>(680,000)</u> | <u>27,830,000</u> | | | |

Options to subscribe for shares of the Company under the New Scheme

Details of the outstanding share options during the six-month period are as follows:

根據新計劃認購本公司股份之購股權

在六個月期間內尚未行使購股權之詳情如下：

| Name or category of participant 參與者 名稱或類別 | Number of share options*** 購股權數目*** | | | | | At 30 September 2014 於二零一四年九月三十日 | 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) |
|--|--|-----------------------------------|---------------------------------------|----------------------------------|------------|-------------------------------------|--|--|--|
| | At 1 April 2014 於二零一四年 四月一日 | Granted during the period 期內授出 | Transferred during the period 期內轉撥 | Lapsed during the period 期內失效 | | | | | |
| Directors 董事 | | | | | | | | | |
| Mr. Yip Heon Keung 葉向強先生 | 7,000,000 | — | — | — | 7,000,000 | 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 二零二三年 十二月四日 | 0.165 | |
| Mr. Yip Heon Ping 葉向平先生 | 7,000,000 | — | — | — | 7,000,000 | 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 二零二三年 十二月四日 | 0.165 | |
| | 14,000,000 | — | — | — | 14,000,000 | | | | |
| Other employees of the Group 本集團 其他僱員 | | | | | | | | | |
| In aggregate 合計 | 2,800,000 | — | — | (900,000) | 1,900,000 | 27 March 2013 二零一三年 三月二十七日 | 27 March 2013 to 26 March 2023 二零一三年 三月二十七日至 二零二三年 三月二十六日 | 0.162 | |
| In aggregate 合計 | 14,000,000 | — | (1,000,000) | — | 13,000,000 | 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 二零二三年 十二月四日 | 0.165 | |
| Others 其他 | | | | | | | | | |
| In aggregate 合計 | — | — | 1,000,000 | — | 1,000,000 | 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 二零二三年 十二月四日 | 0.165 | |
| | 30,800,000 | — | — | (900,000) | 29,900,000 | | | | |

- * 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.
- *** There were no share options cancelled during the period.

As at 30 September 2014, the Company had outstanding options to subscribe for up to 27,830,000 shares under the 2002 Scheme and 29,900,000 shares under the New Scheme.

Save as disclosed above, as at 30 September 2014, 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.

- * 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不同之歸屬期所規限。
- ** 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。
- *** 期內並無購股權獲註銷。

於二零一四年九月三十日，本公司根據二零零二年計劃有可認購最多27,830,000股股份之尚未行使購股權，以及根據新計劃有可認購最多29,900,000股股份。

除上文所披露者外，於二零一四年九月三十日，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。

INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS

As at 30 September 2014, 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 or underlying shares of the Company

主要股東之權益及淡倉

於二零一四年九月三十日，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：

於本公司普通股或相關股份之好倉

| 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 or underlying shares 普通股或 相關股份數目 | Percentage of the Company's issued share capital |
|---|-------------|---|--|--|
| | | | | Note (9) 佔本公司 已發行股本 百分比 附註(9) |
| Greenford Company (PTC) Limited | (1) | Beneficially owned 實益擁有 | 121,597,702 | 16.07% |
| Century Technology Holding (PTC) Limited | (2) | Beneficially owned 實益擁有 | 114,851,701 | 15.18% |
| Bakersfield Global (PTC) Corporation | (3) | Beneficially owned 實益擁有 | 59,085,216 | 7.81% |
| Ace Central Group (PTC) Limited (as trustee of The New Millennium Trust) (以 The New Millennium Trust 之受託人身份) | (4) | Trustee of a discretionary family trust and through controlled corporations 全權家族信託之 受託人及透過 受控制公司 | 180,682,918 | 23.89% |

| 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 or underlying shares 普通股或 相關股份數目 | Percentage of the Company's issued share capital |
|----------------------------------|---------------------|--|--|--|
| | | | | Note (9) 佔本公司 已發行股本 百分比 附註(9) |
| Mr. Yip Seng Mun 葉醒民先生 | (2), (3), (4) & (5) | Founder of a discretionary family trust, beneficially owned and through controlled corporations 全權家族信託之創辦人，實益擁有及透過受控制公司 | 300,095,619 | 39.68% |
| Knicks Capital Inc. | (6) | Beneficially owned 實益擁有 | 40,480,000 | 5.35% |
| Mr. Zhang Xingsheng 張醒生先生 | (6) | Interest of a controlled corporation 一間受控制公司之權益 | 40,480,000 | 5.35% |
| Right Advance Management Limited | (7) | Beneficially owned 實益擁有 | 150,000,000 | 19.83% |
| Ms. Wang Li Mei 王立梅女士 | (7) | Interest of a controlled corporation 一間受控制公司之權益 | 150,000,000 | 19.83% |
| Mr. Wang Leilei 王雷雷先生 | (7) | Interest of a controlled corporation 一間受控制公司之權益 | 150,000,000 | 19.83% |
| Will City Limited 志城有限公司 | (8) | Beneficially owned 實益擁有 | 100,000,000 | 13.22% |
| Ms. Zhang Yingnan 張穎楠女士 | (8) | Interest of a controlled corporation 一間受控制公司之權益 | 100,000,000 | 13.22% |

Notes:

- (1) Greenford is a company incorporated in the British Virgin Islands and its entire issued share capital is held by Mr. Yip Heon Ping, an Executive Director.
- (2) Century Technology Holding (PTC) Limited ("Century") is a company incorporated in the British Virgin Islands and its entire issued share capital is beneficially owned by Mr. Yip Seng Mun, a former Director.
- (3) Bakersfield is a company incorporated in the British Virgin Islands and its entire issued share capital is beneficially owned by Mr. Yip Seng Mun.
- (4) An aggregate of 180,682,918 shares are held through Greenford and Bakersfield as trustees of The Greenford Unit Trust and The Bakersfield Unit Trust, respectively. All the units of which are held by Ace Central as the trustee of The New Millennium Trust, a discretionary family trust established with Mr. Yip Seng Mun as the founder and Mr. Yip Heon Ping as one of the discretionary objects for the time being. Mr. Yip Heon Keung, an Executive Director, is the sole director and sole shareholder of Ace Central.
- (5) By virtue of the SFO, Mr. Yip Seng Mun is deemed to be interested in 180,682,918 shares of the Company as the founder of The New Millennium Trust, 114,851,701 shares of the Company as the beneficial owner of Century and personally interested in 561,000 shares of the Company. In addition, he is also entitled to his share options to subscribe for 4,000,000 shares of the Company in his capacity as an employee of the Group.
- (6) Knicks Capital Inc. is a company incorporated in the British Virgin Islands and its entire issued share capital is held by Mr. Zhang Xingsheng.

附註：

- (1) **Greenford**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執行董事葉向平先生持有。
- (2) **Century Technology Holding (PTC) Limited**(「Century」)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前任董事葉醒民先生實益擁有。
- (3) **Bakersfield**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葉醒民先生實益擁有。
- (4) 合共**180,682,918**股股份由**Greenford**及**Bakersfield**分別以**The Greenford Unit Trust**及**The Bakersfield Unit Trust**之受託人身份持有。該等信託之所有單位均由**Ace Central**以**The New Millennium Trust**之受託人身份持有，而**The New Millennium Trust**為一項當時以葉醒民先生為創辦人及以葉向平先生為其中一名全權託管對象而設之全權家族信託。執行董事葉向強先生為**Ace Central**之唯一董事及唯一股東。
- (5) 根據證券及期貨條例，作為**The New Millennium Trust**之創辦人，葉醒民先生被視為擁有本公司**180,682,918**股股份之權益，作為**Century**之實益擁有人擁有本公司**114,851,701**股股份之權益及擁有本公司**561,000**股股份之個人權益。此外，彼亦以本集團之僱員身份享有可認購本公司**4,000,000**股股份之購股權。
- (6) **Knicks Capital Inc.**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醒生先生持有。

- (7) 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.
- (8) Will City Limited is a company incorporated in the British Virgin Islands and its entire issued share capital is held by Ms. Zhang Yingnan.
- (9) Based on 756,355,000 shares of the Company in issue as at 30 September 2014.

Save as disclosed above, as at 30 September 2014, 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.

- (7) **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。
- (8) 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。
- (9) 根據於二零一四年九月三十日已發行之**756,355,000**股本公司股份計算。

除上文披露者外，於二零一四年九月三十日，本公司並無獲知會任何人士（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 2014, 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 2014.

CORPORATE GOVERNANCE CODE

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.

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 and internal control procedures, review of the Group's financial information and review of the Group's relationship with its auditors.

購買、贖回或出售本公司之上市證券

於截至二零一四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，其於截至二零一四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

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。

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守則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權包括審閱及監察本集團之財務申報制度及內部控制程序、審閱本集團之財務資料，及檢討本集團與其核數師之關係。

As at the date of this report, the Audit Committee comprised three independent non-executive Directors, namely Mr. Tam Chun Wan (Chairman of the Audit Committee), Ms. Tse Yuet Ling, Justine and Ms. Lai May Lun.

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

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 Ms. Tse Yuet Ling, Justine (Chairman of the Remuneration Committee) and Ms. Lai May Lun, and one executive Director, Mr. Yip Heon Keung.

於本報告日期，審核委員會由三名獨立非執行董事譚振寰先生（審核委員會主席）、謝月玲女士及黎美倫女士組成。

審核委員會已審閱本報告，並就此提供意見及評論。

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謝月玲女士（薪酬委員會主席）及黎美倫女士，以及一名執行董事葉向強先生組成。

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. Yip Heon Keung (Chairman of the Nomination Committee) and two independent non-executive Directors, Mr. Tam Chun Wan and Ms. Lai May Lun.

By Order of the Board

Yip Heon Keung

Chairman

Hong Kong, 10 November 2014

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葉向強先生（提名委員會主席）及兩名獨立非執行董事譚振寰先生及黎美倫女士組成。

承董事會命

主席

葉向強

香港，二零一四年十一月十日



PROSTEN

PROSTEN TECHNOLOGY HOLDINGS LIMITED

Unit 802, 8/F
Dominion Centre
43-59 Queen's Road East
Wanchai, Hong Kong

長達科技控股有限公司

香港灣仔皇后大道東 43-59 號
東美中心 8 樓 802 室

www.prosten.com