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FINSOFT FINANCIAL INVESTMENT HOLDINGS LIMITED

匯財金融投資控股有限公司*

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8018)

2018 THIRD QUARTERLY RESULTS ANNOUNCEMENT

The board (“**Board**”) of directors (“**Directors**”) of Finsoft Financial Investment Holdings Limited (“**Company**”, together with its subsidiaries, the “**Group**”) hereby announces the unaudited condensed consolidated results of the Group for the nine months ended 30 September 2018. This announcement, containing the full text of the 2018 third quarterly report of the Company, complies with the relevant requirements of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (“**GEM Listing Rules**”) in relation to information to accompany preliminary announcement of quarterly results.

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

Hong Kong, 12 November 2018

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

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with 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 announcement 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 announcement misleading.

This announcement will remain on the “Latest Company Announcements” page of the GEM website at www.hkgem.com for at least 7 days from the date of its publication and on the website of the Company at www.finsofthk.com.

* For identification purposes only

FINSOFT FINANCIAL INVESTMENT HOLDINGS LIMITED

匯財金融投資控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：8018



2018

Third Quarterly Report

第三季度報告

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

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

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

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

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

香港聯合交易所有限公司(「聯交所」) GEM 的特色

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

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

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

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

THIRD QUARTERLY RESULTS

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

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

For the three months and nine months ended 30 September 2018

第三季度業績

董事會（「董事會」）公佈，匯財金融投資控股有限公司（「本公司」，連同其附屬公司統稱「本集團」）截至二零一八年九月三十日止三個月及九個月之未經審核簡明綜合業績，連同二零一七年同期之未經審核比較數字載列如下：

未經審核簡明綜合損益及其他全面收入表

截至二零一八年九月三十日止三個月及九個月

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	Notes 附註	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
CONTINUING OPERATIONS	持續經營業務				
Revenue	收益	3	19,145	13,635	42,364
Cost of sales	銷售成本		(5,319)	(3,753)	(11,427)
Gross profit	毛利		13,826	9,882	30,937
Other income	其他收入	4	74	1	90
Other gains and losses	其他收益及虧損	4	(85)	15,031	21,545
Administrative expenses	行政開支		(7,278)	(7,722)	(31,409)
Finance costs	財務成本	5	-	(3)	(978)
Share of (losses)/profits of associates	應佔聯營公司(虧損)/溢利		(128)	(1,600)	209
Share of loss of a joint venture	應佔一間合營公司虧損		(1,403)	(928)	(2,003)
Profit before tax from continuing operations	來自持續經營業務的除稅前溢利	6	5,006	14,661	18,391
Income tax expense	所得稅開支	7	(1,400)	(730)	(2,809)
Profit for the period from continuing operations	來自持續經營業務的期內溢利		3,606	13,931	15,582

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註				
DISCONTINUED OPERATION	已終止經營業務				
Profit for the period from discontinued operation	來自已終止經營業務的 期內溢利	8	-	-	662
Profit for the period	期內溢利	3,606	13,931	6,171	16,244
Other comprehensive income/ (loss)	其他全面收入／(虧損)				
Item that may be reclassified subsequently to profit or loss:	其後可能重新分類至損益的項目：				
– Fair value loss on available-for-sale investments	– 可供出售投資的 公平價值虧損	-	(6,285)	-	(15,050)
Item that will not be reclassified to profit or loss:	將不再重新分類至損益的項目：				
– Fair value changes on equity investment	– 股本投資的公平價值 變動	2,811	-	(1,489)	-
Other comprehensive income/ (loss) for the period	期內其他全面收入／(虧損)	2,811	(6,285)	(1,489)	(15,050)
Total comprehensive income for the period	期內全面收入總額	6,417	7,646	4,682	1,194
Profit for the period attributable to:	應佔期內溢利：				
Owners of the Company	本公司擁有人	3,606	13,931	6,171	15,891
Non-controlling interests	非控股權益	-	-	-	353
		3,606	13,931	6,171	16,244
Total comprehensive income for the period attributable to:	應佔期內全面收入總額：				
Owners of the Company	本公司擁有人	6,417	7,646	4,682	841
Non-controlling interests	非控股權益	-	-	-	353
		6,417	7,646	4,682	1,194

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	Notes 附註	2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核) (Restated) (經重列)	2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核) (Restated) (經重列)
Earnings per share					
Basic (HK cents per share)	10				
– For profit for the period	基本 (每股港仙)	0.286	1.105	0.490	1.300
– For profit from continuing operations	– 期內溢利	0.286	1.105	0.490	1.273
	– 來自持續經營業務的溢利				
Diluted (HK cents per share)					
– For profit for the period	攤薄 (每股港仙)	0.286	1.105	0.490	1.295
– For profit from continuing operations	– 期內溢利	0.286	1.105	0.490	1.267
	– 來自持續經營業務的溢利				

NOTES:

1. GENERAL INFORMATION

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

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

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

附註：

1. 一般資料

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

本集團主要在香港從事提供金融交易軟件解決方案、提供其他資訊科技及互聯網金融平台服務、提供轉介服務、借貸業務及資產投資。截至二零一八年九月三十日止九個月，本公司其中一間附屬公司持有關於香港法例第571章證券及期貨條例（「證券及期貨條例」）項下第6類（就機構融資提供意見）受規管活動的牌照。截至二零一七年九月三十日止九個月，本集團提供設計及裝修服務之業務已被視為已終止經營業務。

本集團之未經審核簡明綜合業績以港元（「港元」）呈列，港元亦為本公司之功能貨幣，而除另有註明外，所有數值均以千港元（千港元）呈列。

2. BASIS OF PREPARATION

The unaudited condensed consolidated results of the Company for the nine months ended 30 September 2018 (the “Results”) have been prepared in accordance with Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (hereinafter collectively referred to as “Hong Kong Financial Reporting Standards” (“HKFRSs”)), accounting principles generally accepted in Hong Kong, the disclosure requirements of the Hong Kong Companies Ordinance (Cap.622 of the Laws of Hong Kong) and the applicable disclosure provisions of the GEM Listing Rules.

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

The accounting policies adopted in preparing the Results are consistent with those applied in the annual consolidated financial statements of the Company for the year ended 31 December 2017, with addition for the new HKFRSs and amendments to HKFRSs, that have become effective for the Group’s financial year beginning on 1 January 2018.

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

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

2. 編製基準

本公司截至二零一八年九月三十日止九個月之未經審核簡明綜合業績（「本業績」），乃根據由香港會計師公會頒佈之香港財務報告準則、香港會計準則及詮釋（下文統稱為「香港財務報告準則」（「香港財務報告準則」）、香港公認會計原則、香港公司條例（香港法例第622章）之披露規定以及GEM上市規則之適用披露條文編製。

本業績已根據歷史成本基準編製，惟於各報告期末按公平價值計量之若干金融工具及投資物業除外。

編製本業績時採納之會計政策，與截至二零一七年十二月三十一日止年度之本公司年度綜合財務報表所採納的會計政策一致，並已加入已於二零一八年一月一日開始之本集團財政年度生效之新訂香港財務報告準則及香港財務報告準則修訂本。

本集團並無提早應用已頒佈惟尚未生效之新訂香港財務報告準則及香港財務報告準則修訂本。本集團現正評估其對本集團之營運業績及財務狀況之影響。

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

3. REVENUE

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

3. 收益

本集團來自其持續經營業務之主要產品及服務的收益分析如下：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Sales of hardware	銷售硬件	1,034	14	1,612	588
Sales of technology software systems	銷售技術軟件系統	618	1,231	2,422	3,797
System customisation and network support	系統訂製及網絡支援	1,888	982	3,977	4,360
Software maintenance services	軟件保養服務	2,534	2,430	7,677	7,255
Software licensing fee	軟件特許費	8,117	6,624	22,631	19,597
Hosting and related services fee	伺服器寄存及相關服務費	1,777	922	3,707	2,704
Other IT and internet financial platforms services income	其他資訊科技及互聯網金融平台服務收入	277	73	486	73
Interest income on loan financing	貸款融資之利息收入	2,668	1,200	6,135	3,514
Rental income	租金收入	166	159	483	476
Dividend income from listed equity securities	上市股本證券之股息收入	25	—	25	—
Others	其他	41	—	41	—
		19,145	13,635	49,196	42,364

4. OTHER INCOME, AND OTHER GAINS AND LOSSES

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

4. 其他收入，及其他收益及虧損

以下為來自持續經營業務的其他收入，及其他收益及虧損的分析：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Other income:	其他收入：				
Interest income on bank deposits	銀行存款利息收入	74	1	165	2
Sundry income	雜項收入	-	-	-	88
		74	1	165	90
Other gains and losses:	其他收益及虧損：				
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	(13)	(7)	(75)	(149)
Net fair value loss on investment properties	投資物業的公平價值虧損淨額	(60)	-	(60)	-
Gain on disposal of subsidiaries	出售附屬公司之收益	-	-	-	7,588
Gain on disposal of an associate	出售一間聯營公司之收益	-	8,347	-	8,347
Gain on disposal of available-for-sale investments	出售可供出售投資之收益	-	-	-	1,229
Profit guarantee income	溢利保證收入	-	6,163	-	6,163
Impairment loss on available-for-sale investments	可供出售投資之減值虧損	-	-	-	(246)
(Provision)/reversal of impairment loss on trade receivables	貿易應收款項之減值虧損(撥備)/撥回	(12)	-	(12)	362
Net fair value gain/(loss) on financial assets at fair value through profit or loss	按公平價值計入損益之金融資產之公平價值收益/(虧損)淨額	-	528	-	(1,749)
		(85)	15,031	(147)	21,545

5. FINANCE COSTS

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

5. 財務成本

以下為來自持續經營業務的財務成本的分析：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Interest expense on other borrowings	其他借貸利息開支	-	-	-	816
Other interest expense	其他利息開支	-	3	-	162
		<u>-</u>	<u>3</u>	<u>-</u>	<u>978</u>

6. PROFIT BEFORE TAX

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

6. 除稅前溢利

來自持續經營業務的除稅前溢利於扣除下列各項後得出：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Amortisation of intangible assets (note a)	無形資產攤銷(附註a)	328	543	1,000	1,628
Depreciation of property, plant and equipment (note b)	物業、廠房及設備折舊(附註b)	432	441	1,308	1,284
Operating lease payments in respect of rented premises	有關租用物業的經營租賃款項	572	534	1,583	1,905
Employee benefits expense (note c):	僱員福利開支(附註c)：				
Salaries and other benefits	薪金及其他福利	6,883	5,856	20,762	17,299
Contributions to retirement benefits scheme	退休福利計劃供款	196	175	593	538
Share-based payments	股份支付款項	—	—	1,435	8,278
Total employee benefits expense, including directors' emoluments	僱員福利開支總額，包括董事酬金	7,079	6,031	22,790	26,115

Notes:

- (a) During the nine months ended 30 September 2018, amortisation of intangible assets amounting to HK\$1,000,000 (nine months ended 30 September 2017: HK\$1,628,000) was included in cost of sales.
- (b) During the nine months ended 30 September 2018, depreciation of property, plant and equipment amounting to HK\$49,000 (nine months ended 30 September 2017: HK\$126,000) was included in cost of sales and amounting to HK\$1,259,000 (nine months ended 30 September 2017: HK\$1,158,000) was included in administrative expenses.
- (c) During the nine months ended 30 September 2018, employee benefits expense amounting to HK\$7,833,000 (nine months ended 30 September 2017: HK\$6,208,000) was included in cost of sales and amounting to HK\$14,957,000 (nine months ended 30 September 2017: HK\$19,907,000) was included in administrative expenses.

附註：

- (a) 於截至二零一八年九月三十日止九個月，計入銷售成本之無形資產攤銷為1,000,000港元(截至二零一七年九月三十日止九個月：1,628,000港元)。
- (b) 於截至二零一八年九月三十日止九個月，計入銷售成本之物業、廠房及設備折舊為49,000港元(截至二零一七年九月三十日止九個月：126,000港元)，而有1,259,000港元(截至二零一七年九月三十日止九個月：1,158,000港元)計入行政開支。
- (c) 於截至二零一八年九月三十日止九個月，計入銷售成本之僱員福利開支為7,833,000港元(截至二零一七年九月三十日止九個月：6,208,000港元)，而有14,957,000港元(截至二零一七年九月三十日止九個月：19,907,000港元)計入行政開支。

7. INCOME TAX EXPENSE

7. 所得稅開支

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Continuing operations	持續經營業務				
Current – Hong Kong	即期 – 香港				
– Charge for the period	– 期內計提	1,484	835	3,401	3,113
– Overprovision in prior period	– 往期超額撥備	(30)	(15)	(30)	(35)
Deferred	遞延	(54)	(90)	(165)	(269)
		<u>1,400</u>	<u>730</u>	<u>3,206</u>	<u>2,809</u>
Discontinued operation	已終止經營業務				
Current – Hong Kong	即期 – 香港				
– Charge for the period	– 期內計提	–	–	–	131
		<u>–</u>	<u>–</u>	<u>–</u>	<u>131</u>
Income tax expense	所得稅開支	<u>1,400</u>	<u>730</u>	<u>3,206</u>	<u>2,940</u>

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

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

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

於截至二零一八年九月三十日止九個月，並無分別計入「應佔聯營公司(虧損)/溢利」及「應佔一間合營公司虧損」的歸屬於一間聯營公司(截至二零一七年九月三十日止九個月：98,000港元)及一間合營公司(截至二零一七年九月三十日止九個月：無)的稅項。

8. DISCONTINUED OPERATION

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

		Three months ended 30 September 2017 截至二零一七年 九月三十日 止三個月 HK\$'000 千港元 (Unaudited) (未經審核)	Nine months ended 30 September 2017 截至二零一七年 九月三十日 止九個月 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收益	—	4,160
Cost of sales	銷售成本	—	(2,891)
Gross profit	毛利	—	1,269
Administrative expenses	行政開支	—	(476)
Profit before tax from discontinued operation	來自己終止經營業務的 除稅前溢利	—	793
Income tax expense	所得稅開支	—	(131)
Profit and total comprehensive income for the period from discontinued operation	期內來自己終止經營業務 的溢利及全面收入總額	—	662
Profit and total comprehensive income for the period from discontinued operation attributable to:	應佔期內來自己終止經營業務 的溢利及全面收入總額：		
Owners of the Company	本公司擁有人	—	337
Non-controlling interests	非控股權益	—	325
		—	662

8. 已終止經營業務

- (a) 於二零一七年二月二十三日，本集團與億中集團控股有限公司（「億中」）訂立買賣協議，據此，億中已有條件同意收購及本集團已有條件同意出售本集團所持有智領國際有限公司（「智領」）的全部51%權益，代價為9,800,000港元（「智領集團出售事項」）。智領及其附屬公司主要在香港從事提供設計及裝修服務。於二零一七年四月二十八日完成智領集團出售事項後，本集團已終止提供設計及裝修服務經營業務。截至二零一七年九月三十日止三個月及九個月，已終止經營業務的業績如下：

	Three months ended 30 September 2017 截至二零一七年 九月三十日 止三個月 (Unaudited) (未經審核) (Restated) (經重列)	Nine months ended 30 September 2017 截至二零一七年 九月三十日 止九個月 (Unaudited) (未經審核) (Restated) (經重列)
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Earnings per share

Basic (HK cents per share),
from discontinued operation
Diluted (HK cents per share),
from discontinued operation

每股盈利

基本(每股港仙)·來自
已終止經營業務
攤薄(每股港仙)·來自
已終止經營業務

– 0.028
– 0.027

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

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

9. DIVIDEND

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

9. 股息

董事會並不建議就截至二零一八年九月三十日止九個月派付任何股息(截至二零一七年九月三十日止九個月：無)。

10. EARNINGS PER SHARE

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

10. 每股盈利

每股基本及攤薄盈利乃按以下數據計算：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Profit for the period attributable to owners of the Company	本公司擁有人應佔期內溢利				
From continuing operations	來自持續經營業務	3,606	13,931	6,171	15,554
From discontinued operation	來自已終止經營業務	-	-	-	337
Profit for the period attributable to owners of the Company	本公司擁有人應佔期內溢利	<u>3,606</u>	<u>13,931</u>	<u>6,171</u>	<u>15,891</u>

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核)	2018 二零一八年 (Unaudited) (未經審核)	2017 二零一七年 (Unaudited) (未經審核)
Number of shares	股份數目				
Weighted average number of ordinary shares in issue for the purpose of calculation of basic earnings per share	就計算每股基本盈利而言，已發行普通股的加權平均數	1,260,582,340	1,260,582,340	1,260,582,340	1,222,104,318
Effect of diluted potential ordinary shares as a result of the share options granted (note a)	因授出購股權的潛在普通股攤薄影響(附註a)	-	-	-	5,311,019
Weighted average number of ordinary shares in issue for the purpose of calculation of diluted earnings per share	就計算每股攤薄盈利而言，已發行普通股的加權平均數	<u>1,260,582,340</u>	<u>1,260,582,340</u>	<u>1,260,582,340</u>	<u>1,227,415,337</u>

Note:

- (a) During the three months and nine months ended 30 September 2018, the diluted earnings per share was equal to the basic earnings per share as there were no dilutive potential ordinary shares in issue. During the three months ended 30 September 2017, the diluted earnings per share was equal to the basic earnings per share as there were no dilutive potential ordinary shares in issue.

附註：

- (a) 於截至二零一八年九月三十日止三個月及九個月，由於並無潛在攤薄的已發行普通股，故每股攤薄盈利與每股基本盈利相同。於截至二零一七年九月三十日止三個月，由於並無潛在攤薄的已發行普通股，故每股攤薄盈利與每股基本盈利相同。

11. UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

11. 未經審核簡明綜合權益變動表

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Share options reserve	Merger reserve	Capital reserve	Investment revaluation reserve	Financial assets measured at fair value through other comprehensive income reserve 按公平價值計入其他全面收入之金融資產之儲備	Retained earnings/(accumulated losses) 保留盈利/(累計虧損)	Subtotal	Non-controlling interests 非控股權益應佔	Total equity 權益總額
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	購股權儲備 HK\$'000 千港元	合併儲備 HK\$'000 千港元	資本儲備 HK\$'000 千港元	投資重估儲備 HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	小計 HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 January 2017 (Audited)	於二零一七年一月一日 (經審核)	5,252	200,642	2,111	78	67	4,796	-	9,880	222,826	3,563	226,389
Profit for the period	期內溢利	-	-	-	-	-	-	-	15,891	15,891	353	16,244
Other comprehensive loss for the period:	期內其他全面虧損：											
Fair value loss on available-for-sale investments	可供出售投資的公平價值虧損	-	-	-	-	-	(15,050)	-	-	(15,050)	-	(15,050)
Total comprehensive (loss)/income for the period	期內全面(虧損)/收入總額	-	-	-	-	-	(15,050)	-	15,891	841	353	1,194
Shares issued	已發行股份	1,051	29,623	-	-	-	-	-	-	30,674	-	30,674
Shares issuing expenses	股份發行開支	-	(984)	-	-	-	-	-	-	(984)	-	(984)
Share-based payments	股份支付款項	-	-	8,278	-	-	-	-	-	8,278	-	8,278
Acquisition of non-controlling interests	收購非控股權益	-	-	-	-	-	-	-	-	-	(1,727)	(1,727)
Disposal of subsidiaries	出售附屬公司	-	-	-	-	(67)	-	-	-	(67)	(2,169)	(2,236)
At 30 September 2017 (Unaudited)	於二零一七年九月三十日 (未經審核)	6,303	229,281	10,389	78	-	(10,254)	-	25,771	261,568	-	261,568
At 1 January 2018 (Audited)	於二零一八年一月一日 (經審核)	6,303	229,281	8,278	78	-	(1,654)	-	(34,512)	207,774	-	207,774
Adjustment on adoption of HKFRS 9	採納香港財務報告準則第9號的調整	-	-	-	-	-	1,654	(30,291)	28,637	-	-	-
At 1 January 2018 (After adjustment) (Unaudited)	於二零一八年一月一日 (調整後)(未經審核)	6,303	229,281	8,278	78	-	-	(30,291)	(5,875)	207,774	-	207,774
Profit for the period	期內溢利	-	-	-	-	-	-	-	6,171	6,171	-	6,171
Other comprehensive loss for the period:	期內其他全面虧損：											
Fair value changes on equity investment	股本投資的公平價值變動	-	-	-	-	-	-	(1,489)	-	(1,489)	-	(1,489)
Total comprehensive (loss)/income for the period	期內全面(虧損)/收入總額	-	-	-	-	-	-	(1,489)	6,171	4,682	-	4,682
Transfer of share options reserve upon the expiry of share options	於購股權屆滿時轉撥購股權儲備	-	-	(8,278)	-	-	-	-	8,278	-	-	-
Share-based payments	股份支付款項	-	-	1,435	-	-	-	-	-	1,435	-	1,435
At 30 September 2018 (Unaudited)	於二零一八年九月三十日 (未經審核)	6,303	229,281	1,435	78	-	-	(31,780)	8,574	213,891	-	213,891

12. COMPARATIVE AMOUNTS

The comparative unaudited condensed consolidated statements of profit or loss and other comprehensive income for the three months and nine months ended 30 September 2017 have been re-presented as an operation previously presented in discontinued operations ceased to be classified as held for sale (note 8(b)).

12. 比較數額

截至二零一七年九月三十日止三個月及九個月的比較性的未經審核簡明綜合損益及其他全面收入表已進行重新呈列，原因在於先前於已終止經營業務所呈列的一個經營業務不再分類為持作出售(附註8(b))。

MANAGEMENT DISCUSSION AND ANALYSIS

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

Business Review

Provision of financial trading software solutions

During the Period, the financial trading software solutions business division remained as the key source of income of the Group and recorded a stable growth. The segment revenue from external customers contributed by the Group’s principal operating subsidiary, iAsia Online Systems Limited (“iAsia”), amounted to approximately HK\$42,026,000 (nine months ended 30 September 2017: approximately HK\$38,301,000), representing an increase of approximately HK\$3,725,000 or 9.7%.

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

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

管理層討論及分析

於截至二零一八年九月三十日止九個月（「期內」），本集團主要在香港從事提供金融交易軟件解決方案、提供其他資訊科技及互聯網金融平台服務、提供轉介服務、借貸業務及資產投資。於期內，本公司其中一間附屬公司持有關於證券及期貨條例項下第6類（就機構融資提供意見）受規管活動的牌照。

業務回顧

提供金融交易軟件解決方案

於期內，金融交易軟件解決方案業務分部仍為本集團的主要收入來源，並錄得穩定增長。本集團主要營運附屬公司亞洲網上系統有限公司（「亞網」）貢獻的來自外部客戶的分部收益約為42,026,000港元（截至二零一七年九月三十日止九個月：約38,301,000港元），增加約3,725,000港元或9.7%。

於期內，亞網已持續加強金融交易軟件解決方案，以保持與規管及新行業規定同步。例如，為減少與互聯網交易有關的黑客攻擊風險，證券及期貨事務監察委員會（「證監會」）規定金融機構就登入其客戶網上交易賬戶實施雙重認證，且在客戶的網上交易賬戶出現若干活動後即時通知客戶。為此，亞網推出透過短訊服務（SMS）向客戶發送一次性密碼的服務及提供軟件代碼解決方案，並升級其有關向終端用戶通知消息的系統。亞網實施該雙重認證已增強其客戶對付網絡安全威脅的信心。除此之外，證監會已與中國證券監督管理委員會（中國證監會）達成協議，為內地與香港股票市場交易互聯互通機制引入北向（「北向」）投資者識別碼制度。根據北向投資者識別碼模式，中華通交易所參與者（CCEP）須以標準格式為每個北向交易客戶分配一個唯一編號（「券商客戶編碼」或「BCAN」），並向聯交所提供此類客戶的投資者識別碼信息。北向投資者識別碼模式於二零一八年九月實施及亞網已優化及升級現有軟件以達到當前市場要求。

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

Provision of other IT and internet financial platforms services

During the Period, revenue of approximately HK\$486,000 was recognised from the provision of other IT services (nine months ended 30 September 2017: approximately HK\$73,000), representing an increase of approximately HK\$413,000 or 565.8%.

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

Money lending business

During the Period, revenue derived from the money lending business division amounted to approximately HK\$6,135,000 (nine months ended 30 September 2017: approximately HK\$3,514,000), representing an increase of approximately HK\$2,621,000 or 74.6%. The interest rate charged to customers during the Period ranged from 8.5% per annum to 13.0% per annum.

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

Provision of referral services

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

Provision of corporate finance advisory services

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

提供其他資訊科技及互聯網金融平台服務

於期內，本集團確認提供其他資訊科技服務的收益約486,000港元（截至二零一七年九月三十日止九個月：約73,000港元），增加約413,000港元或565.8%。

為改善本業務分部的銷售表現，本集團將繼續以多樣化方式提供其他資訊科技服務，如向新客戶提供程式開發及測試服務。本集團將把握機會豐富提供其他資訊科技服務及互聯網金融平台服務業務的客戶基礎，以提升其行業競爭力。

借貸業務

於期內，借貸業務分部產生之收益金額約為6,135,000港元（截至二零一七年九月三十日止九個月：約3,514,000港元），相當於增加約2,621,000港元或74.6%。期內向客戶收取之利率介乎每年8.5%至13.0%。

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

提供轉介服務

於期內，提供轉介服務業務分部並無簽訂合約，因此並無產生任何收益（截至二零一七年九月三十日止九個月：無）。鑒於本集團自二零一七年以來未在此業務分部進行任何銷售，本公司管理層正考慮今年將本集團資源更多投放至其他業務分部，減少分配至此業務分部的內部資源。

提供企業財務諮詢服務

於期內及直至本報告日期，本集團一直在招聘合資格人員以重新開始其從事提供企業財務諮詢服務的業務。企業財務諮詢服務業務分部並無簽訂合約，因此期內並無產生任何收益（截至二零一七年九月三十日止九個月：無）。

Assets investments

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

(a) Properties investments

The principal properties investments of the Group were two retail shops located in the residential area of Siu Sai Wan, Hong Kong (the "Properties"). During the Period, rental income of approximately HK\$483,000 was generated (nine months ended 30 September 2017: approximately HK\$476,000).

On 19 September 2018, China Universal Limited (a wholly-owned subsidiary of the Company) and an independent third party purchaser (the "Purchaser") entered into a provisional sale and purchase agreement, pursuant to which China Universal Limited has agreed to sell, and the Purchaser has agreed to purchase, the Properties at an aggregate consideration of HK\$19,100,000 (the "IP Disposal"). The Board considered that the IP Disposal represented a good opportunity for the Group to realise its investment in the Properties given the uncertainties in the global economy which may have an adverse impact on the property market in Hong Kong. Further details of the IP Disposal are set out in the announcement of the Company dated 19 September 2018. As at 30 September 2018, the IP Disposal has not yet been completed and the Properties were classified as assets held for sale.

(b) Securities investments that are held for trading

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

Other investments

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

(a) Investment in an associate – Four Directions Investment Limited ("FDIL")

As at 30 September 2018, the Group held 100% interests in DSE Cayman Limited, which in turn held approximately 26.87% equity interest in FDIL (together with its subsidiaries, the "FDIL Group"). Through the investment in the FDIL Group which is principally engaged in the provision of services in relation to information technology, smartphone applications development and digital marketing and the development of information technology applications, the Group has expanded and diversified its investments into the information technology industry. During the Period, the loss of FDIL shared by the Group amounted to approximately HK\$1,192,000 (nine months ended 30 September 2017: approximately HK\$1,624,000). Looking ahead, the Group will continue to monitor the operations of FDIL Group for the improvement of its financial performance.

資產投資

本集團於期內的資產投資業務包括(a)物業投資；及(b)持作買賣的證券投資。

(a) 物業投資

本集團的主要物業投資為位於香港小西灣住宅區的兩間零售商舖(「該物業」)。於期內產生租金收入約483,000港元(截至二零一七年九月三十日止九個月：約476,000港元)。

於二零一八年九月十九日，本公司全資附屬公司華宙有限公司與一名獨立第三方買方(「買方」)訂立臨時買賣協議，據此，華宙有限公司同意出售，而買方同意收購該物業，總代價為19,100,000港元(「投資物業出售事項」)。鑒於全球經濟的不明朗因素可能對香港的物業市場造成不利影響，董事會認為投資物業出售事項為本集團套現其投資於該物業的良機。有關投資物業出售事項的進一步詳情載於本公司日期為二零一八年九月十九日的公告。於二零一八年九月三十日，投資物業出售事項尚未完成，該物業分類為持作出售資產。

(b) 持作買賣的證券投資

於期內，本集團並無持有任何持作買賣的上市證券投資。

其他投資

於期內，本集團有下列重大投資：

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

於二零一八年九月三十日，本集團持有DSE Cayman Limited的全部權益，而該公司持有FDIL(連同其附屬公司統稱「FDIL集團」)股權之約26.87%。透過投資FDIL集團(主要從事提供有關資訊科技、智能手機應用程式開發及數碼營銷之服務以及開發資訊科技應用程式)，本集團可擴大及豐富其於資訊科技行業的投資。於期內，本集團應佔FDIL虧損約為1,192,000港元(截至二零一七年九月三十日止九個月：約1,624,000港元)。展望未來，本集團將繼續監控FDIL集團的營運以改善其財務表現。

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

As at 30 September 2018, the Group held 49% interest in Sky View, which is the holding company of approximately 22% interests in Rolaner International Limited (“Rolaner”). Rolaner, through an operating company in the People’s Republic of China (the “PRC”), is operating a mobile application “Mei Li Shen Qi (美麗神器)”, one of the largest online communities and e-commerce platforms with millions of users for the medical beauty industry in the PRC, in which the Directors consider to have great market potentials. During the Period, the Group shared the loss of Sky View which amounted to approximately HK\$1,153,000 (nine months ended 30 September 2017: approximately HK\$2,003,000).

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

As at 30 September 2018, the Group held 16,538,000 ordinary shares of CPN (the “CPN Shares”), the issued shares of which are listed on the Main Board of the Stock Exchange (Stock Code: 1736), being approximately 1.61% of the total issued shares of CPN. CPN, together with its subsidiaries, operate an online platform focusing on the CBM (children, babies, and maternity) market in the PRC and are mainly engaged in (i) provision of marketing and promotional service; and (ii) e-commerce business. On 27 September 2018, the Stock Exchange approved the transfer of CPN’s listing from GEM (Stock Code: 8361) to the Main Board of the Stock Exchange.

The CPN Shares were measured at fair value at approximately HK\$8,434,000 as at 30 September 2018, based on their last closing price quoted on the Stock Exchange. During the Period, the fair value loss of the CPN Shares transferred to the financial assets measured at fair value through other comprehensive income reserve of the Group was approximately HK\$1,489,000.

(b) *於一間合營公司之投資－天匯投資有限公司(「天匯」)*

於二零一八年九月三十日，本集團持有天匯49%權益，而天匯為持有Rolaner International Limited(「Rolaner」)約22%權益的控股公司。Rolaner透過一間中華人民共和國(「中國」)營運公司經營一項手機應用程式「美麗神器」，該應用程式為中國醫療美容行業最大的在線社區及電子商務平台之一，擁有數百萬用戶，董事認為該市場頗具潛力。於期內，本集團應佔天匯虧損約1,153,000港元(截至二零一七年九月三十日止九個月：約2,003,000港元)。

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

於二零一八年九月三十日，本集團持有中國育兒網絡(其已發行股份於聯交所主板上市，股份代號：1736)16,538,000股普通股(「中國育兒網絡股份」)，即中國育兒網絡全部已發行股份的約1.61%。中國育兒網絡及其附屬公司經營一個專注於中國孕嬰童市場之網絡平台，主要從事(i)提供營銷及推廣服務；及(ii)電子商務業務。於二零一八年九月二十七日，聯交所批准中國育兒網絡從GEM(股份代號：8361)轉往聯交所主板上市。

於二零一八年九月三十日，基於聯交所的當時所報最近收市價，中國育兒網絡股份按公平價值計量約為8,434,000港元。於期內，轉撥至本集團按公平價值計入其他全面收入的金融資產之儲備的中國育兒網絡股份的公平價值虧損約為1,489,000港元。

Financial Review

Revenue, gross profit and gross profit margin

Revenue of the Group for the Period was approximately HK\$49,196,000 (nine months ended 30 September 2017: approximately HK\$42,364,000), representing an increase of approximately HK\$6,832,000 or 16.1% as compared with that of the corresponding period in 2017. The increase in revenue of the Group during the Period was mainly due to the increase in revenue generated from the financial trading software solutions business and money lending business.

Gross profit of the Group for the Period was approximately HK\$35,441,000 (nine months ended 30 September 2017: approximately HK\$30,937,000), representing an increase of approximately HK\$4,504,000 or 14.6% as compared with that of the corresponding period in 2017, which is in line with the increase in revenue of the Group. Gross profit margin of the Group for the Period was approximately 72.0% (nine months ended 30 September 2017: approximately 73.0%), representing a decrease of approximately 1.0% as compared with that of the corresponding period in 2017.

Administrative expenses

The Group's administrative expenses for the Period amounted to approximately HK\$23,737,000 (nine months ended 30 September 2017: approximately HK\$31,409,000), representing a decrease of approximately HK\$7,672,000 or 24.4% as compared with that of the corresponding period in 2017. The decrease was primarily attributable to the decrease in equity-settled share-based payments recognised for the share options granted by the Company of approximately HK\$6,843,000.

Profit for the Period

The Group recorded a net profit after tax of approximately HK\$6,171,000 for the Period (nine months ended 30 September 2017: approximately HK\$16,244,000). The decrease in the Group's net profit was mainly attributable to the combined effects of (i) the absence of gains on disposal of available-for-sale investments, subsidiaries and an associate and profit guarantee income, all being one-off in nature, during the Period; and (ii) the decrease in administrative expenses as mentioned above.

財務回顧

收益、毛利及毛利率

本集團於期內之收益約為49,196,000港元(截至二零一七年九月三十日止九個月：約42,364,000港元)，較二零一七年同期增加約6,832,000港元或16.1%。本集團於期內之收益增加主要由於來自金融交易軟件解決方案業務及借貸業務的收益增加所致。

本集團於期內之毛利約為35,441,000港元(截至二零一七年九月三十日止九個月：約30,937,000港元)，較二零一七年同期增加約4,504,000港元或14.6%，與本集團收益增加一致。期內，本集團之毛利率約為72.0%(截至二零一七年九月三十日止九個月：約73.0%)，較二零一七年同期減少約1.0%。

行政開支

本集團於期內之行政開支約為23,737,000港元(截至二零一七年九月三十日止九個月：約31,409,000港元)，較二零一七年同期減少約7,672,000港元或24.4%。該減少主要由於就本公司授出之購股權確認以股權結算以股份支付款項減少約6,843,000港元所致。

期內溢利

期內本集團錄得除稅後淨溢利約6,171,000港元(截至二零一七年九月三十日止九個月：約16,244,000港元)。本集團的淨溢利減少主要由於以下各項的綜合影響：(i)期內並無出售可供出售投資、附屬公司及一間聯營公司的收益及溢利保證收入(均屬一次性性質)；及(ii)上述行政開支減少。

Material Acquisition and Disposal

On 9 August 2018, Lucky Cheer Investments Limited (“Lucky Cheer”) (a wholly-owned subsidiary of the Company) and two independent third parties (the “Vendors”) entered into a sale and purchase agreement, pursuant to which Lucky Cheer has agreed to purchase, and the Vendors have agreed to sell, 100% of the issued share capital of Darts Connect International Limited (“Darts”) at the aggregate consideration of HK\$21,600,000 (subject to adjustments), in which HK\$10,800,000 was paid in cash at completion and the remaining HK\$10,800,000 shall be paid subject to the achievement of the amount of the audited net profit before tax of Darts for the financial year ending 31 December 2018 as guaranteed by the Vendors (the “Darts Acquisition”). On 9 August 2018, the Darts Acquisition was completed and Darts became a wholly-owned subsidiary of the Group. Darts is a gaming product development company incorporated in Hong Kong with limited liability, which designs, creates, markets, sells and distributes electronic dartboards with wireless connection to mobile applications. Details of the Darts Acquisition are set out in the announcement of the Company dated 9 August 2018. The Group commenced the trading of gaming products following the completion of the Darts Acquisition.

Save as disclosed above, the Group did not have any material acquisition or disposal transaction during the Period. As at the date of this report, the Group did not have any concrete plans for material investments or capital assets in the coming future. Nonetheless, if any acquisition opportunity arises or is identified, the Group will conduct a feasibility study and prepare implementation plans to consider whether it is beneficial to the Company and the Shareholders as a whole.

Capital Structure

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

Share Option Scheme

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

重大收購及出售

於二零一八年八月九日，本公司全資附屬公司瑞彩有限公司（「瑞彩」）與兩名獨立第三方（「賣方」）訂立買賣協議，據此瑞彩已同意收購，而賣方已同意出售飛鏢聯盟國際有限公司（「飛鏢」）全部已發行股本，總代價為21,600,000港元（可予調整），其中10,800,000港元於完成時以現金支付，其餘10,800,000港元須視乎賣方擔保飛鏢截至二零一八年十二月三十一日止財政年度經審核除稅前淨溢利金額達致後支付（「飛鏢收購事項」）。於二零一八年八月九日，飛鏢收購事項完成，飛鏢成為本集團全資附屬公司。飛鏢為一間於香港註冊成立的遊戲產品開發有限公司，其設計、創造、營銷、出售及分銷以無線連接至手機應用程式的電子飛鏢板。有關飛鏢收購事項詳情載於本公司日期為二零一八年八月九日的公告。飛鏢收購事項完成後，本集團開始遊戲產品買賣業務。

除上文所披露者外，本集團於期內並無任何重大收購或出售交易。於本報告日期，本集團並無就不久的將來之重大投資或資本資產制定任何具體計劃。儘管如此，倘任何收購機會來臨或得以識別時，本集團將進行可行性研究並制定實施計劃，以考慮有關機會是否符合本公司及其股東的整體利益。

資本架構

於二零一八年九月三十日，本公司的資本僅包括普通股。

購股權計劃

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

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

於期內本公司根據該計劃之購股權變動詳情載列如下：

Name or category of participants	Date of grant and vesting date of share options	Exercise period of share options granted	Exercise price of share options	Number of share options			Outstanding as at 30 September 2018 於二零一八年九月三十日尚未行使
				At 1 January 2018 於二零一八年一月一日	Granted during the Period 於期內授出 (Note a) (附註a)	Lapsed during the Period 於期內失效	
Executive Directors 執行董事							
Chan Wai Lung 陳偉龍	8 June 2018 二零一八年六月八日	8 June 2018 – 7 June 2019 二零一八年六月八日至二零一八年六月七日	0.197	–	12,600,000	–	12,600,000
Lam Ching Yee 林靜儀	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至二零一八年三月二十七日	0.315	4,510,000	–	(4,510,000)	–
Lin Ting 林霆	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至二零一八年三月二十七日	0.315	4,510,000	–	(4,510,000)	–
Non-executive Director 非執行董事							
Ng Wing Cheong Stephen 吳榮祥	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至二零一八年三月二十七日	0.315	4,510,000	–	(4,510,000)	–
Employees 僱員							
	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至二零一八年三月二十七日	0.315	4,510,000	–	(4,510,000)	–
	8 June 2018 二零一八年六月八日	8 June 2018 – 7 June 2019 二零一八年六月八日至二零一八年六月七日	0.197	–	12,600,000	–	12,600,000
Other participants 其他參與者							
	28 March 2017 二零一七年三月二十八日	28 March 2017 – 27 March 2018 二零一七年三月二十八日至二零一八年三月二十七日	0.315	86,970,000	–	(86,970,000)	–
				<u>105,010,000</u>	<u>25,200,000</u>	<u>(105,010,000)</u>	<u>25,200,000</u>

Notes:

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

附註：

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

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

於期內，概無購股權獲行使或註銷，以及105,010,000份購股權已失效。

Outlook

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

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

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

展望

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

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

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

OTHER INFORMATION

Directors' and Chief Executive's Interests and Short Positions in Shares, Underlying Shares and Debentures

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

Name of Director	Capacity/nature of interest	Number of underlying shares held/interested	Approximate percentage of shareholding as at 30 September 2018
董事名稱	身份／權益性質	持有／擁有權益的相關股份數目 (note b) (附註b)	於二零一八年九月三十日 股權概約百分比 (note c) (附註c)
Mr. Chan Wai Lung (note a) 陳偉龍先生(附註a)	Beneficial owner 實益擁有人	12,600,000 (L)	1.00
Notes:		附註：	
(a) On 8 June 2018, Mr. Chan Wai Lung, being an executive Director and the chairman of the Board, was granted options to subscribe for 12,600,000 ordinary shares of the Company under the Scheme. Such options can be exercised by Mr. Chan Wai Lung from 8 June 2018 to 7 June 2019 at the exercise price of HK\$0.197 per share.		(a) 於二零一八年六月八日，執行董事兼董事會主席陳偉龍先生獲授購股權，可根據該計劃認購本公司的12,600,000股普通股。相關購股權本公司可由陳偉龍先生於二零一八年六月八日至二零一九年六月七日期間按行使價每股0.197港元行使。	
(b) "L" denotes long position in the underlying shares of the Company.		(b) 「L」指本公司相關股份之好倉。	
(c) The total number of the issued shares of the Company as at 30 September 2018 (i.e. 1,260,582,340 shares) had been used for the calculation of the approximate percentage shareholdings in the Company.		(c) 於二零一八年九月三十日本公司的已發行股份總數(即1,260,582,340股股份)用於計算本公司的股權概約百分比。	

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

其他資料

董事及主要行政人員於股份、相關股份及債權證中之權益及淡倉

於二零一八年九月三十日，董事及本公司主要行政人員於本公司及其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中，擁有(i)根據證券及期貨條例第352條須登記於該條所指的登記冊內的權益及淡倉；或(ii)根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

Number of underlying shares held/interested	Approximate percentage of shareholding as at 30 September 2018
持有／擁有權益的相關股份數目 (note b) (附註b)	於二零一八年九月三十日 股權概約百分比 (note c) (附註c)
Mr. Chan Wai Lung (note a) 陳偉龍先生(附註a)	1.00
附註：	
(a) 於二零一八年六月八日，執行董事兼董事會主席陳偉龍先生獲授購股權，可根據該計劃認購本公司的12,600,000股普通股。相關購股權本公司可由陳偉龍先生於二零一八年六月八日至二零一九年六月七日期間按行使價每股0.197港元行使。	
(b) 「L」指本公司相關股份之好倉。	
(c) 於二零一八年九月三十日本公司的已發行股份總數(即1,260,582,340股股份)用於計算本公司的股權概約百分比。	

除上文所披露者外，於二零一八年九月三十日，董事或本公司主要行政人員概無於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中，擁有根據證券及期貨條例第352條須登記於該條所指的登記冊內的任何權益或淡倉，或根據與董事進行證券交易有關的GEM上市規則第5.46至5.67條須知會本公司及聯交所的任何權益或淡倉。

Substantial Shareholders' Interests and Short Positions in Shares and Underlying Shares

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

主要股東於股份及相關股份中之權益及淡倉

據董事所知，於二零一八年九月三十日，下列股東及人士（並非董事或本公司主要行政人員）在本公司股份或相關股份中擁有或視為擁有須根據證券及期貨條例第336條記錄於本公司存置的登記冊內的權益或淡倉：

Name of Shareholders	Capacity/nature of interest	Number of shares held/ interested	Approximate percentage of shareholding as at 30 September 2018
股東名稱	身份／權益性質	持有／擁有權益的股份數目 (note c) (附註c)	於二零一八年九月三十日 股權概約百分比 (note d) (附註d)
Ever Robust Holdings Limited (note a) 連捷控股有限公司(附註a)	Beneficial owner 實益擁有人	136,800,000 (L)	10.85
Whole Kind Investments Limited (note a) 豪佳投資有限公司(附註a)	Interest in a controlled corporation 受控法團權益	136,800,000 (L)	10.85
Interactive Entertainment China Cultural Technology Investments Limited (note a) 互娛中國文化科技投資有限公司 (附註a)	Interest in controlled corporations 受控法團權益	136,800,000 (L)	10.85
Perfect Growth Limited (note b) 肇堅有限公司(附註b)	Beneficial owner 實益擁有人	186,492,340 (L)	14.79
Lucky Famous Limited (note b) Lucky Famous Limited (附註b)	Interest in a controlled corporation 受控法團權益	186,492,340 (L)	14.79
GET Holdings Limited (note b) 智易控股有限公司(附註b)	Interest in controlled corporations 受控法團權益	186,492,340 (L)	14.79
Leung Kwok Pong 梁國邦	Beneficial owner 實益擁有人	172,200,000 (L)	13.66

Notes:

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

Save as disclosed above, as at 30 September 2018, the Directors are not aware of any other persons who had interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company and recorded in the register required to be kept by the Company under section 336 of the SFO.

Purchase, Sale or Redemption of Listed Securities

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

Directors' Securities Transactions

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

附註：

- (a) 該等136,800,000股本公司普通股由連捷控股有限公司(「連捷」)持有，連捷由豪佳投資有限公司(「豪佳」)全資擁有，而豪佳則由互娛中國文化科技投資有限公司(「互娛中國」)全資擁有。根據證券及期貨條例，豪佳及互娛中國各自被視為或被當作於連捷持有之全部本公司普通股中擁有權益。
- (b) 該等186,492,340股本公司普通股由肇堅有限公司(「肇堅」)持有，肇堅由Lucky Famous Limited(「Lucky Famous」)全資擁有，而Lucky Famous則由智易控股有限公司(「智易」)全資擁有。根據證券及期貨條例，Lucky Famous及智易各自被視為或被當作於肇堅持有之全部本公司普通股中擁有權益。
- (c) 「L」指本公司普通股之好倉。
- (d) 於二零一八年九月三十日本公司的已發行股份總數(即1,260,582,340股股份)用於計算本公司的股權概約百分比。

除上文披露者外，於二零一八年九月三十日，董事並不知悉任何其他人士在本公司股份或相關股份中擁有須根據證券及期貨條例第336條向本公司披露及記錄於本公司所存置登記冊內的權益或淡倉。

購買、出售或贖回上市證券

於期內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

董事進行證券交易

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

Corporate Governance Practices

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

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

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

Competing Interests

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

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

Change of Directors

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

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

With effect from 9 October 2018, Mr. Ng Wing Cheong Stephen resigned as a non-executive Director due to his other commitments which required more of his time, and Mr. Lo Yu Man was appointed as a non-executive Director.

企業管治常規

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

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

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

競爭權益

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

除上文所披露者外，期內，概無董事或彼等各自之緊密聯繫人（定義見GEM上市規則）擁有與本集團業務直接或間接構成或可能構成競爭的任何業務或於有關業務中擁有權益。於二零一八年九月三十日，本公司並無任何控股股東。

董事變動

自二零一八年五月十六日起，史少武先生獲委任為執行董事。

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

自二零一八年十月九日起，吳榮祥先生因須投入更多時間處理其他事務而辭任非執行董事，以及羅宇聞先生已獲委任為非執行董事。

Audit Committee

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

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

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

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

Hong Kong, 12 November 2018

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

審核委員會

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

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

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

代表董事會
匯財金融投資控股有限公司
主席
陳偉龍先生

香港，二零一八年十一月十二日

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



**FINSOFT FINANCIAL INVESTMENT
HOLDINGS LIMITED**

匯財金融投資控股有限公司