



GreaterChina Professional Services Limited
漢華專業服務有限公司

Stock Code 股份代號 : 8193
(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

Interim Report 2013
2013中期報告

CHARACTERISTICS OF THE GROWTH ENTERPRISE MARKET ("GEM") OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE "STOCK EXCHANGE")

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

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This report, for which the directors (the "Directors") of GreaterChina Professional Services Limited (the "Company") collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on the GEM of the Stock 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.

This report, in both English and Chinese versions, is available on the Company's website at www.gca.com.hk.

香港聯合交易所有限公司（「聯交所」）創業板（「創業板」）之特色

創業板的定位，乃為相比起其他在聯交所上市的公司帶有較高投資風險的公司提供一個上市的市場。有意投資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。創業板的較高風險及其他特色表示創業板較適合專業及其他資深投資者。

由於創業板上市公司的新興性質使然，在創業板買賣的證券可能會較於聯交所主板買賣的證券承受較大的市場波動風險，同時無法保證在創業板買賣的證券會有高流通量的市場。

香港交易及結算所有限公司及聯交所對本報告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部份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」）之規定提供有關漢華專業服務有限公司（「本公司」）的資料。本公司各董事（「董事」）願共同及個別承擔全部責任。各董事在進行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，且無誤導或欺騙成份；及並無遺漏任何其他事實致使本報告所載任何陳述或本報告產生誤導。

本報告之中、英文版本已登載於本公司網站 www.gca.com.hk。

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CORPORATE INFORMATION

公司資料

Board of Directors

Executive Director

Mr. Ip Kwok Kwong (*Managing Director*)

Independent Non-Executive Directors

Mr. Au-Yang Cheong Yan, Peter (*Chairman*)

Mr. Wu Chi Keung

Mr. Wan Kam To

Company Secretary

Ms. Fung Mei Ling

Audit Committee

Mr. Wu Chi Keung (*Chairman*)

Mr. Au-Yang Cheong Yan, Peter

Mr. Wan Kam To

Remuneration Committee

Mr. Wu Chi Keung (*Chairman*)

Mr. Ip Kwok Kwong

Mr. Au-Yang Cheong Yan, Peter

Nomination Committee

Mr. Au-Yang Cheong Yan, Peter (*Chairman*)

Mr. Ip Kwok Kwong

Mr. Wu Chi Keung

Compliance Officer

Mr. Ip Kwok Kwong

Principal Bankers

The Hongkong and Shanghai Banking Corporation Limited

Wing Hang Bank Limited

Auditor

RSM Nelson Wheeler, *Certified Public Accountants*

董事會

執行董事

葉國光先生 (*董事總經理*)

獨立非執行董事

歐陽長恩先生 (*主席*)

胡志強先生

尹錦滔先生

公司秘書

馮美玲女士

審核委員會

胡志強先生 (*主席*)

歐陽長恩先生

尹錦滔先生

薪酬委員會

胡志強先生 (*主席*)

葉國光先生

歐陽長恩先生

提名委員會

歐陽長恩先生 (*主席*)

葉國光先生

胡志強先生

合規主任

葉國光先生

主要往來銀行

香港上海滙豐銀行有限公司

永亨銀行有限公司

核數師

中瑞岳華 (香港) 會計師事務所 · 執業會計師

CORPORATE INFORMATION

公司資料

Registered Office

Cricket Square
Hutchins Drive
PO Box 2681
Grand Cayman, KY1-1111
Cayman Islands

註冊辦事處

Cricket Square
Hutchins Drive
PO Box 2681
Grand Cayman, KY1-1111
Cayman Islands

Head Office and Principal Place of Business in Hong Kong

Room 2703, 27th Floor
Shui On Centre
6-8 Harbour Road
Wanchai
Hong Kong

總辦事處及香港主要營業地點

香港
灣仔
港灣道6-8號
瑞安中心
27樓2703室

Hong Kong Branch Share Registrar and Transfer Office

Tricor Investor Services Limited
26th Floor, Tesbury Centre
28 Queen's Road East
Wanchai
Hong Kong

香港股份過戶登記分處及過戶辦事處

卓佳證券登記有限公司
香港
灣仔
皇后大道東28號
金鐘匯中心26樓

Principal Share Registrar and Transfer Office

Codan Trust Company (Cayman) Limited
Cricket Square
Hutchins Drive
PO Box 2681
Grand Cayman, KY1-1111
Cayman Islands

主要股份過戶登記處及過戶辦事處

Codan Trust Company (Cayman) Limited
Cricket Square
Hutchins Drive
PO Box 2681
Grand Cayman, KY1-1111
Cayman Islands

Corporate Website

www.gca.com.hk

公司網站

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股份代號

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The board of Directors (the “Board”) of the Company presents the unaudited condensed consolidated financial statements of the Company and its subsidiaries (together, the “Group”) for the three months and six months ended 30 September 2013, together with the unaudited comparative figures for the corresponding periods in 2012, as follows.

本公司董事會（「董事會」）謹此呈報本公司及其附屬公司（統稱「本集團」）截至2013年9月30日止三個月及六個月的未經審核簡明綜合財務報表連同2012年同期的未經審核比較數字如下。

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

		Note	Three months ended 30 September 2013 (unaudited) HK\$'000 截至9月30日止三個月 2013年 (未經審核) 千港元		Six months ended 30 September 2013 (unaudited) HK\$'000 截至9月30日止六個月 2013年 (未經審核) 千港元	
			2012 (unaudited) HK\$'000 2012年 (未經審核) 千港元		2012 (unaudited) HK\$'000 2012年 (未經審核) 千港元	
Turnover	營業額	6	15,254	15,172	34,717	30,505
Cost of services	服務成本		(6,376)	(4,422)	(11,922)	(8,803)
Gross profit	毛利		8,878	10,750	22,795	21,702
Other incomes	其他收入	6	1,113	544	1,894	1,239
Marketing, administrative and other operating expenses	市場推廣、行政及其他營運開支		(11,092)	(9,089)	(20,205)	(17,777)
(Loss)/profit from operations	經營（虧損）／溢利		(1,101)	2,205	4,484	5,164
Finance costs	財務成本		(3)	(4)	(6)	(8)
Share of results of associates and a joint venture	分佔聯營公司及一間合營公司業績		618	(85)	536	255
(Loss)/profit before tax	除稅前（虧損）／溢利		(486)	2,116	5,014	5,411
Income tax expense	所得稅開支	7	(132)	(97)	(967)	(1,031)
(Loss)/profit for the period attributable to owners of the Company	本公司擁有人應佔期內（虧損）／溢利		(618)	2,019	4,047	4,380
Other comprehensive income, net of tax	其他全面收入，稅後					
Items that will be reclassified to profit or loss:	將重新歸類至損益的項目：					
Exchange differences arising on translation of foreign operations	換算外國業務的匯兌差異		28	(26)	27	(20)
Total comprehensive (loss)/income for the period attributable to owners of the Company	本公司擁有人應佔期內全面（虧損）／收入總額		(590)	1,993	4,074	4,360
(Loss)/earnings per share	每股（虧損）／盈利	9				
Basic (HK cents)	基本（港仙）		(0.12)	0.40	0.81	0.88
Diluted (HK cents)	攤薄（港仙）		(0.12)	0.40	0.81	0.88

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

			30 September	31 March
			2013	2013
			(unaudited)	(audited)
	Note		HK\$'000	HK\$'000
			2013年	2013年
			9月30日	3月31日
			(未經審核)	(經審核)
	附註		千港元	千港元
Non-current assets				
非流動資產				
Property, plant and equipment	物業、廠房及設備	10	1,469	1,689
Investments in associates and a joint venture	於聯營公司及一間合營公司的投資	11	24,487	23,588
Available-for-sale financial asset	可供出售金融資產		2,241	2,241
			28,197	27,518
Current assets				
流動資產				
Trade receivables	貿易應收款項	12	82,600	79,159
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		18,728	8,231
Financial asset at fair value through profit or loss	按公允價值計入損益的金融資產		—	206
Amounts due from related parties	應收關連方款項		2,914	1,370
Pledged bank deposit	已質押銀行存款		1,018	1,014
Bank and cash balances	銀行及現金結餘		7,746	19,458
			113,006	109,438
Current liabilities				
流動負債				
Trade payables	貿易應付款項	13	6,949	5,082
Accruals and other payables	預提費用及其他應付款項		3,742	3,761
Amount due to a director	應付一名董事款項		—	375
Obligations under finance leases	融資租賃責任		162	162
Current tax liabilities	流動稅項負債		9,698	8,731
			20,551	18,111
Net current assets			92,455	91,327
Total assets less current liabilities			120,652	118,845
Non-current liabilities				
Obligations under finance leases	融資租賃責任		86	167
NET ASSETS			120,566	118,678
Capital and reserves				
Share capital	股本	14	5,014	5,000
Reserves	儲備		115,552	113,678
TOTAL EQUITY			120,566	118,678

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

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 HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Foreign currency translation reserve HK\$'000	Retained earnings HK\$'000	Share-based payment reserve HK\$'000 以股份為基礎之付款儲備	Total equity HK\$'000 權益總值
		股本 千港元	股份溢價 千港元	資本儲備 千港元	外幣換算儲備 千港元	保留盈利 千港元	之付款儲備 千港元	千港元
At 1 April 2013 (audited)	於2013年4月1日 (經審核)	5,000	71,478	5,359	(45)	36,217	669	118,678
Profit for the period	期內溢利	-	-	-	-	4,047	-	4,047
Exchange differences arising on translation of foreign operations	換算外國業務的匯兌差異	-	-	-	27	-	-	27
Total comprehensive income	全面收入總額	-	-	-	27	4,047	-	4,074
Share issued under share option scheme	因購股權計劃而發行股份	14	378	-	-	-	(121)	271
Equity-settled share-based payment	以權益結算以股份為基礎之付款	-	-	-	-	-	43	43
Effect of forfeiture of share options granted	沒收已授出之購股權之影響	-	-	-	-	80	(80)	-
Final dividend paid in respect of the previous financial year	就上一財政年度派付之末期股息	-	-	-	-	(2,500)	-	(2,500)
At 30 September 2013 (unaudited)	於2013年9月30日 (未經審核)	5,014	71,856	5,359	(18)	37,844	511	120,566
		Attributable to owners of the Company 本公司擁有人應佔						
		Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Foreign currency translation reserve HK\$'000	Retained earnings HK\$'000	Share-based payment reserve HK\$'000 以股份為基礎之付款儲備	Total equity HK\$'000 權益總值
		股本 千港元	股份溢價 千港元	資本儲備 千港元	外幣換算儲備 千港元	保留盈利 千港元	之付款儲備 千港元	千港元
At 1 April 2012 (audited)	於2012年4月1日 (經審核)	5,000	71,468	5,359	-	14,246	340	96,413
Profit for the period	期內溢利	-	-	-	-	4,380	-	4,380
Exchange differences arising on translation of foreign operations	換算外國業務的匯兌差異	-	-	-	(20)	-	-	(20)
Total comprehensive income (restated)	全面收入總額 (經重列)	-	-	-	(20)	4,380	-	4,360
Share issued under share option scheme	因購股權計劃而發行股份	-	11	-	-	-	(3)	8
Equity-settled share-based payment	以權益結算以股份為基礎之付款	-	-	-	-	8	191	199
Final dividend paid in respect of the previous financial year	就上一財政年度派付之末期股息	-	-	-	-	(5,000)	-	(5,000)
At 30 September 2012 (unaudited)	於2012年9月30日 (未經審核)	5,000	71,479	5,359	(20)	13,634	528	95,980

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

		Six months ended 30 September 2013 (unaudited) HK\$'000 截至 2013年 9月30日止 六個月 (未經審核) 千港元	Six months ended 30 September 2012 (unaudited) HK\$'000 截至 2012年 9月30日止 六個月 (未經審核) 千港元
Net cash flows generated from operating activities	經營活動產生現金流量淨額	2,929	5,262
Net cash flows used in investing activities	投資活動所用現金流量淨額	(10,401)	(42)
Net cash flows used in financing activities	融資活動所用現金流量淨額	(4,229)	(4,922)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物(減少)/增加淨額	(11,701)	298
Cash and cash equivalents at beginning of the period	期初的現金及現金等價物	19,458	37,073
Effect of foreign exchange rate changes	匯率變動的影響	(11)	(15)
Cash and cash equivalents at end of the period	期末的現金及現金等價物	7,746	37,356

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands under the Companies Law as an exempted company with limited liability. The Company's shares were listed on the GEM of the Stock Exchange on 31 May 2011.

The Company is an investment holding company. The principal activities of the Company's subsidiaries are provision of asset advisory services and asset appraisal and corporate services and consultancy.

The condensed consolidated financial statements have not been audited. The condensed consolidated financial statements were reviewed by the audit committee of the Company.

These condensed consolidated financial statements are approved and authorised for issue by the Board on 12 November 2013.

2. BASIS OF PREPARATION

These condensed consolidated financial statements for the six months ended 30 September 2013 have been prepared in accordance with Hong Kong Accounting Standard ("HKAS") 34 'Interim Financial Reporting' issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the disclosure requirements in accordance with the GEM Listing Rules.

The condensed consolidated financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2013, which have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs").

The accounting policies and methods of computation used in the preparation of these condensed consolidated financial statements are consistent with those used in the annual financial statements for the year ended 31 March 2013 except as stated below.

1. 一般資料

本公司根據公司法在開曼群島註冊成立為獲豁免有限責任公司。本公司股份於2011年5月31日在聯交所創業板上市。

本公司為投資控股公司。本公司附屬公司的主要業務為提供資產顧問服務及資產評估以及企業服務及諮詢。

簡明綜合財務報表乃未經審核。簡明綜合財務報表已經本公司審核委員會審閱。

該等簡明綜合財務報表已於2013年11月12日獲董事會批准及授權刊發。

2. 編製基準

截至2013年9月30日止六個月的該等簡明綜合財務報表乃根據香港會計師公會（「香港會計師公會」）頒佈的香港會計準則（「香港會計準則」）第34號「中期財務報告」及創業板上市規則的披露規定編製。

簡明綜合財務報表應與根據香港財務報告準則（「香港財務報告準則」）編製的截至2013年3月31日止年度的經審核財務報表一併閱覽。

該等簡明綜合財務報表所用的會計政策及計算方法，與編製本集團截至2013年3月31日止年度的年度財務報表所依循者相同，惟下列所述者除外。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

3. ADOPTION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

In the current period, the Group has adopted all the new and revised HKFRSs issued by the Hong Kong Institute of Certified Public Accountants that are relevant to its operations and effective for its accounting year beginning on 1 April 2013. HKFRSs comprise Hong Kong Financial Reporting Standard ("HKFRS"); HKAS and Interpretations. The adoption of these new and revised HKFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's financial statements and amounts reported for the current period and prior years except as stated below.

(a) Amendments to HKAS 1 "Presentation of Financial Statements"

Amendments to HKAS 1 titled Presentation of Items of Other Comprehensive Income introduce new terminology for statement of comprehensive income and income statement. Under the amendments to HKAS 1, a statement of comprehensive income is renamed as a statement of profit or loss and other comprehensive income and an income statement is renamed as a statement of profit or loss. The amendments to HKAS 1 retain the option to present profit or loss and other comprehensive income in either a single statement or in two separate but consecutive statements.

The amendments to HKAS 1 require additional disclosures to be made in the other comprehensive income section such that items of other comprehensive income are grouped into two categories: (a) items that will not be reclassified subsequently to profit or loss; and (b) items that may be reclassified subsequently to profit or loss when specific conditions are met. Income tax on items of other comprehensive income is required to be allocated on the same basis.

3. 採納新訂及經修訂香港財務報告準則

期內，本集團已採納香港會計師公會所頒佈與其業務相關，並於2013年4月1日開始之會計年度生效之所有新訂及經修訂香港財務報告準則。香港財務報告準則包括香港財務報告準則（「香港財務報告準則」）、香港會計準則及詮釋。採納該等新訂及經修訂香港財務報告準則並無導致本集團於期內及過往年度之會計政策、本集團財務報表之呈報方式及所呈報金額出現重大變動，惟下文所述者除外。

(a) 香港會計準則第1號「財務報表的呈列」之修訂

香港會計準則第1號「其他全面收益項目的呈列」之修訂就全面收益表及收益表引入新術語。根據香港會計準則第1號的修訂，全面收益表更名為損益及其他全面收益表，而收益表則更名為損益表。香港會計準則第1號之修訂保留可以單一報表或以兩份分開但連續的報表呈列損益及其他全面收益的選擇權。

香港會計準則第1號的修訂要求於其他全面收益一節內作出額外披露，以將其他全面收益項目分為兩類：(a) 其後不會重新分類至損益的項目；及(b) 其後可能會於符合特定條件時重新分類至損益的項目。其他全面收益項目的所得稅須按相同基準分配。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

3. ADOPTION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

(CONTINUED)

(a) Amendments to HKAS 1 “Presentation of Financial Statements” (Continued)

The amendments have been applied retrospectively, and hence the presentation of items of other comprehensive income has been modified to reflect the change. Other than the above mentioned presentation changes, the application of the amendments to HKAS 1 does not result in any impact on profit or loss, other comprehensive income and total comprehensive income.

(b) HKFRS 13 “Fair Value Measurement”

HKFRS 13 “Fair Value Measurement” establishes a single source of guidance for all fair value measurements required or permitted by HKFRSs. It clarifies the definition of fair value as an exit price, which is defined as a price at which an orderly transaction to sell the asset or transfer the liability would take place between market participants at the measurement date under market conditions, and enhances disclosures about fair value measurements.

The adoption of HKFRS 13 only affects disclosures on fair value measurements in the consolidated financial statements. HKFRS 13 has been applied prospectively.

The Group has not applied the new HKFRSs that have been issued but are not yet effective. The Group has already commenced an assessment of the impact of these new HKFRSs but is not yet in a position to state whether these new HKFRSs would have a material impact on its results of operations and financial position.

3. 採納新訂及經修訂香港財務報告準則 (續)

(a) 香港會計準則第1號「財務報表的呈列」之修訂 (續)

該等修訂已獲追溯應用，因此，其他全面收益項目的呈列方式經已修改，以反映有關變動。除上述呈列方式變動外，應用香港會計準則第1號的修訂對損益、其他全面收益及全面收益總額概無任何影響。

(b) 香港財務報告準則第13號「公允價值計量」

香港財務報告準則第13號「公允價值計量」就香港財務報告準則規定或准許的所有公允價值計量確立單一指引，當中釐清了依據「離場價」（意指市場參與者在計量日按市況進行出售資產或轉讓債務的有秩序交易的價格）作為公允價值的定義，以及提高公允價值計量的披露。

採納香港財務報告準則第13號僅會影響於綜合財務報表內公允價值計量之披露。香港財務報告準則第13號已獲追溯應用。

本集團並無應用已頒佈但尚未生效的新增香港財務報告準則。本集團已開始評估該等新增香港財務報告準則的影響，但現階段仍未能斷定該等新增香港財務報告準則會否對其經營業績及財務狀況構成重大影響。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

4. FAIR VALUE MEASUREMENTS

Except for the available-for-sale financial asset which is stated at cost, the carrying amounts of the Group's financial assets and financial liabilities as reflected in the consolidated statement of financial position approximate their respective fair values.

5. SEGMENT INFORMATION

The Group has two reportable segments as follows:

Asset advisory services and asset appraisal	–	Provision of asset advisory services and asset appraisal, including real estate and fixed asset appraisal, mineral property appraisal, business and intangible asset valuation, financial instrument and derivative valuation and advisory related to various types of assets in particular property in the People's Republic of China ("PRC").
資產顧問服務及資產評估	—	提供資產顧問服務及資產評估，包括房地產及固定資產評估、礦產評估、業務及無形資產估值、金融工具及衍生工具估值及有關各類資產（尤其是於中華人民共和國（「中國」）的物業）的諮詢。
Corporate services and consultancy	–	Provision of company secretarial services, human resource management and other administrative services, accounting and tax services, corporate communication and marketing services, corporate governance, internal control and enterprise risk management services, management consultancy services.
企業服務及諮詢	—	提供公司秘書服務、人力資源管理及其他行政服務、會計及納稅服務、企業通訊及市場推廣服務、企業管治、內部監控、企業風險管理服務及管理諮詢服務。

The Group's reportable segments are strategic business units that offer different products and services. They are managed separately because each business requires different technical requirements and marketing strategies.

4. 公允價值計量

除可供出售金融資產按成本列值外，綜合財務狀況表所反映本集團金融資產及金融負債的賬面值與其各自的公允價值相若。

5. 分部資料

本集團兩個報告分部如下：

本集團的報告分部為提供不同產品及服務的策略性業務單位。各分部獨立管理，原因是各業務需要不同的技術要求及市場推廣策略。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

5. SEGMENT INFORMATION (CONTINUED)

Segment profits or losses do not include corporate income and expenses, gain or loss in financial asset at fair value through profit or loss, share of results of associates and a joint venture and finance costs. Assets and liabilities are not monitored by the Group's senior executive management based on segments. Accordingly, no information on segment assets and liabilities is presented.

The Group accounts for inter-segment revenue and transfers as if the revenue or transfers were to third parties, i.e. at current market prices.

An analysis of the Group's revenue and results for the period by operating segment was as follows:

5. 分部資料 (續)

分部溢利或虧損並未包括公司收入及開支、按公允價值計入損益的金融資產的損益、分佔聯營公司及一間合營公司的業績及財務成本。資產及負債並無經由本集團之高級管理層按分部監察。因此，概無與分部資產及負債有關之資料呈報。

本集團按當前市價將分部間收益及轉讓入賬，猶如對第三方收益或轉讓。

本集團按經營分部劃分的期間收益及業績分析如下：

		Six months ended 30 September 2013		
		Asset advisory services and asset appraisal (unaudited) HK\$'000	Corporate services and consultancy (unaudited) HK\$'000	Total (unaudited) HK\$'000
		截至2013年9月30日止六個月		
		資產顧問服務及資產評估 (未經審核) 千港元	企業服務及諮詢 (未經審核) 千港元	總計 (未經審核) 千港元
Revenue from external customers	來自外來客戶收益	21,309	13,408	34,717
Inter-segment revenue	分部間收益	—	4,230	4,230
Segment profit	分部溢利	2,193	10,596	12,789
Unallocated corporate expense, net	未分配公司開支淨額			(9,278)
Share of post-tax profit of associates and a joint venture	分佔聯營公司及一間合營公司的稅後溢利			536
Profit for the period	期間溢利			4,047

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

5. SEGMENT INFORMATION (CONTINUED)

5. 分部資料 (續)

		Six months ended 30 September 2012		
		Asset advisory services and asset appraisal (unaudited) HK\$'000	Corporate services and consultancy (unaudited) HK\$'000	Total (unaudited) HK\$'000
		截至2012年9月30日止六個月		
		資產顧問 服務及 資產評估 (未經審核) 千港元	企業服務及 諮詢 (未經審核) 千港元	總計 (未經審核) 千港元
Revenue from external customers	來自外來客戶收益	20,895	9,610	30,505
Inter-segment revenue	分部間收益	—	3,420	3,420
Segment profit	分部溢利	10,890	6,072	16,962
Unallocated corporate expense, net	未分配公司開支淨額			(12,837)
Share of post-tax profit of associates	分佔聯營公司的稅後溢利			255
Profit for the period	期內溢利			4,380

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

6. REVENUE AND OTHER INCOMES

Revenue, which is also the Group's turnover, represents income from asset appraisal services, asset advisory services and corporate services and consultancy.

Revenue and other incomes recognised during the periods were as follows:

6. 收益及其他收入

收益，亦為本集團的營業額，為資產評估服務、資產顧問服務及企業服務及諮詢的收入。

期內確認的收益及其他收入如下：

		Three months ended 30 September 2013 (unaudited) HK\$'000 截至9月30日止三個月 2013年 (未經審核) 千港元		2012 (unaudited) HK\$'000 2012年 (未經審核) 千港元		Six months ended 30 September 2013 (unaudited) HK\$'000 截至9月30日止六個月 2013年 (未經審核) 千港元		2012 (unaudited) HK\$'000 2012年 (未經審核) 千港元	
Revenue	收益								
Asset appraisal services income	資產評估服務收入	8,694	8,152			16,657	15,039		
Asset advisory services income	資產顧問服務收入	4,652	5,856			4,652	5,856		
Corporate services and consultancy income	企業服務及諮詢收入	1,908	1,164			13,408	9,610		
		15,254	15,172			34,717	30,505		
Other incomes	其他收入								
Interest income	利息收入	4	35			5	69		
Others	其他	1,109	509			1,889	1,170		
		1,113	544			1,894	1,239		

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

9. (LOSS)/EARNINGS PER SHARE

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

9. 每股（虧損）／盈利

每股基本及攤薄（虧損）／盈利乃根據以下數據計算得出：

		Three months ended 30 September 2013 (unaudited) HK\$'000 截至9月30日止三個月 2013年 (未經審核) 千港元		Six months ended 30 September 2013 (unaudited) HK\$'000 截至9月30日止六個月 2013年 (未經審核) 千港元	
		2012 (unaudited) HK\$'000 2012年 (未經審核) 千港元		2012 (unaudited) HK\$'000 2012年 (未經審核) 千港元	
(Loss)/profit attributable to owners of the Company	本公司擁有人應佔（虧損）／溢利		(618)	2,019	4,047
Weighted average number of ordinary shares for the purpose of basic (loss)/earnings per share (in '000)	就計算每股基本（虧損）／盈利而言之普通股加權平均數（千股）		500,906	500,040	501,146
Effect of dilutive potential ordinary shares:	潛在攤薄普通股之影響：				
Options (in '000)	購股權（千份）		N/A 不適用	N/A 不適用	1,246
Weighted average number of ordinary shares for the purpose of diluted earnings per share (in '000)	就計算每股攤薄盈利而言之普通股加權平均數（千股）		N/A 不適用	N/A 不適用	502,392

The Company did not have any dilutive potential ordinary shares for the three months and six months ended 30 September 2012, and for the three months ended 30 September 2013. Therefore, the diluted earnings per share equal basic earnings per share.

由於本公司於截至2012年9月30日止三個月及六個月以及於截至2013年9月30日止三個月並無任何潛在攤薄普通股，因此，每股攤薄盈利等同於每股基本盈利。

10. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 September 2013, the Group acquired plant and equipment at a consideration of HK\$76,000 (30 September 2012: HK\$104,000).

During the three months ended 30 September 2013, the Group incurred depreciation expense of HK\$149,000 (30 September 2012: HK\$170,000).

10. 物業、廠房及設備

於截至2013年9月30日止六個月，本集團以代價76,000港元（2012年9月30日：104,000港元）購入廠房及設備。

於截至2013年9月30日止三個月，本集團產生149,000港元（2012年9月30日：170,000港元）折舊開支。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

10. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

During the six months ended 30 September 2013, the Group incurred depreciation expense of HK\$296,000 (30 September 2012: HK\$334,000).

11. INVESTMENTS IN ASSOCIATES AND A JOINT VENTURE

The Group has not recognised its share of losses for the period amounting to approximately HK\$687,000 (for the six month ended 30 September 2012: Nil) for the joint venture. The accumulated losses not recognised were approximately HK\$1,786,000 as at 30 September 2013 (31 March 2013: HK\$1,099,000).

12. TRADE RECEIVABLES

The Group's trading terms with customers are mainly on credit. During the six months ended 30 September 2013, the credit terms generally range from 14 to 30 days (31 March 2013: same). However, according to our past experience, revenue from asset advisory and corporate consultancy services would have a longer collection period of over 180 days. The Group seeks to maintain strict control over its outstanding receivables. Overdue balances are reviewed regularly by the Directors.

As at 30 September 2013 and 31 March 2013, the ageing analysis of the trade receivables, net of allowance, was as follows:

10. 物業、廠房及設備 (續)

於截至2013年9月30日止六個月，本集團產生296,000港元(2012年9月30日：334,000港元)折舊開支。

11. 於聯營公司及一間合營公司的投資

本集團尚未就一間合營公司確認其應佔期內虧損約687,000港元(截至2012年9月30日止六個月：無)。於2013年9月30日，未確認累計虧損約為1,786,000港元(2013年3月31日：1,099,000港元)。

12. 貿易應收款項

本集團與客戶的交易條款主要為信貸方式。於截至2013年9月30日止六個月，信貸期一般介乎14日至30日不等(2013年3月31日：相同)。然而，根據過往經驗，資產顧問及企業諮詢服務之收益之回收期較長，逾180日。本集團致力對尚未收回應收款項維持嚴格監控。董事定期審閱逾期結餘。

於2013年9月30日及2013年3月31日，貿易應收款項(扣除撥備)的賬齡分析如下：

		As at 30 September 2013 (unaudited) HK\$'000 於2013年 9月30日 (未經審核) 千港元	As at 31 March 2013 (audited) HK\$'000 於2013年 3月31日 (經審核) 千港元
0 to 30 days	0至30日	7,295	30,932
31 to 90 days	31至90日	895	3,992
91 to 180 days	91至180日	11,421	15,708
181 to 365 days	181至365日	40,707	13,788
Over 365 days	超過365日	22,282	14,739
Total	總計	82,600	79,159

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

12. TRADE RECEIVABLES (CONTINUED)

The Group's ageing analysis of trade receivable from asset advisory and corporate consultancy services, based on invoice date, and net of allowance, is as follows:

0 to 30 days	0至30日
31 to 90 days	31至90日
91 to 180 days	91至180日
181 to 365 days	181至365日
Over 365 days	超過365日

As at 30 September 2013, the trade receivables from asset advisory and corporate consultancy services aged over 180 days (the "Long Outstanding Receivables") amounted to approximately HK\$57,672,000 (31 March 2013: approximately HK\$27,591,000). The Directors closely monitor the recovery of the Long Outstanding Receivables. Appropriate measures are being taken to facilitate their subsequent settlement without undue delay.

Since 1 April 2013, a total amount of approximately HK\$6,000,000 of trade receivable from asset advisory and corporate consultancy services had been settled.

12. 貿易應收款項 (續)

本集團來自資產顧問及企業諮詢服務的貿易應收款項基於發票日期（並扣除撥備）的賬齡分析如下：

As at 30 September 2013 (unaudited) HK\$'000 於2013年 9月30日 (未經審核) 千港元	As at 31 March 2013 (audited) HK\$'000 於2013年 3月31日 (經審核) 千港元
4,652	23,188
—	—
9,725	12,893
36,081	13,176
21,591	14,415
72,049	63,672

於2013年9月30日，賬齡超過180日的來自資產顧問及企業諮詢服務的貿易應收款項（「長期未償付應收款項」）的金額約為57,672,000港元（2013年3月31日：約27,591,000港元）。董事密切監察長期未償付應收款項的可收回性，並正採取適當措施以促成其隨後結算而不會過於延遲。

自2013年4月1日起，來自資產顧問及企業諮詢服務的貿易應收款項總額約6,000,000港元已獲償付。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

13. TRADE PAYABLES

As at 30 September 2013 and 31 March 2013, the ageing analysis of the trade payables was as follows:

		As at 30 September 2013 (unaudited) HK\$'000 於2013年 9月30日 (未經審核) 千港元	As at 31 March 2013 (audited) HK\$'000 於2013年 3月31日 (經審核) 千港元
0 to 90 days	0至90日	6,949	1,857
91 to 180 days	91至180日	—	—
181 to 365 days	181至365日	—	—
Over 365 days	超過365日	—	—
Total	總計	6,949	1,857

13. 貿易應付款項

於2013年9月30日及2013年3月31日，貿易應付款項的賬齡分析如下：

14. SHARE CAPITAL

		Number of shares of HK\$0.01 each		Share capital	
		As at 30 September 2013 (unaudited) 每股面值0.01港元之股份數目 於2013年 9月30日 (未經審核)	As at 31 March 2013 (audited)	As at 30 September 2013 (unaudited) HK\$'000 股本 於2013年 9月30日 (未經審核) 千港元	As at 31 March 2013 (audited) HK\$'000 於2013年 3月31日 (經審核) 千港元
Authorised:	法定：				
Ordinary shares	普通股	2,000,000,000	2,000,000,000	20,000	20,000
Issued and fully paid:	已發行及繳足：				
Ordinary shares	普通股	500,040,000	500,000,000	5,000	5,000
Issue of shares by exercise of options	因行使購股權而發行股份	1,350,000	40,000	14	—
		501,390,000	500,040,000	5,014	5,000

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

15. RELATED PARTIES TRANSACTIONS

In addition to those related party transactions and balances disclosed elsewhere in the notes to the condensed consolidated financial statements, the Group had the following transactions with its related parties during the periods:

15. 關連方交易

除簡明綜合財務報表附註其他地方披露的關連方交易及結餘外，本集團於期內與關連方有以下交易：

	Name of directors/close family members/ non-controlling shareholders having beneficial interest	Six months ended 30 September	
		2013 (unaudited) HK\$'000 截至9月30日止六個月 2013年 (未經審核) 千港元	2012 (unaudited) HK\$'000 2012年 (未經審核) 千港元
Corporate services and consultancy income from related companies			
來自關連公司的企業服務及諮詢收入			
– Greater China Capital Limited	Mr. Ip Kwok Kwong and Mr. Wong Chi Keung 葉國光先生及黃之強先生	60	132
– Greater China Investment Advisory & Management Limited	Mr. Ip Kwok Kwong and Mr. Wong Chi Keung 葉國光先生及黃之強先生	7	–
– SL Resources Limited	Mr. Ip Kwok Kwong and Mr. Wong Chi Keung 葉國光先生及黃之強先生	32	–
– 錫蘭資源有限公司			

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

15. RELATED PARTIES TRANSACTIONS (CONTINUED)

Key management personnel of the Company referred to an executive director of the Company and his compensation during the period was as follows:

		Six months ended 30 September 2013 (unaudited) HK\$'000 截至9月30日止六個月 2013年 (未經審核) 千港元		2012 (unaudited) HK\$'000 2012年 (未經審核) 千港元	
Salaries and other short-term benefits	薪金及其他短期福利	1,996		2,602	
Post-employment benefits	離職福利	8		19	
		2,004		2,621	

15. 關連方交易 (續)

本公司的主要管理人員被界定為本公司的執行董事，而彼於期內的酬金如下：

16. CONTINGENT LIABILITIES

As at 30 September 2013 and 31 March 2013, the Group had no contingent liabilities.

16. 或然負債

於2013年9月30日及2013年3月31日，本集團並無或然負債。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

INTERIM DIVIDEND

The Directors do not recommend the payment of an interim dividend for the six months ended 30 September 2013 (six months ended 30 September 2012: Nil).

BUSINESS REVIEW

The Group's services are broadly categorised into two main sectors: (i) asset advisory services and asset appraisal; and (ii) corporate services and consultancy.

Asset advisory services and asset appraisal typically involve provision of independent valuation services to a number of listed groups to meet market, regulatory and fiduciary requirements, sourcing and identifying potential investment opportunities or investors, undertaking due diligence and evaluation on the underlying assets and provision of procedural and strategic business advices. Asset advisory services income is primarily success-based and project-based nature.

The corporate services and consultancy segment includes mainly provision of advice to corporations in areas such as corporate governance, internal control, enterprise risk management, success-based corporate consultancy services and other operational aspects as well as provision of back office administration.

According to our past experience, revenue from asset advisory and corporate consultancy services would have a longer collection period. As at 30 September 2013, the trade receivables from asset advisory and corporate consultancy services aged over 180 days amounted to approximately HK\$57,672,000 (31 March 2013: approximately HK\$27,591,000). The Group seeks to maintain strict control over its outstanding receivables. Overdue balances are reviewed regularly by the Directors with actions taken, where necessary, to facilitate subsequent settlement without undue delay.

FINANCIAL REVIEW

The Group's revenue for the six months ended 30 September 2013 was approximately HK\$34.7 million (six months ended 30 September 2012: approximately HK\$30.5 million), representing an increase of approximately 13.8% from that of 2012. The increase in the Group's revenue during the period was mainly attributable to increase in revenue from corporate services and consultancy income. Thanks to the Group business expansion since its listing, the Group overall revenue increased as compared with last year.

中期股息

董事並不建議就截至2013年9月30日止六個月派付中期股息（截至2012年9月30日止六個月：無）。

業務回顧

本集團服務大致分為兩大部分：(i)資產顧問服務及資產評估；及(ii)企業服務及諮詢。

資產顧問服務及資產評估通常涉及為多家上市集團提供獨立估值服務，以配合市場、監管及受信責任要求，找尋及物色潛在投資機會或投資者，對相關資產進行盡職審查及評估，以及提供程序性及策略性業務意見。資產顧問服務收入主要屬成功主導及項目主導性質。

企業服務及諮詢分部主要包括企業管治、內部監控、企業風險管理、按成功收費的企業顧問服務及其他營運方面等領域向企業提供意見，並提供後勤行政服務。

根據過往經驗，資產顧問及企業諮詢服務之收益之回收期較長。於2013年9月30日，賬齡超過180日的來自資產顧問及企業諮詢服務的貿易應收款項的金額約為57,672,000港元（2013年3月31日：約27,591,000港元）。本集團致力對尚未收回應收款項維持嚴格監控。董事採取行動（倘必要）定期審閱逾期結餘以促成隨後結算而不會過於延遲。

財務回顧

於截至2013年9月30日止六個月，本集團錄得收益約34,700,000港元（截至2012年9月30日止六個月：約30,500,000港元），較2012年增加約13.8%。期內，本集團的收益增加主要由於來自企業服務的收益及諮詢收入增加所致。受益於本集團自上市以來的業務拓展，本集團整體收益較去年增加。

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The Group's cost of services for the six months ended 30 September 2013 was approximately HK\$11.9 million (six months ended 30 September 2012: approximately HK\$8.8 million), representing an increase of approximately 35.4% from that of 2012. The increase was mainly due to increase in sub-contracting cost.

The Group's marketing, administrative and other operating expenses for the six months ended 30 September 2013 was approximately HK\$20.2 million (six months ended 30 September 2012: approximately HK\$17.8 million), representing an increase of approximately 13.7% from that of 2012. The increase was mainly due to increase in sales and administrative staff cost and rental expenses. Moreover, due to the Group's further business expansion, by setting up new offices, in overseas market, more operating expenses incurred for the period.

Accordingly, the profit attributable to owners of the Company for the six months ended 30 September 2013 was approximately HK\$4.0 million (six months ended 30 September 2012: approximately HK\$4.4 million), representing a slight decrease of approximately 7.6% from that of 2012.

PROSPECT

Looking ahead, the momentum for European and US economic recovery is yet to be restored and China also reported a lower GDP growth than before; implying challenges to our business. However, we remain cautiously optimistic with respect to the steady demand for professional commercial services in the PRC, Taiwan, Hong Kong and Macau (together, the "Greater China"). As companies in Greater China, especially in China, grow in corporate size and operational complexity and geographical diversification, the need for a leading professional advisor on asset value, procedures and regulations, as well as investment matching is expected to remain there. Based on our existing competitive advantages and market position in our core business segments, the continuing increase in and diversification of our client base and income source through horizontal acquisitions, our experienced professional teams and provision of convenient one-stop professional services, we are confident to address such challenges. By continuing development of client base through our all round sales force, we create momentum in our asset advisory business. It is expected that engagements from asset advisory business would appear more regularly. Furthermore, based on our recent business expansion in China, Malaysia, Europe and Middle-East, specifically in London and Dubai, we believe our client base and income source would be further diversified and increased. We will continue to capture market opportunities and enhance the quality and scope of our services in order to deliver sustainable growth in returns to our shareholders.

於截至2013年9月30日止六個月，本集團的服務成本約為11,900,000港元（截至2012年9月30日止六個月：約8,800,000港元），較2012年增加約35.4%。服務成本增加主要由於分包成本增加所致。

本集團於截至2013年9月30日止六個月的市場推廣、行政及其他營運開支約為20,200,000港元（截至2012年9月30日止六個月：約17,800,000港元），較2012年增加約13.7%。該等開支增加主要由於銷售及行政員工成本及租金開支增加所致。此外，由於本集團在海外市場透過建立新辦事處進行進一步業務拓展，期內已產生較多的營運開支。

因此，於截至2013年9月30日止六個月，本公司擁有人應佔溢利約為4,000,000港元（截至2012年9月30日止六個月：約4,400,000港元），較2012年略微減少約7.6%。

展望

展望未來，歐洲及美國經濟復蘇勢頭尚未恢復，而中國亦錄得低於過往之國內生產總值增長，意味著對本集團業務帶來的挑戰。然而，本集團對中國、台灣、香港及澳門（統稱「大中華地區」）的專業商業服務的穩定需求仍持審慎樂觀態度。由於大中華地區內（尤其是中國）公司的企業規模不斷拓展、業務越趨複雜及市場位置越見分散，對資產價值、程序及規則以及投資配對方面的領先專業顧問服務的需要預期將仍然存在。憑藉本集團核心業務分部的現有競爭優勢及市場地位、透過橫向收購而令本集團客戶基礎及收入來源持續增長及多元化、專業團隊經驗豐富以及提供方便的一站式專業服務，本集團有信心應對該等挑戰。憑藉透過全方位銷售團隊持續發展客戶基礎，本集團為資產顧問業務創造了動力。預期來自資產顧問業務之聘任將更頻繁。此外，基於本集團近期於中國、馬來西亞、歐洲及中東（特別是倫敦及杜拜）之業務拓展，本集團相信，本集團之客戶基礎及收入來源將進一步多元化及提升。本集團將不斷把握市場機會，提高服務質量及範圍，冀能為股東帶來持續增長的回報。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

FOREIGN CURRENCY RISK

The majority of the Group's businesses is in Hong Kong and is denominated in Hong Kong dollars, Renminbi, and United States dollars. The Group is of the opinion that its exposure to foreign exchange rate risk is limited. The Group currently does not have a foreign currency hedging policy. However, the management monitors closely foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arises.

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 September 2013, the Group had bank and cash balances of approximately HK\$7.7 million (31 March 2013: HK\$19.5 million). As at 30 September 2013, the Group had net current assets of approximately HK\$92.5 million (31 March 2013: HK\$91.3 million). Current ratio as at 30 September 2013 was 5.5 (31 March 2012: 6.0).

The Group's operations and investments are financed principally by revenues generated from business operations, available bank balances and the net proceeds from the placing of the Company's new shares in the listing. As at 30 September 2013, the Group had no borrowing and a zero gearing ratio (31 March 2013: Nil), which is defined as net debt (total borrowings net of cash and bank balances) over total equity, is resulted.

CAPITAL EXPENDITURE

During the six months ended 30 September 2013, the Group invested approximately HK\$76,000 (30 September 2012: approximately HK\$104,000) for acquisition of plant and equipment.

CAPITAL COMMITMENTS

As at 30 September 2013, the Group did not have any significant capital commitments.

外幣風險

本集團的大部分業務於香港進行並以港元、人民幣及美元計值。本集團認為其承受的外匯風險有限。本集團現時並無外幣對沖政策。然而，管理層密切監察外匯風險及將於有需要時考慮對沖重大外幣風險。

流動資金及財務資源

於2013年9月30日，本集團的銀行及現金結餘約為7,700,000港元（2013年3月31日：19,500,000港元）。於2013年9月30日，本集團的流動資產淨值約為92,500,000港元（2013年3月31日：91,300,000港元）。於2013年9月30日，流動比率為5.5（2012年3月31日：6.0）。

本集團的業務及投資主要透過業務經營產生的收益、可動用的銀行結餘及於上市時配售本公司新股份的所得款項淨額撥付資金。於2013年9月30日，本集團概無借貸，而資產負債比率為零（2013年3月31日：零），其被定義為債務淨額（借貸總額扣除現金及銀行結餘）除以權益總額計算。

資本開支

於截至2013年9月30日止六個月，本集團投資約76,000港元（2012年9月30日：約104,000港元）以收購廠房及設備。

資本承擔

於2013年9月30日，本集團並無任何重大資本承擔。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

HUMAN RESOURCES

As at 30 September 2013, the Group employed 64 (31 March 2013: 62) full-time employees including management and administrative staff. The employees' remuneration, promotion and salary increments are assessed based on both individual's and Company's performance, professional and working experience and by reference to prevailing market practice and standards. The Group regards quality staff as one of the key factors to corporate success.

USE OF NET PROCEEDS FROM THE COMPANY'S PLACING

During the period from 1 April 2013 to 30 September 2013 (the "Review Period"), the net proceeds from the Company's placing had been applied as follows:

人力資源

於2013年9月30日，本集團僱用64名（2013年3月31日：62名）全職僱員，包括管理及行政人員。僱員的薪酬、晉升及加薪幅度乃根據個人及本公司的表現、僱員的專業及工作經驗，並參考當時市場慣例及標準來評估。本集團認為優秀員工是企業能成功發展的其中一項關鍵因素。

本公司之配售事項所得款項淨額用途

於2013年4月1日至2013年9月30日止期間（「回顧期間」），本公司配售事項所得款項淨額已用於以下用途：

		Planned use of proceeds as stated in the prospectus and updated intended use of proceeds as stated above during the review period HK\$ million 招股章程載列所得款項 於回顧期間的計劃 用途及上述擬定所得 款項用途的最新情況 百萬港元	Actual use of proceeds during the review period HK\$ million 所得款項於 回顧期間的 實際用途 百萬港元
Business development	業務發展		
– corporate services and consultancy business	– 企業服務及顧問業務	14.51	5.28
Improvement of public awareness	提升公眾認識	0.20	0.02
Human resources deployment	人力資源調配	1.20	2.71

Note:

The business objectives and planned use of proceeds as stated in the prospectus were based on the best estimation of the future market conditions made by the Group at the time of preparing the prospectus. The proceeds were applied in accordance with the actual development of the market.

附註：

招股章程載列的業務目標及擬定所得款項用途乃以本集團於編製招股章程時對未來市況的最佳估計為依據，而所得款項乃按市場的實際發展使用。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

COMPARISON OF BUSINESS OBJECTIVES WITH ACTUAL BUSINESS PROGRESS

業務目標與實際業務進度的比較

An analysis comparing the business objectives as set out in the prospectus and the actual business progress during the Review Period is set out below:

於回顧期間，招股章程所載的業務目標與實際業務進度之比較分析如下：

Business objectives for the Review Period

Actual business progress for the Review Period

於回顧期間的業務目標

於回顧期間的實際業務進度

– Business development

– During the period, we incorporated a wholly owned subsidiary in Dubai International Financial Centre. The entity carries out corporate services and consultancy business in Middle-East.

– 業務發展

– 期內，本集團於杜拜國際金融中心註冊成立一間全資附屬公司。該實體從事於中東的企業服務及顧問業務。

– During the period, we invested 45% equity interest in an entity in Kuala Lumpur, Malaysia. The entity carries out corporate services and consultancy business in Southeast Asia.

– 期內，本集團購入一間於馬來西亞吉隆坡之實體之45%股權。該實體從事於東南亞的企業服務及顧問業務。

– During the period, we further expanded our sales and support teams located at Shanghai, Chongqing and Shenzhen in the PRC.

– 期內，本集團進一步拓展中國上海、重慶及深圳之銷售及支援團隊。

– Improvement of public awareness

We invested resources in marketing activities to enhance our public awareness, including organisation of professional seminars and publication of newsletters and periodicals.

– 提升公眾認識

本集團已投放資源進行市場推廣活動，以提升公眾對本集團的認識，包括籌辦專業研討會及出版通訊及期刊。

– Human resources deployment

We recruited additional professional staff to expand our services in Hong Kong, China and Dubai.

– 人力資源調配

本集團已招聘額外專業員工以擴展本集團在香港、中國及杜拜之服務。

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其他資料

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 30 September 2013, the interests and short positions of the Directors and chief executives of the Company in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they are taken or deemed to have under such provisions of the SFO) or which were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein or 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:

(a) Long positions in the shares of HK\$0.01 each of the Company

Name of Director	Nature of interest	Number of shares held	Approximate percentage of issued share capital 佔已發行股本 概約百分比
董事姓名	權益性質	所持股份數目	
Mr. Ip Kwok Kwong ("Mr. Ip") (Note 1)	Interest in controlled corporation	358,575,000	71.52%
葉國光先生(「葉先生」) (附註1)	受控制法團的權益		

Note:

- 358,575,000 shares were held by Brilliant One Holdings Limited ("Brilliant One") which was wholly-owned by GCA Professional Services Group Limited ("GCA Professional"), formerly known as Genius Ideas International Ltd. GCA Professional was owned as to 51% by Smart Pick Investments Limited ("Smart Pick") and 6.12% by Mr. Ip. Smart Pick was owned as to 58.76% by GC Holdings Limited ("GC Holdings") which was wholly-owned by Mr. Ip.

董事及主要行政人員於本公司及其相聯法團中之股份、相關股份及債券權益及淡倉

於2013年9月30日，本公司董事及主要行政人員於本公司或其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債券中，擁有根據證券及期貨條例第XV部第7及第8分部已知會本公司及聯交所之權益及淡倉（包括彼等根據證券及期貨條例的該等條文被當為或視為擁有的權益及淡倉）或根據證券及期貨條例第352條須列入該條例所指之登記冊內之權益及淡倉，或根據創業板上市規則第5.46至5.67條的規定須知會本公司及聯交所之權益及淡倉如下：

(a) 於本公司每股面值0.01港元之股份之好倉

附註：

- 358,575,000股股份由Brilliant One Holdings Limited（「Brilliant One」）持有，而Brilliant One由漢華專業服務集團有限公司（「漢華專業」）（前稱為尊義國際有限公司）全資擁有。漢華專業由Smart Pick Investments Limited（「Smart Pick」）及葉先生分別擁有51%及6.12%權益。Smart Pick由GC Holdings Limited（「GC Holdings」）擁有58.76%權益，而GC Holdings則由葉先生全資擁有。

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(CONTINUED)

董事及主要行政人員於本公司及其相聯法團中之股份、相關股份及債券權益及淡倉
(續)

(b) Long positions in the shares of associated corporations

(b) 於相聯法團股份之好倉

Name of Director	Name of associated corporation	Nature of interest	Number of shares held	Approximate percentage of interest in associated corporation 佔於相聯法團權益概約百分比
董事姓名	相聯法團名稱	權益性質	所持股份數目	權益概約百分比
Mr. Ip (Note 1) 葉先生 (附註1)	Brilliant One Brilliant One	Interest in controlled corporation 受控制法團的權益	200	100%
Mr. Ip (Note 1) 葉先生 (附註1)	GCA Professional 漢華專業	Interest in controlled corporation 受控制法團的權益	5,100	51%
Mr. Ip (Note 1) 葉先生 (附註1)	GCA Professional 漢華專業	Beneficial owner 實益擁有人	612	6.12%
Mr. Ip (Note 1) 葉先生 (附註1)	Smart Pick Smart Pick	Interest in controlled corporation 受控制法團的權益	5,876	58.76%
Mr. Ip (Note 1) 葉先生 (附註1)	GC Holdings GC Holdings	Beneficial owner 實益擁有人	1	100%

Note:

附註：

- The Company was owned as to 71.52% by Brilliant One. Brilliant One was wholly-owned by GCA Professional which was owned as to 51% by Smart Pick and 6.12% by Mr. Ip. Smart Pick was owned as to 58.76% by GC Holdings. GC Holdings was wholly-owned by Mr. Ip.

- 本公司由Brilliant One擁有71.52%權益。Brilliant One由漢華專業全資擁有，而漢華專業則由Smart Pick及葉先生分別擁有51%及6.12%權益。Smart Pick由GC Holdings擁有58.76%權益。GC Holdings由葉先生全資擁有。

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(CONTINUED)

(c) Long positions in the underlying shares of the Company under equity derivatives

Name of Director	Nature of interest	Number of underlying shares held	Approximate percentage of issued share capital 佔已發行股本 概約百分比
董事姓名	權益性質	所持相關股份數目	
Mr. Au-Yang Cheong Yan, Peter (Note 1) 歐陽長恩先生 (附註1)	Beneficial owner 實益擁有人	200,000	0.04%
Mr. Wu Chi Keung (Note 1) 胡志強先生 (附註1)	Beneficial owner 實益擁有人	200,000	0.04%
Mr. Wan Kam To (Note 1) 尹錦滔先生 (附註1)	Beneficial owner 實益擁有人	200,000	0.04%

Note:

- The Directors were granted options under the share option scheme of the Company (the "Scheme") on 6 January 2012 at exercise price of HK\$0.20 per share with exercisable period from 18 May 2012 to 17 May 2021.

董事及主要行政人員於本公司及其相聯法團中之股份、相關股份及債券權益及淡倉
(續)

(c) 根據股本衍生工具於本公司相關股份之好倉

附註：

- 董事已根據本公司的購股權計劃（「計劃」）於2012年1月6日獲授購股權，可按行使價每股0.20港元於2012年5月18日至2021年5月17日期間行使。

Save as disclosed above, as at 30 September 2013, none of the Directors or chief executives of the Company had any interests or short positions in any shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they are taken or deemed to have under such provisions of the SFO), or which were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or 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.

除上文所披露者外，於2013年9月30日，概無本公司董事或主要行政人員於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的任何股份、相關股份或債券中擁有根據證券及期貨條例第XV部第7及第8分部已知會本公司及聯交所之權益或淡倉（包括彼等根據證券及期貨條例的該等條文被當為或視為擁有的權益或淡倉），或根據證券及期貨條例第352條須列入該條例所指之登記冊內之權益或淡倉，或根據創業板上市規則第5.46條至5.67條須知會本公司及聯交所之權益或淡倉。

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SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 September 2013, the following persons had interests or short positions in the shares and underlying shares of the Company which were notified to the Company and the Stock Exchange pursuant to Divisions 2 and 3 of Part XV of the SFO and entered in the register maintained by the Company pursuant to Section 336 of the SFO were as follows:

Long positions in the shares of HK\$0.01 each of the Company

主要股東於本公司股份及相關股份之權益及淡倉

於2013年9月30日，以下人士於本公司股份及相關股份中擁有根據證券及期貨條例第XV部第2及第3分部已知會本公司及聯交所之權益或淡倉，以及根據證券及期貨條例第336條已記錄在本公司備存的登記冊內之權益或淡倉如下：

於本公司每股面值0.01港元之股份之好倉

Name	Nature of interest	Number of shares held	Approximate percentage of issued share capital 佔已發行股本 概約百分比
名稱	權益性質	所持股份數目	
Brilliant One (Note 1) Brilliant One (附註1)	Beneficial owner 實益擁有人	358,575,000	71.52%
GCA Professional (Note 1) 漢華專業 (附註1)	Interest in controlled corporation 受控制法團的權益	358,575,000	71.52%
Smart Pick (Note 1) Smart Pick (附註1)	Interest in controlled corporation 受控制法團的權益	358,575,000	71.52%
Easy Gain Development Limited ("Easy Gain") (Note 1) Easy Gain Development Limited ("Easy Gain") (附註1)	Interest in controlled corporation 受控制法團的權益	358,575,000	71.52%
GC Holdings (Note 1) GC Holdings (附註1)	Interest in controlled corporation 受控制法團的權益	358,575,000	71.52%
Mr. Ip (Note 1) 葉先生 (附註1)	Interest in controlled corporation 受控制法團的權益	358,575,000	71.52%

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SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES OF THE COMPANY

(CONTINUED)

Long positions in the shares of HK\$0.01 each of the Company (Continued)

Name	Nature of interest	Number of shares held	Approximate percentage of issued share capital 佔已發行股本 概約百分比
名稱	權益性質	所持股份數目	
Mr. Wong Chi Keung ("Mr. Wong") (Note 1) 黃之強先生(「黃先生」)(附註1)	Interest in controlled corporation 受控制法團的權益	358,575,000	71.52%
Golden Trump Limited (Note 2) Golden Trump Limited (附註2)	Having a security interest 持有保證權益	358,575,000	71.52%
ADM Galleus Fund II Limited ("ADM Fund II") (Note 2) ADM Galleus Fund II Limited (「ADM Fund II」)(附註2)	Having a security interest 持有保證權益	358,575,000	71.52%
ADM Investment Management Limited (Note 2) ADM Investment Management Limited (附註2)	Investment Manager 投資經理	358,575,000	71.52%

Notes:

- Brilliant One was wholly-owned by GCA Professional which was owned as to 51% by Smart Pick, 42.88% by Easy Gain and 6.12% by Mr. Ip. Smart Pick was owned as to 58.76% by GC Holdings which was wholly-owned by Mr. Ip. Easy Gain was wholly-owned by Mr. Wong.
- Golden Trump Limited was owned as to 17.86% by ADM Galleus Fund I Limited ("ADM Fund I") and 82.14% by ADM Fund II. ADM Fund I and ADM Fund II were wholly-owned by ADM Investment Management Limited.

Save as disclosed above, as at 30 September 2013, the Company had not been notified by any 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 under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register maintained by the Company pursuant to Section 336 of the SFO.

主要股東於本公司股份及相關股份之權益及淡倉(續)

於本公司每股面值0.01港元之股份之好倉(續)

Approximate percentage of issued share capital 佔已發行股本 概約百分比
71.52%
71.52%
71.52%
71.52%

附註：

- Brilliant One由漢華專業全資擁有，而漢華專業則由Smart Pick、Easy Gain及葉先生分別擁有51%、42.88%及6.12%權益。Smart Pick由GC Holdings擁有58.76%權益，而GC Holdings則由葉先生全資擁有。Easy Gain由黃先生全資擁有。
- Golden Trump Limited由ADM Galleus Fund I Limited (「ADM Fund I」)及ADM Fund II分別擁有17.86%及82.14%權益，而ADM Fund I及ADM Fund II則由ADM Investment Management Limited全資擁有。

除上文所披露者外，於2013年9月30日，概無任何人士曾知會本公司擁有根據證券及期貨條例第XV部第2及第3分部須向本公司披露或根據證券及期貨條例第336條已記錄在本公司備存的登記冊內的本公司股份或相關股份之權益或淡倉。

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INTERESTS OF OTHER PERSONS

As at 30 September 2013, other than the interests in shares of the Company and its associated corporations held by the Directors, the chief executives and the substantial shareholders of the Company stated above, there were no other persons with interests recorded in the register required to be kept by the Company under Section 336 of the SFO.

SHARE OPTION SCHEME

As to attract and retain the eligible persons, to provide additional incentive to them and to promote the success of the business of the Group, the Company conditionally approved and adopted the Scheme by a resolution of the Company on 18 May 2011 whereby the Board was authorised to grant options (the “Options”) to subscribe for the shares of the Company (the “Shares”) to the eligible participant, including Director and employee, as defined in the Scheme. The Scheme is valid for a period of ten years commencing from the adoption date as defined in the Scheme.

A summary of the movements of the outstanding Options under the Scheme during the period is as follows:

Eligible participant	Number of Options 購股權數目					Outstanding as at 30 September 2013	Exercise price per Share HK\$	Date of grant	Exercisable period
	Outstanding as at 1 April 2013	Granted during the period	Exercised during the period	Lapsed during the period	Cancelled during the period				
	於2013年 4月1日 尚未行使	於期內授出	於期內行使	於期內失效	於期內註銷	於2013年 9月30日 尚未行使	每股行使價 港元	授出日期	行使期
Directors 董事									
Mr. Au-Yang Cheong Yan, Peter 歐陽長恩先生	200,000	–	–	–	–	200,000	0.20	6.1.2012 2012年1月6日	18.5.2012 – 17.5.2021 (both dates inclusive) 2012年5月18日至2021年5月17日 (包括首尾兩日)
Mr. Wu Chi Keung 胡志強先生	200,000	–	–	–	–	200,000	0.20	6.1.2012 2012年1月6日	18.5.2012 – 17.5.2021 (both dates inclusive) 2012年5月18日至2021年5月17日 (包括首尾兩日)

其他人士的權益

於2013年9月30日，除以上所述的本公司董事、主要行政人員及主要股東於本公司及其相聯法團的股份的權益外，並無其他人士擁有須記錄在根據證券及期貨條例第336條本公司須予備存的登記冊內的權益。

購股權計劃

為吸引及留聘合資格人士、向彼等提供額外獎勵以及推動本集團業務成功，本公司已於2011年5月18日通過本公司決議案有條件批准及採納計劃，據此，董事會獲授權向合資格參與者（包括董事及僱員（定義見計劃）），授出購股權（「購股權」）以認購本公司股份（「股份」）。計劃於計劃所界定之採納日期起計十年內有效。

於期內，尚未行使的購股權之變動摘要詳情如下：

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SHARE OPTION SCHEME (CONTINUED)

購股權計劃 (續)

Eligible participant	Number of Options 購股權數目					Outstanding as at 30 September 2013	Exercise price per Share HK\$	Date of grant	Exercisable period
	Outstanding as at 1 April 2013	Granted during the period	Exercised during the period	Lapsed during the period	Cancelled during the period				
	於2013年 4月1日 尚未行使	於期內授出	於期內行使	於期內失效	於期內註銷	於2013年 9月30日 尚未行使	每股行使價 港元	授出日期	行使期
Mr. Wan Kam To	200,000	–	–	–	–	200,000	0.20	6.1.2012	18.5.2012 – 17.5.2021 (both dates inclusive)
尹錦滔先生								2012年1月6日	2012年5月18日至2021年5月17日 (包括首尾兩日)
Employees 僱員	3,650,000	–	900,000	80,000	–	2,670,000	0.20	6.1.2012	a) One-third of the 2,220,000 Options are exercisable from 30.1.2012 to 17.5.2021. One-third of the Options are exercisable from 1.1.2013 to 17.5.2021 and the remaining one-third of the Options are exercisable from 1.1.2014 to 17.5.2021. 其中三分之一2,220,000份購股權可於2012年1月30日至2021年5月17日行使。三分之一購股權可於2013年1月1日至2021年5月17日行使，及其餘三分之一購股權可於2014年1月1日至2021年5月17日行使。
								2012年1月6日	b) One-half of the 80,000 Options are exercisable from 1.1.2013 to 17.5.2021 and the remaining one-half of the Options are exercisable from 1.1.2014 to 17.5.2021. 其中二分之一80,000份購股權可於2013年1月1日至2021年5月17日行使，及餘下另一半購股權可於2014年1月1日至2021年5月17日行使。
									c) 370,000 Options are exercisable from 1.1.2014 to 17.5.2021 370,000份購股權可於2014年1月1日至2021年5月17日行使。
Employees 僱員	1,800,000	–	450,000	450,000	–	900,000	0.20	6.1.2012	One-half of the Options are exercisable from 30.1.2012 to 17.5.2021 and the remaining one-half of the Options are exercisable from 1.1.2013 to 17.5.2021. 一半購股權可於2012年1月30日至2021年5月17日行使，及餘下另一半購股權可於2013年1月1日至2021年5月17日行使。
								2012年1月6日	

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SHARE OPTION SCHEME (CONTINUED)

購股權計劃 (續)

Eligible participant	Number of Options 購股權數目					Outstanding as at 30 September 2013	Exercise price per Share HK\$	Date of grant	Exercisable period
	Outstanding as at 1 April 2013	Granted during the period	Exercised during the period	Lapsed during the period	Cancelled during the period				
合資格人士	於2013年 4月1日 尚未行使	於期內授出	於期內行使	於期內失效	於期內註銷	於2013年 9月30日 尚未行使	每股行使價 港元	授出日期	行使期
Employees 僱員	330,000	–	–	–	–	330,000	0.20	6.1.2012 2012年1月6日	One-third of the Options are exercisable from 1.7.2012 to 17.5.2021. One-third of the Options are exercisable from 1.1.2013 to 17.5.2021 and the remaining one-third of the Options are exercisable from 1.1.2014 to 17.5.2021. 三分之一購股權可於2012年7月1日至2021年5月17日行使。三分之一購股權可於2013年1月1日至2021年5月17日行使，及其餘三分之一購股權可於2014年1月1日至2021年5月17日行使。
Employees 僱員	240,000	–	–	120,000	–	120,000	0.20	6.1.2012 2012年1月6日	One-third of the Options are exercisable from 1.1.2013 to 17.5.2021. One-third of the Options are exercisable from 1.1.2014 to 17.5.2021 and the remaining one-third of the Options are exercisable from 1.1.2015 to 17.5.2021. 三分之一購股權可於2013年1月1日至2021年5月17日行使。三分之一購股權可於2014年1月1日至2021年5月17日行使，及其餘三分之一購股權可於2015年1月1日至2021年5月17日行使。
Employees 僱員	240,000	–	–	–	–	240,000	0.20	6.1.2012 2012年1月6日	1.7.2012 – 17.5.2021 (both dates inclusive) 2012年7月1日至2021年5月17日 (包括首尾兩日)
Employees 僱員	60,000	–	–	–	–	60,000	0.20	6.1.2012 2012年1月6日	1.1.2013 – 17.5.2021 (both dates inclusive) 2013年1月1日至2021年5月17日 (包括首尾兩日)

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SHARE OPTION SCHEME (CONTINUED)

購股權計劃 (續)

Eligible participant	Number of Options 購股權數目					Outstanding as at 30 September 2013	Exercise price per Share HK\$	Date of grant	Exercisable period
	Outstanding as at 1 April 2013	Granted during the period	Exercised during the period	Lapsed during the period	Cancelled during the period				
合資格人士	於2013年 4月1日 尚未行使	於期內授出	於期內行使	於期內失效	於期內註銷	於2013年 9月30日 尚未行使	每股行使價 港元	授出日期	行使期
Employees 僱員	330,000	–	–	–	–	330,000	0.20	6.1.2012 2012年1月6日	30.1.2012 – 17.5.2021 (both dates inclusive) 2012年1月30日至2021年5月17日 (包括首尾兩日)
Employees 僱員	450,000	–	–	450,000	–	–	0.20	6.1.2012 2012年1月6日	One-third of the Options are exercisable from 1.1.2013 to 17.5.2021. One-third of the Options are exercisable from 1.1.2014 to 17.5.2021 and the remaining one-third of the Options are exercisable from 1.1.2015 to 17.5.2021. 三分之一購股權可於2013年1月1日至2021年5月17日行使。三分之一購股權可於2014年1月1日至2021年5月17日行使，及其餘三分之一購股權可於2015年1月1日至2021年5月17日行使。
Employees 僱員	900,000	–	–	–	–	900,000	0.20	6.1.2012 2012年1月6日	One-third of the Options are exercisable from 1.7.2013 to 17.5.2021. One-third of the Options are exercisable from 1.1.2014 to 17.5.2021 and the remaining one-third of the Options are exercisable from 1.1.2015 to 17.5.2021. 三分之一購股權可於2013年7月1日至2021年5月17日行使。三分之一購股權可於2014年1月1日至2021年5月17日行使，及其餘三分之一購股權可於2015年1月1日至2021年5月17日行使。
	8,600,000	–	1,350,000	1,100,000	–	6,150,000			

Note:

- The weighted average closing price of the Shares immediately before the dates on which the share options were exercised by the employees during the period was HK\$0.4.

附註：

- 於期內緊接購股權獲僱員行使的日期前股份的加權平均收市價為0.4港元。

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DISCLOSURE OF INFORMATION ON DIRECTORS

Pursuant to Rule 17.50A(1) of the GEM Listing Rules, the profiles of the Directors of the Company have been updated as follows:

Mr. Wu Chi Keung, aged 56, was appointed by the Company as the independent non-executive director in May 2011. He is the chairman of the audit committee and the remuneration committee and a member of the nomination committee of the Company. Mr. Wu has more than 30 years experience in auditing and financial advisory services. Mr. Wu was a partner of Deloitte Touche Tohmatsu until he retired in December 2008. Mr. Wu is a member of Hong Kong Institute of Certified Public Accountants and a fellow of the Association of Chartered Certified Accountants. Mr. Wu graduated from Hong Kong Polytechnic (now known as Hong Kong Polytechnic University) in 1980 with a Higher Diploma in Accountancy.

Mr. Wu is currently an independent non-executive director of China Renji Medical Group Limited, Zhong Fa Zhan Holdings Limited, China Medical System Holdings Limited, Huabao International Holdings Limited and Jinchuan Group International Resources Co. Ltd, the shares of which are listed on the Stock Exchange. Mr. Wu was also an independent non-executive director of JF Household Furnishings Limited which is listed on the Stock Exchange.

有關董事資料的披露事項

根據創業板上市規則第17.50A(1)條，本公司董事的資料更新如下：

胡志強先生，56歲，於2011年5月獲本公司委任為獨立非執行董事。彼為本公司審核委員會及薪酬委員會主席以及提名委員會成員。胡先生於審核及財務顧問服務方面擁有超過30年經驗。胡先生曾為德勤•關黃陳方會計師行的合夥人，直至2008年12月退休為止。胡先生為香港會計師公會會員以及特許公認會計師公會資深會員。胡先生於1980年畢業於香港理工學院（現稱為香港理工大學），取得會計學高級文憑。

胡先生現時為中國仁濟醫療集團有限公司、中發展控股有限公司、康哲藥業控股有限公司、華寶國際控股有限公司及金川集團國際資源有限公司的獨立非執行董事，該等公司之股份均在聯交所上市。胡先生亦曾出任捷豐家居用品有限公司的獨立非執行董事，該公司在聯交所上市。

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DISCLOSURE OF INFORMATION ON DIRECTORS

(CONTINUED)

Mr. Wan Kam To, aged 60, was appointed by the Company as the independent non-executive director in May 2011. He is a member of the audit committee of the Company. Mr. Wan has over 30 years of experience in auditing and advisory services. He joined PricewaterhouseCoopers Hong Kong in 1975 and served as a partner of the firm from 1992 until retirement in 2008. Mr. Wan is a Hong Kong Certified Public Accountant and is a fellow of the Hong Kong Institute of Certified Public Accountants, the Association of Chartered Certified Accountants and the Hong Kong Institute of Directors. Mr. Wan graduated from Hong Kong Polytechnic (now known as Hong Kong Polytechnic University) in 1975 with a Higher Diploma in Accountancy.

Mr. Wan is currently an independent director of Mindray Medical International Limited (a company listed on the New York Stock Exchange, USA) and RDA Microelectronics, Inc. (a company listed on the NASDAQ), and the chairman of their audit committees. Mr. Wan is also an independent non-executive director of several companies listed on the Stock Exchange and chairman/member of their audit committees, namely, China Resources Land Limited, Dalian Port (PDA) Company Limited, Fairwood Holdings Limited, Huaneng Renewables Corporation Limited, KFM Kingdom Holdings Limited, S. Culture International Holdings Limited and Shanghai Pharmaceuticals Holding Co., Ltd.. Mr. Wan also served briefly as an independent non-executive director of Real Gold Mining Limited in 2011 and the chairman of its audit committee.

SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the rules set out in Rules 5.48 to 5.67 of the GEM Listing Rules as the code of conduct for dealing in the securities of the Company by the Directors (the “Required Standard of Dealings”). The Company has confirmed, having made specific enquiry of the Directors, all the Directors have complied with the Required Standard of Dealings throughout the six months period ended 30 September 2013.

有關董事資料的披露事項 (續)

尹錦滔先生，60歲，於2011年5月獲本公司委任為獨立非執行董事。彼為本公司審核委員會成員。尹先生於審計及顧問服務方面擁有逾30年的經驗。彼於1975年加入香港羅兵咸永道會計師事務所，並自1992年起擔任該事務所的合夥人，直至2008年退休為止。尹先生為香港執業會計師，並為香港會計師公會、特許公認會計師公會及香港董事學會資深會員。尹先生於1975年畢業於香港理工學院（現稱為香港理工大學），取得會計學高級文憑。

尹先生現為於美國紐約證券交易所上市之邁瑞醫療國際有限公司及於美國納斯達克上市之銳迪科微電子有限公司之獨立董事及其審核委員會主席；亦為下列於聯交所上市之華潤置地有限公司、大連港股份有限公司、大快活集團有限公司、華能新能源股份有限公司、KFM金德控股有限公司、港大零售國際控股有限公司及上海醫藥集團股份有限公司之若干公司之獨立非執行董事及其審核委員會主席／成員。尹先生亦在2011年短暫期間擔任瑞金礦業有限公司的獨立非執行董事及其審核委員會主席。

董事的證券交易

本公司已採納創業板上市規則第5.48至5.67條所載的規則，作為董事買賣本公司證券的操守守則（「規定買賣準則」）。在本公司向董事作出特定查詢後，已確認全體董事已於截至2013年9月30日止六個月期間一直遵守規定買賣準則。

OTHER INFORMATION

其他資料

MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the business of the Company were entered into or existed during the period under review.

COMPETING INTERESTS

None of the Directors or the controlling shareholders of the Company or their respective associates as defined in the GEM Listing Rules had any interest in business that competed or might compete with business of the Group during the period under review.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the period under review.

INTERESTS OF THE COMPLIANCE ADVISER

As at 30 September 2013 neither Grand Vinco Capital Limited nor any of its directors, employees or associates had any interests in the shares of the Company or any member of the Group, or any right to subscribe for or to nominate persons to subscribe for the shares of the Company or any member of the Group.

CORPORATE GOVERNANCE

During the six months ended 30 September 2013, the Company complied with the code provisions as set out in the Corporate Governance Code (the "CG Code") contained in Appendix 15 of the GEM Listing Rules except for the following deviation:

Under the code provision A.2.1 of the CG Code, the roles of chairman and chief executive should be separate and should not be performed by the same individual. The Company does not at present have any officer with the title of chief executive officer (the "CEO") but instead the duties of a CEO are performed by Mr. Ip Kwok Kwong, the managing director of the Company, in the same capacity as the CEO of the Company.

管理合約

於回顧期間內，並無訂立或存在任何與本公司業務全部或任何主要部分的管理及行政有關的合約。

競爭權益

於回顧期間內，概無董事或本公司控股股東或彼等各自的聯繫人士（定義見創業板上市規則）於與本集團業務構成或可能構成競爭的業務中擁有任何權益。

購買、出售或贖回上市證券

本公司及其任何附屬公司於回顧期間內並無購買、出售或贖回本公司任何上市證券。

合規顧問的權益

於2013年9月30日，大唐域高融資有限公司及其任何董事、僱員或聯繫人士於本公司或本集團任何成員公司股份中概無擁有任何權益，或擁有任何可認購或提名他人認購本公司或本集團任何成員公司股份之權利。

企業管治

於截至2013年9月30日止六個月，本公司已遵守創業板上市規則附錄十五所載企業管治守則（「企業管治守則」）載列的守則條文，惟下文所述偏離除外：

根據企業管治守則之守則條文第A.2.1條，主席與行政總裁之角色應有區分，並不應由一人同時兼任。本公司現時並無設有行政總裁（「行政總裁」）之職位，然而行政總裁之職務由本公司之董事總經理葉國光先生負責，該職權等同於本公司之行政總裁。

OTHER INFORMATION

其他資料

AUDIT COMMITTEE

The Group's condensed unaudited consolidated results for the six months ended 30 September 2013 have been reviewed by the audit committee of the Company, which was of the opinion that such results have complied with the applicable accounting standards and that adequate disclosures have been made.

By Order of the Board
GreaterChina Professional Services Limited
Ip Kwok Kwong
Managing Director

Hong Kong, 12 November 2013

審核委員會

本公司的審核委員會已審閱本集團截至2013年9月30日止六個月的簡明未經審核綜合業績，並認為該等業績已符合適用會計準則，且已作出充分披露。

承董事會命
漢華專業服務有限公司
董事總經理
葉國光

香港，2013年11月12日

GreaterChina Professional Services Limited

漢 華 專 業 服 務 有 限 公 司

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