

**FINANCIAL STREET HOLDINGS
(HONG KONG) COMPANY LIMITED**

金融街控股（香港）有限公司

**Reports and Financial Statements
报告及财务报表**

**For the year ended 31 December 2015
二零一五年十二月三十一日止年度**

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED
金融街控股(香港)有限公司
REPORTS AND CONSOLIDATED FINANCIAL STATEMENTS
报告及综合财务报表
FOR THE YEAR ENDED 31 DECEMBER 2015
二零一五年十二月三十一日止年度

The Chinese version in these reports, consolidated financial statements and notes are for reference only, English version should prevail.

本报告，综合财务报表及附注之中文译本只供参考，一切内容以英文版本为准。

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FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED
金融街控股（香港）有限公司
DIRECTOR'S REPORT
董事报告

The director presents their annual report together with the audited consolidated financial statements for the year ended 31 December 2015.

董事欣然呈报公司年度报告，及二零一五年十二月三十一日止本集团之经审核综合财务报表。

1. PRINCIPAL ACTIVITIES
主要业务

The Company acts as an investment holding company. The activities of its subsidiaries are set out in note 13 to the financial statements.

本公司为一家投资控股公司，其子公司之业务刊载于财务报表附注13。

2. RESULTS AND APPROPRIATIONS
业绩及拨备

The Group's results for the year ended 31 December 2015 are set out in the consolidated statement of profit or loss and other comprehensive income on page 7.

本集团本年度之业绩刊载于第7页之综合损益及其他全面收益表。

The director does not recommend the payment of a dividend.

董事不提议分派股息。

3. RESERVES
储备

The movements in the reserves of the Group during the year are set out in the consolidated statement of profit or loss and other comprehensive income and consolidated statement of changes in equity.

本集团本年内储备之变动刊载于综合损益及其他综合收益表及综合权益变动表。

4. SHARES ISSUED DURING THE YEAR
本年度发行之股份

Details of the shares issued during the year ended 31 December 2015 are set out in note 18 to the consolidated financial statements.

本年度发行股份之详细资料请见综合财务报表附注18。

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED
金融街控股（香港）有限公司
DIRECTOR'S REPORT
董事报告

5. GUARANTEED NOTES ISSUED DURING THE YEAR
本年度发行之担保票据

The Group issued CNY1,500 million of guaranteed notes at 5.55% on 24 June 2015. After deducting the issuance costs, the Group received net consideration of CNY1,482 million. The net proceeds from the issue of the guaranteed notes will be used for general working capital purposes of the Group.

本集团于二零一五年六月二十四日发行了一笔年利率为5.55%的15亿人民币担保票据。扣除发行成本后，本集团已收净额14.82亿人民币。本次票据发行所得款项将被用作公司一般运营资金。

6. DIRECTOR
董事

The sole director of the Company and the subsidiaries during the year and up to the date of this report:

本年度截至本报告日期止，本公司及其子公司之唯一董事为：

Mr. Liu Shi Chun
刘世春先生

As there is no provision in the Company's Articles of Association for the retirement of director, the director continues in office.
唯一董事继续任职。

7. DIRECTOR'S INTERESTS IN CONTRACTS
董事于合约之利益

No contracts of significance to which the Company or its subsidiaries was a party subsisted at the end of the year or at any time during the year in which the director of the Company had a material interest.

于本年度内本公司或其子公司没有订立任何使本公司之董事获得重大利益之合约。

8. DIRECTOR'S RIGHTS TO ACQUIRE SHARES AND DEBENTURES
董事购买股份及债券之权利

At no time during the year was the Company or its subsidiaries a party to any arrangements to enable the director of the Company to acquire benefits by means of acquisition of shares in, or debentures of the Company or any other body corporate.

于本年度内本公司或其子公司没有订立任何安排，当中可使本公司之董事可购入本公司或任何其他公司之股份或债券而获益。

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED

金融街控股（香港）有限公司

DIRECTOR'S REPORT董事报告

9. MANAGEMENT CONTRACTS**管理合约**

No contracts concerning the management and administration of the whole or any substantial part of the business of the Company was entered into or existed during the year.

于本年度内，本公司并无订立将其全部或重大业务授予其他第三方管理之合约。

10. AUDITOR**核数师**

The consolidated financial statements have been audited by RSM Hong Kong who retire and, being eligible, offer themselves for re-appointment.

本集团之财务报表已由本公司核数师中瑞岳华(香港)会计师事务所审核，其将任满告退，并符合资格且愿意连任为核数师。

Mr. Liu Shi Chun

刘世春

Director

董事

18 April 2016

二零一六年四月十八日

INDEPENDENT AUDITOR'S REPORT

独立核数师报告

TO THE MEMBER OF**FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED**

致金融街控股（香港）有限公司股东

(Incorporated in Hong Kong with limited liability)**(于香港注册成立之有限公司)**

We have audited the consolidated financial statements of Financial Street Holdings (Hong Kong) Company Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) set out on pages 7 to 48, which comprise the consolidated statement of financial position as at 31 December 2015, and the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year ended 31 December 2015, and a summary of significant accounting policies and other explanatory information.

我们已审核刊载于第七页至第四十八页之金融街控股（香港）有限公司（「贵公司」）及其子公司（统称「贵集团」）的综合财务报表，此财务报表包括于二零一五年十二月三十一日之综合财务状况表，及二零一五年十二月三十一日年度的综合损益及其他全面收益表、综合权益变动表和综合现金流量表，以及主要会计政策概要及其他解释资料。

Director's responsibility for the consolidated financial statements**董事就综合财务报表须承担的责任**

The director of the Company is responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance, and for such internal control as the director determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

董事须按照香港会计师公会颁布的香港财务报告准则及香港公司条例之规定，真实而公平地编制该等综合财务报表，并负责进行认为必要的内部控制，以使综合财务报表的编制不存在由于欺诈或错误而导致的重大错误陈述。

INDEPENDENT AUDITOR'S REPORT

独立核数师报告

TO THE MEMBER OF**FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED**

致金融街控股（香港）有限公司股东

(Incorporated in Hong Kong with limited liability)**(于香港注册成立之有限公司)****Auditor's responsibility****核数师的责任**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

我们的责任是根据我们的审核对该等综合财务报表提出意见，并根据《香港公司条例》第405条规定，只向作为法人团体的股东报告。除此之外，本报告不可用作其他用途。我们不会就本报告的内容向任何其他人士负上或承担责任。我们已根据香港会计师公会颁布之香港审计准则进行审核。这些准则要求我们遵守道德规范，并规划和执行审核，以合理确定此等综合财务报表是否不存在任何重大错误陈述。

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the director, as well as evaluating the overall presentation of the consolidated financial statements.

审核涉及执行程序以获取有关综合财务报表所载金额和披露资料的审核凭证。所选定之程序取决于核数师之判断，包括评估由于欺诈或错误导致综合财务报表存有重大错误陈述的风险。在评估该等风险时，核数师考虑与该公司真实而公平地编制综合财务报表相关之内部控制，以设计恰当之审核程序，但并非对公司的内部控制之有效性发表意见。审核还包括评价董事所采用的会计政策之合适性及所作之会计估计的合理性，以及评价综合财务报表之整体列报方式。

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

我们相信，我们所获取之审核凭证乃属充足及适当地为我们的审核意见提供基础。

INDEPENDENT AUDITOR'S REPORT

独立核数师报告

TO THE MEMBER OF**FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED**

致金融街控股（香港）有限公司股东

(Incorporated in Hong Kong with limited liability)**(于香港注册成立之有限公司)**

Opinion**意见**

In our opinion, the consolidated financial statements give a true and fair view of the financial position of the Company and of the Group as at 31 December 2015, and their financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

我们认为，该等综合财务报表已根据香港财务报告准则真实而公平地反映贵公司及贵集团于二零一五年十二月三十一日之事务状况及截至该日止年度之业绩及现金流量，并已按照香港公司条例之披露规定妥为编。

Certified Public Accountants

Hong Kong

香港执业会计师

18 April 2016

二零一六年四月十八日

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED

金融街控股（香港）有限公司

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

AND OTHER COMPREHENSIVE INCOME

综合损益及其他全面收益表

FOR THE YEAR ENDED 31 DECEMBER 2015

二零一五年十二月三十一日止年度

		二零一五年 十二月三十一日 止年度	由二零一四年 一月二十二日 (成立日期) 至 二零一四年 十二月三十一日 止期度
	Note 附注	HK\$ 港元	HK\$ 港元
Turnover			
营业额	7	-	-
Other income			
其他收入	7	9,476,753	20,256
Administrative expenses			
行政费用		(4,586,040)	(3,256,323)
Profit/(loss) from operations			
经营业务溢利/(亏损)		4,890,713	(3,236,067)
Finance costs			
财务费用	8	(55,459,179)	-
Loss before tax			
除税前亏损		(50,568,466)	(3,236,067)
Income tax expense			
所得税开支	9	-	-
Loss for the year/period			
本年度亏损	10	(50,568,466)	(3,236,067)
Other comprehensive income			
本年度其他全面收益		-	-
Total comprehensive income for the year/period			
本年度全面收益总额		(50,568,466)	(3,236,067)

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED

金融街控股（香港）有限公司

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

综合财务状况表

AT 31 DECEMBER 2015

截至二零一五年十二月三十一日止年度

	Note 附注	二零一五年 HK\$ 港元	二零一四年 HK\$ 港元
Non-current assets 非流动资产			
Plant and equipment 厂房及设备	12	107,690	135,178
Current assets 流动资产			
Prepayments, deposits and other receivables 预付款项，按金及其他应收款	14	2,317,242	270,507
Pledged bank deposit 已质押之银行存款	15	1,766,573,563	-
Bank and cash balances 银行及现金结存	15	9,994,664	2,853,858
		1,778,885,469	3,124,365
Current liabilities 流动负债			
Accruals and other payables 应计费用及其他应付款	16	1,681,985	816,480
Net current assets 净流动资产		1,777,203,484	2,307,885
Total assets less current liabilities 总资产减流动负债		1,777,311,174	2,443,063
Non-current liabilities 非流动负债			
Fixed rate guaranteed notes 定息担保票据	17	1,772,249,995	-
Net assets 净资产		5,061,179	2,443,063

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED

金融街控股（香港）有限公司

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)

综合财务状况表 (续)

AT 31 DECEMBER 2015

截至二零一五年十二月三十一日止年度

	Note	二零一五年	二零一四年
	附注	HK\$	HK\$
		港元	港元
Capital and reserves			
资本及储备			
Share capital			
股本	18	58,865,712	5,679,130
Accumulated losses			
累计亏损		(53,804,533)	(3,236,067)
TOTAL EQUITY			
总权益		5,061,179	2,443,063

Approved by the Director on 18 April 2016 and is signed by:

于二零一六年四月十八日获董事批准及签署：

Mr. Liu Shi Chun

刘世春

Director

董事

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED

金融街控股（香港）有限公司

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

综合权益变动表

FOR THE YEAR ENDED 31 DECEMBER 2015

二零一五年十二月三十一日止年度

	Share capital 股本	Accumulated losses 累计亏损	Total 合计
	HK\$ 港元	HK\$ 港元	HK\$ 港元
Issuance of shares (note 18) 发行股本 (附注18)	5,679,130	-	5,679,130
Total comprehensive income for the period 本期度全面收益总额	-	(3,236,067)	(3,236,067)
At 31 December 2014 二零一四年十二月三十一日结存	5,679,130	(3,236,067)	2,443,063
Issuance of shares (note 18) 发行股本 (附注18)	53,186,582	-	53,186,582
Total comprehensive income for the year 本年度全面收益总额	-	(50,568,466)	(50,568,466)
At 31 December 2015 二零一五年十二月三十一日结存	58,865,712	(53,804,533)	5,061,179

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED
金融街控股（香港）有限公司
CONSOLIDATED STATEMENT OF CASH FLOWS
综合现金流量表
FOR THE YEAR ENDED 31 DECEMBER 2015
二零一五年十二月三十一日止年度

	二零一五年 十二月三十一日 止年度	由二零一四年 一月二十二日 (成立日期) 至 二零一四年 十二月三十一日 止期度
	HK\$ 港元	HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES 经营活动之现金流量		
Loss before tax 除税前亏损	(50,568,466)	(3,236,067)
Adjustments for: 项目调整:		
Depreciation 折旧	27,488	6,514
Interest expense 利息支出	55,459,179	-
Interest income 利息收入	(9,434,411)	-
Operating loss before working capital changes 未计营运资金变动之经营亏损	(4,516,210)	(3,229,553)
Decrease/(increase) in prepayments and deposits 预付款及按金减少/(增加)	307,890	(270,507)
(Decrease)/increase in accruals and other payables 应计费用及其他应付款(减少)/增加	(654,584)	816,480
Net cash used in operating activities 经营活动现金流出净额	(4,862,904)	(2,683,580)
CASH FLOW FROM INVESTING ACTIVITIES 投资活动之现金流量		
Purchases of plant and equipment 购入厂房及设备	-	(141,692)
Increase in secured bank deposit 已质押之银行存款增加	(1,766,573,563)	-
Interest received 利息收入	7,079,786	-
Net cash used in investing activities 投资活动现金流出净额	(1,759,493,777)	(141,692)

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED
金融街控股（香港）有限公司
CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)
综合现金流量表 (续)
FOR THE YEAR ENDED 31 DECEMBER 2015
二零一五年十二月三十一日止年度

	二零一五年 十二月三十一日 止年度	由二零一四年 一月二十二日 (成立日期) 至 二零一四年 十二月三十一日 止年度
	HK\$ 港元	HK\$ 港元
CASH FLOW FROM FINANCING ACTIVITIES		
融资活动之现金流量		
Proceeds from issuance of shares 发行股本	53,186,582	5,679,130
Proceeds from issuance of fixed rate guaranteed notes 发行定息担保票据	1,772,249,995	-
Interest paid 利息支付	(53,939,090)	-
Net cash generated from financing activities 活动现金流入净额	1,771,497,487	5,679,130
NET INCREASE IN CASH AND CASH EQUIVALENTS		
现金及现金等值项目增加净额	7,140,806	2,853,858
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR/PERIOD		
年初/期初现金及现金等值项目	2,853,858	-
CASH AND CASH EQUIVALENTS AT END OF YEAR/PERIOD		
年终/期末现金及现金等值项目	9,994,664	2,853,858
ANALYSIS OF CASH AND CASH EQUIVALENTS		
现金及现金等值项目之分析		
Bank and cash balances 银行及现金结存	9,994,664	2,853,858

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED
金融街控股（香港）有限公司
NOTES TO THE FINANCIAL STATEMENTS
财务报表附注
FOR THE YEAR ENDED 31 DECEMBER 2015
二零一五年十二月三十一日止年度

1. GENERAL INFORMATION

Financial Street Holdings (Hong Kong) Company Limited (the “Company”) was incorporated in Hong Kong with limited liability. The address of its registered office is Room 1604-6, 16/F., ICBC Tower, No. 3, Garden Road, Admiralty, Hong Kong. The principal place of business is Unit No. 6, 31/F., the Centrium, No. 60 Wyndham Street, Hong Kong.

本公司是根据《香港公司条例》在香港注册成立的有限公司，本公司之注册办事处地址位于香港中环花园道中国工商银行大厦16楼1604-6室。主要营业地点地址位于为香港云咸街60号The Centrium 31楼6室。

The Company is an investment holding company. The principal activities of its subsidiaries are set out in note 13 to the financial statements.

本公司为一间投资控股公司，其子公司之主要业务列载于财务报表附注13。

These consolidated finance statements are presented in HK dollars (“HK\$”), unless otherwise stated.

除了另外注明，综合财务报表以港元呈列。

In the opinion of the director of the Company, Financial Street Holdings Company Limited, a company incorporated in the People’s Republic of China (the “PRC”) and listed on the Shenzhen Stock Exchange, is the ultimate parent of the Company.

本公司的控股股东为在中华人民共和国注册成立及在深圳交易所上市之金融街控股股份有限公司。

2. BASIS OF PREPARATION
编制准则

These consolidated financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). HKFRSs comprise Hong Kong Financial Reporting Standards (“HKFRS”); Hong Kong Accounting Standards (“HKAS”); and Interpretations. These consolidated financial statements also comply with the applicable requirements of the Hong Kong Companies Ordinance (Cap. 622).

此等综合财务报表乃按照所有适用的《香港财务报告准则》（由香港会计师公会颁布）及香港普遍采用的会计原则编制。香港财务报告准则包括香港财务报告准则，香港会计准则及诠释。此等综合财务报表亦符合香港《公司条例》（香港法例第622章）的适用披露规定。

FINANCIAL STREET HOLDINGS (HONG KONG) COMPANY LIMITED
金融街控股（香港）有限公司
NOTES TO THE FINANCIAL STATEMENTS
财务报表附注
FOR THE YEAR ENDED 31 DECEMBER 2015
二零一五年十二月三十一日止年度

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

采用新及已修改之香港财务报告准则及要求

(a) Application of new and revised HKFRSs
采纳新及已修定之香港财务报告准则

In current year, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operations and effective for its accounting year beginning on 1 January 2015. The adoption of the new HKFRSs did no result in significant changes to the Group's accounting policies; presentation of the consolidated financial statements and amounts for the current year and prior period.

在本会计年度内，本集团已采纳与本集团营运相关的于二零一五年一月一日起生效之新订及经修订之香港财务报告准则。采纳新订及经修订之香港财务报告准则对本集团之会计政策以及综合财务报表之本年度及去年的披露及金额并无重大影响。

(b) New and revised HKFRSs in issue but not yet effective that are relevant to the Group's operation

与本集团业务有关的，已颁布但尚未生效的新订及经修订香港财务报告准则

The Group has not early applied new and revised HKFRSs that have been issued but are not yet effective for the financial year beginning on 1 January 2015. The director anticipates that the new and revised HKFRSs will be adopted in the consolidated financial statements when they become effective. The Group is in the process of assessing, where applicable, the potential effect of all new and revised HKFRSs that will be effective in future periods but is not yet in a position to state whether these new and revised HKFRSs would have a material impact on its results of operations and financial position.

本集团并无提早应用已颁布但尚未于二零一五年一月一日开始之年度生效的新订及经修订香港财务报告准则。董事预计本集团将于新订及经修订香港财务报告准则生效时在其综合财务报表采纳该准则。本集团正评估(倘适用)所有将来期间生效之新订及经修订香港财务报告准则之潜在影响，但尚无法确定该等新订及经修订香港财务报告准则会否对其经营业绩及财务状况构成重大影响。

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

采用新及已修改之香港财务报告准则及要求 (续)

(c) New Hong Kong Companies Ordinance (Cap. 622)
新公司条例 (香港法例第622章)

The requirements of Part 9 “Accounts and Audit” of the new Hong Kong Companies Ordinance (Cap. 622) came into operation during the financial year. As a result, there are changes to presentation and disclosures of certain information in the consolidated financial statements.

公司条例(香港法例第622章) 第9部「账目及审计」的规定于本财政年度开始运作。本集团的综合财务报表数据的呈列及披露方式会有所影响。

4. SIGNIFICANT ACCOUNTING POLICIES

主要会计政策

These consolidated financial statements have been prepared under the historical cost convention.

该等综合财务报表乃根据历史成本惯例编制。

The significant accounting policies applied in the preparation of these consolidated financial statements are set out below.

编制该等综合财务报表所采用之主要会计政策载列如下。

(a) Consolidation
综合账目

The consolidated financial statements include the financial statements of the Company and its subsidiaries made up to 31 December. Subsidiaries are entities over which the Group has control. The Group controls an entity when it is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The Group has power over an entity when the Group has existing rights that give it the current ability to direct the relevant activities, i.e. activities that significantly affect the entity's returns.

综合财务报表包括本公司及其子公司截至十二月三十一日止的财务报表。子公司指本集团控制的实体。当本集团通过参与实体业务而享有或有权享有浮动回报，并有能力通过对实体的权力而影响该等回报时，即控制该实体。当本集团拥有现行权力以使其有能力操控该实体之相关活动（即对实体回报造成重大影响的活动）时，本集团即对实体拥有权力。

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4. **SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**
主要会计政策 (续)

(a) **Consolidation (cont'd)**
综合账目 (续)

When assessing control, the Group considers its potential voting rights as well as potential voting rights held by other parties. A potential voting right is considered only if the holder has the practical ability to exercise that right.

在评估控制权时，本集团会考虑其潜在投票权以及由其他各方持有的潜在投票权。仅于持有人有实际能力行使潜在投票权时方会考虑该等权。

Subsidiaries are consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date the control ceases.

子公司由控制权转移至本集团之日起全面综合计算，并由控制权终止之日起取消综合计算。

The gain or loss on the disposal of a subsidiary that results in a loss of control represents the difference between (i) the fair value of the consideration of the sale plus the fair value of any investment retained in that subsidiary and (ii) the Company's share of the net assets of that subsidiary plus any remaining goodwill and any related accumulated foreign currency translation reserve relating to that subsidiary.

导致丧失控制权之出售子公司收益或亏损指(i)销售代价之公平值连同出售该子公司所保留投资之公平值与(ii)本公司应占该子公司之资产净值连同有关该子公司之任何余下商誉及任何相关累计外币汇兑储备之差额。

Intragroup transactions, balances and unrealised profits are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

集团内交易、结余及未变现溢利均会予以对销。除非交易提供已转让资产出现减值之凭证，否则未变现亏损亦予以对销。子公司之会计政策已经于需要时做出变动，以确保与本集团所采纳之政策贯彻一致。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**主要会计政策 (续)****(a) Consolidation (cont'd)****综合账目 (续)**

Changes in the Company's ownership interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions (i.e. transactions with owners in their capacity as owners). The carrying amounts of the controlling and non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiary. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to the owners of the Company.

本集团于子公司拥有权之变动并无导致本集团对子公司失去控制权则以权益交易入账。本集团之权益及非控股权益之账面值经调整以反映彼等于子公司之有关权益变动。非控股权益之账面值与已付或已收代价之公平值间任何差额直接于权益中确认并归属于本公司股东。

(b) Foreign currency translation**外币兑换****(i) Functional and presentation currency****功能及呈列货币**

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency").

The consolidated financial statements are presented in Hong Kong dollars, which is the Company's functional and presentation currency.

本集团旗下各实体之财务报表所包括之项目，均使用实体经营之主要经济环境所采用之货币（「功能货币」）计算。综合财务报表以港元呈列，该货币乃本公司之功能及呈列货币。

(ii) Transactions and balances in each entity's financial statements**于各实体财务报表之交易及结余**

Transactions in foreign currencies are translated into the functional currency on initial recognition using the exchange rates prevailing on the transaction dates. Monetary assets and liabilities in foreign currencies are translated at the exchange rates at the end of each reporting period. Gains and losses resulting from this translation policy are recognised in profit or loss.

外币交易于初步确认时采用交易日当日之汇率换算为功能货币。外币为单元之货币资产及负债乃以每个报告期末之汇率换算。是项换算政策所产生盈利及亏损乃计入损益中。

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3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(b) Foreign currency translation (cont'd)
外币兑换 (续)

- (ii) Transactions and balances in each entity's financial statements (cont'd)
 于各实体财务报表之交易及结余 (续)

Non-monetary items that are measured at fair value in foreign currencies are translated using the exchange rates at the dates when the fair values are determined.

按外币公平值计量之非货币项目乃采纳公平值获厘定之日期之汇率换算。

When a gain or loss on a non-monetary item is recognised in other comprehensive income, any exchange component of that gain or loss is recognised in other comprehensive income. When a gain or loss on a non-monetary item is recognised in profit or loss, any exchange component of that gain or loss is recognised in profit or loss.

倘非货币项目之盈亏于其他全面收益内确认，该盈亏之任何外汇部分乃于其他全面收益内确认。倘非货币项目之盈亏于溢利或亏损内确认，该盈亏之任何外汇部分乃于溢利或亏损内确认。

- (iii) Translation on consolidation
 综合账目换算

The results and financial position of all the Group entities that have a functional currency different from the Company's presentation currency are translated into the Company's presentation currency as follows:

功能货币与本公司之呈列货币有所不同之所有集团实体之业绩及财务状况乃按下列方法换算为本公司之呈列货币：

- Assets and liabilities for each statement of financial position presented are translated at the closing rate at the date of that statement of financial position;
 各份财务状况表所呈列之资产及负债，均按该财务状况表日期之收市汇价换算；

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(b) Foreign currency translation (cont'd)
外币兑换 (续)

(iii) Translation on consolidation (cont'd)
综合账目换算 (续)

- Income and expenses are translated at average exchange rates (unless this average is not a reasonable approximation of the cumulative effect of the rates prevailing on the transaction dates, in which case income and expenses are translated at the exchange rates on the transaction dates); and
期内收入及开支乃按平均汇率换算（除非该平均汇率并不足以合理反映于交易日适用汇率之累计影响，则在此情况下，收入及开支乃以交易日之汇率进行换算）；及
- All resulting exchange differences are recognised in other comprehensive income and accumulated in the foreign currency translation reserve.
所有因此而产生之汇兑差额乃于其他全面收益确认，并于外币汇兑储备累计。

On consolidation, exchange differences arising from the translation of monetary items that form part of the net investment in foreign entities are recognised in other comprehensive income and accumulated in the foreign currency translation reserve. When a foreign operation is sold, such exchange differences are recognised in consolidated profit or loss as part of the gain or loss on disposal.

于综合账目时，因换算构成海外实体投资净额部分的货币项目所产生之汇兑差额乃于其他全面收益及外币汇兑储备内累计。当出售海外业务时，该等汇兑差额重新分类至综合损益内以为出售盈亏的一部分。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(c) Plant and equipment
厂房及设备

Plant and equipment are stated in the consolidated statement of financial position at cost, less subsequent accumulated depreciation and subsequent accumulated impairment losses, if any.

厂房及设备于综合财务状况表以成本值减其后累计折旧及其后累计减值亏损（如有）列账。

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance are recognised in profit or loss during the period in which they are incurred.

仅于项目相关未来经济利益将流入本集团及项目成本能可靠地计量时，其后成本方会计入资产之账面值或确认为一项独立资产（按适用情况）。所有其他维修及保养均于产生之期间于损益确认。

Depreciation of plant and equipment is calculated at rates sufficient to write off their cost less their residual values over the estimated useful lives on a straight-line basis. The principal annual rates are as follows:

厂房及设备扣除残值后以直线法于其估计可使用年期按足以撇销成本之比率折旧。主要年率如下：

Computer and office equipment	20%
电脑及公司设备	

The residual values, useful lives and depreciation method are reviewed and adjusted, if appropriate, at the end of each reporting period.

残值、可使用年期及折旧方法于每个报告期末获审阅及调整（如适）。

The gain or loss on disposal of plant and equipment is the difference between the net sales proceeds and the carrying amount of the relevant asset, and is recognised in profit or loss.

出售厂房及设备之盈亏指出售所得款项净额与相关资产账面值间之差额，并于损益确认。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(d) Recognition and derecognition of financial instruments
金融工具之确认及终止确认

Financial assets and financial liabilities are recognised in the consolidated statement of financial position when the Group becomes a party to the contractual provisions of the instruments.

金融资产及金融负债于本集团成为该工具合约条文之订约方时，在综合财务状况表内确认。

Financial assets are derecognised when the contractual rights to receive cash flows from the assets expire; the Group transfers substantially all the risks and rewards of ownership of the assets; or the Group neither transfers nor retains substantially all the risks and rewards of ownership of the assets but has not retained control on the assets. On derecognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and the cumulative gain or loss that had been recognised in other comprehensive income is recognised in profit or loss.

当自资产收取现金流量之合约权利届满时，或本集团将资产所有权绝大部分风险及回报转让时，或本集团概无转让亦无保留资产所有权的绝大部分风险及回报惟并无保留对资产的控制权时，则金融资产将终止确认。于终止确认金融资产时，资产账面值与已收代价以及于其他全面收益内确认之累计损益之总和差额于损益内确认。

Financial liabilities are derecognised when the obligation specified in the relevant contract is discharged, cancelled or expires. The difference between the carrying amount of the financial liability derecognised and the consideration paid is recognised in profit or loss.

当有关合约内指定之责任获解除、取消或届满时终止确认金融负债。终止确认金融负债之账面值与已付代价之差额于损益内确认。

(e) Operating leases
经营租赁

Leases that do not substantially transfer to the lessees all the risks and rewards of ownership of assets are accounted for as operating leases. Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

倘拥有权之大部分风险及回报并无转移至本集团之租赁，分类为经营租赁。租赁款项在扣除自出租人获取之任何优惠后，于租赁期内以直线法确认为开支。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(f) Financial assets
金融资产

Financial assets are recognised and derecognised on a trade date basis where the purchase or sale of a financial asset is under a contract whose terms require delivery of the financial assets within the timeframe established by the market concerned, and are initially measured at fair value, plus directly attributable transaction costs except in the case of financial assets at fair value through profit or loss.

金融资产乃按交易日基准（即购买或出售投资之合约条款所规定及经由所属市场设定的时限交付该项投资之日）确认及终止确认，并初始按公允价值加上直接交易成本计量，惟按公允价值计入损益的金融资产除外。

The Group classifies its financial assets in loans and receivables. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

本集团将其金融资产分类为贷款及应收款，依其金融资产之购入目的而分类。管理层乃根据最初确认而决定分类其金融资产。

Loans and receivables
贷款及应收账款

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. These assets are carried at amortised cost using the effective interest method (except for short-term receivables where interest is immaterial) minus any reduction for impairment or uncollectibility. Typically other receivables, bank balances and cash are classified in this category.

贷款及应收账款乃于活跃市场未有报价之固定或可议定付款之非衍生金融资产，并按实际利率法摊销成本（除了并不重大利息之短期应收帐款）减去亏损或呆坏账减值列账。其他应收款，银行及现金结存均被列为该项目。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(g) Cash and cash equivalents
现金及现金等价物

For the purpose of the consolidated statement of cash flows, cash and cash equivalents represent cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term highly liquid investments which are readily convertible into known amounts of cash and subject to an insignificant risk of change in value. Bank overdrafts which are repayable on demand and form an integral part of the Group's cash management are also included as a component of cash and cash equivalents.

就综合现金流量表而言，现金及现金等价物指银行及手头之现金、存放于银行及其他财务机构之活期存款，以及短期高流动性的投资（可转换为已知数额现金款项及不受价值变动的风险所限）。现金及现金等价物亦包括须按要求偿还之银行透支，亦为本集团整体现金管理之一部分。

(h) Financial liabilities and equity instruments
金融负债及权益工具

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument under HKFRSs. An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. The accounting policies adopted for specific financial liabilities and equity instruments are set out below.

根据香港财务报告准则，金融负债及权益工具乃根据该金融负债及权益工具所订立合约安排性质及金融负债及权益工具之定义而进行分类。权益工具指证明于扣除本集团之所有负债后其资产中余下权益之任何合约。

(i) Borrowings
借贷

Borrowings are recognised initially at fair value, net of transaction costs incurred, and subsequently measured at amortised cost using the effective interest method.

借贷初步按公平值扣除所产生之交易成本确认，并其后以实际利率法按摊销成本计算。

Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

除非本集团拥有无条件权利，可将负债之偿还日期递延至报告期后至少十二个月，否则借贷被分类为流动负债。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(j) Other payables
其他应付账款

Other payables are stated initially at their fair value and subsequently measured at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

其他应付账款初步按公平值确认，其后则采用实际利率法按摊销成本列账，如贴现影响并不重大，则以成本列账。

(k) Equity instruments
权益工具

Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs.

本公司发行之权益工具乃按收取之所得款项扣除直接发行成本入账。

(l) Revenue recognition
收益确认

Revenue is measured at the fair value of the consideration received or receivable and is recognised when it is probable that the economic benefits will flow to the Group and the amount of revenue can be measured reliably.

收益按所收取或应收取代价之公平值计量，并当经济利益很可能流入本集团且收益金额能可靠计量时予以确认。

Interest income is recognised on a time-proportion basis using the effective interest method.

利息收入采用实际利率法按时间比例确认。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(m) Employee benefits
雇员福利

(i) Employee leave entitlements
雇员应享假期

Employee entitlements to annual leave and long service leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave and long service leave as a result of services rendered by employees up to the end of the reporting period.

雇员可享有之年假及长期服务假期乃在其权利产生时确认。本集团为截至报告期末止雇员已提供之服务而产生之年假及长期服务假期之估计负债作出拨备。

Employee entitlements to sick leave and maternity leave are not recognised until the time of leave.

雇员之病假及产假直至雇员正式休假为止方予确认。

(ii) Pension obligations
退休金责任

The Group contributes to defined contribution retirement schemes including the Hong Kong Mandatory Provident Fund Scheme. Contributions to the schemes by the Group and employees are calculated as a percentage of employees' basic salaries. The retirement benefit scheme cost charged to profit or loss represents contributions payable by the Group to the funds.

本集团参加香港强积金计划之定额供款退休福利计划。供款乃按雇员基本薪金之百分比计算。供款在雇员提供服务之年度内于损益中确认为开支。

(iii) Termination benefits
离职福利

Termination benefits are recognised at the earlier of the dates when the Group can no longer withdraw the offer of those benefits and when the Group recognises restructuring costs and involves the payment of termination benefits.

合约终止补偿于当本公司可不再提呈该等福利，或当本公司确认重组成本并涉及支付合约终止补偿(以较早者为准)时确认。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(n) Taxation
税项

Income tax represents the sum of the current tax and deferred tax.
所得税指即期税项及递延税项之总和。

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit recognised in profit or loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Group's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

即期应付税项乃根据本年度之应课税溢利计算。应课税溢利与于损益确认之溢利不同，乃由于其他年度之应课税或可予扣税之收入或开支项目，以及免税或不可扣税之项目所致。本集团有关即期税项之负债乃采用于报告期末已实施或实质已实施之税率计算。

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences, unused tax losses or unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

递延税项乃指在综合财务报表内资产及负债之账面值与计算应课税溢利采用之相应税基之差额。递延税项负债一般按所有应课税暂时差额确认入账，而递延税项资产则会在预期应课税溢利可供作抵销可予扣减暂时差额、未动用税项亏损或未动用税项抵免时确认入账。倘暂时差额乃因商誉或首次确认一项既不影响应课税溢利亦不影响会计溢利之交易中之其他资产及负债而产生，则不会确认有关资产及负债。

Deferred tax liabilities are recognised for taxable temporary differences arising on investments in subsidiaries except where the Group is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

递延税项负债乃按于子公司之投资而产生之应课税暂时差额确认入账，惟倘本集团可控制暂时差额之拨回，并预期该暂时差额将不会在可见将来拨回者除外。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

主要会计政策（续）

(n) Taxation (cont'd)

税项（续）

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

递延税项资产之账面值乃于各报告期末进行检讨，并于预期将不可能有充裕之应课税溢利以抵销所有或部分资产时调减。

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, based on tax rates that have been enacted or substantively enacted by the end of the reporting period. Deferred tax is recognised in profit or loss, except when it relates to items recognised in other comprehensive income or directly in equity, in which case the deferred tax is also recognised in other comprehensive income or directly in equity.

递延税项乃根据于报告期末已实施或实质实施之税率，按预期在负债偿还或资产变现期间适用之税率计算。递延税项乃自损益中扣除或计入，惟倘递延税项与于其他全面收益或直接于权益确认之项目相关，则在此情况下亦会在其他全面收益或直接于权益内确认。

The measurement of deferred tax assets and liabilities reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

递延税项资产及负债之计量反映于报告期末本集团预期收回及结付其资产及负债账面值之方式所产生之税务影响。

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Group intends to settle its current tax assets and liabilities on a net basis.

当可合法执行权利许可将即期税项资产与即期税项负债抵销，并涉及与同一税务机关征收之所得税有关且本集团拟按净额基准结算其即期税项资产及负债时，则递延税项资产及负债可互相对销。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)
主要会计政策 (续)

(o) Borrowing costs
借贷成本

All borrowing costs are recognised in profit or loss in the period in which they are incurred.
所有借贷成本在产生时支销。

(p) Related parties
关连人士

A related party is a person or entity that is related to the Group.
关连人士为与本集团有关连的个人或实体。

(A) A person or a close member of that person's family is related to the Group if that person:
倘属以下人士，则该人士或该人士之近亲与本集团有关连：

- (i)** has control or joint control over the Group;
控制或共同控制本集团；
- (ii)** has significant influence over the Group; or
对本集团有重大影响；或
- (iii)** is a member of the key management personnel of the Company or of a parent of the Company.
为公司的主要管理层成员。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

主要会计政策 (续)

(p) Related parties (cont'd)
关连人士 (续)

- (B) An entity is related to the Group if any of the following conditions applies:
倘符合下列任何条件，则该实体与本集团有关连：
- (i) The entity and the Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
该实体与本公司属同一集团之成员公司（即各母公司、子公司及同系子公司彼此间有关连）。
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
一间实体为另一实体的联营公司或合营企业（或另一实体为成员公司之集团旗下成员公司之联营公司或合营企业）。
 - (iii) Both entities are joint ventures of the same third party.
两间实体均为同一第三方的合营企业。
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
一间实体为第三方实体的合营企业，而另一实体为该第三方实体的联营公司。
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Group or an entity related to the Group. If the Group is itself such a plan, the sponsoring employers are also related to the Group.
该实体为本集团或与本集团有关连之实体就雇员利益设立的离职福利计划。
 - (vi) The entity is controlled or jointly controlled by a person identified in (A).
该实体受(A)所识别人士控制或受共同控制。
 - (vii) A person identified in (A)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
上述(A)(i)所识别人士且对该实体有重大影响力或属该实体主要管理层成员。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**主要会计政策 (续)****(q) Impairment of non-financial assets****非金融资产减值**

The carrying amounts of non-financial assets are reviewed at each reporting date for indications of impairment and where an asset is impaired, it is written down as an expense through the consolidated statement of profit or loss and other comprehensive income to its estimated recoverable amount. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. If this is the case, recoverable amount is determined for the cash-generating unit to which the asset belongs. Recoverable amount is the higher of value in use and the fair value less costs of disposal of the individual asset or the cash-generating unit.

非金融资产之账面值于各报告期末检讨有无减值迹象，倘资产已减值，则作为开支透过综合损益及其他全面收益表撇减至其估计可收回金额，惟有关资产按重估值列账除外，在此情况下，减值亏损视为重估减值处理。可收回金额就个别资产厘定，惟倘资产并无产生大部分独立于其他资产或资产组合之现金流入，在此情况下，可收回金额就资产所属之现金产生单位厘定。可收回金额为个别资产或现金产生单位之使用价值与其公平值减出售成本两者中之较高者。

Value in use is the present value of the estimated future cash flows of the asset / cash-generating unit. Present values are computed using pre-tax discount rates that reflect the time value of money and the risks specific to the asset / cash-generating unit whose impairment is being measured.

使用价值为资产／现金产生单位估计未来现金流量之现值。现值按反映货币时间价值及资产／现金产生单位（已计量减值）之特有风险之税前贴现率计算。

Impairment losses for cash-generating units are allocated first against the goodwill of the unit and then pro rata amongst the other assets of the cash-generating unit. Subsequent increases in the recoverable amount caused by changes in estimates are credited to profit or loss to the extent that they reverse the impairment.

现金产生单位减值亏损首先就该单位之商誉进行分配，然后按比例在现金产生单位其他资产间进行分配。因估计转变而导致其后可收回金额增加将计入损益，除非有关资产按重估金额列账，否则拨回减值，在此情况下，减值亏损之拨回视为重估增值。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

主要会计政策 (续)

(r) Impairment of financial assets

资产减值

At the end of each reporting period, the Group assesses whether its financial assets are impaired, based on objective evidence that, as a result of one or more events that occurred after the initial recognition, the estimated future cash flows of the (group of) financial asset(s) have been affected.

于各报告期末，本集团根据客观证据(由于在其最初确认后有一项或多于一项事项发生而对其预计将来现金流量有所影响)评估其金融资产是否有亏损。

For the financial assets, the carrying amount is directly reduced by the impairment loss.

金融资之亏损会在其账面中扣除。

For financial assets measured at amortised cost, if the amount of the impairment loss decreases in a subsequent period and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed (either directly or by adjusting the allowance account for receivables) through profit or loss. However, the reversal must not result in a carrying amount that exceeds what the amortised cost of the financial asset would have been had the impairment not been recognised at the date the impairment is reversed.

就按摊销成本计量的金融资产而言，倘减值亏损之金额于其后期间减少，而该减少可以客观地与确认减值后发生之一项事件有关，则先前已确认之减值亏损透过损益拨回（直接或透过调整贸易应收账款之拨备账）。然而，拨回不得导致账面值高于假使并无确认减值该项金融资产于拨回减值当日之摊销成本。

(s) Provisions and contingent liabilities

拨备及或然负债

Provisions are recognised for liabilities of uncertain timing or amount when the Group has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditures expected to settle the obligation.

当本集团因已发生的事件须承担现有法律或推定责任，而履行责任有可能导致经济利益流出，并可估计责任金额的情况下，须对这些时间或金额不确定之负债确认拨备。倘时间价值重大，则拨备之金额乃按预期用于解除该责任之支出之现值列账。

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4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

主要会计政策 (续)

(s) Provisions and contingent liabilities (cont'd)

拨备及或然负债(续)

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow is remote.

倘需要流出经济利益的机会不大，或责任金额无法可靠估计，则责任乃披露为或然负债，除非经济利益流出之可能性极低则另作别论。可出现之责任，即是否存在将取决于日后是否会发生一宗或多宗事件，除非经济利益流出之可能性极低，否则这些负债亦披露为或然负债。

(t) Events after the reporting period

报告期末事项

Events after the reporting period that provide additional information about the Group's position at the end of the reporting period or those that indicate the going concern assumption is not appropriate are adjusting events and are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes to the consolidated financial statements when material.

为本集团于报告期末状况提供额外资料或显示持续经营假设并不适合之报告期后事项均属于调整事项，并于财务报表内反映。并非调整事项之报告期后事项如属重大，则于综合财务报表附注中披露。

5. KEY SOURCES OF ESTIMATION UNCERTAINTY

估计不明朗因素之主要来源

The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

很大可能导致下一个财政年度资产及负债账面值须作出重大调整之未来主要假设及于报告期末估计不明朗因素之其他主要来源于下文讨论。

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5. KEY SOURCES OF ESTIMATION UNCERTAINTY (CONT'D)

估计不明朗因素之主要来源(续)

Plant and equipment and depreciation

厂房及设备与折旧

The Group determines the estimated useful lives, residual values and related depreciation charges for the Group's plant and equipment. This estimate is based on the historical experience of the actual useful lives and residual values of plant and equipment of similar nature and functions. The Group will revise the depreciation charge where useful lives and residual values are different to those previously estimated, or it will write-off or write-down technically obsolete or non-strategic assets that have been abandoned.

本集团厘定本集团厂房及设备之估计可使用年期、残值及有关折旧支出。该项估计乃根据性质及功能类似之厂房及设备之实际可使用年期及残值之过往经验而作出。倘可使用年期与先前估计者有异，则本集团将修订折旧费用，其亦将撤销或撇减技术性陈旧或已报废之非策略性资产。

The carrying amount of plant and equipment as at 31 December 2015 was HK\$107,690 (2014: HK\$135,178).

于二零一五年十二月三十一日，厂房及设备之账面值为107,690港元（二零一四：HK\$135,178港元）。

6. FINANCIAL RISK MANAGEMENT

财务风险管理

The Group's activities expose it to a variety of financial risks: foreign currency risk, credit risk, liquidity risk and interest rate risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial performance.

本集团之业务承受各种财务风险：外币风险、信贷风险、流动资金风险及利息率风险。本集团之整体风险管理计划针对金融市场之难以预测性，并寻求将对本集团之财务表现产生之潜在不利影响减至最低。

(a) Foreign currency risk

外币风险

The Group has certain exposure to foreign currency risk as its business transactions, assets and liabilities are denominated in USD and Renminbi ("RMB"). The Group currently does not have a foreign currency hedging policy in respect of foreign currency transactions, assets and liabilities. The Group will monitor its foreign currency exposure closely and will consider hedging significant foreign currency exposure should the need arise.

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6. FINANCIAL RISK MANAGEMENT (CONT'D)

财务风险管理 (续)

(a) Foreign currency risk
外币风险

本集团业务交易、资产及负债主要以本集团美金及人民币计值，引发若干外币风险。本集团目前并无就外币交易、资产及负债制定外币对冲政策。本集团将密切监察其外币风险，并考虑于需要时对冲重大外币风险。

At the year end of 2015 and the period end of 2014, the impact of the sensitivity to the reasonably possible change in USD and RMB against HKD on financial assets and liabilities is insignificant to the loss after tax.

于二零一五年末及二零一四年期末，关于金融资产及负债由美元及人民币兑换港元之外币风险影响对税后亏损属微不足道。

(b) Credit risk
信贷风险

The carrying amount of the bank and cash balances included in the consolidated statement of financial position represents the Group's maximum exposure to credit risk in relation to the Group's financial assets.

计入综合财务状况表之银行结余之账面值为本集团就其金融资产所面对之最高信贷风险。

The credit risk on bank balances is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

银行结余之信贷风险有限，原因是交易对手均为由国际信用评级机构评定具有高信用等级之银行。

(c) Liquidity risk
流动资金风险

The Group's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

本集团之政策为定期监察目前及预期之流动资金需要，以确保本集团维持足够现金储备以应付其短期及长期之流动资金需要。

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6. FINANCIAL RISK MANAGEMENT (CONT'D)

财务风险管理 (续)

(c) Liquidity risk (cont'd)

流动资金风险(续)

The maturity analysis based on contractual undiscounted cash flows of the Group's non-derivative financial liabilities is as follows:

下表显示本集团及本公司的财务负债按照相关到期组别，根据报告期末合约到期日的剩余期间进行的分析。表内所披露的金额为合约未贴现现金流出。

	Less than 1 year 于一年内 HK\$ 港元	Within 5 years 五年以内 HK\$ 港元	Total 总共 HK\$ 港元
At 31 December 2015 于二零一五年十二月三十一日			
Guaranteed notes 担保票据	-	1,772,249,995	1,772,249,995
Accruals and other payables 应计费用及其他应付款	1,681,985	-	1,681,985
	<u>1,681,985</u>	<u>1,772,249,995</u>	<u>1,773,931,980</u>
At 31 December 2014 于二零一四年十二月三十一日			
Accruals and other payables 应计费用及其他应付款	816,480	-	816,480

(d) Interest rate risk

利率风险

The Group is exposed to interest rate risk through the impact of rate changes on interest bearing assets and liabilities. Cash flow interest rate risk is the risk that changes in market rates will impact cash flows arising from variable rate financial instruments. The Group's interest bearing assets mainly include bank fixed deposits which are short-term and fixed in interest rate. The Group's interest bearing financial liabilities are the fixed rate guaranteed notes issued by the Group. Thus, any future variations in interest rates will not have a significant impact on the result of the Group.

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6. FINANCIAL RISK MANAGEMENT (CONT'D)

财务风险管理 (续)

(d) Interest rate risk (cont'd)

利率风险(续)

本集团因计息资产及负债的利率变动影响而承受利率风险。现金流量利率风险乃市场利率变动影响由浮息金融工具产生的现金流量所引致的风险。本集团的计息资产主要包括短期性质及固定利率之银行定期存款。本集团的计息负债为定息担保票据。因此利率之变动并不会对本集团有重大影响。

(e) Categories of financial instruments at 31 December

截止十二月三十一日之金融工具分类

	<u>2015</u> HK\$	<u>2014</u> HK\$
Financial assets:		
金融资产		
Loans and receivables (including cash and cash equivalents)		
贷款及应收帐款(包括现金及现金等值项目)	<u>1,778,885,469</u>	<u>3,051,939</u>
Financial liabilities:		
金融负债		
Financial liabilities at amortised cost		
金融负债按摊销成本	<u>1,773,931,980</u>	<u>816,480</u>

(f) Fair values

公平值

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.

本集团于综合财务状况表内反映之金融资产及金融负债之账面值与其各自之公平值相若。

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7. TURNOVER AND OTHER INCOME
营业额及其他收入

The Group did not generate any turnover during the year/period.
 年内本集团没有来自持续经营业务之营业额。

	二零一五年 十二月三十一日 止年度	由二零一四年 一月二十二日 (成立日期) 至 二零一四年 十二月三十一日 止期度
	HK\$ 港元	HK\$ 港元
Other income 其他收入		
Deposit interest income 存款利息收入	9,434,411	-
Foreign exchange gains 汇兑溢利净额	42,342	20,256
	<u>9,476,753</u>	<u>20,256</u>

8. FINANCE COSTS
财务费用

	二零一五年 十二月三十一日 止年度	由二零一四年 一月二十二日 (成立日期) 至 二零一四年 十二月三十一日 止期度
	HK\$ 港元	HK\$ 港元
Interest on fixed rate guaranteed notes that wholly repayable within five years 须于五年内全数偿还的定息担保票据利息	55,459,179	-

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9. INCOME TAX EXPENSE
所得税开支

No provision for Hong Kong Profits Tax is required since the Group has no assessable profit for the year (2014: Nil).

由于本集团无应税溢利，故并无就香港利得税作出拨备（二零一四：零）。

The reconciliation between the income tax expense and the product of loss before tax multiplied by the Hong Kong Profits Tax rate is as follows:

所得税开支与除税前亏损乘以香港利得税之乘积上对账如下：

	二零一五年 十二月三十一日 止年度 HK\$ 港元	由二零一四年 一月二十二日 (成立日期) 至 二零一四年 十二月三十一日 止年度 HK\$ 港元
Loss before tax		
除所得税前亏损	<u>(50,568,466)</u>	<u>(3,236,067)</u>
Tax at Hong Kong Profits Tax rate of 16.5% (2014: 16.5%)		
按利得税率16.5% 计算之税项 (二零一四年: 16.5%)	(8,343,797)	(533,951)
Tax effect of expenses that are not deductible 不获扣减开支之税务影响	9,150,765	10,360
Tax effect of temporary difference not recognised 未确认临时差额之税务影响	3,827	(22,305)
Tax effect of income that are not taxable 不须课税之收入之税务影响	(1,595,529)	-
PRC interest income withholding tax 中国境内利息收入之预扣税	38,851	-
Tax effect of tax loss not recognised 未确认税务亏损之税务影响	<u>745,883</u>	<u>545,896</u>
Income tax expense		
所得税开支	<u><u>-</u></u>	<u><u>-</u></u>

No deferred tax has been provided as the Group has no material unprovided deferred tax assets or liabilities which are expected to be crystallised in the foreseeable period (2014: Nil).

由于本集团没有重大的递延税项资产或负债在可见将来拨回，所以在财务报表中没有递延税项的拨备(二零一四年：零)。

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10. LOSS FOR THE YEAR/PERIOD
本年度亏损

The Group's loss for the year/period is stated after charging/(crediting) the following:
 本集团之本年度亏损已扣除/(加入)下列项目:

	二零一五年 十二月三十一日 止年度	由二零一四年 一月二十二日 (成立日期) 至 二零一四年 十二月三十一 日止期度
	HK\$ 港元	HK\$ 港元
Auditor's remuneration		
核数师酬金		
Current		
本年度	90,000	50,000
Under provision in prior period		
往年之补提	19,000	-
Depreciation		
折旧	27,488	6,514
Foreign exchange gains		
汇兑溢利净额	(42,342)	(20,256)
Operating lease charges in respect of land and buildings		
土地及楼宇之经营租赁开支	837,177	355,020
Staff costs		
员工成本		
- Salaries, bonus and allowances		
薪金, 津贴及津贴	1,508,242	529,552
- Retirement benefits scheme contribution		
退休福利计划供款	36,000	12,000
	1,544,242	541,552

11. DIRECTOR'S EMOLUMENTS
董事酬金

The director did not receive or will not receive any fees or emoluments in respect of his service to the Company during the period (2014: Nil).
 董事没有已收或未收之袍金或酬金（二零一四年: 零）。

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12. PLANT AND EQUIPMENT
厂房及设备

	Computer and office equipment 电脑及公司 仪器 HK\$ 港元
Cost 成本	
Additions 添置	141,692
At 31 December 2014 and 31 December 2015 于二零一四年十二月三十一日及 二零一五年十二月三十一日	141,692
Accumulated depreciation 累计折旧	
Charge for the period 本期折旧	6,514
At 31 December 2014 and 1 January 2015 于二零一四年十二月三十一日及二零一五年一月一日	6,514
Charge for the year 本年度折旧	27,488
At 31 December 2015 于二零一五年十二月三十一日	34,002
Carrying amount 账面值	
At 31 December 2015 于二零一五年十二月三十一日	107,690
At 31 December 2014 于二零一四年十二月三十一日	135,178

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13. INVESTMENTS IN SUBSIDIARIES

于子公司之投资

Particulars of the subsidiaries as at 31 December 2015 are as follows:

于二零一五年十二月三十一日之子公司详情如下：

Name 名称	Place of incorporation and operation 注册成立地点	Issued and paid up capital/ registered capital 已发行股本/ 已注册股本详情	Percentage of ownership interest 应占股权 百分比		Principal Activities 主要业务
			Direct	Indirect	
Start Plus Investments Limited 启添投资有限公司	British Virgin Islands 英属处女群岛	100 ordinary shares of US\$1 each 100股每股面值 1 美元之普通股	100%	-	Inactive 暂无业务
Power Strive Limited 振威有限公司	British Virgin Islands 英属处女群岛	100 ordinary shares of US\$1 each 100股每股面值 1 美元之普通股	100%	-	Investment holding 投资控股
Stepmount Limited 晋步有限公司	Hong Kong 香港	100 ordinary shares of HK\$1 each 100股每股面值 1 港元之普通股	-	100%	Inactive 暂无业务

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14. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES
预付款项，按金及其他应收款

The carrying amounts of prepayments, deposits and other receivables are denominated in the following currencies:
 预付款项，按金及其他应收款以下列货币为面值：

	二零一五年	二零一四年
	HK\$	HK\$
	港元	港元
HKD		
港元	185,965	243,141
RMB		
人民币	2,131,277	27,366
	<u>2,317,242</u>	<u>270,507</u>

15. BANK AND CASH BALANCES
银行及现金结余

	二零一五年	二零一四年
	HK\$	HK\$
	港元	港元
Pledged fixed time bank deposit with maturity more than three months		
已质押之存款 (于三个月后到期)	1,766,573,563	-
Other cash at bank		
其他银行存款	9,994,664	2,853,858
Bank and cash balances		
银行及现金结余	<u>1,776,568,227</u>	<u>2,853,858</u>

The bank deposit of HK\$1,766,573,563 represented a bank deposit pledged to secure a loan borrowed by the ultimate holding company of the Company from a financial institution in the Mainland China. Furthermore, the bank deposit is kept in the bank account opened with a bank in the Mainland China.

港元1,766,573,563之银行存款用作为由其母公司向中国内地一所金融机构借贷之质押品。另外该笔已质押之存款现存于中国内地银行之银行账户内

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15. BANK AND CASH BALANCES (CONT'D)
银行及现金结余(续)

The carrying amounts of bank and cash balances are denominated in the following currencies:
 银行及现金结余总额以下列货币为面值：

	二零一五年	二零一四年
	HK\$	HK\$
	港元	港元
HKD		
港元	487,740	220,817
USD		
美金	114,436	1,717,345
RMB		
人民币	1,775,963,560	915,696
SGD		
新加坡币	2,483	-
CAD		
加拿大币	8	-
	<u>1,776,568,227</u>	<u>2,853,858</u>

16. ACCRUALS AND OTHER PAYABLES
应计费用及其他应付款

The carrying amounts of accruals and other payables are denominated in the following currencies:

应计费用及其他应付款以下列货币为面值：

	二零一五年	二零一四年
	HK\$	HK\$
	港元	港元
HKD		
港元	157,896	168,597
USD		
美金	4,000	624,000
RMB		
人民币	1,520,089	23,883
	<u>1,681,985</u>	<u>816,480</u>

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17. FIXED RATE GUARANTEED NOTES
定息担保票据

	二零一五年	二零一四年
	HK\$	HK\$
	港元	港元
Unsecured, at amortised cost - more than two years, but not more than five years		
无抵押，按摊销成本 - 于两年后及五年内归还	1,772,249,995	-

Fixed rate guaranteed notes represent CNY1,500 million of notes bearing interest with a coupon rate of 5.55% per annum. These notes are guaranteed unconditionally and irrevocably by the Company and listed on the Singapore Exchange Securities Trading Limited.

定息担保票据指15亿人民币按每年票息5.55%计息的票据，该等债券获本公司无条件及不可撤回地做出担保，并在新加坡证券交易有限公司上市。

The guaranteed notes are redeemable by the issuer at any time at the option of the issuer, subject to terms governing the guaranteed notes. Unless previously redeemed, or purchased and cancelled, the guaranteed notes will be redeemed at the principal on the maturity date on 24 June 2018.

按照该等担保票据的条款，担保票据可于任何时间由发行人选择赎回。除非于先前赎回或购回并注销，否则票据将于2018年6月24日的到期日按本金额赎回。

As at 31 December 2015, the fair value of the guaranteed notes amounted to CNY 1,490 million (equivalent to approximately HK\$ 1,773 million) which is based on the quoted market prices.

于2015年12月31日，根据市场报价计算，担保票据的公平值为14.9亿人民币（相等于是约 17.73亿港元）。

18. SHARE CAPITAL
股本

	二零一五年		二零一四年	
	Number of shares	Amount HK\$	Number of shares	Amount HK\$
	股份数目	港元	股份数目	港元
Ordinary shares, issued and fully paid:				
已发行及缴足之普通股:				
At 1 January / on incorporation				
于1月1日 / 公司成立时已发行				
及缴足之普通股	732,528	5,679,130	1	8
Share issued during the year / period				
本年度 / 期间发行之股份	6,871,587	53,186,582	732,527	5,679,122
At 31 December				
于12月31日	7,604,115	58,865,712	732,528	5,679,130

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19. STATEMENT OF FINANCIAL POSITION AND RESERVE MOVEMENT OF THE COMPANY

本公司资产负债表及权益变动表

(a) Statement of financial position of the Company
本公司资产负债表

	As at 31 December 于十二月三十一日	
	2015	2014
	HK\$	HK\$
	港元	港元
Non-current assets		
非流动资产		
Plant and equipment		
厂房及设备	107,690	135,178
Investments in subsidiaries		
于子公司之投资	1,553	1,553
	109,243	136,731
Current assets		
流动资产		
Prepayments, deposits and other receivables		
预付款项，按金及其他应收款	2,317,242	270,507
Amounts due from subsidiaries		
应收子公司	135,000	55,000
Pledged bank deposit		
已质押之银行存款	1,766,573,562	-
Bank and cash balances		
银行及现金结存	9,793,963	2,803,055
	1,778,819,767	3,128,562
Current liabilities		
流动负债		
Accruals and other payables		
应计费用及其他应付款	161,898	816,480
Net current assets		
净流动资产	1,778,657,869	2,312,082
Total assets less current liabilities		
总资产减流动负债	1,778,767,112	2,448,813
Non-current liabilities		
非流动负债		
Loan due to a subsidiary		
子公司借贷	1,773,700,083	-
Net assets		
净资产	5,067,029	2,448,813

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19. STATEMENT OF FINANCIAL POSITION AND RESERVE MOVEMENT OF THE COMPANY (CONT'D)

本公司资产负债表及权益变动表 (续)

(a) Statement of financial position of the Company (cont'd)
 本公司资产负债表 (续)

		As at 31 December 于十二月三十一日	
	Note	<u>2015</u>	<u>2014</u>
		HK\$	HK\$
		港元	港元
Capital and reserves			
资本及储备			
Share capital			
股本		58,865,712	5,679,130
Accumulated losses			
累计亏损	19(b)	<u>(53,798,683)</u>	<u>(3,230,317)</u>
Total equity			
总权益		<u><u>5,067,029</u></u>	<u><u>2,448,813</u></u>

Approved by the Director on 18 April 2016 and is signed:
 于二零一六年四月十八日由董事批准及签署:

 Mr. Liu Shi Chun
 刘世春
 Director
 董事

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19. STATEMENT OF FINANCIAL POSITION AND RESERVE MOVEMENT OF THE COMPANY (CONT'D)

本公司资产负债表及权益变动表 (续)

(b) Reserve movement of the Company
本公司储备之变动

	Share capital 股本	Accumulated losses 累计亏损	Total 合计
	HK\$ 港元	HK\$ 港元	HK\$ 港元
Issuance of shares 发行股本	5,679,130	-	5,679,130
Total comprehensive income for the period 本期全面收益总额	-	(3,230,317)	(3,230,317)
At 31 December 2014 二零一四年十二月三十一日结存	5,679,130	(3,230,317)	2,448,813
Issuance of shares 发行股本	53,186,582	-	53,186,582
Total comprehensive income for the year 本年度全面收益总额	-	(50,568,366)	(50,568,366)
At 31 December 2015 二零一五年十二月三十一日结存	58,865,712	(53,798,683)	5,067,029

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20. OPERATING LEASE COMMITMENTS
经营租赁承担

At 31 December 2015 the total future minimum payments under non-cancellable operating leases are payable as follows:

于报告期末，本集团根据不可撤销之经营租赁而于未来就土地及楼宇需支付之最低租赁付款总额如下：

	二零一五年 HK\$ 港元	二零一四年 HK\$ 港元
Within one year 一年内	241,181	626,690
In the second to fifth years inclusive 第二至第五年	-	241,181
	<u>241,181</u>	<u>867,871</u>

Operating lease payments represent rentals payable by the Group for its offices. Rentals are fixed over the lease terms and do not include contingent rentals.

经营租赁付款指本公司就其办公室所支付之租金。上述租赁承担仅包括基本租金承担，并不包括额外应付租金承担（或然租金）。

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
损益及其他全面收益表
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二零一五年十二月三十一日止年度
(for management purposes only)
(只供管理層參考)

	二零一五年 十二月三十一日 止年度	由二零一四年 一月二十二日 (成立日期) 至 二零一四年 十二月三十一日 止期度
	HK\$ 港元	HK\$ 港元
Turnover 营业额	-	-
Other income 其他收入	9,476,753	20,256
Administrative expenses 行政费用	(4,585,940)	(3,250,573)
Profit/(loss) from operations 经营业务溢利/(亏损)	4,890,813	(3,230,317)
Finance costs 财务费用	(55,459,179)	-
Loss before tax 除税前亏损	(50,568,366)	(3,230,317)
Income tax expense 所得税开支	-	-
Loss for the year/period 本年度亏损	(50,568,366)	(3,230,317)
Other comprehensive income 本年度其他全面收益	-	-
Total comprehensive income for the year/period 本年度全面收益总额	(50,568,366)	(3,230,317)