

HAICHANG OCEAN PARK HOLDING LIMITED  
海昌海洋公園控股有限公司

(Incorporated in the Cayman Islands)  
(Stock Code: 2255)

INTERIM FINANCIAL STATEMENTS  
FOR THE MONTH ENDED 30 JUNE 2016

FINANCIAL HIGHLIGHTS

Revenue increased by 17% to HK\$1,100 million (2015: HK\$940 million).

Profit before tax increased by 17% to HK\$117 million (2015: HK\$100 million).

Profit after tax increased by 17% to HK\$87 million (2015: HK\$74 million).

Basic earnings per share increased by 17% to HK\$0.07 (2015: HK\$0.06).

Dividend per share of HK\$0.02 was declared for the month ended 30 June 2016.

DETAILS

Revenue (excluding sales tax) increased by 17% to HK\$1,100 million (2015: HK\$940 million) as a result of an increase in the number of visitors to the park and an increase in the number of tickets sold. The increase in revenue was primarily due to the increase in the number of visitors to the park and an increase in the number of tickets sold.

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**F**      **30**      **2016**

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		2016	
		'000	R B'000
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E EN E	5	663,071	
		(362,838)	( 1 9 )
G O L OFI		300,233	

CONDENSED CONSOLIDATED STATEMENTS OF  
 COMPREHENSIVE INCOME

For the three months ended June 30, 2016

	Form 10-Q 2016 '000	Form 10-K '000
OPERATING EXPENSES	42,041	42,041
OTHER COMPREHENSIVE (LOSS)/INCOME		
Net Other Comprehensive (Loss)/Income	(59,284)	(59,284)
Net Other Comprehensive (Loss)/Income	(59,284)	(59,284)
Net Other Comprehensive (Loss)/Income	(59,284)	(59,284)

STATEMENT OF FINANCIAL POSITION  
 As at 30 June 2016

	2016 '000 (A\$)	2015 '000 (A\$)
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	2,648,079	2,425,890
Intangible assets	1,255,891	9,553
Investments	19,170	37,204
Other non-current assets	187,033	
<b>Current assets</b>		
Accounts receivable	6,582,820	
Inventory		
Prepaid expenses		
Other current assets		
<b>Current liabilities</b>		
Accounts payable	262,528	
Other current liabilities		
<b>Total</b>		

30 JUNE 2016  
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**CURRENT LIABILITIES**

Trade payables	213,275	
Other payables	257,013	
Provisions	2,620	
Other liabilities	23,293	
Current tax liabilities	1,104,037	9
Other liabilities	22,363	
Other liabilities	11,377	
	<u>258,268</u>	
<b>1,892,246</b>		

**NET CURRENT ASSETS**

215,903

**TOTAL CURRENT LIABILITIES**

6,798,723

**NON-CURRENT LIABILITIES**

Other liabilities	1,731,807	9
Other liabilities	844,169	
Other liabilities	183,438	
<b>2,759,414</b>		

**NET ASSETS**

4,039,309

**EMITTING MEMBER OF THE HOLDING COMPANY**

Share capital	2,451	
Reserves	3,863,275	
	<u>3,865,726</u>	
Other liabilities	173,583	
<b>4,039,309</b>		



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to find out how many of the students who had taken the course had passed the exam, and how many had failed. The results are given in the following table. The first column shows the number of students who had passed the exam, and the second column shows the number of students who had failed. The third column shows the total number of students who had taken the course.

to find out how many of the students who had taken the course had passed the exam, and how many had failed. The results are given in the following table. The first column shows the number of students who had passed the exam, and the second column shows the number of students who had failed. The third column shows the total number of students who had taken the course.

Number of students who passed the exam	Number of students who failed the exam	Total number of students who took the course
5	10	15
10	5	15
15	0	15
20	5	25
25	0	25
30	0	30
35	0	35
40	0	40
45	0	45
50	0	50
55	0	55
60	0	60
65	0	65
70	0	70
75	0	75
80	0	80
85	0	85
90	0	90
95	0	95
100	0	100

to find out how many of the students who had taken the course had passed the exam, and how many had failed. The results are given in the following table. The first column shows the number of students who had passed the exam, and the second column shows the number of students who had failed. The third column shows the total number of students who had taken the course.

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S			
S	501,557	161,514	663,071
S			<u>663,071</u>
S	236,170	64,063	300,233
R			52,729
R			(164,030)
R			<u>(74,378)</u>
R			<u>114,554</u>

30 J 9 2016 ( t 9 )	r r t '000	r 9 t 9 9 m 9 t '000	t '000
S	6,582,890	786,813	7,369,703
R			<u>1,321,266</u>
R			<u>8,690,969</u>
S			4,651,660
R			<u>4,651,660</u>

S	977		977
S			797
S	101,859		101,859
S			1,282
S	160,050		160,050

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Saldo akhir (Rp. 24.200)

5. E N E, O HE INCOME AND GAIN

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7. INCOME A

Income tax expense (including the effect of changes in tax rates) is shown as a separate line item in the consolidated statement of income. The provision for income taxes is based on the estimated tax liability for the period.

Income tax expense is calculated based on the consolidated financial statements. The provision for income taxes is based on the estimated tax liability for the period. The provision for income taxes is based on the estimated tax liability for the period.

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	2016	2015
	'000	B'000
	( A t9 )	( A t9 )
Income tax expense	31,509	2,411
Income tax benefit	6,476	1,111
	<u>37,985</u>	<u>3,522</u>
	<u>34,528</u>	<u>2,411</u>
	<u>72,513</u>	<u>5,933</u>

8. EARNINGS PER SHARE

Basic earnings per share is calculated by dividing the net income available to common shareholders by the weighted average number of common shares outstanding during the period.

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	30 J 9	
	2016	2015
	'000	B'000
	( A t9 )	( A t9 )
Net income	38,563	2,411
Weighted average number of common shares outstanding	<u>4,000,000,000</u>	<u>1,111,111,111</u>

The weighted average number of common shares outstanding is calculated based on the number of shares outstanding at the beginning and end of the period, adjusted for any changes in the number of shares outstanding during the period.

9. IN THE BEHALF OF THE BOARD OF DIRECTORS

	30 JUNE 2016	30 JUNE 2015
	'000	'000
	(A) (t9)	(B) (t9)
<b>Assets</b>		
Intangible assets	2,001	2,001
Property, plant and equipment	98,846	98,846
Investments	2,734,997	2,734,997
	<u>2,835,844</u>	<u>2,835,844</u>
<b>Liabilities</b>		
Trade payables	1,104,037	1,104,037
Other payables	659,769	659,769
Provisions	843,388	843,388
Other liabilities	228,650	228,650
	<u>2,835,844</u>	<u>2,835,844</u>
<b>Equity</b>		
Share capital	1,101	1,101
Reserves	49,093	49,093
Retained earnings	498,173	498,173
Other reserves	555,670	555,670
	<u>1,104,037</u>	<u>1,104,037</u>
<b>Total</b>		
Intangible assets	900	900
Property, plant and equipment	49,753	49,753
Investments	1,681,154	1,681,154
	<u>1,731,807</u>	<u>1,731,807</u>







The first part of the report is devoted to a general survey of the situation in the country. It is followed by a detailed account of the work done during the year. The report is divided into three main parts: the first part deals with the general situation, the second part with the work done during the year, and the third part with the work done during the year.

The second part of the report is devoted to a detailed account of the work done during the year. It is divided into three main parts: the first part deals with the work done during the year, the second part with the work done during the year, and the third part with the work done during the year.

The third part of the report is devoted to a detailed account of the work done during the year. It is divided into three main parts: the first part deals with the work done during the year, the second part with the work done during the year, and the third part with the work done during the year.

The fourth part of the report is devoted to a detailed account of the work done during the year. It is divided into three main parts: the first part deals with the work done during the year, the second part with the work done during the year, and the third part with the work done during the year.



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