



## CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE "STOCK EXCHANGE")

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

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

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*This report, for which the directors (the "Directors") of Shenzhen Neptunus Interlong Bio-technique Company Limited (the "Company") collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the 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.*

## 香港聯合交易所有限公司 (「聯交所」)GEM的特色

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

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

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

本報告的資料乃遵照聯交所的《**GEM**證券上市規則》(「**GEM**上市規則」)而刊載，旨在提供有關深圳市海王英特龍生物技術股份有限公司(「本公司」)的資料。本公司的董事(「董事」)願就本報告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成份，且並無遺漏任何事項，足以令致本報告或其所載任何陳述產生誤導。

## QUARTERLY RESULTS (UNAUDITED)

The board of Directors (the “Board”) of the Company is pleased to present the unaudited condensed consolidated financial statements of the Company and its subsidiaries (collectively the “Group”) for the nine months ended 30 September 2021 (the “Reporting Period”), together with the unaudited comparative figures for the corresponding period of 2020.

## 季度業績(未經審核)

本公司董事會(「董事會」)欣然呈列本公司及其附屬公司(統稱「本集團」)截至二零二一年九月三十日止九個月(「報告期間」)之未經審核簡明綜合財務報表連同二零二零年同期之未經審核比較數字。

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

### 簡明綜合損益及其他全面收益表(未經審核)

For the three months and nine months ended 30 September 2021  
截至二零二一年九月三十日止三個月及九個月

		For the three months ended 30 September 截至九月三十日止三個月		For the nine months ended 30 September 截至九月三十日止九個月		
		2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元	
		Note 附註				
<b>Revenue</b>	收入	4	<b>205,582</b>	300,142	<b>596,776</b>	759,688
Cost of sales	銷售成本		<b>(115,521)</b>	(127,575)	<b>(321,412)</b>	(347,321)
<b>Gross profit</b>	毛利		<b>90,061</b>	172,567	<b>275,364</b>	412,367
Other revenue	其他收入	4	<b>9,469</b>	3,651	<b>21,490</b>	10,801
Other net income	其他收入淨額	4	<b>(312)</b>	371	<b>2,006</b>	2,585
Selling and distribution expenses	銷售及分銷開支		<b>(58,961)</b>	(128,585)	<b>(180,138)</b>	(297,219)
Administrative expenses	行政開支		<b>(21,484)</b>	(15,372)	<b>(55,949)</b>	(45,071)
Other operating expenses	其他經營開支		<b>(8,909)</b>	(18,363)	<b>(26,139)</b>	(46,378)
<b>Profit from operations</b>	經營溢利		<b>9,864</b>	14,269	<b>36,634</b>	37,085
Finance costs	財務成本	5	<b>(1,455)</b>	(240)	<b>(2,193)</b>	(750)

## CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED) (CONTINUED)

### 簡明綜合損益及其他全面收益表(未經審核)(續)

For the three months and nine months ended 30 September 2021

截至二零二一年九月三十日止三個月及九個月

		For the three months ended 30 September 截至九月三十日止三個月		For the nine months ended 30 September 截至九月三十日止九個月	
		2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元
	Note 附註				
Profit before taxation	除稅前溢利	5	8,409	14,029	36,335
Income tax expenses	所得稅開支	6	(4,433)	(2,792)	(5,844)
<b>Profit and total comprehensive income for the period</b>	<b>期內溢利及全面收益總額</b>		<b>3,976</b>	<b>11,237</b>	<b>30,491</b>
<b>Profit and total comprehensive income for the period attributable to:</b>	<b>以下各項應佔期內溢利及全面收益總額：</b>				
Owners of the Company	本公司擁有人		5,560	10,255	28,505
Non-controlling interests	非控股權益		(1,584)	982	1,986
			<b>3,976</b>	<b>11,237</b>	<b>30,491</b>
<b>Earnings per share for profit attributable to the owners of the Company during the period</b>	<b>期內本公司擁有人應佔溢利之每股盈利</b>				
Basic and diluted	基本及攤薄	8	<b>RMB0.33 cents</b> 人民幣0.33分	RMB0.61 cents 人民幣0.61分	RMB1.70 cents 人民幣1.70分

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

### 簡明綜合權益變動表(未經審核)

For the nine months ended 30 September 2021  
截至二零二一年九月三十日止九個月

		Attributable to owners of the Company 本公司擁有人應佔					Non-controlling		Total
		Share Capital	Share Premium	Capital Reserve	Statutory Reserve Fund	Retained Earnings	Sub-total	Interests	Total
		股本	股份溢價	資本儲備	法定公積金	保留盈利	小計	非控股權益	總權益
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
At 1 January 2020 (Audited)	於二零二零年一月一日(經審核)	167,800	554,844	(188,494)	48,465	174,531	757,146	102,784	859,930
<b>Change in equity for 2020</b>	<b>二零二零年權益變動</b>								
Profit and total comprehensive income for the period	期內溢利及全面收益總額	-	-	-	-	28,505	28,505	1,986	30,491
Dividend paid from subsidiary to non-controlling interests	附屬公司支付予非控股權益股息	-	-	-	-	-	-	(3,000)	(3,000)
<b>At 30 September 2020 (Unaudited)</b>	<b>於二零二零年九月三十日(未經審核)</b>	<b>167,800</b>	<b>554,844</b>	<b>(188,494)</b>	<b>48,465</b>	<b>203,036</b>	<b>785,651</b>	<b>101,770</b>	<b>887,421</b>
As at 1 January 2021 (Audited)	於二零二一年一月一日(經審核)	167,800	554,844	(188,494)	48,936	210,652	793,738	101,934	895,672
<b>Change in equity for 2021</b>	<b>二零二一年權益變動</b>								
Profit and total comprehensive income for the period	期內溢利及全面收益總額	-	-	-	-	25,207	25,207	1,454	26,661
Dividend paid from subsidiary to non-controlling interests	附屬公司支付予非控股權益股息	-	-	-	-	-	-	(1,620)	(1,620)
Acquisition of a subsidiary	收購一間附屬公司	-	-	-	-	-	-	(13,126)	(13,126)
Injection of registered capital of a subsidiary	增資一間附屬公司	-	-	-	-	-	-	35,280	35,280
Release of statutory reserve fund due to deregistration of a subsidiary	註銷一間附屬公司而解除法定公積金	-	-	-	(250)	250	-	-	-
<b>At 30 September 2021 (Unaudited)</b>	<b>於二零二一年九月三十日(未經審核)</b>	<b>167,800</b>	<b>554,844</b>	<b>(188,494)</b>	<b>48,686</b>	<b>236,109</b>	<b>818,945</b>	<b>123,922</b>	<b>942,867</b>

## NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the nine months ended 30 September 2021

### 1. CORPORATE INFORMATION

The Company is a joint stock limited company registered in the People's Republic of China (the "PRC"). The registered office of the Company is located at Suite 2103, 21st Floor, Neptunus Yinhe Technology Mansion, 1 Keji Middle 3rd Road, Yuehai Sub-district, Nanshan District, Shenzhen, Guangdong Province, the PRC.

### 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The unaudited condensed consolidated financial statements for the nine months ended 30 September 2021 have been prepared in accordance with the applicable disclosure provision of the GEM Listing Rules on the Stock Exchange, including compliance with Hong Kong Accounting Standard ("HKAS") 34, "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

The preparation of the unaudited condensed consolidated financial statements in conformity with HKAS 34 requires the management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of assets and liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates.

The unaudited condensed consolidated financial statements of the Reporting Period have been prepared in accordance with the same accounting policies adopted in the annual consolidated financial statements for the year ended 31 December 2020. The unaudited condensed consolidated financial statements of the Reporting Period do not include all the information and disclosures required for annual consolidated financial statements, and should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2020.

## 未經審核簡明綜合財務報表附註

截至二零二一年九月三十日止九個月

### 1. 公司資料

本公司為一家在中華人民共和國（「中國」）註冊的股份有限公司。本公司註冊辦事處位於中國廣東省深圳市南山區粵海街道科技中三路1號海王銀河科技大廈21樓2103室。

### 2. 編製基準及會計政策

截至二零二一年九月三十日止九個月之未經審核簡明綜合財務報表已根據聯交所GEM上市規則之適用披露條文編製，包括遵守香港會計師公會（「香港會計師公會」）所頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」。

編製符合香港會計準則第34號之未經審核簡明綜合財務報表要求管理層作出影響政策應用及按本年截至公告日期為止資產及負債、收入及開支申報數額之判斷、估計及假設。實際結果可能與該等估計有所不同。

報告期間之未經審核簡明綜合財務報表已按照與截至二零二零年十二月三十一日止年度之年度綜合財務報表所採納之相同會計政策編製。報告期間之未經審核簡明綜合財務報表並無載列年度綜合財務報表要求之所有資料及披露事項，並須與截至二零二零年十二月三十一日止年度之本集團年度綜合財務報表一併閱讀。



## 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONTINUED)

This unaudited condensed consolidated financial statements for the period ended 30 September 2021 comprises the Company and its subsidiaries.

The measurement basis used in the preparation of these unaudited condensed consolidated financial statements is the historical cost basis. These unaudited condensed consolidated financial statements are presented in Renminbi ("RMB"), which is also the functional currency of the Company and all amounts are rounded to the nearest thousand except where otherwise indicated.

The condensed consolidated financial statements are unaudited.

## 3. ADOPTION OF NEW AND AMENDED HKFRSs

### (a) Adoption of new or revised HKFRSs effective on 1 January 2021

During the Reporting Period, the Group has applied for the first time the following amended HKFRSs issued by the HKICPA, which are relevant to the Group's operations and effective for the Group's consolidated financial statements for the annual period beginning on 1 January 2021:

Amendment to HKFRS 16	Covid-19-Related Rent Concessions
Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16	Interest Rate Benchmark Reform – Phase 2

The adoption of the above amended HKFRSs had no material impact on and the Group's financial position for the current and prior periods have been prepared and presented.

## 2. 編製基準及會計政策(續)

截至二零二一年九月三十日止期間的未經審核簡明綜合財務報表包括本公司及其附屬公司。

編製未經審核簡明綜合財務報表時所使用的計量基準為歷史成本基準。未經審核簡明綜合財務報表乃以人民幣(「人民幣」)呈列，而人民幣亦為本公司的功能貨幣，除另有指明外，所有金額均以四捨五入方式約整至最接近的千位數。

本簡明綜合財務報表未經審核。

## 3. 採納新訂及經修訂香港財務報告準則

### (a) 採納於二零二一年一月一日開始生效之新訂立或經修訂香港財務報告準則

於本報告期間，本集團已首次採用下列由香港會計師公會頒佈與本集團營運有關且於本集團於二零二一年一月一日開始之年度期間之綜合財務報表生效之新訂及經修訂香港財務報告準則：

香港財務報告準則第16號(修訂本)	新冠病毒疫情相關租金寬減
香港財務報告準則第9號、香港會計準則第39號、香港財務報告準則第7號、香港財務報告準則第4號及香港財務報告準則第16號(修訂本)	利率基準改革—第二階段

採納上述經修訂香港財務報告準則對本集團已編製及呈報的本期間及過往期間的財務狀況並無重大影響。

### 3. ADOPTION OF NEW AND AMENDED HKFRSs (CONTINUED)

#### (b) Issued but not yet effective HKFRSs

At the date of authorisation of the Group's condensed consolidated third quarterly financial statements, certain new and amended HKFRSs have been published but are not yet effective, and have not been adopted early by the Group.

HKFRS 17	Insurance Contracts and related amendments
Amendments to HKFRS 3	Reference to the Conceptual Framework
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
Amendments to HKFRS 16	Covid-19-Related Rent Concessions beyond 30 June 2021
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020)
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction

### 3. 採納新訂及經修訂香港財務報告準則(續)

#### (b) 已發行但尚未生效的香港財務報告準則

在批准本集團之簡明綜合第三季度財務報表當日，若干新訂及經修訂香港財務報告準則已頒布但仍未生效，本集團並沒有提早採納該等準則。

香港財務報告準則第17號	保險合約及相關修訂
香港財務報告準則第3號(修訂本)	對框架概念的提述
香港財務報告準則第10號及香港會計準則第28號(修訂本)	投資者及其聯營公司或合資企業間出售或注入資產
香港財務報告準則第16號(修訂本)	二零二一年六月三十日之後的新冠病毒疫情相關租金寬減
香港會計準則第1號(修訂本)	香港詮釋第5號(2020)有關流動或非流動負債分類及相關修訂本
香港會計準則第1號及香港財務報告準則作業準則第2號(修訂本)	會計政策的披露
香港會計準則第8號(修訂本)	會計估計的定義
香港會計準則第12號(修訂本)	與單一交易產生的資產及負債相關的遞延稅項



### 3. ADOPTION OF NEW AND AMENDED HKFRSs (CONTINUED)

#### (b) Issued but not yet effective HKFRSs (Continued)

Amendments to HKAS 16	Property, Plant and Equipment – Proceeds before Intended Use
Amendments to HKAS 37	Onerous Contracts – Cost of Fulfilling a Contract
Amendments to HKFRSs	Annual Improvements to HKFRS Standards 2018-2020
Accounting Guideline 5 (Revised)	Merger Accounting for Common Control Combination

The directors are currently assessing the possible impact of these new and amended standards on the Group's results and financial position in the first year of application. The directors consider that these amendments are unlikely to have a material impact to the Group's consolidated financial statements.

### 3. 採納新訂及經修訂香港財務報告準則(續)

#### (b) 已發行但尚未生效的香港財務報告準則(續)

香港會計準則第16號 (修訂本)	物業、廠房及設備 – 於作擬定用途前之所得款項
香港會計準則第37號 (修訂本)	有償合約 – 履行合約之成本
香港財務報告準則 (修訂本)	香港財務報告準則二零一八年至二零二零年週期之年度改進
會計指引5(經修訂)	共同控制合併的合併會計

目前董事正在評估該等新訂及經修訂準則於首年應用中可能對本集團業績及財務狀況帶來的影響。董事認為該等修訂不太可能對本集團之綜合財務報表產生重大影響。

#### 4. REVENUE AND OTHER REVENUE

Revenue arises mainly from manufacturing and selling of medicines and the sales and distribution of medicines and healthcare products.

#### 4. 收入及其他收入

收入來自生產及銷售藥品以及銷售及分銷藥品及保健品。

		For the three months ended 30 September 截至九月三十日止三個月		For the nine months ended 30 September 截至九月三十日止九個月	
		2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>Revenue</b>	<b>收入</b>				
Manufacturing and selling of medicines	生產及銷售藥品	<b>130,547</b>	129,468	<b>364,313</b>	328,950
Sales and distribution of medicines and healthcare products	銷售及分銷藥品及保健品	<b>75,035</b>	170,674	<b>232,463</b>	430,738
		<b>205,582</b>	300,142	<b>596,776</b>	759,688

#### 4. REVENUE AND OTHER REVENUE (CONTINUED)

#### 4. 收入及其他收入(續)

		For the three months ended 30 September 截至九月三十日止三個月		For the nine months ended 30 September 截至九月三十日止九個月	
		2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>Other revenue</b>	<b>其他收入</b>				
Interest income from bank deposits	銀行存款利息收入	3,322	923	5,852	2,342
Interest income from principal protected deposits	保本型存款利息收入	(1,673)	2,099	730	3,186
Agency fee income	代理費收入	4,717	–	9,434	–
Government subsidy income	政府補貼				
– released from deferred revenue	– 轉撥自遞延收益	101	101	350	300
– directly recognized in profit or loss	– 直接計入損益	3,040	1,570	4,547	3,330
Change in fair value of financial assets through profit or loss	計入損益之金融資產 公平值變動	–	(989)	–	1,561
Other	其他	(38)	(53)	577	82
		<b>9,469</b>	<b>3,651</b>	<b>21,490</b>	<b>10,801</b>
<b>Other net income</b>	<b>其他收入淨額</b>				
Reversal of impairment loss on trade and other receivables	應收賬款及其他應收款減值 虧損撥回	(389)	199	390	483
Reversal of write down of inventories	撇減存貨撥回	77	114	307	783
Reversal of provision for estimated loss from legal proceedings	法律訴訟後估計虧損沖回	–	–	1,282	–
Net foreign exchange gains	匯兌收益淨額	–	–	27	32
Gain on disposal of property, plant and equipment	出售物業、廠房及設備收益	–	58	–	388
Others	其他	–	–	–	899
		<b>(312)</b>	<b>371</b>	<b>2,006</b>	<b>2,585</b>

## 5. PROFIT BEFORE TAXATION

Profit before taxation is arrived after deducting the following:

## 5. 除稅前溢利

除稅前溢利乃經扣除以下各項：

		For the three months ended 30 September 截至九月三十日止三個月		For the nine months ended 30 September 截至九月三十日止九個月	
		2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>(a) Finance costs</b>	<b>(a) 財務成本</b>				
Interest on bank loans and other borrowings	銀行貸款利息及其他借款	1,448	240	2,160	750
Financial cost on lease liabilities	租賃負債的財務成本	7	-	33	-
Total interest expense on financial liabilities not at fair value through profit or loss	並非透過損益按公平值列賬金融負債的利息開支總額	1,455	240	2,193	750
<b>(b) Staff costs (including directors' emoluments)</b>	<b>(b) 員工成本(包括董事酬金)</b>				
Salaries, wages and other benefits	薪金、工資及其他福利	22,185	22,192	72,880	65,668
Contributions to defined contribution retirement plans	定額供款退休計劃的供款	3,755	2,643	12,137	6,123
		25,940	24,835	85,017	71,791

## 5. PROFIT BEFORE TAXATION (CONTINUED)

## 5. 除稅前溢利(續)

		For the three months ended 30 September 截至九月三十日止三個月		For the nine months ended 30 September 截至九月三十日止九個月	
		2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>(c) Other Item</b>	<b>(c) 其他項目</b>				
Depreciation of right-of-use assets	使用權資產折舊	1,003	393	2,604	1,178
Amortisation of intangible assets (Note)	無形資產攤銷 (附註)	2,140	1,041	4,888	3,109
Impairment loss on intangible assets (Note)	無形資產減值虧損 (附註)	–	–	–	13,588
Estimated loss from the legal proceedings (Note)	預計訴訟賠償損失 (附註)	–	5,589	–	5,589
Depreciation of property, plant and equipment	物業、廠房及設備折舊	6,928	4,329	17,060	12,574
Cost of inventories	存貨成本	110,033	124,868	297,389	340,879
Research & development costs (Note)	研發費用(附註)	6,699	5,534	18,101	15,909
Short-term lease expenses: minimum lease payment	短期租賃開支： 最低租賃付款	(671)	444	1,952	2,868
Impairment on – trade receivables (Note)	減值 – 應收賬款(附註)	(273)	(364)	194	256
– other receivables (Note)	– 其他應收款項(附註)	(1,045)	2,876	15	3,000
Loss on disposal of property, plant and equipment (Note)	處置物業、廠房及設備 虧損(附註)	537	2,517	538	2,531
Write down of inventory (Note)	撇減存貨(附註)	14	648	1,185	2,181
Auditor's remuneration	核數師酬金	–	18	–	18
Auditor's non-audit services remuneration	核數師非審計酬金	117	267	306	519

Note: These amounts have been included in "Other operating expenses" in the unaudited condensed consolidated statement of profit or loss and other comprehensive income.

附註：此等數額已計入未經審核簡明綜合損益及其他全面收益表之「其他經營開支」項內。

## 6. INCOME TAX

Income tax in the unaudited condensed consolidated statement of profit or loss and other comprehensive income represents:

## 6. 所得稅

未經審核簡明綜合損益及其他全面收益表內的所得稅指：

		For the three months ended 30 September 截至九月三十日止三個月		For the nine months ended 30 September 截至九月三十日止九個月	
		2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 二零二一年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 二零二零年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>Current tax</b>	<b>即期稅項</b>				
Provision for PRC Enterprise Income Tax ("EIT")	中國企業所得稅撥備 (「企業所得稅」)	4,563	3,186	8,028	9,865
<b>Deferred tax</b>	<b>遞延稅項</b>				
Origination and reversal of temporary differences	暫時性差額的衍生及撥回	(130)	(394)	(248)	(4,021)
		<b>4,433</b>	<b>2,792</b>	<b>7,780</b>	<b>5,844</b>

Hong Kong Profits Tax has not been provided for as the Group had no assessable profit to Hong Kong Profits Tax during the Reporting Period (nine-month period ended 30 September 2020: Nil).

由於本集團於報告期間並無須繳納香港利得稅的應課稅溢利，故並無計提香港利得稅撥備(截至二零二零年九月三十日止九個月期間：無)。



## 6. INCOME TAX (CONTINUED)

As at 30 September 2021, three subsidiaries (30 September 2020: two subsidiaries) of the Group established in the PRC are qualified as “High and New Technology Enterprise”, respectively. In accordance with the applicable Enterprise Income Tax Law of the PRC, these subsidiaries are subject to the PRC EIT at a preferential rate of 15%.

The Company and other PRC subsidiaries are subject to the PRC EIT at a rate of 25% for the Reporting Period (30 September 2020: 25%).

## 7. DIVIDENDS

The Board does not propose the payment of any dividend for the Reporting Period (2020: Nil).

## 8. EARNINGS PER SHARE

### *Basic earnings per share*

For the three-month and nine-month periods ended 30 September 2021, the calculation of basic earnings per share was based on the profit attributable to owners of the Company of approximately RMB5,560,000 and RMB25,207,000 respectively (three-month and nine-month periods ended 30 September 2020: profit of approximately RMB10,255,000 and RMB28,505,000 respectively) and the weighted average number of 1,678,000,000 ordinary shares in issue for the three-month and nine-month periods ended 30 September 2021 (2020: 1,678,000,000 ordinary shares).

### *Diluted earnings per share*

Diluted earnings per share for the three-month and nine-month periods ended 30 September 2021 and 2020 equals to basic earnings per share because there were no potential dilutive ordinary shares outstanding during these periods.

## 6. 所得稅(續)

於二零二一年九月三十日，三間附屬公司（二零二零年九月三十日：兩間附屬公司）於中國成立的本集團附屬公司合資格成為「高新技術企業」。根據適用中國企業所得稅法，該等附屬公司須按15%的優惠稅率繳納中國企業所得稅。

報告期間，本公司及其他中國附屬公司須按25%的中國企業所得稅稅率納稅（二零二零年九月三十日：25%）。

## 7. 股息

董事會並不建議就報告期間派付任何股息（二零二零年：無）。

## 8. 每股盈利

### *每股基本盈利*

截至二零二一年九月三十日止三個月及九個月期間，每股基本盈利乃分別根據本公司擁有人應佔溢利約人民幣5,560,000元及約人民幣25,207,000元（截至二零二零年九月三十日止三個月及九個月期間：分別約為溢利人民幣10,255,000元及約人民幣28,505,000元）以及截至二零二一年九月三十日止三個月及九個月期間已發行普通股加權平均數1,678,000,000股（二零二零年：1,678,000,000股普通股）計算。

### *每股攤薄盈利*

由於截至二零二一年及二零二零年九月三十日止三個月及九個月期間內並無具潛在攤薄影響的已發行普通股，因此該等期間的每股攤薄盈利與每股基本盈利相等。

## MANAGEMENT DISCUSSION AND ANALYSIS

### BUSINESS REVIEW

During the Reporting Period, the Group was principally engaged in the research and development, manufacturing and selling of medicines, and the purchase and sales of medicines and healthcare food products in the PRC. The medicines being sold by the Group mainly cover several therapeutic areas which are oncology, cardiovascular system, respiratory system, digestive system and mental disorders.

#### Research and Development, Manufacturing and Selling of Medicines

Currently, the Group has two pharmaceutical production bases, which are respectively located in Jin'an District, Fuzhou, Fujian Province, the PRC ("Fuzhou Production Base") and Miyun Economic Development Zone, Beijing City, the PRC ("Beijing Production Base"). Fuzhou Production Base possesses Chinese medicines (including more than a dozen of dosage forms such as tablets, capsules, granules, oral solutions and tinctures) and chemical medicines (which include various dosage forms namely tablets, capsules, granules, small volume injections and large volume injections), with nearly 500 approval documents of Guoyaozhunzi being registered, of which, approximately 170 varieties have been included into the "Catalogue of Drugs for Basic National Medical Insurance" (國家基本醫療保險藥品目錄). The Fuzhou Production Base is the only narcotic production base in Fujian Province designated by the State. The Beijing Production Base is under Neptunus Zhongxin, a subsidiary acquired by the Group during the Reporting Period. It mainly produces chemical medicines (including tablets, hard capsules and powders) and has approximately 140 approval documents of Guoyaozhunzi, of which approximately 90 products are included into the "Catalogue of Drugs for Basic National Medical Insurance" (國家基本醫療保險藥品目錄) and approximately 60 products are included into the "National Essential Drug List" (國家基本藥物目錄).

## 管理層討論及分析

### 業務回顧

本集團於報告期間主要在中國從事藥品的研發、生產及銷售，以及藥品及保健食品的購銷。本集團銷售的藥品主要涵蓋腫瘤、心血管系統、呼吸系統、消化系統、精神障礙等多個治療領域。

#### 藥品研發、生產及銷售

目前，本集團擁有兩個藥品生產基地，分別位於中國福建省福州市晉安區（「福州生產基地」）及中國北京市密雲經濟開發區（「北京生產基地」）。福州生產基地擁有中成藥（含片劑、膠囊劑、顆粒劑、口服液、酏劑等十幾個劑型）、化藥（含片劑、膠囊劑、顆粒劑、小容量注射劑、大容量注射劑等多個劑型）等近500個國藥准字批准文號，其中約有170個品規入選了國家基本醫療保險藥品目錄。福州生產基地是國家在福建省唯一指定的麻醉品生產基地。北京生產基地隸屬於本集團於報告期間收購之附屬公司海王中新，其主要生產化藥（含片劑、硬膠囊劑、散劑），持有約140個國藥准字批准文號，其中約有90個品規入選國家基本醫療保險藥品目錄，約有60個品規入選國家基本藥物目錄。

## BUSINESS REVIEW (CONTINUED)

### Research and Development, Manufacturing and Selling of Medicines (Continued)

The Group mainly fulfills the internal development demands through conducting independent research and development and cooperation with external research and development institutions. Two pharmaceutical manufacturing subsidiaries of the Group are recognized as high-tech enterprises in Fujian Province and another pharmaceutical manufacturing subsidiary is recognized as national high-tech enterprise and all of which are entitled to enjoy preferential corporate income tax treatment for high-tech enterprises. The said three subsidiaries currently possess various new drugs and exclusive products with self-owned intellectual property rights, including Tegafur, Gimeracil and Oteracil Potassium Tablets (the "TGOP Tablets" or 替吉奧片, a drug for anti-gastric cancer), Xiaozheng Yigan Tablets (消症益肝片, an anti-liver-cancer drug), Proteoglycan Tablets (多糖蛋白片, for enhancing the immune system), Biyuan Capsules (鼻淵膠囊, an anti-rhinitis medicine), Amaranth Berberine Capsules (萹菜黃連素膠囊, a drug for acute diarrhea), Disodium glycyrrhizinate (甘草酸二鈉, a drug for anti-inflammatory and liver protection), Spironolactone Tablets (螺內酯片, a drug for auxiliary diuresis), Ligustrazine Phosphate Tablets (磷酸川芎嗪片, a drug for ischemic cerebrovascular disease), Pre-filled Catheter Flusher (預充式導管沖洗器, a Class III medical device) and HTK Myocardial Protection Cardioplegic Solution (HTK 心肌保護停跳液, a Class III medical device). During the Reporting Period, the Group's two new drug products were approved for registration and passed the drug GMP compliance inspection before its launch.

Under the national policy in relation to quality consistency evaluation for generic drugs, appropriate types of medicines were proactively selected by a pharmaceutical manufacturing subsidiary of the Group and such medicines were selected to undergo the quality consistency evaluation for generic drugs. Currently, four of the selected medicines of the Group, namely Sodium Bicarbonate Tablets, Norfloxacin Capsules, Propranolol Hydrochloride Tablets and Metformin Hydrochloride Tablets, have already passed the consistency evaluation. The relevant work of quality consistency evaluation for other selected medicines is under orderly progress.

## 業務回顧(續)

### 藥品研發、生產及銷售(續)

本集團主要通過自主研發和與外部研發機構合作的方式滿足內部研發需求。本集團旗下現有兩家製藥附屬公司為福建省高新技術企業，另有一家製藥附屬公司為國家高新技術企業，均可享受高新技術企業所得稅優惠政策。上述三家附屬公司目前擁有多個新藥和自主知識產權獨家產品，如抗胃癌藥替吉奧片（「替吉奧片」）、抗肝癌藥消症益肝片、提高免疫力的多糖蛋白片、抗鼻炎用藥鼻淵膠囊、急性腹瀉用藥萹菜黃連素膠囊、抗炎保肝用藥甘草酸二鈉、輔助性利尿藥螺內酯片、缺血性腦血管疾病用藥磷酸川芎嗪片、預充式導管沖洗器（國家第三類醫療器械產品）以及HTK心肌保護停跳液（國家第三類醫療器械產品）等。於報告期間，本集團有兩個新藥產品的註冊申報獲得批准並通過了上市前藥品GMP符合性檢查。

根據有關仿製藥一致性評價的政策，本集團旗下相關製藥附屬公司積極篩選品種並啟動了仿製藥一致性評價工作。目前，本集團有四個品種，即碳酸氫鈉片、諾氟沙星膠囊、鹽酸普萘洛爾片及鹽酸二甲雙胍片，已成功通過一致性評價。其他品種的一致性評價相關工作正在有序推進中。

## BUSINESS REVIEW (CONTINUED)

### Research and Development, Manufacturing and Selling of Medicines (Continued)

During the Reporting Period, the pharmaceutical manufacturing subsidiaries of the Group located in Fuzhou continued to increase investment in research and development and the product quality assurance system and to expand the existing sales networks. The promotion of key products of such subsidiaries yielded good results, the sales of the products with high gross profit margin increased and the agency fee income also increased. Therefore, the business of such subsidiaries continued to be in sustainable and healthy development. Meanwhile, the pharmaceutical manufacturing subsidiary of the Group located in Beijing has been adjusting its business since it was acquired by the Group. It is endeavoring to mitigate the historical adverse impact while proactively expanding market, strive to turn losses into to profits as soon as possible.

### Purchase and Sales of Medicines and Healthcare Food Products

Currently, the main products distributed by the Group are medicines and healthcare food products, which include the well-known product series of the Neptunus Ginkgo Leaves Tablets (海王金樽) and Neptunus Jinzun (海王金樽). Such products are mainly distributed to the end medical institutions through professional sales promotion companies and to the end users through large and medium-sized chain pharmacies.

During the Reporting Period, the purchase and sales of medicines and healthcare food products segment of the Group reduced the distribution of several prescription products. In addition, the sales were affected to a certain extent by the decline in the overall growth rate of the pharmaceutical retail industry of the OTC market, the impact of the national drug procurement and the impact of "Internet + Medicine". Therefore, the revenue of this segment declined during the Reporting Period.

In order to stabilize its business and maintain growth, the purchase and sales segment of the Group's medicines and healthcare food products continues to expand its product line by proactively adopting a diversified development strategy, increasing efforts in regional market development, keeping up with market trends, launching a series of promotional activities, conference, team training, and introducing Neptunus Zhongxin's products and market demand products.

## 業務回顧(續)

### 藥品研發、生產及銷售(續)

於報告期間，本集團位於福州的製藥附屬公司繼續加大研發及質量體系投入，拓展現有銷售網絡，其重點產品推廣收效良好，高毛利產品銷量增加，並增加了代理費收入，因此業務保持穩健發展。本集團位於北京的製藥附屬公司，在併入本集團後仍處於業務調整期，目前正在努力消除歷史不利影響，積極開拓市場，力求盡快扭虧為盈。

### 藥品及保健食品購銷

目前，本集團主要代理產品為藥品及保健食品，其中包括著名的海王金樽系列產品和海王金樽系列產品。代理產品主要通過專業銷售推廣公司分銷至終端醫療機構以及通過大中小型連鎖藥店銷售給終端客戶。

於報告期間，本集團藥品及保健食品購銷分部減少了部分處方產品之代理。此外，非處方藥市場受醫藥零售行業整體增速下行、國家藥品集採傳導影響以及「互聯網+醫藥」的衝擊，銷售受到一定影響。因此，該分部於報告期間之收入有所下降。

為穩定業務、保持增長，本集團藥品及保健食品購銷分部積極採取多元化發展戰略，加大區域市場開發力度、緊跟市場熱點，開展一系列促銷活動、啟動會、團隊融訓、引進海王中新產品及市場需求產品，不斷拓寬產品線。



## FINANCIAL REVIEW

The Group's revenue during the Reporting Period was approximately RMB596,776,000, representing a decrease of 21.44% from approximately RMB759,688,000 for the corresponding period of last year. In relation to the Group's revenue, approximately RMB364,313,000, which amounted to approximately 61.05% of the Group's total revenue, was derived from the manufacturing and selling of medicines segment, while approximately RMB232,463,000, which amounted to approximately 38.95% of the Group's total revenue, was derived from the sales and distribution of medicines and healthcare products segment. During the Reporting Period, the revenue from the manufacturing and selling of medicines segment increased by approximately 10.75% as compared with the corresponding period of last year, while the revenue from the sales and distribution of medicines and healthcare products segment decreased by approximately 46.03% as compared with the corresponding period of last year. Therefore the overall revenue of the Group decreased.

During the Reporting Period, the Group's gross profit margin was approximately 46%, representing a decrease of approximately 8% from approximately 54% for the corresponding period of last year. The decrease in gross profit margin was mainly attributable to the freight charges are adjusted as cost of sales of principal business according to the new revenue standards; the current gross profit margin of the newly acquired subsidiary Neptunus Zhongxin is very low; and the number of products with high gross profit margin sold as agent reduced.

The Group's gross profit during the Reporting Period was approximately RMB275,364,000, representing a decrease of approximately 33.22% from approximately RMB412,367,000 for the corresponding period of last year. The decrease was mainly attributed to the decrease in the Group's total revenue and the gross profit margin has decreased as a result.

## 財務回顧

本集團於報告期間之收入約為人民幣596,776,000元，較去年同期約人民幣759,688,000元下降約21.44%。於本集團收入中，約人民幣364,313,000元來自於生產和銷售藥品分部，佔本集團整體收入約61.05%；約人民幣232,463,000元來自於銷售及分銷藥品及保健品分部，佔本集團整體收入約38.95%。於報告期間，生產和銷售藥品分部的收入較去年同期上升約10.75%；銷售及分銷藥品及保健品分部的收入較去年同期下降約46.03%，因此本集團整體收入有所下降。

本集團於報告期間之毛利率約為46%，較去年同期約54%下降約8%。毛利率較去年下降主要是因為採用新收入準則，運費調整計入主營業務成本新收購海王中新當前毛利率較低以及減少代理高毛利率品種等因素。

本集團於報告期間之毛利約為人民幣275,364,000元，較去年同期約人民幣412,367,000元下降約33.22%。毛利的下降主要是因為本集團整體收入有所下降，且毛利率也有所下降。

## FINANCIAL REVIEW (CONTINUED)

During the Reporting Period, the Group's selling and distribution expenses were approximately RMB180,138,000, representing a decrease of approximately 39.39% from approximately RMB297,219,000 for the corresponding period of last year. The decrease in selling and distribution expenses was mainly due to the decrease of revenue, the adjustment of freight charges as cost of sales of principal business according to the New Revenue Standards and the adjustment of varieties and structure of products sold as agent.

The Group's administrative expenses for the Reporting Period were approximately RMB55,949,000, representing an increase of approximately 24.13% from approximately RMB45,071,000 for the corresponding period of last year. The increase was mainly due to the expiry of the periodical deduction and exemption of social insurance premium measures during the pandemic, the acquisition of Neptunus Zhongxin and the increase in labour cost.

During the Reporting Period, the Group's other operating expenses amounted to approximately RMB26,139,000, representing a decrease of approximately 43.64% from approximately RMB46,378,000 for the corresponding period of last year. The decrease was mainly because the intangible assets had no impairment loss during the Reporting Period, whereas there was a provision for impairment loss of approximately RMB13,588,000 for the corresponding period of last year.

The Group's finance costs for the Reporting Period amounted to approximately RMB2,193,000, representing an increase of approximately 192.40% from approximately RMB750,000 for the corresponding period of last year. The increase in finance costs was mainly due to the increase in interest expenses newly incurred from Neptunus Zhongxin's banking loans.

For the reasons above, the Group's profit after tax decreased from approximately RMB30,491,000 for the corresponding period of last year to approximately RMB26,661,000 for the Reporting Period, representing a decrease of approximately 12.56%. Profit attributable to the owners of the Company decreased from approximately RMB28,505,000 for the corresponding period of last year to approximately RMB25,207,000 for the Reporting Period, representing a decrease of approximately 11.57%.

## 財務回顧(續)

本集團於報告期間之銷售及分銷開支約為人民幣180,138,000元，較去年同期約人民幣297,219,000元下降約39.39%。銷售及分銷開支減少主要是由於隨收入的減少，銷售及分銷開支相應減少且根據新收入準則，運費調整計入主營業務成本，及代理產品的類型結構調整。

本集團於報告期間之行政開支約為人民幣55,949,000元，較去年同期約人民幣45,071,000元上升約24.13%。行政開支增加主要是由於疫情期間階段性減免社會保險費政策已結束，新收購了海王中新以及人工成本有所上升。

本集團於報告期間之其他經營開支約為人民幣26,139,000元，較去年同期約人民幣46,378,000元下降約43.64%。其他經營開支減少主要是由於本年無形資產未發生減值，而去年同期計提了無形資產減值撥備人民幣13,588,000元。

本集團於報告期間之財務成本約為人民幣2,193,000元，較去年同期約人民幣750,000元上升約192.40%。財務成本增加的主要原因為新增海王中新銀行借款而導致的利息支出增加。

由於上述原因，本集團於報告期間之稅後溢利約為人民幣26,661,000元，較去年同期約人民幣30,491,000元下降約12.56%；本公司於報告期間之擁有人應佔溢利約為人民幣25,207,000元，較去年同期約人民幣28,505,000元下降約11.57%。



## LIQUIDITY AND FINANCIAL RESOURCES

The Group usually finances its operating and investing activities with its internal financial resources and bank loans. The Group's transactions are mainly denominated in Renminbi and the Group reviews its demand for working capital and financing on a regular basis.

### Banking facilities

As at 30 September 2021, Neptunus Fuyao has pledged buildings and prepaid lease payments to secure a banking facility of RMB100,000,000, which has not been utilized yet. Neptunus Zhongxin has pledged its own land and real properties, private real properties of a director and personal guarantee provided by a director and his related parties to secure banking facilities of RMB101,000,000, which have been fully utilized. Therefore, the Group has a short-term banking borrowing of RMB101,000,000 which remains outstanding.

### Shareholder's entrusted loan

The Company obtained a shareholder's entrusted loan of RMB9,000,000 from Shenzhen Neptunus Bio-engineering Co., Ltd. ("Neptunus Bio-engineering") through an entrusted arrangement with a bank. Neptunus Bio-engineering had undertaken to the Company that it would not demand repayment of the above-mentioned shareholder's entrusted loan unless and until: (1) the repayment of such shareholder's entrusted loan would not adversely affect the operations of the Company and/or its business objectives as set out in the prospectus published by the Company on 29 August 2005 (the "Prospectus"); (2) each of the independent non-executive Directors was of the opinion that the repayment of such shareholder's entrusted loan would not adversely affect the operations of the Company and/or the implementation of its business objectives as set out in the Prospectus, and the Company would make an announcement in respect of the decision of the independent non-executive Directors made under (2); and (3) the Company had positive cash flow and retained earnings in the relevant financial year (the "Repayment Conditions").

## 流動資金及財務資源

本集團一般以內部財務資源及銀行借貸作為其經營及投資活動之資金。本集團之買賣交易主要以人民幣列值，並定期檢討對流動資金及融資的需要。

### 銀行融資

於二零二一年九月三十日，海王福藥以房屋及預付租賃款項作抵押，取得銀行融資額度為人民幣100,000,000元，該銀行融資額度尚未動用。海王中新以其自身土地房產、一位董事之私人房產以及一位董事及其關連方之個人擔保作抵押，取得銀行融資額度人民幣101,000,000元，該銀行融資額度已全部動用。因此本集團有短期銀行借款人民幣101,000,000元尚未歸還。

### 股東委託借款

本公司透過與銀行訂立委託安排自深圳市海王生物工程股份有限公司（「海王生物」）取得股東委託借款人民幣9,000,000元。海王生物已向本公司承諾將不會要求本公司償還上述股東委託借款，除非及直至：(1)償還該股東委託借款將不會對本公司之業務及／或本公司於二零零五年八月二十九日刊發之招股章程（「招股章程」）所載本公司之業務目標構成不利影響；(2)各獨立非執行董事認為償還該股東委託借款將不會對本公司之業務及／或實行招股章程所載本公司之業務目標構成不利影響，以及本公司將就獨立非執行董事根據(2)所作決定作出公告；及(3)本公司於有關財政年度取得正數現金流量及保留盈利（「還款條件」）。

## LIQUIDITY AND FINANCIAL RESOURCES (CONTINUED)

### Shareholder's entrusted loan (Continued)

As the above-mentioned Repayment Conditions were fully satisfied, after the negotiation between the Company and Neptunus Bio-engineering, the Company has repaid the above-mentioned shareholder's entrusted loan to Neptunus Bio-engineering on 18 February 2021.

## CONTINGENT LIABILITY

As at 30 September 2021, the Group had no significant contingent liabilities.

## INTERESTS AND SHORT POSITIONS OF DIRECTORS, SUPERVISORS AND CHIEF EXECUTIVE IN THE LISTED SECURITIES

As far as the Directors and supervisors of the Company are aware, as at 30 September 2021, the interests and short positions of the Directors, supervisors and chief executive of the Company in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) which were required to be notified to the Company and the Stock Exchange pursuant to Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or were required, pursuant to section 352 of the SFO, to be and were recorded in the register to be kept by the Company, or were required, pursuant to Rule 5.46 to Rule 5.67 of the GEM Listing Rules to be notified to the Company and the Stock Exchange were as follows:

## 流動資金及財務資源(續)

### 股東委託借款(續)

由於上述還款條件均已達成，經本公司與海王生物協商，本公司已於二零二一年二月十八日向海王生物償還委託借款。

## 或然負債

於二零二一年九月三十日，本集團並無任何重大或然負債。

## 董事、監事及最高行政人員於上市 證券中的權益及淡倉

就本公司董事及監事所知，於二零二一年九月三十日，本公司董事、監事及最高行政人員於本公司及其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)之股份、相關股份及債權證中擁有須根據證券及期貨條例第XV部知會本公司及聯交所之權益及淡倉(包括根據證券及期貨條例之有關條文被當作或視為彼等擁有之權益或淡倉)，或須根據證券及期貨條例第352條須由本公司備存之登記冊將記錄及已記錄之權益及淡倉，或根據GEM上市規則第5.46條至5.67條之規定而須知會本公司及聯交所之權益及淡倉如下：

**INTERESTS AND SHORT POSITIONS OF DIRECTORS, SUPERVISORS AND CHIEF EXECUTIVE IN THE LISTED SECURITIES (CONTINUED)**

**Long positions in shares of associated corporations of the Company:**

董事、監事及最高行政人員於上市證券中的權益及淡倉(續)

於本公司相聯法團股份之好倉：

Director/Supervisor	Capacity	Type of interests	Name of associated corporation	Number of shares held in associated corporation	Approximate percentage of the associated corporation's issued share capital
董事／監事	身份	權益種類	相聯法團名稱	持有相聯法團之股份數目	佔相聯法團之已發行股本概約百分比
Mr. Zhang Feng (Note (a)) 張鋒先生(附註(a))	Beneficial owner 實益擁有人	Personal 個人	Neptunus Bio-engineering 海王生物	1,331,093	0.05%
Ms. Yu Lin (Note (b)) 于琳女士(附註(b))	Beneficial owner 實益擁有人	Personal 個人	Neptunus Bio-engineering 海王生物	900,000	0.03%
Mr. Shen Da Kai (Note (c)) 沈大凱先生(附註(c))	Beneficial owner 實益擁有人	Personal 個人	Neptunus Bio-engineering 海王生物	2,000,000	0.07%
Ms. Cao Yang (Note (d)) 曹陽女士(附註(d))	Beneficial owner 實益擁有人	Personal 個人	Neptunus Bio-engineering 海王生物	200,000	0.01%

## INTERESTS AND SHORT POSITIONS OF DIRECTORS, SUPERVISORS AND CHIEF EXECUTIVE IN THE LISTED SECURITIES (CONTINUED)

Notes:

- (a) Mr. Zhang Feng, chairman of the Board and deputy chairman and non-independent director of the 8th session of the board of directors and president of Neptunus Bio-engineering, was beneficially interested in approximately 0.05% of the entire issued share capital of Neptunus Bio-engineering, the Company's controlling shareholder, which in turn held directly and indirectly the beneficial interest in approximately 73.51% of the entire issued share capital of the Company, of which 70.38% was directly held and 3.13% was indirectly held through Shenzhen Neptunus Oriental Investment Company Limited ("Neptunus Oriental").
- (b) Ms. Yu Lin, non-executive Director, was beneficially interested in approximately 0.03% of the entire issued share capital of Neptunus Bio-engineering, the Company's controlling shareholder, which in turn held directly and indirectly the beneficial interest in approximately 73.51% of the entire issued share capital of the Company, of which 70.38% was directly held and 3.13% was indirectly held through Neptunus Oriental.
- (c) Mr. Shen Da Kai, non-executive Director, was beneficially interested in approximately 0.07% of the entire issued share capital of Neptunus Bio-engineering, the Company's controlling shareholder, which in turn held directly and indirectly the beneficial interest in approximately 73.51% of the entire issued share capital of the Company, of which 70.38% was directly held and 3.13% was indirectly held through Neptunus Oriental.
- (d) Ms. Cao Yang, employee representative supervisor and human resources director of the Company and vice general manager, supervisor and head of human resources of Neptunus Changjian, was beneficially interested in approximately 0.01% of the entire issued share capital of Neptunus Bio-engineering, the Company's controlling shareholder, which in turn held directly and indirectly the beneficial interest in approximately 73.51% of the entire issued capital of the Company, of which 70.38% was directly held and 3.13% was indirectly held through Neptunus Oriental.

## 董事、監事及最高行政人員於上市證券中的權益及淡倉(續)

附註：

- (a) 董事會主席及海王生物第八屆董事局副主席、非獨立董事兼總裁張鋒先生實益擁有本公司控股股東海王生物全部已發行股本約0.05%之權益，而海王生物直接及間接實益擁有本公司全部已發行股本約73.51%之權益，其中70.38%為直接持有，3.13%經深圳海王東方投資有限公司(「海王東方」)間接持有。
- (b) 非執行董事于琳女士實益擁有本公司控股股東海王生物全部已發行股本約0.03%之權益，而海王生物直接及間接實益擁有本公司全部已發行股本約73.51%之權益，其中70.38%為直接持有，3.13%經海王東方間接持有。
- (c) 非執行董事沈大凱先生實益擁有本公司控股股東海王生物全部已發行股本約0.07%之權益，而海王生物直接及間接實益擁有本公司全部已發行股本約73.51%之權益，其中70.38%為直接持有，3.13%經海王東方間接持有。
- (d) 本公司職工代表監事、人力資源總監、海王長健副總經理、監事及人力資源負責人曹陽女士實益擁有本公司控股股東海王生物全部已發行股本約0.01%之權益，而海王生物直接及間接實益擁有本公司全部已發行股本約73.51%之權益，其中70.38%為直接擁有，3.13%經海王東方間接擁有。

## INTERESTS AND SHORT POSITIONS OF DIRECTORS, SUPERVISORS AND CHIEF EXECUTIVE IN THE LISTED SECURITIES (CONTINUED)

Save as disclosed above, as at 30 September 2021, none of the Directors, supervisors or chief executive of the Company nor their respective associates held any interests or short positions in the 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 required to be notified to the Company and the Stock Exchange pursuant to Part XV of SFO, or were required, pursuant to section 352 of the SFO to be and were recorded in the register to be kept by the Company, or were required, pursuant to Rule 5.46 to Rule 5.67 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange.

## SHARE OPTION SCHEME, CONVERTIBLE SECURITIES AND WARRANTS

Up to 30 September 2021, the Company and its subsidiaries have not adopted any share option scheme and have not granted any option, convertible securities, warrants or other similar rights.

## DIRECTORS' AND SUPERVISORS' SHARE OPTIONS, WARRANTS OR CONVERTIBLE BONDS

At any time during the Reporting Period, none of the Directors or supervisors of the Company or their respective spouse or minor children were granted any share options, warrants or convertible bonds of the Company, its subsidiaries or associated corporation.

## SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES AND UNDERLYING SHARES

So far as the Directors and supervisors of the Company are aware, as at 30 September 2021, the interests and/or short positions held by shareholders (not being a Director, a supervisor or a chief executive of the Company) in shares or underlying shares of the Company which were recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO or had otherwise notified to the Company were as follows:

## 董事、監事及最高行政人員於上市證券中的權益及淡倉(續)

除上文披露者外，於二零二一年九月三十日，本公司董事、監事或最高行政人員或彼等各自之聯繫人士概無於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有須根據證券及期貨條例第XV部知會本公司及聯交所之權益或淡倉，或須根據證券及期貨條例第352條須由本公司備存之登記冊將記錄及已記錄之權益或淡倉，或根據GEM上市規則第5.46條至5.67條之規定而須知會本公司及聯交所之權益或淡倉。

## 購股權計劃、可轉換證券及認股權證

截至二零二一年九月三十日，本公司及其附屬公司未曾採納任何購股權計劃，亦無授出任何購股權、可轉換證券、認股權證或其他類似權利。

## 董事及監事的購股權、認購權證或可換股債券

於報告期間內任何時間，本公司任何董事或監事或彼等各自的配偶或未成年子女概無獲授任何本公司，其附屬公司或相聯法團的購股權、認股權證或可換股債券。

## 主要股東於股份及相關股份的權益

據本公司董事及監事所知，於二零二一年九月三十日，股東(並非本公司董事、監事或最高行政人員)所持根據證券及期貨條例第336條須由本公司備存之登記冊所記錄的本公司股份或相關股份或以其他方式知會本公司之任何權益及/或淡倉如下：



## SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES AND UNDERLYING SHARES (CONTINUED)

Long positions in the shares of the Company:

## 主要股東於股份及相關股份的權益 (續)

於本公司股份之好倉：

Name of Substantial Shareholder	Capacity	Number of domestic shares held	Approximate percentage of all the domestic shares	Approximate percentage of the Company's issued share capital
主要股東姓名／名稱	身份	持有內資股股份數目	佔所有內資股的概約百分比	佔本公司已發行股本的概約百分比
Neptunus Bio-engineering (Note (a)) 海王生物 (附註(a))	Beneficial owner 實益擁有人	1,181,000,000	94.33%	70.38%
	Interest in controlled corporation 受控制法團權益	52,464,500	4.19%	3.13%
Bank of Changsha Co., Ltd. – Guangzhou Branch (Note (a)) 長沙銀行股份有限公司廣州分行 (附註(a))	Person having a security interest in shares 持有股份的保證權益的人	1,181,000,000	94.33%	70.38%
Shenzhen Neptunus Group Company Limited ("Neptunus Group") (Note (b)) 深圳海王集團股份有限公司 (「海王集團」) (附註(b))	Interest in controlled corporation 受控制法團權益	1,233,464,500	98.52%	73.51%
Shenzhen Neptunus Holding Group Company Limited ("Neptunus Holding") (Previously known as "Shenzhen Yinhetong Investment Company Limited") (Note (c)) 深圳海王控股集團有限公司 (「海王控股」) (前稱「深圳市銀河通投資有限公司」) (附註(c))	Interest in controlled corporation 受控制法團權益	1,233,464,500	98.52%	73.51%
Mr. Zhang Si Min (Note (d)) 張思民先生 (附註(d))	Interest in controlled corporation 受控制法團權益	1,233,464,500	98.52%	73.51%



## SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES AND UNDERLYING SHARES (CONTINUED)

Notes:

- (a) Neptunus Bio-engineering was deemed to be interested in the 52,464,500 domestic shares of the Company held by Neptunus Oriental as the entire issued share capital of Neptunus Oriental was beneficially owned by Neptunus Bio-engineering. Neptunus Bio-engineering was also directly interested in 1,181,000,000 domestic shares of the Company. Therefore, Neptunus Bio-engineering was directly and indirectly interested in 1,233,464,500 domestic shares of the Company.

On 25 March 2021, Neptunus Bio-engineering has pledged 1,181,000,000 domestic shares in the Company to Bank of Changsha Co., Ltd – Guangzhou Branch as a security of a loan provided by Bank of Changsha Co., Ltd – Guangzhou Branch. Therefore, Bank of Changsha Co., Ltd. – Guangzhou Branch was deemed to be interested in 1,181,000,000 domestic shares of the Company. The said share pledge does not fall within the scope of Rule 17.19 of the GEM Listing Rules as it is not for the purpose to secure the Company's debt or to secure guarantee or other support of the Company's obligations.

- (b) Neptunus Group was deemed to be interested in the 1,233,464,500 domestic shares of the Company, which relate to the same parcel of shares referred to in note (a) above, held by Neptunus Bio-engineering as Neptunus Group was beneficially interested in approximately 44.22% of the entire issued share capital of Neptunus Bio-engineering.
- (c) Neptunus Holding was deemed to be interested in 1,233,464,500 domestic shares of the Company, which relate to the same parcel of shares referred to in note (a) above, held by Neptunus Bio-engineering as Neptunus Holding was beneficially interested in approximately 59.68% of the entire issued share capital of Neptunus Group, which in turn was beneficially interested in approximately 44.22% of the entire issued share capital of Neptunus Bio-engineering.
- (d) Mr. Zhang Si Min ("Mr. Zhang") was deemed to be interested in 1,233,464,500 domestic shares of the Company, which relate to the same parcel of shares referred to in note (a) above, held by Neptunus Bio-engineering as Mr. Zhang was beneficially interested in 70% of the entire issued share capital of Neptunus Holding and the entire issued share capital of Shenzhen Haihe Investment and Development Company Limited, which in turn was beneficially interested in approximately 59.68% and 20% of the entire issued share capital of Neptunus Group respectively. Neptunus Group was beneficially interested in approximately 44.22% of the entire issued share capital of Neptunus Bio-engineering.

## 主要股東於股份及相關股份的權益 (續)

附註：

- (a) 由於海王生物實益擁有海王東方全部已發行股本100%的權益，而海王東方擁有本公司52,464,500股內資股份的權益，因此海王生物被視為擁有由海王東方持有的本公司52,464,500股內資股份的權益。同時海王生物直接持有本公司1,181,000,000股內資股份的權益，因此海王生物被視為直接及間接擁有本公司1,233,464,500股內資股份的權益。

於二零二一年三月二十五日，海王生物以1,181,000,000股本公司內資股作為向長沙銀行股份有限公司廣州分行借貨的抵押。因此，長沙銀行股份有限公司廣州分行被視為擁有海王生物持有的本公司1,181,000,000股內資股份的權益。由於上述股份質押並非用於擔保本公司之債務或擔保本公司之保證或其他支持，因此上述股份質押不屬於GEM上市規則第17.19條之範疇。

- (b) 由於海王集團實益擁有海王生物全部已發行股本約44.22%的權益，因此海王集團被視為擁有由海王生物持有的本公司1,233,464,500股內資股份的權益，與上文附註(a)所述同一筆股份相關。
- (c) 由於海王控股實益擁有海王集團全部已發行股本約59.68%的權益，而海王集團實益擁有海王生物全部已發行股本約44.22%的權益，因此海王控股被視為擁有由海王生物持有的本公司1,233,464,500股內資股份的權益，與上文附註(a)所述同一筆股份相關。
- (d) 由於張思民先生（「張先生」）實益擁有海王控股全部已發行股本70%的權益及深圳市海合投資發展有限公司全部已發行股本100%的權益，而海王控股及海合分別實益擁有海王集團全部已發行股本約59.68%和20%的權益，而海王集團實益擁有海王生物全部已發行股本約44.22%的權益，因此張先生被視為擁有由海王生物持有的本公司1,233,464,500股內資股份的權益，與上文附註(a)所述同一筆股份相關。

## SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES AND UNDERLYING SHARES (CONTINUED)

Save as disclosed above, the Directors and supervisors of the Company are not aware of any other persons (except the Directors, supervisors or chief executive of the Company) who held any interests or short positions in the shares or underlying shares of the Company as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO as at 30 September 2021.

## PURCHASE, SALES OR REDEMPTION OF THE LISTED SECURITIES OF THE COMPANY

The Company and its subsidiaries did not purchase, redeem or sell any of the Company's listed securities during the Reporting Period. The Company and its subsidiaries also did not redeem, purchase or cancel any of their redeemable securities.

## COMPETING INTERESTS

On 21 August 2005, Neptunus Bio-engineering, the controlling shareholder of the Company, entered into an agreement with the Company containing undertakings relating to non-competition and preferential rights of investments (the "Non-Competition Undertakings"), pursuant to which Neptunus Bio-engineering had undertaken to the Company and its associates that, inter alia, as long as the securities of the Company are listed on GEM (previously known as Growth Enterprise Market):

1. it will not, and will procure its associates not to, whether within or outside the PRC, directly or indirectly (other than those indirectly held as a result of the equity interest in any listed company or its subsidiaries), participate in or operate any business in whatever form, or produce any products, (the usage of which is the same as or similar to that of the products of the Company) which may constitute direct or indirect competition to the business operated by the Company from time to time; and

## 主要股東於股份及相關股份的權益 (續)

除上文所披露者外，於二零二一年九月三十日，本公司董事或監事概不知悉有任何其他人士(本公司董事、監事或最高行政人員除外)於本公司之股份或相關股份中，擁有根據證券及期貨條例第336條須由本公司備存之登記冊所記錄之權益或淡倉。

## 購買、出售或贖回本公司之上市證券

於報告期間，本公司及其附屬公司並無購買、贖回或出售本公司任何上市證券。本公司及其附屬公司並無贖回、購回或註銷其可贖回證券。

## 競爭權益

本公司控股股東海王生物與本公司於二零零五年八月二十一日訂立有關不競爭承諾及優先投資權的協議(「不競爭承諾」)。根據該協議，海王生物向本公司及其聯繫人承諾，(其中包括)只要本公司的證券仍於GEM(前稱「創業板」)上市：

1. 其將不會，並將促使其聯繫人不會以任何形式直接或間接在中國境內或境外參與或經營與本公司不時經營的業務構成直接或間接競爭的任何業務或生產任何用途與本公司產品相同或類似的產品(惟因持有任何上市公司或其附屬公司之股權而間接持有之業務則除外)；及

## COMPETING INTERESTS (CONTINUED)

2. it will not, and will procure its associates not to hold any interest, whether within or outside the PRC, in any company or organization (directly or indirectly, other than indirectly held as a result of its equity interest in any listed company or its subsidiaries) when the business of such company or entity will (or may) compete directly or indirectly with the business of the Company.

Pursuant to the Non-Competition Undertakings, at a time when the Non-Competition Undertakings are subsisting, whenever Neptunus Bio-engineering or any its associates enter into any negotiations, within or outside the PRC, in relation to any new investment project which may compete with the existing and future business of the Company, the Company shall have a preferential right of investment in such new investment projects.

Neptunus Bio-engineering has confirmed with the Company that it has complied with the Non-Competition Undertakings during the Reporting Period.

## CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

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

## 競爭權益(續)

2. 其將不會，並將會促使其聯繫人不會在中國境內或境外(直接或間接)於其業務將(或有可能)與本公司業務產生直接或間接競爭的該等公司或機構中擁有任何權益，惟因持有任何上市公司或其附屬公司股權而間接持有者則除外。

根據不競爭承諾，於不競爭承諾的有效期內，如海王生物或其聯繫人在中國境內或境外就與本公司現有及將來業務構成競爭的新投資項目進行磋商，本公司將獲得優先投資該等新投資項目的權利。

海王生物已向本公司確認其於報告期間已遵守不競爭承諾。

## 董事進行證券交易之操守守則

於報告期間，本公司採納一套條款不低於GEM上市規則第5.48至5.67條所載的「交易必守標準」的董事進行證券交易的操守守則。經向全體董事作出具體查詢後，全體董事確認，彼等於報告期間內已遵守有關證券交易的交易必守標準及操守守則。

## AUDIT COMMITTEE

The Company established an Audit Committee (the "Audit Committee") on 21 August 2005. The primary duties of the Audit Committee are to review the Company's annual report and financial statements, half-yearly reports and quarterly reports, and to provide suggestions and opinions thereon to the Board. In addition, the Audit Committee members will also meet with the management to review the accounting principles and practices adopted by the Company and to discuss matters relating to the auditing, internal control system and financial reporting process of the Company. The Audit Committee comprises one non-executive Director of the Company, namely Ms. Yu Lin and two independent non-executive Directors, namely Mr. Yick Wing Fat, Simon and Mr. Poon Ka Yeung. Mr. Yick Wing Fat, Simon is the chairman of the Audit Committee.

The Audit Committee has reviewed the unaudited condensed consolidated results of the Group for the Reporting Period.

## COMPLIANCE WITH THE CORPORATE GOVERNANCE CODE

As the Directors are aware, during the Reporting Period, the Company has complied with the requirements under the "Corporate Governance Code and Corporate Governance Report" set out in Appendix 15 of the GEM Listing Rules.

The Board will continue to enhance the standard of corporate governance of the Company to ensure that the Company will operate its business in an honourable and responsible manner.

On behalf of the Board

**Shenzhen Neptunus Interlong Bio-technique Company Limited\***

**Zhang Feng**

*Chairman*

Shenzhen, the PRC, 9 November 2021

As at the date of this report, the executive Directors are Mr. Zhang Feng and Mr. Huang Jian Bo; the non-executive Directors are Mr. Zhang Yi Fei, Ms. Yu Lin, Mr. Shen Da Kai and Mr. Xu Yan He; and the independent non-executive Directors are Mr. Yick Wing Fat, Simon, Mr. Poon Ka Yeung and Mr. Zhang Jian Zhou.

\* For identification purpose only

## 審核委員會

本公司已於二零零五年八月二十一日成立審核委員會(「審核委員會」)。審核委員會之主要職責包括審核本公司的年報及財務報表、半年度報告及季度報告，以及就此向董事會提供意見及建議。此外，審核委員會成員與管理層一起檢討本公司所採納的會計準則及常規，商討審核、內部監控制度和財務申報程序事宜。審核委員會包括一位本公司之非執行董事于琳女士及兩位獨立非執行董事易永發先生及潘嘉陽先生。易永發先生為審核委員會主席。

審核委員會已經審閱本集團於報告期間之未經審核簡明綜合業績。

## 遵守企業管治守則

據董事所知，本公司於報告期間一直遵守GEM上市規則附錄十五《企業管治守則》及《企業管治報告》所載的規定。

董事會將繼續提升本公司的企業管治標準，確保本公司以誠實負責的態度經營業務。

代表董事會

深圳市海王英特龍生物技術股份有限公司

主席

張鋒

中國深圳市，二零二一年十一月九日

於本報告日期，執行董事為張鋒先生及黃劍波先生，非執行董事為張翼飛先生、于琳女士、沈大凱先生及徐燕和先生，獨立非執行董事為易永發先生、潘嘉陽先生及章劍舟先生。

\* 僅供識別



