



嘉鼎國際集團

JIADING INTL GP 股份代碼：HK08153

JIADING INTERNATIONAL
GROUP HOLDINGS LIMITED
嘉鼎國際集團控股有限公司

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock code: 08153)

(股份代號：08153)

20
23

中
期
報
告

INTERIM
REPORT

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 of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

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

This report, for which the directors (the “Director(s)”) of Jiading International Group Holdings Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM 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之特色

GEM之定位，乃為相比起其他在聯交所上市之公司帶有較高投資風險之中小型公司提供一個上市之市場。有意投資之人士應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。

由於GEM上市公司普遍為中小型公司，在GEM買賣之證券可能會較於聯交所主板買賣之證券承受較大之市場波動風險，同時無法保證在GEM買賣之證券會有高流通量之市場。

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

本報告乃按照聯交所GEM證券上市規則(「GEM上市規則」)而刊載，旨在提供有關嘉鼎國際集團控股有限公司(「本公司」)之資料，本公司各董事(「董事」)願就本報告所載資料共同及個別承擔全部責任。董事在作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在各重大方面均屬準確及完整，且無誤導或欺詐成份，以及本報告並無遺漏其他事項，致使本報告所載之任何陳述或本報告有所誤導。

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS AND FINANCIAL REVIEW

Overview

During the six months ended 30 September 2023 (the "Period") under review, the Group recorded a revenue of approximately HK\$43.1 million, representing a slight increase of approximately 2.7%, when compared to that of approximately HK\$42.0 million achieved for the six months ended 30 September 2022 (the "Preceding Period"), which was mainly derived from its advertising services, sales of new energy batteries, sales of new energy off-road vehicles and sales of health care products business. No revenue was recorded from the sales of new energy electric vehicles for the Period.

The Group recorded a loss for the Period of approximately HK\$8.0 million, representing a slight increase of approximately of HK\$7.1 million for the Preceding Period, which was mainly attributable to the decrease of gross profit margin and the increase of administrative expenses for the Period.

Advertising

The Group continued to maintain its sales and marketing team for this business segment. The team has been worked in advertising enterprises and possess an extensive clientele network and are also experienced in advertisement design and planning.

With the strong support from the sales and marketing team and inhouse production team, the Group has offered value-added services to its clients annual advertising solutions on various media platforms such as advertising on mass transportation and social media, which has sharpened its competitive edge for successfully retaining its existing clients while expanding its client base by clients' referrals. Thanks to strong brand equity, the Group has been able to maintain stable client base with high degree of customer loyalty.

管理層討論及分析

業務及財務回顧

概覽

於截至二零二三年九月三十日止六個月回顧期間（「本期間」），本集團錄得收入約43.1百萬港元，較截至二零二二年九月三十日止六個月（「先前期間」）達致的約42.0百萬港元略微增加約2.7%，乃主要由廣告服務、銷售新能源電池、銷售新能源非道路汽車及銷售保健品業務產生。本期間概無錄得銷售新能源電動汽車的收入。

本集團錄得本期間虧損約8.0百萬港元，較先前期間略增加約7.1百萬港元，乃主要由於本期間毛利率減少以及行政開支增加所致。

廣告

本集團繼續維持該業務分部的銷售及營銷團隊。該團隊曾在廣告企業工作，擁有廣泛的客戶網絡，亦擁有廣告設計及策劃方面的經驗。

依託銷售及營銷團隊及內部生產團隊的得力支持，本集團亦通過於各種媒體平台上向客戶提供年度廣告解決方案來提供增值服務，如於大眾交通及社交媒體上刊登廣告，提升了競爭優勢以在透過客戶推介擴大客戶基礎的同時成功留住現有客戶。由於品牌資產強大，本集團能夠維持穩定的客戶基礎和較高的客戶忠誠度。

During the Period, the Group's advertising services business recorded a revenue of approximately HK\$35.4 million, as compared to that of approximately HK\$42.0 million, recorded in the Preceding Period representing a decrease of approximately 15.7%. It was mainly result from weak market sentiments during the Period.

The Group would closely monitor the existing operations of this segment by deploying proportionated resources to maintain a steady operation with a view to capturing the business opportunities in the second half of the year.

New energy batteries

Hainan Weishi New Energy Technology Company Limited (海南唯時新能源科技有限公司) ("Weishi New Energy"), the wholly-subsiary of the Company, has specializing on the development of super-fast charging batteries and provision of application-oriented solutions for various industries such as urban logistics, micro electric vehicles, commercial drones, power tools, etc.

The corporate mission of Weishi New Energy is to establish itself as the World's leading supplier of graphene battery fast charging solutions and a smart manufacturer of alkene carbon composite material batteries. The Group considered that Weishi New Energy's long-term goal aligns with the Group's strategic plan to shift its focus on new energy battery business, which could share the existing technologies and setups being developed by the Group, and make significant growth to the Group.

Under the impetus of favorable government policies and technology innovation, Weishi New Energy has made significant progress in the technology development of graphene battery in terms of product design, safety and durability as well as recharging speed and capacities. The new energy battery segment has secured contracts in respect of the provision of highpower batteries to golf carts in the PRC and recorded a revenue in an aggregate amount of approximately HK\$2.2 million during the Period.

於本期間，本集團的廣告服務業務錄得收入約35.4百萬港元，較先前期間錄得的收入約42.0百萬港元減少約15.7%。此乃主要由於本期間市場氣氛疲弱所致。

本集團將密切監察此分部的現有營運，按比例調配資源以維持穩定營運，以期把握下半年的商機。

新能源電池

本公司全資子公司海南唯時新能源科技有限公司(「唯時新能源」)專注於打造超級快充電池，為城市物流、微型電動車、商用無人機、電動工具等多個行業提供應用解決方案。

唯時新能源的企業使命是成為全球領先的石墨烯電池快充解決方案供應企業、烯碳複合材料電池智慧製造企業。本集團認為，唯時新能源的長期目標與本集團戰略規劃一致，將焦點轉向能夠共用本集團所開發現有技術及設置的新能源電池業務，為本集團帶來高額增長。

在利好政府政策及技術創新的推動下，唯時新能源於石墨烯電池的產品設計、安全及壽命以及充電速度及電容量等技術開發方面取得重大進展。新能源電池分部已就向中國的高爾夫球車提供大功率電池達成多項合約，並於本期間錄得收入總額約2.2百萬港元。

New energy off-road vehicles

In 26 June 2023, the Group had successfully acquired Weishi (Shenzhen) New Energy Technology Development Co., Ltd. (唯時(深圳)新能源科技發展有限公司) (“Weishi (Shenzhen)”), a company specializing on the development and sales of new energy off-road vehicles, including tour car, golf cart, off-road sweeper, hunting vehicle, etc.

In recent years, the mainland encourages cities to increase financial support, study and introduce supporting policies such as operating subsidies, right-of-way, electricity concessions, and low-carbon emission zones according to local conditions, and explore the establishment of policies that adapt to the development of new technologies and new models.

Under these circumstances, the Group has recorded a revenue of approximately HK\$2.3 million from the sales of new energy off-road vehicles during the Period under review.

The Group will actively seek suitable opportunities to integrate its new energy battery business and new energy off-road vehicle business, thereby reducing existing costs and enhancing market competitiveness.

Health care products

As announced by the Company on 4 September 2023, the Group had successfully acquired Zixing Health Technology (Shenzhen) Co. Ltd. (紫星健康科技(深圳)有限公司) (“Zixing Health”) on 30 August 2023, a company specializing on the research, manufacture and sales of health care products incorporating the use of small molecule oligopeptides, graphene and far infrared light waves technologies. Its products include small molecule peptides health supplements and graphene far infrared sauna room. The corporate mission of Zixing Health is to perfectly integrate traditional Chinese medicine with modern high-tech equipment, and continue to focus on the research and development of new technologies, new applications, and new products to inject new impetus into the health industry and strive to become the leader in the light wave energy health care industry.

新能源非道路汽車

於二零二三年六月二十六日，本集團成功收購唯時(深圳)新能源科技發展有限公司(「唯時(深圳)」)，該公司專注於開發及銷售新能源非道路汽車，包括旅遊車、高爾夫球車、越野清掃車、狩獵車等。

近年來，內地鼓勵城市加大財政支持力度，因地制宜研究推出運營補貼、路權、電力優惠、低碳排放區等配套政策，探索建立適應新技術新模式發展的政策。

在此等情況下，本集團於回顧期內錄得新能源非道路汽車銷售收入約2.3百萬港元。

本集團將積極尋求合適機會整合新能源電池業務及新能源非道路汽車業務，從而降低現有成本及提升市場競爭力。

保健品

誠如本公司於二零二三年九月四日所公佈，本集團已於二零二三年八月三十日成功收購紫星健康科技(深圳)有限公司(「紫星健康」)，該公司專注於研究、製造及銷售採用小分子低聚肽、石墨烯遠紅外光波能量技術的保健品。其產品包括小分子肽保健品和石墨烯遠紅外光波能量房。紫星健康的企業使命是將中華傳統醫學與現代高科技設備完美融合，持續不斷的圍繞新技術、新應用、新產品的研發，為大健康產業注入新的推動力，致力成為光波能量康養行業的領航者。

As the past few years have been under the influence of COVID-19, daily life around the world has been significantly affected, which has also made the world pay more attention to the importance of daily health care. The Group has grasped this opportunity and decided to invest in the health industry, hoping to bring more positive contribution to the Group.

During the Period under review, Zixing Health recorded a revenue of approximately HK\$3.2 million. It was mainly due to the increasing demand for health products in the market during the period, which is expected by the Group.

Administrative expenses

During the Period under review, the Group's administrative expenses slightly increased by approximately 3.9% to approximately HK\$13.2 million, as compared to that of approximately HK\$12.7 million for the Preceding Period, which mainly comprised of staff salaries and emoluments, depreciation charges of property, plant and equipment, as well as legal and professional fees. The slight increase in the Group's administrative expenses was primarily attributable to the increase in staff costs.

Finance costs

The Group's finance costs decreased by approximately 44.3% to approximately HK\$1.0 million, as compared to approximately HK\$1.8 million incurred for the Preceding Period. This substantial decrease was mainly resulted from the decrease of the Group's borrowings during the Period. The Group's borrowings decreased from approximately HK\$19.3 million as at 31 March 2023 to approximately HK\$10.7 million as at 30 September 2023.

由於過去幾年受到新冠肺炎的影響，世界各地的日常生活受到顯著影響，這也使世界更加關注日常保健的重要性。本集團已把握此機遇，決定投資大健康產業，希望能為本集團帶來更多正面貢獻。

於回顧期內，紫星健康錄得收入約3.2百萬港元。這主要由於本集團預期本期間市場對保健品的需求增加所致。

行政開支

於回顧期間，本集團的行政開支較先前期間的約12.7百萬港元略微增加約3.9%至約13.2百萬港元，主要包括員工薪資及酬金、物業、機器及設備折舊費用以及法律及專業費用。本集團行政開支略微增加乃主要由於員工成本增加。

融資成本

本集團的融資成本較先前期間產生的約1.8百萬港元減少約44.3%至約1.0百萬港元。該大幅減少主要由於本期間本集團的借款減少所致。本集團借款由二零二三年三月三十一日的約19.3百萬港元減少至二零二三年九月三十日的約10.7百萬港元。

Loss and total comprehensive expense for the period

The Group recorded a loss and total comprehensive expense for the Period of approximately HK\$8.0 million and HK\$5.5 million, respectively, as compared to a loss and total comprehensive expense of approximately HK\$7.1 million and approximately HK\$11.8 million, respectively for the Preceding Period. The increase in loss was primarily attributable to the decrease in the gross profit margin of the Group's advertising services business and the increase of the Group's administrative expenses.

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

The Group finances its operations primarily with internally generated cash flow, equity financing and debt financing. As at 30 September 2023, the Group had cash and cash equivalents of approximately HK\$25.3 million, which significantly increased as compared to the Group's cash and cash equivalents of approximately HK\$16.0 million as at 31 March 2023. Such increase was primarily attributable to the Group's placing activities dated 11 September 2023, please refer to the Company's announcements dated 24 August 2023 and 11 September 2023 for details. As such, the Group's current ratio, being calculated on the basis of current assets over current liabilities, was approximately 2.8, which was higher than the Group's current ratio of approximately 2.5 as at 31 March 2023. The present current ratio is considered by the Group to be at an acceptable level. The Group will continue to follow a prudent treasury policy in managing its bank balances and cash and maintain healthy liquidity to ensure that the Group is well positioned to achieve its current business objectives and strategies.

期內虧損及全面開支總額

本集團於本期間錄得虧損及全面開支總額分別約8.0百萬港元及5.5百萬港元，而先前期間則為虧損及全面開支總額分別約7.1百萬港元及約11.8百萬港元。虧損增加主要是由於本集團廣告服務業務的毛利率下降以及本集團行政開支增加所致。

流動性、財務資源和資本結構

本集團主要以內部產生的現金流、股權融資及債務融資為其營運提供資金。於二零二三年九月三十日，本集團的現金及現金等價物約為25.3百萬港元，較二零二三年三月三十一日本集團的現金及現金等價物約16.0百萬港元大幅增加。增加的主要原因是本集團於二零二三年九月十一日進行配售活動，詳情請參閱本公司日期為二零二三年八月二十四日及二零二三年九月十一日的公告。因此，本集團的流動比率以流動資產除以流動負債計算，約為2.8，高於本集團於二零二三年三月三十一日的流動比率約2.5。本集團認為當前流動比率為可接受水平。本集團將繼續遵循審慎的財務政策來管理本集團的銀行結餘及現金，並維持健康的流動資金，以確保本集團有能力實現其當前業務目標及戰略。

As at 30 September 2023, the Group had outstanding borrowings of approximately HK\$20.2 million, representing an decrease of approximately HK\$6.0 million when compared to the Group's outstanding borrowings of approximately HK\$26.2 million as at 31 March 2023. The Group's borrowings primarily comprise unsecured loans of approximately HK\$10.7 million, bonds and interest payables of approximately HK\$5.6 million and promissory note of approximately HK\$3.9 million. The borrowings are denominated in Hong Kong dollars and Renminbi and are at fixed interest rates. The gearing ratio of the Group, being calculated on the basis of the total borrowings over total assets, was approximately 11.6%, which was lower than that of the Group's gearing ratio of approximately 19.0% as at 31 March 2023. The Group's placing activities dated 11 September 2023 resulted in decreased demand for external financial resources and has decreased the Group's borrowings and gearing ratio.

Given the Group's current operating and investment plans, its present financial resources may not be sufficient to accommodate for the Group's operating and investment needs in the upcoming year. In order to maintain sufficient liquidity and resources, on 24 August 2023, the Company entered into a placing agreement with a placing agent, namely, Quam Securities Limited, for placing up to 305,691,261 new ordinary shares of the Company (the "Placing Shares") to not less than six independent placees under the general mandate granted at the annual general meeting of the Company held on 25 July 2023 at a price of HK\$0.10 per Placing Share. The closing price was HK\$0.122 per Share on 24 August 2023, being the date of the placing agreement. On 11 September 2023, completion of the placing of a total of 305,680,000 Placing Shares took place and the net price per Placing Share was approximately HK\$0.097. The net proceeds of approximately HK\$29.8 million arose therefrom will be utilized for repayment of debts, expansion of the Group's business and general working capital.

As at 30 September 2023, the Company's issued share capital was approximately HK\$7,336,545 and the number of its issued ordinary shares was 1,834,136,305 of par value of HK\$0.004 each.

於二零二三年九月三十日，本集團的未償還借款約為20.2百萬港元，較本集團於二零二三年三月三十一日的未償還借款約26.2百萬港元減少約6.0百萬港元。本集團的借款主要包括約10.7百萬港元的無抵押貸款、約5.6百萬港元的應付債券和利息以及約3.9百萬港元的承兌票據。借款以港元及人民幣計值並按固定利率計息。本集團的資產負債比率以總借款除以總資產計算，約為11.6%，低於本集團於二零二三年三月三十一日的資產負債比率約19.0%。本集團日期為二零二三年九月十一日的配售活動導致外部財務資源需求減少，並降低了本集團的借款及資本負債比率。

鑑於本集團當前的經營和投資計劃，其目前的財務資源可能不足以滿足本集團來年的經營和投資需要。為維持充足的流動資金及資源，於二零二三年八月二十四日，本公司與配售代理華富建業證券有限公司訂立配售協議，根據在本公司於二零二三年七月二十五日舉行的股東週年大會上授出的一般授權，按每股配售股份0.10港元的價格，向不少於六名獨立承配人配售最多305,691,261股本公司新普通股（「配售股份」）。於二零二三年八月二十四日（即配售協議日期）的收市價為每股0.122港元。於二零二三年九月十一日，配售合共305,680,000股配售股份已完成，每股配售股份淨價約為0.097港元。所籌集所得款項淨額約29.8百萬港元將用作償還債務、拓展本集團業務及一般營運資金。

於二零二三年九月三十日，本公司的已發行股本約為7,336,545港元，每股面值0.004港元的已發行普通股數目為1,834,136,305股。

USE OF PROCEED

During the Period, the Group carried out the following equity fund raising exercises and as at 30 September 2023, the actual uses of proceeds are shown as follows:

- (i) As at 30 September 2023, the utilization of the net proceeds amounting to approximately HK\$48.5 million raised from the Rights Issue is set out below:

Intended Use	擬定用途	Allocation	Utilization	Unutilized	Utilization	Remaining Balance
			as at 31 March 2023	amount as at 1 April 2023	as at 30 September 2023	
		分配	於二零二三年三月三十一日使用	於二零二三年四月一日未動用金額	於二零二三年九月三十日使用	剩餘結餘
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
Repayment of Debts	償還債務	23,000	14,200	8,800	8,800	-
Expansion and R&D of New Energy Batteries Business	新能源電池業務的拓展及研發	20,000	15,000	5,000	5,000	-
General Working Capital	一般營運資金	5,500	5,000	500	500	-
Total:	總計:	48,500	34,200	14,300	14,300	-

- (ii) As at 30 September 2023, the utilization of the net proceeds amounting to approximately HK\$29.8 million raised from the Placing is set out below:

Intended Use	擬定用途	Allocation	Utilization	Remaining Balance	Expected
			as at 30 September 2023		timeline for utilisation of the unused net proceeds
		分配	於二零二三年九月三十日使用	剩餘結餘	所得款項淨額的預期時間表
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	By 於下列日期前
Repayment of Debts	償還債務	5,000	0	5,000	31 December 2023 二零二三年十二月三十一日
Expansion of the Group's business	拓展本集團業務	18,300	9,800	8,500	31 December 2023 二零二三年十二月三十一日
General Working Capital	一般營運資金	6,500	2,625	3,875	31 December 2023 二零二三年十二月三十一日
Total:	總計:	29,800	12,425	17,375	

所得款項用途

於本期間，本集團進行以下股本集資活動，而於二零二三年九月三十日，所得款項的實際用途列示如下：

- (i) 於二零二三年九月三十日，供股所得款項淨額約48.5百萬港元的用途載列如下：

- (ii) 於二零二三年九月三十日，配售事項籌集的所得款項淨額約29.8百萬港元的使用情況載列如下：

EXPOSURE TO FLUCTUATION IN EXCHANGE RATE AND TREASURY POLICIES

The majority of the transactions, assets and liabilities of the Group was denominated in Renminbi and Hong Kong dollars. During the Period under review, no financial instruments were used for hedging purpose, and the Group did not commit to any financial instruments to hedge its exposure to exchange rate risk, as the expected exchange rate risk is not significant. The senior management of the Group will continue to monitor the foreign exchange exposure and will consider applicable derivatives when necessary. The Group did not have any derivatives for hedging against the foreign exchange rate risk as at 30 September 2023.

HUMAN RESOURCES

As at 30 September 2023, the Group had about 38 employees in total, stationed mainly in the PRC and Hong Kong. The total staff costs, including key management's remuneration, amounted to approximately HK\$4.4 million (six months ended 30 September 2022: approximately HK\$4.5 million). The Group's emolument policies, which are reviewed periodically, are linked to the performance of individual employees and are based on the salary trends prevailing in the aforesaid regions.

SIGNIFICANT INVESTMENTS, ACQUISITIONS AND DISPOSALS

DISPOSAL OF EQUITY INTEREST IN GLORY RAY GLOBAL LIMITED

On 7 July 2023, the Company as the vendor entered into the sale and purchase agreement with Mr. Wang Mengtao (the "Purchaser") as the purchaser for the sale of 100% equity interest in Glory Ray Global Limited, a direct wholly owned subsidiary of the Company, at the consideration of HK\$3,650,000 paid upon completion (the "Disposal"). The Disposal enables the Group to realign its business strategy in the new energy related business segment and focus its resources in the new battery technology business. Details of the Disposal are set out in the announcement of the Company dated 7 July 2023.

匯率波動風險及財資政策

本集團大多數交易、資產及負債以人民幣及港元計值。於回顧期內，並無就對沖目的使用金融工具，且本集團並無承諾使用任何金融工具對沖匯率風險，因為預期匯率風險並不重大。本集團高級管理層將繼續監控外匯風險，並在必要時考慮適用的衍生工具。於二零二三年九月三十日，本集團並無持有任何衍生工具以對沖匯率風險。

人力資源

於二零二三年九月三十日，本集團合共有大約38名僱員，主要派駐於中國及香港。包括主要管理層薪酬在內的員工成本總額約為4.4百萬港元（截至二零二二年九月三十日止六個月：約4.5百萬港元）。本集團的薪酬政策與個別僱員的表現掛鉤，並根據上述地區普遍的薪酬趨勢而定期檢討。

重大投資、收購及出售

出售GLORY RAY GLOBAL LIMITED 股權

於二零二三年七月七日，本公司（作為賣方）與王夢濤先生（「買方」）（作為買方）訂立買賣協議，以出售本公司直接全資子公司 Glory Ray Global Limited 的100%股權，完成後須支付代價3,650,000港元（「出售事項」）。出售事項使得本集團重新調整其於新能源相關業務分部的業務策略，並將其資源集中於新電池技術業務。出售事項的詳情載於本公司日期為二零二三年七月七日的公告。

ACQUISITION OF ZIXING HEALTH TECHNOLOGY (SHENZHEN) CO. LTD.

On 15 August 2023, 唯時(深圳)新能源科技發展有限公司 (Weishi (Shenzhen) New Energy Technology Development Co. Ltd.*), an indirect wholly owned subsidiary of the Company, as the purchaser entered into the sale and purchase agreement with 深圳市新嘉合投資有限公司 (Shenzhen Xinjiahe Investment Co. Ltd.*) as the vendor (the "Vendor") for the acquisition of 51% equity interest in 紫星健康科技(深圳)有限公司 (Zixing Health Technology (Shenzhen) Co. Ltd.*) (the "Target") at the consideration of RMB5.1 million to be paid upon completion (the "Acquisition"). The Board has been actively looking for business opportunities to improve the Group's performance and to enhance Shareholders' return. The Board considered that the Acquisition represents a good opportunity to tap into the fast-growing healthcare products industry in the PRC. All the conditions precedent of the Agreement have been fulfilled and Completion took place on 30 August 2023. Details of the Acquisition are set out in the announcements of the Company dated 15 August 2023, 22 August 2023 and 4 September 2023.

Save as disclosed above and during the Period, the Group did not process any other significant investment, acquisition or disposal of subsidiaries or associated companies.

FUTURE PLANS FOR MATERIAL INVESTMENTS AND CAPITAL ASSETS

Save as disclosed in this report, the Group currently does not have any firm intention or specific plans for material investments or capital assets.

PLEDGE OF ASSETS

The Group did not pledge of its assets as securities for any facilities granted to the Group as at 30 September 2023 and 31 March 2023.

* For identification purpose only

收購紫星健康科技(深圳)有限公司

於二零二三年八月十五日，本公司之間接全資子公司唯時(深圳)新能源科技發展有限公司(作為買方)與深圳市新嘉合投資有限公司(作為賣方)(「賣方」)訂立買賣協議，以收購紫星健康科技(深圳)有限公司(「目標公司」)51%股權，代價為人民幣5.1百萬元，將於完成後支付(「收購事項」)。董事會一直積極物色商機，以改善本集團表現及提高股東回報。董事會認為，收購事項為進軍中國快速發展的保健產品行業提供良機。該協議的所有先決條件均已達成，而完成已於二零二三年八月三十日落實。收購事項詳情載於本公司日期為二零二三年八月十五日、二零二三年八月二十二日及二零二三年九月四日的公告。

除上文所披露者外，於本期間，本集團並無進行子公司或聯營公司的任何其他重大投資、收購或出售。

重大投資及資本資產的未來計劃

除本報告所披露者外，本集團現時並無任何重大投資或資本資產的確實意向或具體計劃。

資產抵押

於二零二三年九月三十日及二零二三年三月三十一日，本集團並無抵押其任何資產作為本集團獲授任何融資之擔保。

CONTINGENT LIABILITIES

The Group did not have any significant contingent liabilities as at 30 September 2023 and 31 March 2023.

PROSPECTS

The Group anticipated that the prospects for the advertising business will become more promising in 2023 due to the improved macroeconomic atmosphere and market conditions. Whilst for the new energy battery sector, the general trend of new energy transformation and green energy has become a global high-growth track, the Group will strive to seize market opportunities in the new energy battery business through acquisitions and collaborations with leading partners in the industry and further investments in research and development to enhance technological innovation.

The sale of new energy batteries is a key driver of our business, and the Group is extremely optimistic about its future prospects. The global demand for electric vehicles and renewable energy sources has continued to accelerate, creating significant growth opportunities for the Group. In the PRC, the new energy batteries industry is particularly promising, with the government's strong support for the adoption of electric vehicles and the development of renewable energy sources. According to the industry estimates, PRC accounts for more than half of the global market for electric vehicles, and this trend is expected to continue. The Group has continued to invest significantly in research and development to enhance its product offerings, improve manufacturing processes, and maintain competitive edge in the market. Our commitment to innovation has resulted in the introduction of new, higher-performing products, which have been well received by our customers across various industries.

Looking ahead, the Group believes that the demand for new energy batteries will continue to grow, particularly in the PRC, as the government continues to support the adoption of electric vehicles and renewable energy sources. The Group is well positioned to capitalize on this growth opportunity, thanks to our strong brand reputation, experienced management team, and dedicated workforce and remains committed to driving sustainable growth in this segment and creating long-term value for our shareholders.

或然負債

於二零二三年九月三十日及二零二三年三月三十一日，本集團並無任何重大或然負債。

前景

由於宏觀經濟形勢及市況改善，本集團預計廣告業務於二零二三年的前景將會更加明朗。新能源電池業務方面，新能源轉型及發展綠色能源的總體趨勢已然成為全球高增長的方向之一，本集團將透過收購及與業內的領先夥伴合作，進一步投資研發，加快技術創新，力求把握新能源電池業務的市場機遇。

新能源電池銷售是我們業務的關鍵驅動因素，本集團對其未來前景非常樂觀。全球對電動汽車和可再生能源資源的需求持續加速增長，為本集團創造了重要的增長機遇。在中國，新能源電池產業尤其有前途，政府強烈支持電動汽車的採用和可再生能源資源的發展。據行業估計，中國佔全球電動汽車市場的一半以上，這一趨勢有望持續。本集團繼續大力投資於研發，以增強產品系列，改善製造流程，並在市場上保持競爭優勢。我們致力於產品創新，推出全新、高性能產品，廣獲各行各業客戶的好評。

展望未來，本集團認為新能源電池的需求將繼續增長，在中國尤其是如此，因為政府繼續支持電動汽車和可再生能源資源的採用。憑藉我們強大的品牌聲譽、經驗豐富的管理團隊和敬業的員工隊伍，本集團已做足準備把握是次增長機會，繼續致力於推動這一分部的可持續增長，並為我們的股東創造長期價值。

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES OF THE COMPANY OR ANY ASSOCIATED CORPORATION

As at 30 September 2023, the interests and short positions of the Directors and chief executives of the Company in the ordinary share of HK\$0.004 each in the share capital of the Company ("Shares"), underlying Shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Future Ordinance (the "SFO")), as recorded in the register which is required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the SFO or the GEM Listing Rules were as follows:

LONG POSITIONS IN THE SHARES

Name of Director and chief executive 董事及主要 行政人員姓名	Capacity 身份	Number of Shares held 持有股份數目	Approximate percentage of shareholding (Note) 近似持股比例 (附註)
Mr. Mou Zhongwei 牟忠緯先生	Beneficial owner 實益擁有人	153,500,000	8.36%
Mr. Li Guangying 李光營先生	Beneficial owner 實益擁有人	6,000,000	0.32%
Ms. Wang Dongmei 王棟梅女士	Beneficial owner 實益擁有人	9,926,000	0.54%
Ms. Liu Ying 劉英女士	Beneficial owner 實益擁有人	10,100,000	0.55%
Mr. Mu Ruifeng 穆瑞峰先生	Beneficial owner 實益擁有人	12,340,000	0.67%

Note: The percentage represents the number of shares interested divided by the number of the issued shares as at 30 September 2023 (i.e. 1,834,136,305 shares).

董事及主要行政人員於本公司或任何相聯法團之股份及相關股份之權益及淡倉

於二零二三年九月三十日，各董事及本公司主要行政人員在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)之本公司股本中每股面值0.004港元之普通股(「股份」)、相關股份及債權證中，擁有須記錄於本公司根據證券及期貨條例第352條存置之登記冊內之權益及淡倉，或根據證券及期貨條例或GEM上市規則須以其他方式知會本公司及聯交所之權益及淡倉如下：

於股份之好倉

附註：百分比指擁有權益的股份數目除以於二零二三年九月三十日的已發行股份數目(即1,834,136,305股)。

Save as disclosed above, as at 30 September 2023, none of the Directors or chief executive of the Company had any interests or short positions in the Shares and underlying Shares 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 Divisions 7 and 8 of Part XV of the SFO (including interests and short positions in which they were taken or deemed to have under such provisions of the SFO) or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein or which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of GEM Listing Rules relating to securities transactions by Directors.

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in the sections headed "Directors' and Chief Executives' interests and short positions in Shares and underlying Shares of the Company or any associated corporation" and "Share Option Scheme", at no time during the six months ended 30 September 2023 were rights to acquire benefits by means of the acquisition of shares in or debentures of the Company granted to any Director or their respective spouse or minor children, or were any such rights exercised by them; or was the Company or any of its subsidiaries a party to any arrangement to enable the Directors to acquire such rights in any other body corporate.

除上文所披露者外，於二零二三年九月三十日，概無董事或本公司主要行政人員在本公司或其任何相聯法團(定義見證券及期貨條例第XV部)之股份及相關股份中，擁有任何根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉(包括彼等根據證券及期貨條例之有關條文予以當作或視為擁有之權益及淡倉)，或根據證券及期貨條例第352條須記錄於該條所指之登記冊內之權益或淡倉，或根據有關董事進行證券交易之GEM上市規則第5.46至5.67條須知會本公司及聯交所之權益或淡倉。

董事購買股份或債權證之權利

除「董事及主要行政人員於本公司或任何相聯法團之股份及相關股份之權益及淡倉」及「購股權計劃」各節所披露者外，於截至二零二三年九月三十日止六個月，概無任何董事或彼等各自之配偶或年幼子女獲授任何可透過收購本公司股份或債權證獲益之權利；或彼等亦無行使任何有關權利；而本公司或其任何子公司並無訂立任何安排使董事可於任何其他法人團體取得該等權利。

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

As at 30 September 2023, so far as was known to the Directors, no persons or corporation (not being Directors or chief executives of the Company) had, or were deemed to have, interests or short positions in the Shares or underlying Shares which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO.

SHARE OPTION SCHEME

The share option scheme of the Company adopted on 27 March 2020 (the "Previous Scheme") was terminated and a new share option scheme was adopted by the shareholders of the Company and became effective on 6 April 2023 (the "Scheme") and shall remain in force for a period of 10 years from that date. The share option scheme mandate limit was refreshed to 10% of the issued Shares at the date of special general meeting of the Company held on 6 April 2023.

The number of share options available for grant under the scheme mandate and available for issue under the Scheme (i) at the beginning of the Period (i.e. 1 April 2023) was 0 and (ii) at the end of the Period (i.e. 30 September 2023) was 152,845,630. There was no service provider sublimit set under the Scheme.

The number of shares that may be issued in respect of share options granted under all schemes of the Company during the Period divided by the weighted average number of ordinary shares in issue for the year was approximately 4.57%.

主要股東於本公司股份及相關股份之權益及淡倉

於二零二三年九月三十日，就董事所知，概無人士或法團（並非董事或本公司主要行政人員）於股份或相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部之規定須向本公司披露及記錄於本公司根據證券及期貨條例第336條規定須予存置之登記冊內之權益或淡倉。

購股權計劃

本公司於二零二零年三月二十七日採納的購股權計劃（「先前計劃」）已終止且本公司股東已採納一項新購股權計劃（「計劃」），自二零二三年四月六日起生效，且於自當日起計10年期內持續生效。購股權計劃授權限額獲更新至本公司二零二三年四月六日舉行之股東特別大會日期已發行股份的10%。

根據計劃授權可供授出及根據計劃可供發行的購股權數目(i)於本期間期初（即二零二三年四月一日）為0份及(ii)於本期間期末（即二零二三年九月三十日）為152,845,630份。計劃項下並無設定服務提供商分限額。

本期間就根據本公司所有計劃所授出購股權而可予發行的股份數目除以年內已發行普通股加權平均數約為4.57%。

Details of the share option movements during the six months ended 30 September 2023 under the Previous Scheme and the Scheme are as follows:

截至二零二三年九月三十日止六個月，先前計劃及計劃項下購股權變動詳情載列如下：

Name or category of grantees	Date of grant of options	Exercise price (HK\$)	Exercise period	Number of share options					Balance as at 30.09.2023
				Balance as at 01.04.2023	Granted during the period	Exercised during the period	Lapsed during the period	Canceled during the period	
				於 二零二三年 四月一日 的結餘	期內已授出	期內已行使	期內已失效	期內已註銷	於 二零二三年 九月三十日 的結餘
Directors									
董事									
Mr. Mou Zhongwei	16/02/2023 (Note 1)	HK\$0.165	16/02/2023–15/02/2026 (Note 2)	7,000,000	-	-	-	-	7,000,000
牟忠緯先生	16/02/2023 (附註1)	0.165港元	16/02/2023–15/02/2026 (附註2)						
Ms. Liu Ching Man	16/02/2023 (Note 4)	HK\$0.165	16/02/2023–15/02/2026 (Note 2)	2,340,000	-	-	(2,340,000)	-	-
廖靜雯女士	16/02/2023 (附註4)	0.165港元	16/02/2023–15/02/2026 (附註2)						
Mr. Li Guangying	16/02/2023 (Note 1)	HK\$0.165	16/02/2023–15/02/2026 (Note 2)	6,000,000	-	-	-	-	6,000,000
李光營先生	16/02/2023 (附註1)	0.165港元	16/02/2023–15/02/2026 (附註2)						
Ms. Wang Dongmei	16/02/2023 (Note 1)	HK\$0.165	16/02/2023–15/02/2026 (Note 2)	7,000,000	-	-	-	-	7,000,000
王棟梅女士	16/02/2023 (附註1)	0.165港元	16/02/2023–15/02/2026 (附註2)						
Mr. Ye Wenxue	16/02/2023 (Note 3)	HK\$0.165	16/02/2023–15/02/2026 (Note 2)	940,000	-	-	(940,000)	-	-
葉文學先生	16/02/2023 (附註3)	0.165港元	16/02/2023–15/02/2026 (附註2)						
Senior Management									
高級管理層									
Mr. Mu Ruifeng	16/02/2023 (Note 1)	HK\$0.165	16/02/2023–15/02/2026	2,340,000	-	-	-	-	2,340,000
穆瑞峰先生	16/02/2023 (附註1)	0.165港元	16/02/2023–15/02/2026						
Other Participants									
其他參與者									
Employees	16/02/2023 (Note 1)	HK\$0.165	16/02/2023–15/02/2026	45,794,239	-	-	-	-	45,794,239
僱員	16/02/2023 (附註1)	0.165港元	16/02/2023–15/02/2026						
Total				71,414,239	-	-	(3,280,000)	-	68,134,239
總計									

Notes:

1. The closing price of the Shares immediately before 16 February 2023, on which those share options were granted, was HK\$0.150.
2. The share options shall be vested to the Grantees on 16 February 2024. There was no performance target nor clawback mechanism attached to the share option.
3. Mr. Ye Wenxue has resigned as the non-executive Director with effect from 17 April 2023.
4. Ms. Liu Ching Man has resigned as the executive Director with effect from 29 September 2023.

附註：

1. 股份於緊接二零二三年二月十六日（該等購股權於當日授出）前的收市價為0.150港元。
2. 購股權將於二零二四年二月十六日歸屬承授人。購股權概無附帶績效目標及收回機制。
3. 葉文學先生已自二零二三年四月十七日起辭任非執行董事。
4. 廖靜雯女士已自二零二三年九月二十九日起辭任執行董事。

CORPORATE GOVERNANCE PRACTICES

In the opinion of the Board, the Company has complied with all the code provisions as set out in the Corporate Governance Code and Corporate Governance Report contained in Appendix 15 to the GEM Listing Rules for the six months ended 30 September 2023.

CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

During the Period, the Company continued to adopt a code of conduct regarding Director's securities transactions 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 Directors, the Directors have complied with such code of conduct regarding securities transactions by the Directors for the six months ended 30 September 2023.

企業管治常規

董事會認為，本公司於截至二零二三年九月三十日止六個月已遵守GEM上市規則附錄十五所載企業管治守則及企業管治報告之全部守則條文。

董事進行證券交易之行為守則

於本期間，本公司繼續採納董事進行證券交易之行為守則，其條款不遜於GEM上市規則第5.48至5.67條所載交易之規定準則。經向全體董事作出具體查詢後，董事於截至二零二三年九月三十日止六個月已遵守有關董事進行證券交易之行為守則。

DISCLOSURE OF CHANGES IN INFORMATION OF DIRECTOR

Pursuant to Rule 17.50A(1) of the GEM Listing Rules, changes in Directors' information since the date of the consolidated financial statements for the year ended 31 March 2023 ("2023 Annual Report") are set out below:

- (i) Mr. Shin Ho Chuen, the independent non-executive Director, has been appointed as an independent non-executive director of FingerTango Inc. (stock code: 6860), a company listed on the Main Board of the Stock Exchange, with effect from 29 August 2023.

COMPETING INTEREST

During the six months ended 30 September 2023, none of the Directors or management shareholders of the Company (as defined in the GEM Listing Rules) had any interests in any business that competed or may compete with the business of the Group.

PURCHASES, SALE OR REDEMPTION OF LISTED SECURITIES

Neither the Company nor any of its subsidiaries has purchased, redeemed or sold any of the Company's listed securities during the six months ended 30 September 2023.

董事資料變動之披露

根據GEM上市規則第17.50A(1)條，自截至二零二三年三月三十一日止年度之綜合財務報表（「二零二三年年報」）日期起之董事資料變動載列如下：

- (ii) 獨立非執行董事單浩銓先生已獲委任為指尖悅動控股有限公司（聯交所主板上市公司，股份代號：6860）的獨立非執行董事，自二零二三年八月二十九日起生效。

競爭權益

於截至二零二三年九月三十日止六個月，董事或本公司管理層股東（定義見GEM上市規則）概無於與本集團業務構成或可能構成競爭之任何業務中擁有任何權益。

購買、出售或贖回上市證券

於截至二零二三年九月三十日止六個月，本公司或其任何子公司概無購買、贖回或出售任何本公司之上市證券。

AUDIT COMMITTEE

The primary duties of the Audit Committee are to review the Group's annual report and accounts, half-year report and quarterly reports and to provide advice and comments thereon to the Board and to review and to provide the oversight of the financial reporting system, risk management and internal control system of the Group.

During the Period, the Audit Committee consists of three independent non-executive Directors, namely Mr. Lui Chi Kin, Mr. Luo Ji and Mr. Shin Ho Chuen. Mr. Lui Chi Kin is the chairman of the Audit Committee.

The Audit Committee has reviewed the unaudited interim report and results for the six months ended 30 September 2023, and was of opinion that the preparation of such report and results complied with applicable accounting standards and the GEM Listing Rules and that adequate disclosure had been made.

By order of the Board
Jiading International Group Holdings Limited
Mou Zhongwei
Chairman

Hong Kong, 14 November 2023

As of the date of this report, the executive Directors are Mr. Mou Zhongwei and Mr. Li Guangying; the non-executive Directors are Ms. Wang Dongmei and Ms. Liu Ying; and the independent non-executive Directors are Mr. Luo Ji, Mr. Lui Chi Kin and Mr. Shin Ho Chuen.

審核委員會

審核委員會之主要職責為審閱本集團之年報及賬目、半年度報告及季度報告，並就此向董事會提供意見及建議，以及審閱及監督本集團之財務申報系統、風險管理及內部監控系統。

於本期間，審核委員會由三名獨立非執行董事組成，即呂志堅先生、羅輯先生及單浩銓先生。呂志堅先生為審核委員會主席。

審核委員會已審閱截至二零二三年九月三十日止六個月之未經審核中期報告及業績，並認為有關報告及業績於編製時已遵照適用會計準則及GEM上市規則，並已作出充分披露。

承董事會命
嘉鼎國際集團控股有限公司
主席
牟忠緯

香港，二零二三年十一月十四日

於本報告日期，執行董事為牟忠緯先生及李光營先生；非執行董事為王棟梅女士及劉英女士；及獨立非執行董事則為羅輯先生、呂志堅先生及單浩銓先生。

INTERIM RESULTS (UNAUDITED)

中期業績(未經審核)

The board of Directors (the "Board") hereby announces the unaudited consolidated results of the Company and its subsidiaries (collectively referred to as the "Group") for the six months ended 30 September 2023 (the "Period"), together with the unaudited comparative figures for the corresponding period in 2022 as follows:

董事會(「董事會」)謹此公佈本公司及其子公司(統稱「本集團」)截至二零二三年九月三十日止六個月(「本期間」)之未經審核綜合業績連同二零二二年同期之未經審核比較數字如下：

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 six months ended 30 September 2023

截至二零二三年九月三十日止六個月

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
		Notes 附註			
Revenue	收入	5	23,832	22,578	41,954
Cost of goods sold and service rendered	已售商品及提供服務成本		(20,401)	(19,729)	(34,349)
Gross profit	毛利		3,431	2,849	7,605
Other income	其他收入	6	1,067	40	44
Distribution costs	分銷成本		(12)	-	-
Administrative expenses	行政開支		(7,340)	(4,833)	(12,687)
Finance costs	融資成本	7	(546)	(1,488)	(1,825)
Loss before income tax	除所得稅前虧損	8	(3,400)	(3,432)	(6,863)
Income tax (expense)/credit	所得稅(開支)/抵免	9	(45)	47	(187)
Loss for the period	期間虧損		(3,445)	(3,385)	(7,050)

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)(續)

(continued)

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註				
Other comprehensive expense	其他全面開支				
Item that may be reclassified subsequently to profit or loss	其後可能重新 分類至損益之項目				
Exchange differences on translation of foreign operations	換算海外業務產生之 匯兌差額	(171)	(7,339)	(1,303)	(4,746)
Exchange differences reclassified to profit or loss on disposal of subsidiaries	於出售子公司時重新 分類至損益之匯兌 差額	3,752	-	3,752	-
Other comprehensive income/ (expense) for the period, net of tax	期間其他全面收入/ (開支)，扣除稅項	3,581	(7,339)	2,449	(4,746)
Total comprehensive income/(expense) for the period	期間全面收入/(開支) 總額	136	(10,724)	(5,507)	(11,796)
(Loss)/profit for the period attributable to:	以下人士應佔期間 (虧損)/溢利：				
- Owners of the Company	- 本公司擁有人	(3,704)	(3,204)	(8,215)	(6,737)
- Non-controlling interests	- 非控股權益	259	(181)	259	(313)
		(3,445)	(3,385)	(7,956)	(7,050)
Total comprehensive (expense)/income for the period attributable to:	以下人士應佔期間全面 (開支)/收入總額：				
- Owners of the Company	- 本公司擁有人	(133)	(10,543)	(5,776)	(11,483)
- Non-controlling interests	- 非控股權益	269	(181)	269	(313)
		136	(10,724)	(5,507)	(11,796)
Loss per share attributable to owners of the Company	本公司擁有人應佔 每股虧損		(Restated) (經重列)		(Restated) (經重列)
- Basic and diluted (HK cents)	- 基本及攤薄(港仙)	11	(0.23)	(0.53)	(0.66)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

As at 30 September 2023

簡明綜合財務狀況表

於二零二三年九月三十日

		30 September 2023 二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)		31 March 2023 二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Notes 附註		
ASSETS AND LIABILITIES	資產及負債			
Non-current assets	非流動資產			
Property, plant and equipment	物業、機器及設備	12	776	3,203
Right-of-use assets	使用權資產	12	3,481	1,607
Goodwill	商譽	13	2,939	1,408
Intangible assets	無形資產		2,290	2,565
Investments in associates	於聯營公司之投資	14	-	-
			9,486	8,783
Current assets	流動資產			
Inventories	存貨		19,878	3,256
Trade receivables	貿易應收款項	15	54,550	44,040
Prepayments, deposits and other receivables	預付款項、按金及其他 應收款項		66,020	58,205
Cash and cash equivalents	現金及現金等價物		25,290	15,988
			165,738	121,489
Current liabilities	流動負債			
Trade payables	貿易應付款項	16	3,891	3,484
Other payables and accruals	其他應付款項及應計費用		36,770	19,179
Borrowings	借貸	17	10,673	19,336
Lease liabilities	租賃負債		2,691	541
Bond and interest payable	應付債券及利息	18	5,657	5,299
Current tax liabilities	即期稅項負債		280	280
			59,962	48,119
Net current assets	流動資產淨額		105,776	73,370
Total assets less current liabilities	總資產減流動負債		115,262	82,153

CONDENSED CONSOLIDATED
STATEMENTS OF FINANCIAL POSITION

(continued)

簡明綜合財務狀況表(續)

		Notes 附註	30 September 2023 二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 March 2023 二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		783	1,072
Promissory note	承兌票據		3,951	1,613
Deferred tax liabilities	遞延稅項負債		572	611
			5,306	3,296
Net assets	資產淨額		109,956	78,857
EQUITY	權益			
Capital and reserves	股本及儲備			
Share capital	股本	19	7,337	6,114
Reserves	儲備		97,483	72,743
Equity attributable to owners of the Company	本公司擁有人應佔權益		104,820	78,857
Non-controlling interests	非控股權益		5,136	-
Total equity	權益總額		109,956	78,857

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

簡明綜合權益變動表(未經審核)

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔					Non-		Total
		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Merger reserve 合併儲備 HK\$'000 千港元	Exchange reserve 匯兌儲備 HK\$'000 千港元	Accumulated losses 累計虧損 HK\$'000 千港元	Total 總計 HK\$'000 千港元	controlling interests 非控股權益 HK\$'000 千港元	equity 權益總額 HK\$'000 千港元
		Note (a) 附註(a)							
At 1 April 2022 (audited)	於二零二二年四月一日 (經審核)	3,397	582,815	13,107	(408)	(527,151)	71,760	(2,481)	69,279
Loss for the period	期間虧損	-	-	-	-	(6,737)	(6,737)	(313)	(7,050)
Other comprehensive expense	其他全面開支								
- Exchange differences on translation of foreign operations	- 換算海外業務產生之匯兌差額	-	-	-	(4,746)	-	(4,746)	-	(4,746)
Total comprehensive expense for the period	期間全面開支總額	-	-	-	(4,746)	(6,737)	(11,483)	(313)	(11,796)
At 30 September 2022 (unaudited)	於二零二二年九月三十日 (未經審核)	3,397	582,815	13,107	(5,154)	(533,888)	60,277	(2,794)	57,483

CONDENSED CONSOLIDATED STATEMENT
OF CHANGES IN EQUITY (UNAUDITED)

簡明綜合權益變動表(未經審核)
(續)

(continued)

		Attributable to owners of the Company 本公司擁有人應佔								
		Share capital	Share premium	Merger reserve	Exchange reserve	Share-based payments reserve	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價	合併儲備	匯兌儲備	以股份為基礎之付款儲備	累計虧損	總計	非控股權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
			Note (a) 附註(a)							
At 1 April 2023 (audited)	於二零二三年四月一日 (經審核)	6,114	657,262*	13,107*	(3,697)*	436*	(594,365)*	78,857	-	78,857
Loss for the period	期間虧損	-	-	-	-	-	(8,215)	(8,215)	259	(7,956)
Other comprehensive expense	其他全面開支									
- Exchange differences on translation of foreign operations	一換算海外業務產生之匯兌差額	-	-	-	(1,303)	-	-	(1,303)	10	(1,293)
Share-based payments	以股份為基礎之付款	-	-	-	-	1,855	-	1,855	-	1,855
Issue of shares on placement	配售時發行股份	1,223	28,651	-	-	-	-	29,874	-	29,874
Acquisition of a subsidiary	收購一間子公司	-	-	-	-	-	-	-	4,867	4,867
Disposal of subsidiaries	出售子公司	-	-	-	3,752	-	-	3,752	-	3,752
Total comprehensive income/ (expense) for the period	期間全面收入/(開支)總額	1,223	28,651	-	2,449	1,855	(8,215)	25,963	5,136	31,099
At 30 September 2023 (unaudited)	於二零二三年九月三十日 (未經審核)	7,337	685,913*	13,107*	(1,248)*	2,291*	(602,580)*	104,820	5,136	109,956

* These reserve accounts comprise the consolidated reserves of HK\$97,483,000 (31 March 2023: HK\$72,743,000) in the consolidated statement of financial position.

* 該等儲備賬包括綜合財務狀況表內之綜合儲備97,483,000港元(二零二三年三月三十一日: 72,743,000港元)。

Note:

附註:

(a) Share premium represents the excess of proceeds received over the nominal value of the Company's shares issued, less share issue expenses. Pursuant to the Companies Act of Bermuda, the Company's share premium account may be distributed in the form of fully paid bonus shares.

(a) 股份溢價是指已收取所得款項超過本公司已發行股份面值的餘額減去股份發行費用。根據《百慕達公司法》，本公司的股份溢價賬可以以繳足紅股的形式分配。

CONDENSED CONSOLIDATED STATEMENT
OF CASH FLOWS (UNAUDITED)

簡明綜合現金流量表(未經審核)

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Net cash used in operating activities	經營活動所用現金淨額	(25,755)	(14,745)
Cash flows from investing activities	投資活動所得現金流量		
Proceeds from disposal of subsidiaries	出售子公司所得款項	3,650	-
Others	其他	(86)	(260)
Net cash generated from/(used in) investing activities	投資活動所得/(所用)現金淨額	3,564	(260)
Cash flows from financing activities	融資活動所得現金流量		
Issuance of share capital	發行股本	29,874	-
Proceeds from borrowings	借貸所得款項	3,000	11,640
Others	其他	(445)	(103)
Net cash generated from financing activities	融資活動所得現金淨額	32,429	11,537
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/(減少)淨額	10,238	(3,468)
Cash and cash equivalents at the beginning of the reporting period	報告期初現金及現金等價物	15,988	4,119
Effect on exchange rate changes	匯率變動之影響	(936)	(27)
Cash and cash equivalents at the end of the reporting period	報告期末現金及現金等價物	25,290	624

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

The Company is incorporated in Bermuda as an exempted company with limited liability and its shares are listed on GEM of the Stock Exchange. The address of its registered office is Clarendon House, 2 Church Street, Hamilton HM11, Bermuda and its principal place of business is Room 1104A, 11/F, Kai Tak Commercial Building, 317–319 Des Voeux Road, Central, Sheung Wan, Hong Kong.

The Company is an investment holding company and the principal activities of the Group are provision of advertising services, sales of new energy batteries, sales of new energy off-road vehicles and sales of health care products.

The unaudited condensed consolidated financial statements are presented in Hong Kong dollars ("HK\$") and all values are rounded to the nearest thousands ("HK\$'000") except when otherwise indicated.

簡明綜合中期財務報表附註

1. 公司資料

本公司為於百慕達註冊成立之獲豁免有限責任公司，其股份於聯交所GEM上市。本公司之註冊辦事處地址為Clarendon House, 2 Church Street, Hamilton HM11, Bermuda及其主要營業地點為香港上環德輔道中317–319號啟德商業大廈11樓1104A室。

本公司為投資控股公司，本集團之主要業務為提供廣告服務、銷售新能源電池、銷售新能源非道路汽車及銷售保健品。

除另有說明者外，未經審核簡明綜合財務報表乃以港元（「港元」）呈列，所有金額均調整至最接近之千位數（「千港元」）。

2. BASIS OF PREPARATION

The unaudited condensed consolidated interim financial statements for the six months ended 30 September 2023 (“the Interim Financial Statements”) have been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and the applicable disclosure requirements of Chapter 18 of the Rules Governing the Listing of Securities on GEM of the Stock Exchange. The Interim Financial Statements include an explanation of events and transactions that are significant to understanding of the changes in financial position and financial performance of the Group since 31 March 2023, and therefore, do not include all of the information required for full set of financial statements and they should be read in conjunction with the annual financial statements for the year ended 31 March 2023 (“2023 Annual Report”), which have been prepared in accordance with the Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the HKICPA, which collective term includes all applicable individual HKFRSs, HKAS and Interpretations issued by the HKICPA.

The Interim Financial Statements have not been audited, but has been reviewed by the Company’s audit committee.

The Interim Financial Statements have been prepared under the historical cost convention.

2. 編製基準

截至二零二三年九月三十日止六個月之未經審核簡明綜合中期財務報表(「中期財務報表」)乃按香港會計師公會(「香港會計師公會」)頒佈之香港會計準則(「香港會計準則」)第34號「中期財務報告」以及聯交所GEM證券上市規則第十八章之適用披露規定編製。中期財務報表載有對重大事件及交易的解釋，幫助了解本集團自二零二三年三月三十一日起財務狀況及財務表現變動。因此，此等中期財務報表並未載有全部財務報表所需的所有資料，且應與截至二零二三年三月三十一日止年度之年度財務報表(「二零二三年年報」)一併閱讀，年度財務報表乃按香港會計師公會頒佈的香港財務報告準則(「香港財務報告準則」)，該統稱包括所有適用的個別香港財務報告準則、香港會計準則及香港會計師公會頒佈的詮釋)編製。

此等中期財務報表未經審核，惟已由本公司審核委員會審閱。

此等中期財務報表已按照歷史成本慣例編製。

The accounting policies and methods of computation applied in the preparation of the Interim Financial Statements are consistent with those applied in the preparation of the 2023 Annual Report. The adoption of the new and revised HKFRSs that are relevant to the Group and effective from the current period had no significant effects on the results and financial position of the Group for the current and prior periods.

FUTURE CHANGES IN HKFRSs

At the date of authorisation of the Interim Financial Statements, the Group has not early adopted the new and revised HKFRSs that have been issued but are not yet effective. The Directors do not anticipate that the adoption of the new and revised HKFRSs in future periods will have any material impact on the Group's consolidated financial statements.

3. ESTIMATES

The preparation of the Interim Financial Statements in conformity with HKAS 34 requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense on a period to date basis. Actual results may differ from these estimates.

In preparing the Interim Financial Statements, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the 2023 Annual Report.

編製中期財務報表所採用的會計政策及計算方法與編製二零二三年年報所採用的會計政策及計算方法一致。採納有關本集團且自本期間生效之該等新訂及經修訂香港財務報告準則對本期間及過往期間本集團之業績及財務狀況並無構成重大影響。

香港財務報告準則之未來變動

於授權中期財務報表當日，本集團並無提早採用已頒佈惟尚未生效之新訂及經修訂香港財務報告準則。董事預期於未來期間採用該等新訂及經修訂香港財務報告準則對本集團之綜合財務報表並無任何重大影響。

3. 估計

遵照香港會計準則第34號編製中期財務報表時，管理層須作出影響會計政策之應用以及迄今為止資產及負債、收入及開支所呈報金額之判斷、估計及假設。實際結果可能有別於此等估計。

編製此等中期財務報表時，管理層作出影響本集團會計政策之應用之重大判斷及估計不確定因素之主要來源均與二零二三年年報所應用者相同。

4. OPERATING SEGMENT INFORMATION

For management purposes, the Group is organised into business units based on their products and services and has four (2022: two) reportable operating segments as follows:

- (a) Advertising;
- (b) Sales of new energy batteries;
- (c) Sales of new energy off-road vehicles; and
- (d) Sales of health care products.

Management monitors the results of the Group's operating segments separately for the purpose of making decisions about resources allocation and performance assessment. Segment performance is evaluated based on reportable segment profit or loss, which is a measure of adjusted profit or loss before income tax. The adjusted profit or loss before income tax is measured consistently with the Group's profit or loss before income tax except that bank interest income, finance costs as well as head office and corporate expenses are excluded from such measurement.

4. 經營分部資料

就管理目的而言，本集團按產品及服務劃分業務單位，分為以下四個（二零二二年：兩個）可呈報經營分部：

- (a) 廣告；
- (b) 銷售新能源電池；
- (c) 銷售新能源非道路汽車；及
- (d) 銷售保健品。

管理層單獨監控本集團經營分部之業績，以作出有關資源分配及表現評估之決策。分部表現按用作計量經調整除所得稅前損益之可呈報分部損益進行評估。經調整除所得稅前損益之計量方式與本集團除所得稅前損益之計量方式一致，惟銀行利息收入、融資成本以及總辦事處及企業開支均不包括在該等計量之內。

SEGMENT RESULTS (UNAUDITED)

分部業績(未經審核)

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

		Advertising	Sales of new energy batteries	Sales of new energy off-road vehicles	Sales of health care products	Total
		廣告	銷售新能源 電池	銷售新能源 非道路汽車	銷售保健品	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元
Segment revenue	分部收入					
Sales to external customers	面向外部客戶的銷售	35,369	2,205	2,275	3,233	43,082
Segment results	分部業績	589	(1,096)	(428)	598	(337)
<i>Reconciliation:</i>	<i>對賬:</i>					
Unallocated gains	未分配收益					1,398
Finance costs	融資成本					(1,017)
Corporate and other unallocated expenses	企業及其他 未分配開支					(7,850)
Loss before income tax	除所得稅前虧損					(7,806)

For the six months ended 30 September 2022

截至二零二二年九月三十日止六個月

		Advertising	Sales of vehicles	Total
		廣告	機動車輛銷售	總計
		HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元
Segment revenue	分部收入			
Sales to external customers	面向外部客戶的 銷售	41,954	-	41,954
Segment results	分部業績	4,256	(7,617)	(3,361)
<i>Reconciliation:</i>	<i>對賬:</i>			
Unallocated gains	未分配收益			44
Finance costs	融資成本			(1,825)
Corporate and other unallocated expenses	企業及其他 未分配開支			(1,721)
Loss before income tax	除所得稅前虧損			(6,863)

**SEGMENT ASSETS AND LIABILITIES
(UNAUDITED)**

分部資產及負債(未經審核)

At 30 September 2023

於二零二三年九月三十日

		Advertising	New energy batteries	New energy off-road vehicles 新能源 非道路汽車	Health care products 保健品	Total
		廣告 HK\$'000 千港元	新能源電池 HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	總計 HK\$'000 千港元
Segment assets	分部資產	104,887	25,382	6,110	32,312	168,691
Reconciliation: Corporate and other unallocated assets	對賬： 企業及其他未分配資產					6,533
Total assets	總資產					175,224
Segment liabilities	分部負債	30,247	5,699	6,535	21,433	63,914
Reconciliation: Corporate and other unallocated liabilities	對賬： 企業及其他未分配負債					1,354
Total liabilities	總負債					65,268

At 31 March 2023

於二零二三年三月三十一日

		Advertising	New energy batteries	New energy electric vehicles 新能源 電動汽車	Total
		廣告 HK\$'000 千港元	新能源電池 HK\$'000 千港元	HK\$'000 千港元	總計 HK\$'000 千港元
Segment assets	分部資產	79,257	29,102	21,913	130,272
Reconciliation: Corporate and other unallocated assets	對賬： 企業及其他未分配資產				-
Total assets	總資產				130,272
Segment liabilities	分部負債	36,339	7,659	7,417	51,415
Reconciliation: Corporate and other unallocated liabilities	對賬： 企業及其他未分配負債				-
Total liabilities	總負債				51,415

GEOGRAPHICAL INFORMATION

The following table sets out information about the geographical location of (i) the Group's revenue from external customers; and (ii) the Group's property, plant and equipment, right-of-use assets, intangible assets and goodwill (the "Specified Non-current Assets"). The geographical location of revenue is based on the location of external customers. The geographical location of the Specified Non-current Assets is based on the physical location of the assets.

地理位置資料

下表載列有關(i)本集團來自外部客戶的收入；及(ii)本集團之物業、機器及設備、使用權資產、無形資產及商譽(「指定非流動資產」)之地區位置資料。收入的地理位置基於外部客戶的位置。指定非流動資產的地理位置乃基於資產的實際所在地。

		Revenue from external customers		Specified Non-current Assets	
		外部客戶收入		指定非流動資產	
		(Unaudited)		(Unaudited) (Audited)	
		(未經審核)		(未經審核) (經審核)	
		As at		As at	
		Six months ended		30 September	
		30 September		31 March	
		2023		2023	
		二零二三年		於二零二三年	
		截至九月三十日止六個月		於二零二三年	
		2022		2022	
		二零二二年		二零二二年	
		HK\$'000		HK\$'000	
		千港元		千港元	
Hong Kong	香港	35,369	39,000	1,913	1,888
The PRC	中國	7,713	2,954	7,573	6,895
		43,082	41,954	9,486	8,783

5. REVENUE (UNAUDITED)

5. 收入(未經審核)

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Revenue from contracts with customer within HKFRS 15	香港財務報告準則第15號項下客戶合約收入				
Advertising service income	廣告服務收入	18,244	22,578	35,369	41,954
Sales of new energy batteries	銷售新能源電池	80	-	2,205	-
Sales of new energy off-road vehicles	銷售新能源非道路汽車	2,275	-	2,275	-
Sales of health care products	銷售保健品	3,233	-	3,233	-
		23,832	22,578	43,082	41,954
Timing of revenue recognition:	收入確認時間：				
Over the time	隨時間	18,244	22,578	35,369	41,954
At point in time	在某個時間點	5,588	-	7,713	-
		23,832	22,578	43,082	41,954

ADVERTISING SERVICE INCOME

廣告服務收入

Service income from advertising services is recognised when the related services are delivered based on the specific terms of the contract. The customers simultaneously receive and consume the benefits when the advertisements are released on the designated publications and online media platform.

廣告服務之服務收入根據具體的合約條款於相關服務交付時確認。當廣告在指定刊物和網絡媒體平台上發佈時，客戶同時獲得和消費利益。

For revenue recognised over time under HKFRS 15, provided the outcome of the performance obligation can be reasonably measured, the Group applies the output method (i.e. based on the direct measurements of the value to the customer of the goods or services transferred to date relative to the remaining goods or services promised under the contract) to measure the progress towards complete satisfaction of the performance obligation because the method provides a faithful depiction of the Group's performance and reliable information is available to the Group to apply the method. Otherwise, revenue is recognised only to the extent of the costs incurred until such time that it can reasonably measure the outcome of the performance obligation.

SALES OF NEW ENERGY BATTERIES, SALES OF NEW ENERGY OFF-ROAD VEHICLES AND SALES OF HEALTH CARE PRODUCTS

Sales of new energy batteries, sales of new energy off-road vehicles and sales of health care products are recognised at a point in time at which the customer obtains the control of the promised asset, which generally coincides with the time when the goods are delivered and title has been passed.

就根據香港財務報告準則第15號隨時間確認收入而言，倘履約責任的結果能夠合理計量，本集團應用輸出法（即直接計量迄今已轉移予客戶的貨品或服務價值與該合約項下承諾的餘下貨品或服務比較）計量完成達成履約責任的進度，原因是該方法提供本集團表現的真實描述及有可靠資料供本集團應用該方法。否則，本集團僅以所產生成本為限確認收入，直至其能夠合理計量履約責任的結果為止。

銷售新能源電池、銷售新能源 非道路汽車及銷售保健產品

銷售新能源電池、銷售新能源非道路汽車及銷售保健產品於客戶取得承諾資產控制權的時間點確認，該時間點一般與貨物交付及擁有權轉移的時間一致。

6. OTHER INCOME (UNAUDITED)

6. 其他收入(未經審核)

	Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Gain on disposal of subsidiaries 出售子公司之收益	916	-	916	-
Bank interest income 銀行利息收入	1	6	5	7
Sundry income 雜項收入	150	34	477	37
	1,067	40	1,398	44

7. FINANCE COSTS (UNAUDITED)

7. 融資成本(未經審核)

	Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Interest on borrowings 借貸利息	270	1,125	500	1,288
Interest on bonds 債券利息	184	359	359	521
Interest on lease liabilities 租賃負債利息	41	4	75	16
Interest on promissory note 承兌票據利息	51	-	83	-
	546	1,488	1,017	1,825

8. LOSS BEFORE INCOME TAX
(UNAUDITED)

8. 除所得稅前虧損(未經審核)

Loss before income tax is arrived at after charging:

除所得稅前虧損經扣除以下各項後達致：

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
(a) Employee benefit expense (including directors' remuneration)	僱員福利開支 (包括董事酬金)				
Salaries, wages and other benefits	薪金、工資及其他福利	1,342	1,886	2,447	4,311
Retirement benefit scheme contributions	退休福利計劃供款	82	106	127	193
Equity-settled share-based payments	以權益結算以股份為基礎之付款	933	-	1,855	-
		2,357	1,992	4,429	4,504
(b) Other items	其他項目				
Depreciation of items of property, plant and equipment	物業、機器及設備項目折舊	58	568	439	1,264
Depreciation of right-of-use assets	使用權資產折舊	264	221	410	441
Amortisation of other intangible assets	其他無形資產攤銷	64	-	128	-

9. INCOME TAX (EXPENSE)/CREDIT
(UNAUDITED)

9. 所得稅(開支)/抵免(未經
審核)

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Hong Kong Profits Tax	香港利得稅	-	(47)	-	187
PRC Enterprise Income tax	中國企業所得稅	61	-	182	-
Deferred tax	遞延稅項	(16)	-	(32)	-
Income tax expense/(credit) 所得稅開支/(抵免)		45	(47)	150	187

On 21 March 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No.7) Bill 2017 (the "Bill") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on 28 March 2018 and was gazetted on the following day. Under the two-tiered profits tax rates regime, the first HK\$2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK\$2 million will be taxed at 16.5%. The profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

The provision for PRC Enterprise Income Tax is calculated at the standard rate of 25% on the estimated assessable income as determined in accordance with the relevant income tax rules and regulations of the PRC. The directors considered the amount involved upon implementation of the two-tiered profit tax rates regime as insignificant to the consolidated financial statements. Hong Kong Tax is calculated at 16.5% of the estimated assessable profit for both years.

於二零一八年三月二十一日，香港立法會通過了《2017年稅務(修訂)(第7號)條例草案》(「條例草案」)，引入了兩級制利得稅率制度。該條例草案於二零一八年三月二十八日簽署成為法律，並於次日刊憲。根據兩級制利得稅率制度，合資格集團實體首200萬港元的溢利將按8.25%徵稅，而超過200萬港元的溢利則按16.5%徵稅。不符合兩級制利得稅率制度的集團實體之溢利將繼續以劃一稅率16.5%徵稅。

中國企業所得稅撥備乃根據中國相關所得稅規則及規例所釐定之標準稅率25%，按估計應課稅收入計算。董事認為，實施利得稅兩級制時涉及的金額對綜合財務報表而言並不重大。香港稅項按兩個年度的估計應課稅溢利的16.5%計算。

10. DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 September 2023 (2022: Nil).

11. LOSS PER SHARE ATTRIBUTABLE TO SHAREHOLDERS OF THE COMPANY

Basic loss per share is calculated by dividing the loss attributable to owners of the Company by the weighted average number of ordinary shares in issue during the period.

10. 股息

董事會並不建議就截至二零二三年九月三十日止六個月派付中期股息（二零二二年：無）。

11. 本公司股東應佔每股虧損

每股基本虧損按期內本公司擁有人應佔虧損除以已發行普通股之加權平均數計算。

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Loss attributable to owners of the Company	本公司擁有人應佔虧損	(3,704)	(3,204)	(8,215)	(6,737)
Weighted average number of ordinary shares in issue during the period	期內已發行普通股加權平均數 (Note) (附註)	1,594,908	1,018,971	1,561,864	1,018,971

Diluted loss per share is equal to the basic loss per share since the Company has no dilutive potential shares during the period ended 30 September 2023 (2022: Nil).

Note: The weighted average number of ordinary shares of 1,018,971,000 for the three months ended 30 September 2022 and six months ended 30 September 2022 was adjusted to reflect the share consolidation completed on 5 October 2022 and the rights issue completed on 14 February 2023.

每股攤薄虧損等於每股基本虧損，因為本公司於截至二零二三年九月三十日止期間並無具潛在攤薄效應的股份（二零二二年：無）。

附註：截至二零二二年九月三十日止三個月及截至二零二二年九月三十日止六個月的普通股加權平均數1,018,971,000股已作出調整，以反映於二零二二年十月五日完成的股份合併及於二零二三年二月十四日完成的供股。

12. PROPERTY, PLANT AND EQUIPMENT AND RIGHT-OF-USE ASSETS

During the six months ended 30 September 2023, the Group acquired property, plant and equipment of HK\$91,000 (for the six months ended 30 September 2022: HK\$176,000).

Property, plant and equipment with a carrying amount of approximately HK\$1,997,000 (for the six months ended 30 September 2022: nil) were disposed by the Group through disposal of subsidiaries during the six months ended 30 September 2023.

During the six months ended 30 September 2023, the additions to right-of-use assets resulted from acquisition of a subsidiary were HK\$2,283,000 (for the six months ended 30 September 2022: nil).

13. GOODWILL

12. 物業、機器及設備及使用權資產

截至二零二三年九月三十日止六個月，本集團收購物業、機器及設備91,000港元（截至二零二二年九月三十日止六個月：176,000港元）。

截至二零二三年九月三十日止六個月，本集團透過出售子公司出售賬面價值約為1,997,000港元（截至二零二二年九月三十日止六個月：無）的物業、機器及設備。

截至二零二三年九月三十日止六個月，因收購一間子公司而添置使用權資產為2,283,000港元（截至二零二二年九月三十日止六個月：無）。

13. 商譽

		As at 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Reconciliation of carrying amount:	賬面值對賬：		
At the beginning of the reporting period	於報告期初	1,408	16,833
Acquisition of subsidiaries	收購子公司	1,531	1,408
Disposal of subsidiaries	出售子公司	-	(15,574)
Exchange differences	匯兌差異	-	(1,259)
At the end of the reporting period	於報告期末	2,939	1,408
Cost	成本	2,939	1,408
Accumulated impairment losses	累計減值虧損	-	-
		2,939	1,408

On 26 June 2023, the Company has successfully acquired Jiading Global Limited. The consideration for the acquisition is HK\$1, which was determined after arm's length negotiations between the parties. The goodwill arising from the acquisition is HK\$1,115,000.

On 30 August 2023, the Company has successfully acquired Zixing Health Technology (Shenzhen) Co. Ltd.. The consideration for the acquisition is HK\$5,100,000, which was determined after arm's length negotiations between the parties. The goodwill arising from the acquisition is HK\$416,000. Please refer to the Company announcement dated 15 August 2023, 22 August 2023 and 4 September 2023 for details.

於二零二三年六月二十六日，本公司已成功收購 Jiading Global Limited。收購事項的代價為1港元，由訂約方經公平磋商後釐定。收購事項產生的商譽為1,115,000港元。

於二零二三年八月三十日，本公司已成功收購紫星健康科技(深圳)有限公司。收購事項的代價為5,100,000港元，由訂約方經公平磋商後釐定。收購事項產生的商譽為416,000港元。詳情請參閱本公司日期為二零二三年八月十五日、二零二三年八月二十二日及二零二三年九月四日的公告。

14. INVESTMENTS IN ASSOCIATES

14. 於聯營公司之投資

		As at 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Unlisted shares	非上市股份		
Share of net assets	應佔資產淨額	-	-

Particulars of the Group's associates are as follows:

本集團之聯營公司詳情如下：

Name of associates	Place of registration and business	Particulars of registered capital	Percentage of ownership interest attributable to the Group	Principal activities
聯營公司名稱	註冊及營業地點	註冊資本詳情	本集團應佔 擁有權益之百分比	主要業務
Shenzhen Xingnuoyun Future Investment Co., Ltd ("Xingnuoyun") 深圳市星諾雲未來投資有限公司 (「星諾雲」)	(a) The PRC 中國	RMB1,000,000 人民幣1,000,000元	0%	40% Investment holding 投資控股
Shenzhen Nuoton Digital Technology Investment Co., Ltd. 深圳諾投數智科技投資有限公司	(b) The PRC 中國	RMB1,000,000 人民幣1,000,000元	0%	40% Dormant 停業

Notes:

- (a) On 20 May 2021, the Group entered into a sales and purchase agreement with an independent third party in the PRC to acquire 40% of equity interests in Xingnuoyun at a consideration of approximately RMB2,000 (equivalent to approximately HK\$3,000). On 30 June 2021, the Group made capital injection of RMB400,000 (equivalent to approximately HK\$481,000).
- (b) The company was set up on 3 November 2021 by the Group with two independent third parties in the PRC, of which the Group agrees to contribute an aggregate cash capital injection of RMB400,000 (equivalent to approximately HK\$493,000). The company has been dormant since its incorporation. Up to the date of this report, such cash capital injection was not yet made.
- (c) On 7 July 2023, the Company has completed disposal of associates through disposal of Glory Ray Global Limited group. The consideration for the disposal is HK\$3,650,000, which was determined after arm's length negotiations between the parties. For details, please refer to the Company's announcement dated 7 July 2023.

All of the associates are accounted for using the equity method in the consolidated financial statements.

附註：

- (a) 二零二一年五月二十日，本集團與中國獨立第三方簽訂買賣協議，以約人民幣2,000元（相當於約3,000港元）的代價收購星諾雲的40%股權。於二零二一年六月三十日，本集團注入資本人民幣400,000元（相當於約481,000港元）。
- (b) 該公司由本集團與兩名中國獨立第三方於二零二一年十一月三日設立，其中本集團同意貢獻合計現金注資人民幣400,000元（相當於約493,000港元）。該公司自註冊成立起已停業。截至本報告日期，並未作出相關現金注資。
- (c) 於二零二三年七月七日，本公司已透過出售Glory Ray Global Limited group完成出售聯營公司。出售事項的代價為3,650,000港元，由訂約方經公平磋商後釐定。有關詳情，請參閱本公司日期為二零二三年七月七日的公告。

所有聯營公司使用權益法於綜合財務報表列賬。

15. TRADE RECEIVABLES

15. 貿易應收款項

		As at 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	66,444	60,821
Less: Allowance for credit losses	減：信貸虧損撥備	(11,894)	(16,781)
		54,550	44,040

AGING ANALYSIS

賬齡分析

The Group's credit terms with its customers generally range from 30 days to 180 days (31 March 2023: 30 days to 180 days). The Group seeks to apply strict control over its outstanding receivables and has a credit control department to minimise credit risk. Overdue balances are reviewed regularly by senior management. As at the end of the reporting period, an aging analysis of the trade receivables, net of provision presented based on the respective dates on which revenue was recognised, are as follows:

本集團給予其客戶之信貸期一般介乎30天至180天(二零二三年三月三十一日：30天至180天)。本集團尋求嚴格控制其未償還應收款項，並設立信貸控制部將信貸風險降至最低。逾期結餘由高級管理層定期審閱。於呈報期末，貿易應收款項之賬齡分析(扣除按收入確認之相關日期所呈列之撥備)如下：

		As at 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Within 30 days	30天內	19,129	25,156
31-90 days	31至90天	-	-
91-180 days	91至180天	16,684	10,111
Over 180 days	180天以上	18,737	8,773
		54,550	44,040

16. TRADE PAYABLES

The Group's credit terms generally range from 30 to 60 days (31 March 2023: 30 days to 60 days) from the invoice date. Ageing analysis of trade payables, based on invoice dates, as at the end of reporting period is shown as follow:

		As at 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Within 30 days	30天內	983	-
31-90 days	31至90天	-	3,089
91-180 days	91至180天	-	-
Over 180 days	180天以上	2,908	395
		3,891	3,484

16. 貿易應付款項

本集團的信貸期一般自發票日期起介乎30至60天(二零二三年三月三十一日: 30天至60天)。本集團於報告期末之貿易應付款項(根據發票日期)之賬齡分析列示如下:

17. BORROWINGS

		As at 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Other loans unsecured	其他未抵押貸款		
Fixed interest rate at 6%	固定利率為6%	3,869	3,836
Fixed interest rate at 20%	固定利率為20%	6,644	3,177
Fixed interest rate at 24%	固定利率為24%	160	12,323
		10,673	19,336

17. 借貸

Included in the unsecured other loans carried fixed interest rate at 6% was loan from a shareholder of the Company of approximately HK\$3,869,000 (31 March 2023: HK\$3,836,000).

以固定利率6%計息的無抵押其他貸款包括來自本公司一名股東的貸款約3,869,000港元(二零二三年三月三十一日: 3,836,000港元)。

Included in the unsecured other loans carried fixed interest rate at 24% was loan from a shareholder of the Company of nil (31 March 2023: HK\$12,163,000).

以固定利率24%計息的無抵押其他貸款包括來自本公司一名股東的貸款零(二零二三年三月三十一日: 12,163,000港元)。

18. BOND AND INTEREST PAYABLE

18. 應付債券及利息

	As at 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Within 1 year	5,657	5,299
	5,657	5,299

Note: On 22 October 2019, the Company issued a bond with principal amount of HK\$5,000,000 to an independent third party with coupon interest of 6% per annum and a maturity of 4 years from the date of issue. The effective interest rate for the bond is 15% per annum after considering the direct transaction costs.

附註：於二零一九年十月二十二日，本公司向一家獨立第三方發行本金為5,000,000港元的債券，息票利息為每年6%，自發行日期起四年內有效。經考慮直接交易成本，該債券有效利率為每年15%。

19. SHARE CAPITAL

19. 股本

		Number of ordinary shares 普通股數目	Nominal value HK\$'000 面值 千港元
Authorised	法定		
Ordinary shares of HK\$0.0004 each	每股面值0.0004港元的普通股		
At 31 March 2022 (audited) and 30 September 2022 (unaudited)	於二零二二年三月三十一日 (經審核)及二零二二年 九月三十日(未經審核)	250,000,000,000	100,000
Share consolidation (a)	股份合併(a)	(225,000,000,000)	-
<hr/>			
Ordinary shares of HK\$0.004 each	每股面值0.004港元的普通股		
At 31 March 2023 (audited) and 30 September 2023 (unaudited)	於二零二三年三月三十一日 (經審核)及二零二三年 九月三十日(未經審核)	25,000,000,000	100,000
<hr/>			
Issued and fully paid	已發行及繳足		
Ordinary shares of HK\$0.0004 each	每股面值0.0004港元的普通股		
At 31 March 2022 (audited) and 30 September 2022 (unaudited)	於二零二二年三月三十一日 (經審核)及二零二二年 九月三十日(未經審核)	8,491,423,920	3,397
Share consolidation (note a)	股份合併(附註a)	(7,642,281,528)	-
Placing of new shares (note b)	配售新股份(附註b)	169,828,478	679
Right issue (note c)	供股(附註c)	509,485,435	2,038
<hr/>			
Ordinary shares of HK\$0.004 each	每股面值0.004港元的普通股		
As at 31 March 2023 (audited)	於二零二三年三月三十一日 (經審核)	1,528,456,305	6,114
Placing of new shares (d)	配售新股份(d)	305,680,000	1,223
<hr/>			
Ordinary shares of HK\$0.004 each	每股面值0.004港元的普通股		
As at 30 September 2023 (unaudited)	於二零二三年九月三十日 (未經審核)	1,834,136,305	7,337

- (a) On 5 October 2022, the Company completed share consolidation of every ten (10) issued and unissued existing shares of par value HK\$0.0004 each in the share capital of the Company into one (1) consolidated share of par value HK\$0.004 each.
- (b) On 7 October 2022, the Company entered into the placing agreement with the placing agent pursuant to which the placing agent agreed to place, on a best effort basis, to not less than six independent places for up to 169,828,478 new shares at a price of HK\$0.16 per placing share, for and on behalf of the Company. On 21 October 2022, the placing was completed.
- (c) On 12 January 2023, the Company issuance and allotment of 509,485,435 rights shares on the basis of one (1) rights share for every two (2) shares. On 1 February 2023, 281,026,670 rights shares provisionally allotted at the subscription price of HK\$0.10 per rights share. On 9 February 2023, 228,458,765 unsubscribed rights shares were successfully placed at the price of HK\$0.10 per share.
- (d) On 24 August 2023, the Company entered into the placing agreement with the placing agent pursuant to which the placing agent agreed to place, on a best effort basis, to not less than six independent places for up to 305,691,261 new shares at a price of HK\$0.1 per placing share, for and on behalf of the Company. On 11 September 2023, the placing was completed and 305,680,000 new shares were issued.
- (a) 於二零二二年十月五日，本公司完成每十(10)股本公司股本中每股面值0.0004港元的已發行及未發行現有股份合併為一(1)股每股面值0.004港元的合併股份的股份合併。
- (b) 於二零二二年十月七日，本公司與配售代理訂立配售協議。根據配售協議，配售代理同意為及代表本公司按每股配售股份0.16港元之價格盡力向不少於六名獨立承配人配售最多169,828,478股新股份。於二零二二年十月二十一日，配售事項完成。
- (c) 於二零二三年一月十二日，本公司按每持有兩(2)股股份獲發一(1)股供股股份之基準發行及配發509,485,435股供股股份。於二零二三年二月一日，281,026,670股供股股份按認購價每股供股股份0.10港元暫定配發。於二零二三年二月九日，228,458,765股未獲認購供股股份已按每股0.10港元的價格成功配售。
- (d) 於二零二三年八月二十四日，本公司與配售代理訂立配售協議，據此，配售代理同意為及代表本公司按每股配售股份0.1港元之價格盡力向不少於六名獨立承配人配售最多305,691,261股新股份。於二零二三年九月十一日，配售事項完成，並發行305,680,000股新股份。

20. APPROVAL OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The unaudited interim condensed consolidated financial statements were approved and authorised for issue by the board of directors on 14 November 2023.

20. 批准中期簡明綜合財務報表

未經審核中期簡明綜合財務報表已於二零二三年十一月十四日獲董事會批准並授權刊發。



嘉鼎國際集團

JIADING INTL GP 股份代碼：HK08153