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PROSPERITY INVESTMENT HOLDINGS LIMITED

嘉進投資國際有限公司 *

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code: 00310)

(股份代號: 00310)

FURTHER ANNOUNCEMENT TO AUDITED ANNUAL RESULTS FOR THE YEAR ENDED 31 DECEMBER 2021

有關截至二零二一年十二月三十一日止年度

經審核全年業績之進一步公告

Reference is made to (i) the announcement of Prosperity Investment Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) dated 31 March 2022 in relation to the unaudited annual financial results for the year ended 31 December 2021 (the “**Unaudited Results Announcement**”); and (ii) the announcement dated 15 July 2022 in relation to the audited annual financial results for the year ended 31 December 2021 (the “**Audited Results Announcement**”).

In order to comply with the requirement of Rule 13.49(3)(ii)(b) of the Listing Rules, the following are the differences when comparing between the Unaudited Results Announcement; and the Audited Results Announcement.

茲提述由嘉進投資國際有限公司(「本公司」，連同其附屬公司統稱「本集團」)，(i) 日期為2022年3月31日有關截至二零二一年十二月三十一日止年度未經審核財務業績的公告(「未經審核業績公告」)；及(ii) 日期為2022年7月15日有關截至二零二一年十二月三十一日止年度經審核財務業績的公告(「經審核業績公告」)。

為遵守上市規則第13.49(3)(ii)(b)條，下列為比較未經審核業績公告及經審核業績公告之差異。

* For identification purpose only

* 僅供識別

Consolidated Statement of Profit or Loss and Other Comprehensive Income

綜合損益及其他全面收益表

For the year ended 31 December 2021 截至 2021 年 12 月 31 日止年度

| | | 2021 Audited Results Announcement 經審核 業績公告 HK\$'000 千港元 | 2021 Unaudited Results Announcement 未經審核 業績公告 HK\$'000 千港元 | Difference 差異 HK\$'000 千港元 | Notes 附註 |
|---|-----------------------------|--|---|-------------------------------------|-------------|
| Other comprehensive (expense)/income: | | | | | |
| <i>Item that will not be reclassified subsequently to profit or loss:</i> | | | | | |
| | 其他全面(開支)/收入: | | | | |
| | <i>其後不會重新分類至收益的項目:</i> | | | | |
| Fair value (loss)/gain on financial assets at fair value through other comprehensive income | 按公平值計入其他全面收益之金融資產公平值(虧損)/收益 | (24,038) | – | (24,038) | 1 |
| Total comprehensive expense for the year attributable to owners of the Company | 本公司擁有人應佔年度全面開支總額 | (39,992) | (15,954) | (24,038) | 1 |

Consolidated Statement of Financial Position

綜合財務狀況表

As at 31 December 2021 於 2021 年 12 月 31 日

| | | 2021 Audited Results Announcement 經審核 業績公告 HK\$'000 千港元 | 2021 Unaudited Results Announcement 未經審核 業績公告 HK\$'000 千港元 | Difference 差異 HK\$'000 千港元 | Notes 附註 |
|---|-----------------------|--|---|-------------------------------------|-------------|
| ASSETS AND LIABILITIES | 資產及負債 | | | | |
| Financial assets at fair value through other comprehensive income | 按公平值計入其他全面收益之 金融資產 | 20,018 | 44,056 | (24,038) | 1 |
| Total assets less current liabilities | 資產總值減流動負債 | 48,929 | 72,967 | (24,038) | 1 |
| Net assets | 資產淨值 | 48,929 | 72,967 | (24,038) | 1 |
| Capital and reserves | 資本及儲備 | | | | |
| Share capital | 股本 | 30,283 | 30,283 | – | 1 |
| Reserves | 儲備 | 18,646 | 42,684 | (24,038) | 1 |
| Total equity | 股本總值 | 48,929 | 72,967 | (24,038) | 1 |
| Net Asset Value per Share (HK\$) | 每股資產淨值 (港元) | 0.040 | 0.060 | (0.020) | 2 |

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2021 截至 2021 年 12 月 31 日止年度

| | | 2021 Audited Results Announcement 經審核 業績公告 HK\$'000 千港元 | 2021 Unaudited Results Announcement 未經審核 業績公告 HK\$'000 千港元 | Difference 差異 HK\$'000 千港元 | Notes 附註 |
|---|---|--|---|-------------------------------------|-------------|
| 4. OTHER GAINS AND LOSSES | 4. 其他收益及虧損 | | | | |
| Fair value changes of financial assets at FVTPL | 按公平值計入損益之金融資產公平值變動 | | | | |
| – capital in nature for tax purpose | – 就稅務而言為資本性質 | (1,502) | (1,501) | 1 | 3 |
| – revenue in nature for tax purpose | – 就稅務而言為收益性質 | (1,842) | (1,843) | (1) | 3 |
| | | (3,344) | (3,344) | – | |
| 7. INCOME TAX EXPENSES | 7. 所得稅開支 | | | | |
| At Year End Date, the Group has unused tax losses of HK\$434,685,000 (2020: HK\$418,093,000) available for offset against future profits. | 於年結日，本集團之未動用稅項虧損 434,685,000 港元（2020 年：418,093,000 港元）可用於抵銷未來溢利。 | | | | |
| Unused tax losses | 未動用稅項虧損 | 434,685 | 415,100 | 19,585 | 3 |
| 12. NET ASSET VALUE PER SHARE | 12. 每股資產淨值 | | | | |
| Net Asset Value per share is computed based on the net assets value of HK\$48,929,000 (2020: HK\$88,921,000) and 1,211,320,200 (2020: 1,211,320,200) issued and fully paid Shares at the Year End Date. | 每股資產淨值乃按於年結日之資產淨值 48,929,000 港元（2020 年：88,921,000 港元）及已發行及已繳足之 1,211,320,200 股（2020 年：1,211,320,200 股）股份計算。 | | | | |
| | | 48,929 | 72,967 | (24,038) | 1 |

Management Discussion (Continued)

管理層論述（續）

| | | 2021 Audited Results Announcement 經審核 業績公告 | 2021 Unaudited Results Announcement 未經審核全業 績公告 | Difference 差異 | Notes 附註 |
|--|--|---|---|------------------|-------------|
| GEARING RATIO | 資本負債比率 | | | | |
| The gearing ratio (total liabilities/total assets) at Year End Date was 22.72 % (Year 2020: 31.42%). | 年結日之資本負債比率（總負債/總資產）為 22.72%（2020 年年度: 31.42%）。 | | | | |
| Gearing ratio | 資產負債比率 | 22.72% | 16.47% | 6.25% | 2 |

In order to comply with the requirement of Rule 13.49(3)(ii)(b) of the Listing Rules, the following are the principal details and reasons.

Notes:

- The Group holds an unlisted equity investment with its subsidiary principally engaged in the zinc and lead mining in the PRC. The unlisted equity investment is classified as financial assets at FVOCI.

The difference was due to the carrying value of the financial assets at fair value through other comprehensive income as at 31 December 2021 had been determined and agreed by the auditors.

Other comprehensive income had a fair value loss on financial assets at fair value in the amount of approximately HK\$24.04 million was mainly due to the reduced value of the mine located in Guizhou attributable to the delay of production in the mine so as to comply with additional requirements of new environmental policies on extractions etc., implemented since July 2021.

- Recalculation results due to effect described on Note 1.
- Adjustment by Auditor.

By Order of the Board
Prosperity Investment Holdings Limited
Wan Tat Kay Dominic Savio
 Company Secretary

Hong Kong, 25 July 2022

As at the date of this announcement, the Board comprises one non-executive director, namely Mr. Lau Tom Ko Yuen and three independent non-executive directors, namely Mr. Feng Nien Shu, Mr. Lui Siu Tsuen, Richard and Ms. Wong Lai Kin, Elsa.

為遵守上市規則第 13.49(3)(ii)(b)條,下列為主要詳情及原因。

附註:

- 本集團持有非上市股本投資,其附屬公司主要於中國從事鋅及鉛開採。非上市股本投資分類為按公平值計入其他全面收益之金融資產。

於 2021 年 12 月 31 日經核數師同意後,按公平值計入其他全面收益之金融資產賬面值導致的差異。

其他全面收益中的按公平值計入其他全面收益之金融資產公平值約有 2,404 萬港元虧損,主要是由於位於中國貴州的礦為符合 2021 年 7 月起實施的貴州省礦產資源綠色開發利用方案之環保規定而導至延遲生產引至公平值被調低。

- 附註 1 所敘述調整後重新計算之結果。
- 核數師之調整。

承董事會命
嘉進投資國際有限公司
 公司秘書
溫達基

香港, 2022 年 7 月 25 日

於本公佈日期,董事會由一名非執行董事劉高原先生及三名獨立非執行董事鄧念叔先生、呂兆泉先生及黃麗堅女士組成。