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## **INTERIM RESULTS ANNOUNCEMENT FOR THE SIX MONTHS ENDED 31 DECEMBER 2022**

The board (the “**Board**”) of directors (the “**Directors**”) of HKE Holdings Limited (the “**Company**”) hereby announces the unaudited results of the Company and its subsidiaries for the six months ended 31 December 2022. This announcement, containing the full text of the 2023 Interim Report of the Company, complies with the relevant requirements of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited in relation to information to accompany preliminary announcement of interim results. The printed version of the Company’s 2023 Interim Report will be delivered to the shareholders of the Company and will be available for viewing on the websites of Hong Kong Exchanges and Clearing Limited (<http://www.hkexnews.hk>) and the Company (<https://hke.holdings>) in March 2023.

### **PUBLICATION OF INTERIM RESULTS ANNOUNCEMENT**

This interim results announcement is available for viewing on the websites of Hong Kong Exchanges and Clearing Limited (<http://www.hkexnews.hk>) and the Company (<https://hke.holdings>).

By Order of the Board  
**HKE Holdings Limited**  
**Yip Chi Keung**  
*Company Secretary*

Hong Kong, 27 February 2023

*As at the date of this announcement, the Board comprises three executive Directors, namely, Mr. Lin Ho Man, Mr. Tsang Wing Fung and Mr. Koh Lee Huat, two non-executive Directors, namely, Mr. Cheng Yiu Mo and Mr. Lim Kai Jia Kesley and three independent non-executive Directors, namely Mr. Siu Man Ho Simon, Prof. Pong Kam Keung, and Mr. Cheung Kwok Yan Wilfred.*

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# CORPORATE INFORMATION

## 公司資料

### BOARD OF DIRECTORS

#### Executive Directors

Mr. Lin Ho Man (*Chairman*)  
Mr. Tsang Wing Fung  
Mr. Koh Lee Huat

#### Non-Executive Directors

Mr. Cheng Yiu Mo  
Mr. Lim Kai Jia Kesley

#### Independent Non-Executive Directors

Mr. Siu Man Ho Simon  
Mr. Cheung Kwok Yan Wilfred  
Prof. Pong Kam Keung

### AUDIT COMMITTEE

Mr. Cheung Kwok Yan Wilfred (*Chairman*)  
Mr. Siu Man Ho Simon  
Prof. Pong Kam Keung

### REMUNERATION COMMITTEE

Mr. Siu Man Ho Simon (*Chairman*)  
Prof. Pong Kam Keung  
Mr. Cheung Kwok Yan Wilfred

### NOMINATION COMMITTEE

Prof. Pong Kam Keung (*Chairman*)  
Mr. Cheung Kwok Yan Wilfred  
Mr. Siu Man Ho Simon

### COMPANY SECRETARY

Mr. Chan Wing Hang (resigned on 31 December 2022)  
Mr. Yip Chi Keung (appointed on 31 December 2022)

### AUTHORISED REPRESENTATIVES

Mr. Chan Wing Hang (resigned on 31 December 2022)  
Mr. Yip Chi Keung (appointed on 31 December 2022)  
Mr. Koh Lee Huat

### 董事會

#### 執行董事

連浩民先生(主席)  
曾榮峰先生  
許利發先生

#### 非執行董事

鄭耀武先生  
林凱佳先生

#### 獨立非執行董事

蕭文豪先生  
張國仁先生  
龐錦強教授

### 審核委員會

張國仁先生(主席)  
蕭文豪先生  
龐錦強教授

### 薪酬委員會

蕭文豪先生(主席)  
龐錦強教授  
張國仁先生

### 提名委員會

龐錦強教授(主席)  
張國仁先生  
蕭文豪先生

### 公司秘書

陳永恒先生(於2022年12月31日辭任)  
葉智強先生(於2022年12月31日獲委任)

### 授權代表

陳永恒先生(於2022年12月31日辭任)  
葉智強先生(於2022年12月31日獲委任)  
許利發先生

## CORPORATE INFORMATION

### 公司資料

#### REGISTERED OFFICE

Windward 3  
Regatta Office Park  
P.O. Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

#### 註冊辦事處

Windward 3  
Regatta Office Park  
P.O. Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

#### HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit 2414-2416, 24/F  
China Merchants Tower  
Shun Tak Centre  
168-200 Connaught Road Central  
Hong Kong

#### 總部及香港主要營業地點

香港  
干諾道中168-200號  
信德中心  
招商局大廈  
24樓2414-2416室

#### PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Ocorian Trust (Cayman) Limited  
Windward 3  
Regatta Office Park  
P.O. Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

#### 主要股份過戶登記處

Ocorian Trust (Cayman) Limited  
Windward 3  
Regatta Office Park  
P.O. Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

#### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Boardroom Share Registrars (HK) Limited  
2103B, 21/F  
148 Electric Road  
North Point, Hong Kong

#### 香港股份過戶登記分處

寶德隆證券登記有限公司  
香港北角  
電氣道148號  
21樓2103B室

## CORPORATE INFORMATION

### 公司資料

#### LEGAL ADVISOR

TW Partners  
Unit 1602, 16/F  
COFCO Tower  
262 Gloucester Road  
Causeway Bay  
Hong Kong

#### 法律顧問

黃錦華律師事務所  
香港  
銅鑼灣  
告士打道262號  
中糧大廈  
16樓1602室

#### PRINCIPAL BANKERS

Bank of Communications (Hong Kong) Limited  
CIMB Bank Berhad  
Dah Sing Bank, Limited  
DBS Bank (Hong Kong) Limited  
Industrial and Commercial Bank of China (Asia) Limited  
Oversea-Chinese Banking Corporation Limited  
  
Signature Bank  
The Hongkong and Shanghai Banking Corporation Limited

#### 主要往來銀行

交通銀行(香港)有限公司  
聯昌銀行有限公司  
大新銀行有限公司  
星展銀行(香港)有限公司  
中國工商銀行(亞洲)有限公司  
Oversea-Chinese Banking Corporation Limited  
Signature Bank  
香港上海滙豐銀行有限公司

#### AUDITOR

RSM Hong Kong  
29/F, Lee Garden Two  
28 Yun Ping Road  
Causeway Bay  
Hong Kong

#### 核數師

羅申美會計師事務所  
香港  
銅鑼灣  
恩平道28號  
利園二期29樓

#### COMPANY'S WEBSITE

[hke.holdings](http://hke.holdings)

#### 公司網站

[hke.holdings](http://hke.holdings)

#### STOCK CODE

1726

#### 股份代號

1726

The board (the "Board") of directors (the "Directors" and each a "Director") of HKE Holdings Limited (the "Company") announces the unaudited condensed consolidated results of the Company and its subsidiaries (the "Group") for the six months ended 31 December 2022 together with comparative figures for the corresponding period in 2021 as follows:

HKE Holdings Limited(「本公司」)董事(「董事」)會(「董事會」)公佈本公司及其附屬公司(「本集團」)截至2022年12月31日止六個月之未經審核簡明綜合業績，連同2021年同期之比較數字如下：

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

### 未經審核簡明綜合損益及其他全面收益表

For the six months ended 31 December 2022

截至2022年12月31日止六個月

		Six months ended 31 December 截至12月31日止六個月		
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)	
		Note 附註		
<b>Revenue</b>	<b>收益</b>	3	6,586,372	4,970,978
Cost of services/sales	服務／銷售成本		(4,439,232)	(3,781,843)
<b>Gross profit</b>	<b>毛利</b>		2,147,140	1,189,135
Other income	其他收入	4	211,702	61,645
Other gains, net	其他收益淨額	5	53,468	3,186
Administrative expenses	行政開支		(9,650,470)	(2,891,412)
Finance costs	財務費用	6	(55,861)	(3,340)
<b>Loss before taxation</b>	<b>除稅前虧損</b>	6	(7,294,021)	(1,640,786)
Income tax expense	所得稅開支	7	(117,121)	(138,094)
<b>Loss for the period</b>	<b>期內虧損</b>		(7,411,142)	(1,778,880)
<b>Other comprehensive (loss)/income:</b> <i>Item that may be reclassified subsequently to profit or loss:</i> Exchange differences on translation of foreign operations, net of tax	<b>其他全面(虧損)／收益：</b> 其後可重新分類至 損益的項目： 換算海外業務之 匯兌差額，扣除稅項		(500,346)	14,960
<b>Total other comprehensive (loss)/income</b>	<b>其他全面(虧損)／收益 總額</b>		(500,346)	14,960
<b>Total comprehensive loss for the period</b>	<b>期內全面虧損總額</b>		(7,911,488)	(1,763,920)

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

## 未經審核簡明綜合損益及其他全面收益表

For the six months ended 31 December 2022

截至2022年12月31日止六個月

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
		Note 附註	
<b>Loss for the period attributable to:</b>	以下人士應佔期內虧損：		
Owners of the Company	本公司擁有人		(1,778,880)
Non-controlling interests	非控股權益		–
			(7,411,142)
<b>Total comprehensive loss for the period attributable to:</b>	以下人士應佔期內全面虧損總額：		
Owners of the Company	本公司擁有人		(1,763,920)
Non-controlling interests	非控股權益		–
			(7,911,488)
<b>Loss per share</b>	<b>每股虧損</b>		
Basic and diluted (Singapore cents)	基本及攤薄(新加坡分)	9	0.21

See accompanying notes to unaudited condensed consolidated financial statements.

參見隨附未經審核簡明綜合財務報表附註。

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 未經審核簡明綜合財務狀況表

As at 31 December 2022

於2022年12月31日

			31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
		Note 附註		
<b>ASSETS AND LIABILITIES</b>	<b>資產及負債</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	10	1,241,679	1,396,636
Investment properties	投資物業		5,081,322	5,248,830
Right-of-use assets	使用權資產		628,727	1,136,298
Prepayment	預付款項		200,710	207,326
Total non-current assets	非流動資產總值		7,152,438	7,989,090
<b>Current assets</b>	<b>流動資產</b>			
Trade receivables	貿易應收款項	11	2,984,286	3,249,973
Other receivables, deposits and prepayments	其他應收款項、按金及預付款項	12	589,250	739,824
Contract assets	合約資產	13	4,591,511	2,521,563
Cryptocurrencies	加密貨幣	14	10,947	12,266
Bank and cash balances	銀行及現金結餘	15	10,278,213	17,132,359
Time deposits	定期存款	15	508,704	1,800,000
Total current assets	流動資產總值		18,962,911	25,455,985
<b>Current liabilities</b>	<b>流動負債</b>			
Trade and other payables	貿易及其他應付款項	16	1,977,740	1,684,929
Contract liabilities	合約負債	13	2,224,518	1,527,506
Lease liabilities	租賃負債		533,652	891,117
Income tax payable	應付所得稅		323,739	398,912
Total current liabilities	流動負債總額		5,059,649	4,502,464
Net current assets	流動資產淨值		13,903,262	20,953,521
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		224,832	472,818
Deferred tax liabilities	遞延稅項負債		27,310	27,310
Total non-current liabilities	非流動負債總額		252,142	500,128
<b>Net assets</b>	<b>資產淨值</b>		20,803,558	28,442,483



# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 未經審核簡明綜合財務狀況表

As at 31 December 2022

於2022年12月31日

			31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
		Note 附註		
<b>EQUITY</b>	<b>權益</b>			
<b>Capital and reserves attributable to owners of the Company</b>	<b>本公司擁有人應佔資本及儲備</b>			
Share capital	股本	17	1,613,181	1,613,181
Share premium	股份溢價	18	26,060,809	26,060,809
Merger reserve	合併儲備		1,000,119	1,000,119
Translation reserve	換算儲備		(425,311)	75,035
Share option reserve	購股權儲備		666,768	394,205
Accumulated losses	累計虧損		(8,110,506)	(699,981)
			<b>20,805,060</b>	<b>28,443,368</b>
Non-controlling interests	非控股權益		(1,502)	(885)
<b>Total equity</b>	<b>權益總額</b>		<b>20,803,558</b>	<b>28,442,483</b>

See accompanying notes to unaudited condensed consolidated financial statements.

參見隨附未經審核簡明綜合財務報表附註。

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 未經審核簡明綜合權益變動表

For the six months ended 31 December 2022

截至2022年12月31日止六個月

		Attributable to equity holders of the Company 本公司權益持有人應佔								
		Share capital (Note 17) 股本 (附註17) S\$ 新加坡元	Share premium (Note 18) 股份溢價 (附註18) S\$ 新加坡元	Merger reserve 合併儲備 S\$ 新加坡元	Translation reserve 換算儲備 S\$ 新加坡元	Share option reserve 購股權儲備 S\$ 新加坡元	Accumulated profits/(losses) 累計溢利/ (虧損) S\$ 新加坡元	Total 總計 S\$ 新加坡元	Non-controlling interests 非控股權益 S\$ 新加坡元	Total 總計 S\$ 新加坡元
<b>Balance at 1 July 2021 (audited)</b>	於2021年7月1日之結餘(經審核)	1,335,760	15,352,340	1,000,119	(411,698)	—	10,566,557	27,843,078	—	27,843,078
Loss for the period	期內虧損	—	—	—	—	—	(1,778,880)	(1,778,880)	—	(1,778,880)
Other comprehensive income for the period	期內其他全面收益	—	—	—	14,960	—	—	14,960	—	14,960
<b>Total comprehensive income/ (loss) for the period</b>	期內全面收益/(虧損)總額	—	—	—	14,960	—	(1,778,880)	(1,763,920)	—	(1,763,920)
<b>Transactions with owners of the Company</b>	與本公司擁有人進行的交易									
Issuance of new shares	發行新股	277,421	10,708,469	—	—	—	—	10,985,890	—	10,985,890
Equity-settled share-based payment transactions	以股權結算以股份支付的交易	—	—	—	—	81,324	—	81,324	—	81,324
<b>Total transactions with owners of the Company</b>	與本公司擁有人進行的交易總額	277,421	10,708,469	—	—	81,324	—	11,067,214	—	11,067,214
<b>Balance at 31 December 2021 (unaudited)</b>	於2021年12月31日之結餘(未經審核)	1,613,181	26,060,809	1,000,119	(396,738)	81,324	8,787,677	37,146,372	—	37,146,372
<b>Balance at 1 July 2022 (audited)</b>	於2022年7月1日之結餘(經審核)	1,613,181	26,060,809	1,000,119	75,035	394,205	(699,981)	28,443,368	(885)	28,442,483
Loss for the period	期內虧損	—	—	—	—	—	(7,410,525)	(7,410,525)	(617)	(7,411,142)
Other comprehensive loss for the period	期內其他全面虧損	—	—	—	(500,346)	—	—	(500,346)	—	(500,346)
<b>Total comprehensive loss for the period</b>	期內全面虧損總額	—	—	—	(500,346)	—	(7,410,525)	(7,910,871)	(617)	(7,911,488)
<b>Transactions with owners of the Company</b>	與本公司擁有人進行的交易									
Equity-settled share-based payment transactions	以股權結算以股份支付的交易	—	—	—	—	295,953	—	295,953	—	295,953
Forfeiture of share options	購股權被沒收	—	—	—	—	(23,390)	—	(23,390)	—	(23,390)
<b>Total transactions with owners of the Company</b>	與本公司擁有人進行的交易總額	—	—	—	—	272,563	—	272,563	—	272,563
<b>Balance at 31 December 2022 (unaudited)</b>	於2022年12月31日之結餘(未經審核)	1,613,181	26,060,809	1,000,119	(425,311)	666,768	(8,110,506)	20,805,060	(1,502)	20,803,558

See accompanying notes to unaudited condensed consolidated financial statements.

參見隨附未經審核簡明綜合財務報表附註。

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 未經審核簡明綜合現金流量表

For the six months ended 31 December 2022

截至2022年12月31日止六個月

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
<b>Operating activities</b>	<b>經營活動</b>		
Loss before taxation	除稅前虧損	(7,294,021)	(1,640,786)
Adjustments for:	就下列各項作出調整：		
Depreciation for right-of-use assets	使用權資產折舊	287,887	184,265
Depreciation for property, plant and equipment	物業、廠房及設備折舊	210,473	85,424
Gain on disposal of property, plant and equipment	出售物業、廠房及設備之收益	—	(8,000)
Interest income	利息收入	(36,102)	(6,462)
Interest on lease liabilities	租賃負債利息	55,861	3,340
Effect on exchange rate changes	匯率變動之影響	(54,039)	4,814
Change in fair value of cryptocurrencies	加密貨幣公平值變動	571	—
Impairment loss on cryptocurrencies	加密貨幣減值虧損	147	—
Share option expenses	購股權開支	281,520	—
Operating cash flows before working capital changes	營運資金變動前的經營現金流量	(6,547,703)	(1,377,405)
Movements in working capital:	營運資金變動：		
Decrease in trade receivables	貿易應收款項減少	265,687	859,050
Decrease/(Increase) in other receivables, deposits and prepayments	其他應收款項、按金及預付款項減少／(增加)	135,786	(583,100)
Decrease/(Increase) in cryptocurrencies	加密貨幣減少／(增加)	601	(135,986)
Increase in contract assets	合約資產增加	(2,069,948)	(469,846)
Increase in trade and other payables	貿易及其他應付款項增加	267,916	576,406
Increase in contract liabilities	合約負債增加	697,012	656,454
Cash used in operations	經營所用現金	(7,250,649)	(474,427)
Income tax paid	已付所得稅	(192,294)	(165,143)
Interest on lease liabilities	租賃負債利息	(55,861)	(3,440)
<b>Net cash used in operating activities</b>	<b>經營活動所用現金淨額</b>	<b>(7,498,804)</b>	<b>(643,010)</b>

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 未經審核簡明綜合現金流量表

For the six months ended 31 December 2022

截至2022年12月31日止六個月

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
<b>Investing activities</b>	<b>投資活動</b>		
Purchase of property, plant and equipment	購買物業、廠房及設備	(90,849)	(726,341)
Purchase of investment properties	購買投資物業	—	(5,080,450)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	—	8,000
Addition of intangible assets	添置無形資產	—	(2,652,514)
Placement of time deposits	存入定期存款	(508,704)	(5,188,612)
Withdrawal of time deposits	提取定期存款	1,800,000	—
Interest received	已收利息	36,102	6,462
<b>Net cash from/(used in) investing activities</b>	<b>投資活動所得／(所用)現金淨額</b>	<b>1,236,549</b>	<b>(13,633,455)</b>
<b>Financing activities</b>	<b>融資活動</b>		
Proceeds from issuance of new shares	發行新股所得款項	—	10,985,890
Repayment of lease liabilities	償還租賃負債	(376,271)	(180,805)
<b>Net cash (used in)/from financing activities</b>	<b>融資活動(所用)／所得現金淨額</b>	<b>(376,271)</b>	<b>10,805,085</b>
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	(6,638,526)	(3,471,280)
Effect of foreign exchange rate changes on the balance of cash held in foreign currencies	匯率變動對以外幣持有的現金結餘之影響	(215,620)	92,076
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	17,132,359	23,613,579
<b>Cash and cash equivalents at end of the period, represented by bank and cash balances</b> (Note 15)	<b>期末現金及現金等價物，指銀行及現金結餘</b> (附註15)	<b>10,278,213</b>	<b>20,234,375</b>

See accompanying notes to unaudited condensed consolidated financial statements. 參見隨附未經審核簡明綜合財務報表附註。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 1. GENERAL

HKE Holdings Limited (the “Company”) was incorporated and registered as an exempted company in the Cayman Islands with limited liability on 18 August 2017 and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited. Its registered office is Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands.

The Company was registered with the Registrar of Companies in Hong Kong as a non-Hong Kong company under Part 16 of the Companies Ordinance (Chapter 622 of the laws of Hong Kong) (the “Companies Ordinance”) on 13 October 2017.

The principal place of business is at Unit 2414-2416, 24/F, China Merchants Tower, Shun Tak Centre, 168-200 Connaught Road Central, Hong Kong. The Company is an investment holding company. The Company and its subsidiaries (collectively, the “Group”) are principally engaged in (i) provision of integrated design and building services in the medical and healthcare sectors in the Republic of Singapore (“Singapore”) with expertise in performing radiation shielding works; and (ii) financial technology (“FinTech”) platform.

Flourish Nation Enterprises Limited, a company incorporated in the British Virgin Islands is the ultimate holding company, and Mr. Lin Ho Man is the ultimate controlling party of the Company as at the date of this report.

The functional currency of the Company is Hong Kong dollars (“HK\$”) and the presentation currencies of the Company and its principal subsidiaries are Singapore dollars (“S\$”).

The unaudited condensed consolidated financial statements for the six months ended 31 December 2022 were approved by the Board on 27 February 2023.

### 1. 一般資料

HKE Holdings Limited(「本公司」)於2017年8月18日在開曼群島註冊成立及登記為獲豁免有限公司，其股份於香港聯合交易所有限公司主板上市。其註冊辦事處地址為Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands。

本公司已於2017年10月13日根據公司條例(香港法例第622章)(「公司條例」)第16部向香港公司註冊處處長註冊為非香港公司。

本公司主要營業地點為香港干諾道中168-200號信德中心招商局大廈24樓2414-2416室。本公司為一家投資控股公司。本公司及其附屬公司(統稱「本集團」)的主要業務為(i)在新加坡共和國(「新加坡」)醫療保健行業提供綜合設計及建築服務，並具備進行輻射防護工程的專業知識；及(ii)金融科技(「FinTech」)平台。

於本報告日期，Flourish Nation Enterprises Limited(一家於英屬處女群島註冊成立的公司)為最終控股公司，而連浩民先生為本公司最終控股方。

本公司的功能貨幣為港元(「港元」)，而本公司及其主要附屬公司的呈列貨幣為新加坡元(「新加坡元」)。

截至2022年12月31日止六個月的未經審核簡明綜合財務報表經董事會於2023年2月27日批准。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 2. BASIS OF PRESENTATION OF UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The unaudited condensed consolidated financial statements have been prepared in accordance with the applicable International Financial Reporting Standards (“IFRSs”) issued by the International Accounting Standards Board (the “IASB”). In addition, the unaudited condensed consolidated financial statements include applicable disclosures required by the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”) and by the Companies Ordinance.

Except as described below, the accounting policies and methods of computation used in the unaudited condensed consolidated financial statements for the six months ended 31 December 2022 are the same as those followed in the preparation of the Group’s annual financial statements for the year ended 30 June 2022.

The IASB has issued the following new and amendments to IFRSs that are first effective for the current accounting period of the Group and the Company.

Amendments to IFRS 3	<i>Reference to the Conceptual Framework</i>
Amendments to IAS 16	<i>Property, plant and equipment: proceeds before intended use</i>
Amendments to IAS 37	<i>Onerous contracts – cost of fulfilling a contract</i>
Amendments to IFRSs	<i>Annual Improvements to IFRSs 2018–2020 Cycle</i>

The directors of the Company anticipate that the application of all other new and amendments to IFRSs will have no material impact on the unaudited condensed consolidated financial statements for the period.

### 2. 未經審核簡明綜合財務報表的呈列基準

未經審核簡明綜合財務報表乃根據國際會計準則委員會（「國際會計準則委員會」）頒佈之適用國際財務報告準則（「國際財務報告準則」）編製。此外，未經審核簡明綜合財務報表亦載有聯交所證券上市規則（「上市規則」）及公司條例所規定之適用披露事項。

除下文所述者外，截至2022年12月31日止六個月之未經審核簡明綜合財務報表所採用的會計政策及計算方法與編製本集團截至2022年6月30日止年度之年度財務報表所遵循者相同。

國際會計準則委員會已頒佈以下新訂及經修訂國際財務報告準則，其於本集團及本公司之本會計期間首次生效。

國際財務報告準則 第3號(修訂本)	對概念框架之提述
國際會計準則 第16號(修訂本)	物業、廠房及設備： 作擬定用途前之 所得款項
國際會計準則 第37號(修訂本)	虧損性合約—履行合約 之成本
國際財務報告 準則(修訂本)	國際財務報告準則 2018年至2020年 週期之年度改進

本公司董事預計，應用所有其他新訂及經修訂國際財務報告準則將不會對期內未經審核簡明綜合財務報表造成重大影響。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 3. REVENUE AND SEGMENT INFORMATION

The chief operating decision-makers (“CODM”) have been identified as the executive Directors. The CODM assess the performance of the operating segments mainly based on segment revenue and gross profit of each operating segment. Segment results do not include other income, because this information is not used by CODM as a basis for the purpose of resource allocation and assessment of segment performance.

During last financial year, the Group has renamed its software development segment to FinTech platform segment as these business activities serving common business strategies. As a result, the Group determined three operating segments: (i) engineering segment which engaged in provision of integrated design and building services, maintenance and other service as well as sales of tools and materials; (ii) FinTech platform segment which engaged in provision of virtual assets platform services; (iii) investment holding segment which engaged in provisions of investment services.

There were no material inter-segment sales during the period. The revenue from external customers reported to the CODM is measured in a manner consistent with that applied in the unaudited condensed consolidated financial statements.

### 3. 收益及分部資料

主要營運決策者（「主要營運決策者」）為執行董事。主要營運決策者主要根據各經營分部的分部收益及毛利評估經營分部的表現。分部業績並不包括其他收入，乃由於主要營運決策者並無使用此資料作資源分配及評估分部表現的基準。

於上一個財政年度內，本集團已將其軟件開發分部重新命名為金融科技平台，乃由於該等業務活動實行相同的業務策略。因此，本集團釐定三個經營分部：(i) 工程分部（從事提供綜合設計及建築服務、維護及其他服務以及工具及材料銷售）；(ii) 金融科技平台分部（從事提供虛擬資產平台服務）；(iii) 投資控股分部（從事提供投資服務）。

期內概無重大分部間銷售。向主要營運決策者報告的外部客戶收益以適用於未經審核簡明綜合財務報表的一致方式計量。



# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 3. REVENUE AND SEGMENT INFORMATION (Continued) 3. 收益及分部資料(續)

		Engineering 工程 S\$ 新加坡元	FinTech platform 金融科技平台 S\$ 新加坡元	Investment holding 投資控股 S\$ 新加坡元	Total 總計 S\$ 新加坡元
<b>For the six months ended 31 December 2022</b>	<b>截至2022年12月31日 止六個月</b>				
Revenue from external customers	外部客戶收益	6,482,042	104,330	—	6,586,372
Segment results	分部業績	649,165	(6,458,213)	(1,696,675)	(7,505,723)
Other income	其他收入				211,702
Consolidated loss before tax	除稅前綜合虧損				(7,294,021)
Income tax expense	所得稅開支				(117,121)
Consolidated loss after tax	除稅後綜合虧損				(7,411,142)
<b>Other information</b>	<b>其他資料</b>				
Depreciation for:	就下列各項的折舊：				
— property, plant and equipment	— 物業、廠房及設備	28,451	83,951	98,071	210,473
— right-of-use assets	— 使用權資產	26,466	111,398	150,023	287,887
Interest income	利息收入	32,580	1,988	1,534	36,102
Interest expenses	利息支出	918	17,056	37,887	55,861
Changes in fair value of cryptocurrencies	加密貨幣公平值變動	—	571	—	571
Impairment loss on cryptocurrencies	加密貨幣減值虧損	—	—	147	147
Segment assets	分部資產	10,117,942	6,712,710	9,284,697	26,115,349
Segment liabilities	分部負債	3,697,600	842,311	771,880	5,311,791



# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 3. REVENUE AND SEGMENT INFORMATION (Continued) 3. 收益及分部資料(續)

		Engineering 工程 S\$ 新加坡元	FinTech platform 金融科技平台 S\$ 新加坡元	Investment holding 投資控股 S\$ 新加坡元	Total 總計 S\$ 新加坡元
<b>For the six months ended 31 December 2021</b>	<b>截至2021年12月31日 止六個月</b>				
Revenue from external customers	外部客戶收益	4,970,978	—	—	4,970,978
Segment results	分部業績	859,159	(1,386,987)	(1,397,762)	(1,925,590)
Other income	其他收入				61,645
Consolidated loss before tax	除稅前綜合虧損				(1,640,786)
Income tax expense	所得稅開支				(138,094)
Consolidated loss after tax	除稅後綜合虧損				(1,778,880)
<b>Other information</b>	<b>其他資料</b>				
Depreciation for:	就下列各項的折舊：				
— property, plant and equipment	— 物業、廠房及設備	42,119	11,910	31,395	85,424
— right-of-use assets	— 使用權資產	4,202	33,395	146,668	184,265
Interest income	利息收入	484	3,198	2,780	6,462
Interest expenses	利息支出	—	1,584	1,756	3,340
Segment assets	分部資產	9,435,936	17,593,026	15,113,194	42,142,156
Segment liabilities	分部負債	2,796,358	1,066,164	1,133,262	4,995,784

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 3. REVENUE AND SEGMENT INFORMATION (Continued)

An analysis of the Group's revenue for the six months ended 31 December 2022 is as follows:

### 3. 收益及分部資料(續)

本集團於截至2022年12月31日止六個月的收益分析如下：

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
<b>Revenue from contracts with customers</b>	<b>客戶合約收益</b>		
— Integrated design and building services	— 綜合設計及建築服務	6,087,677	4,769,130
— Maintenance and other services	— 維護及其他服務	394,365	201,848
— Income from digital assets custodian solution business	— 數字資產託管解決方案業務收入	104,330	—
		<b>6,586,372</b>	<b>4,970,978</b>
<b>Timing of revenue recognition</b>	<b>收益確認的時間</b>		
— Over time	— 隨時間	6,190,944	4,769,130
— At a point in time	— 於一個時間點	395,428	201,848
		<b>6,586,372</b>	<b>4,970,978</b>

Segment revenue reported above represents revenue generated from external customers. There were no inter-segment sales for the reporting period.

上文所呈列之分部收益指來自外部客戶之收益。報告期內並無分部間銷售。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 3. REVENUE AND SEGMENT INFORMATION (Continued)

#### Major customers

The revenue from customers individually contributed over 10% of total revenue of the Group during the period ended 31 December 2022 are as follows:

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
Customer A	客戶A	*	973,129
Customer B	客戶B	1,329,358	*
Customer C	客戶C	2,850,346	1,489,633
Customer D	客戶D	*	948,565
Customer E	客戶E	*	582,464

\* The corresponding revenue did not contribute over 10% of the total revenue of the Group for the reporting period.

### 3. 收益及分部資料(續)

#### 主要客戶

截至2022年12月31日止期間，來自個別佔本集團收益總額超過10%的客戶的收益如下：

\* 相關收益於報告期間佔本集團收益總額不超過10%。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 3. REVENUE AND SEGMENT INFORMATION (Continued)

#### Geographical information

The Group principally operates in Hong Kong, Mainland China and Singapore (2021: mainly in Singapore). Revenue derived from Singapore represents 98% (2021: 100%) of total revenue for the period ended 31 December 2022 based on the location of products, services delivered. The breakdown of the total revenue and non-current assets by geographical location are as follows:

### 3. 收益及分部資料(續)

#### 地區資料

本集團主要於香港、中國大陸及新加坡(2021年: 主要於新加坡)經營業務。截至2022年12月31日止期間, 根據所提供產品及服務地區, 源自新加坡的收益佔收益總額的98%(2021年: 100%)。按地區劃分的收益總額及非流動資產的明細如下:

		Revenue 收益		Non-current assets 非流動資產	
		Six months ended 31 December			
		截至12月31日止 六個月		31 December 2022	30 June 2022
		2022	2021	2022年	2022年
		2022年	2021年	12月31日	6月30日
		S\$	S\$	S\$	S\$
		新加坡元	新加坡元	新加坡元	新加坡元
		(Unaudited)	(Unaudited)		
		(未經審核)	(未經審核)		
Hong Kong and Others	香港及其他	104,330	—	6,271,487	6,683,591
Mainland China	中國大陸	—	—	313,638	712,376
Singapore	新加坡	6,482,042	4,970,978	567,313	593,123
		6,586,372	4,970,978	7,152,438	7,989,090

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 4. OTHER INCOME

### 4. 其他收入

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
Government grants (Note)	政府補助(附註)	52,789	51,911
Interest income	利息收入	36,103	6,462
Rental income	租金收入	89,391	—
Others	其他	33,419	3,272
		211,702	61,645

Note:

Government grants were mainly received/are receivable by certain subsidiary in connection with employment of Singaporean and/or non-Singaporean workers under Special Employment Credit, Wage Credit Scheme, Foreign Worker Levy and Job Support Scheme provided by the Singapore Government. There were no unfulfilled conditions or contingencies relating to these grants.

附註：

政府補助主要為若干附屬公司就根據由新加坡政府提供的特別就業補貼、加薪補貼計劃、外籍工人徵費及僱傭補貼計劃僱用新加坡人及／或非新加坡籍工人而收取／應收。概無有關該等補助的未履行條件或或然事項。

### 5. OTHER GAINS, NET

### 5. 其他收益淨額

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
Foreign exchange gains/(losses), net	外匯收益／(虧損)淨額	54,039	(4,814)
Gain on disposal of property, plant and equipment	出售物業、廠房及設備之收益	—	8,000
Changes in fair value on cryptocurrencies	加密貨幣公平值變動	(571)	—
		53,468	3,186

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 6. LOSS BEFORE TAXATION

Loss before taxation has been arrived at after charging/ (crediting):

### 6. 除稅前虧損

除稅前虧損經扣除/(計入)以下各項後達致：

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
Finance costs	財務費用		
— Interest on lease liabilities	— 租賃負債之利息	55,861	3,340
Depreciation for right-of-use assets	使用權資產折舊		
— Recognised as cost of services/sales	— 確認為服務/銷售成本	26,465	4,202
— Recognised as administrative expenses	— 確認為行政開支	261,422	180,063
		287,887	184,265
Depreciation for property, plant and equipment	物業、廠房及設備折舊		
— Recognised as cost of services/sales	— 確認為服務/銷售成本	19,343	26,728
— Recognised as administrative expenses	— 確認為行政開支	191,130	48,556
— Capitalised in intangible assets	— 於無形資產中資本化	—	10,140
		210,473	85,424
Impairment loss on cryptocurrencies	加密貨幣減值虧損	147	—
Changes in fair value of cryptocurrencies	加密貨幣公平值變動	571	—
Low-value asset lease payments	低價值資產租賃付款	—	18,797
Variable lease payments	可變租賃付款	—	12,600
Short-term leases payments	短期租賃付款	23,220	117,482
Auditor's remuneration	核數師薪酬	115,479	100,244

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 6. LOSS BEFORE TAXATION (Continued)

### 6. 除稅前虧損(續)

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
Directors' remuneration	董事薪酬	533,716	305,814
Staff costs	員工成本		
— Salaries and other benefits	— 薪金及其他福利	6,466,199	2,145,625
— Contributions to retirement benefit scheme	— 退休福利計劃供款	947,053	167,133
— Share option expenses	— 購股權開支	281,520	81,784
<b>Total staff costs**</b>	<b>員工成本總額**</b>	<b>8,228,488</b>	<b>2,700,356</b>
Cost of materials recognised as cost of services/sales	確認為服務／銷售成本之材料成本	863,361	735,244
Subcontractor costs recognised as cost of services/sales	確認為服務／銷售成本之分包商成本	2,180,575	1,812,473

\*\* During the period, include in staff cost is an amount of S\$2,334,273 incurred for the purpose of research. No significant development expenses had been capitalised during the period.

\*\* 期內，員工成本包括就研發產生的2,334,273新加坡元。期內並無重大開發開支資本化。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 7. INCOME TAX EXPENSE

### 7. 所得稅開支

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
Tax expense comprises:	稅項開支包括：		
Current tax	即期稅項		
— Singapore corporate income tax	— 新加坡企業所得稅	117,121	138,094

Singapore CIT is calculated at 17% (2021: 17%) of the estimated assessable profit. Singapore incorporated companies can also enjoy 75% tax exemption on the first S\$10,000 of chargeable income for Years of Assessment 2022 and 2021 and a further 50% tax exemption on the next S\$190,000 of chargeable income for Years of Assessment 2022 and 2021 respectively.

新加坡企業所得稅按估計應課稅溢利的17%計算(2021年：17%)。於新加坡註冊成立的公司應課稅收入首10,000新加坡元的75%於2022年及2021年評稅年度亦可豁免繳稅，其後190,000新加坡元的50%分別可於2022年及2021年評稅年度進一步豁免繳稅。

### 8. DIVIDENDS

### 8. 股息

The Board does not recommend the payment of an interim dividend for the six months ended 31 December 2022 (2021: Nil).

董事會不建議派付截至2022年12月31日止六個月之中期股息(2021年：無)。



# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 9. LOSS PER SHARE

The calculation of the basic and diluted loss per share attributable to the owners of the Company is based on the following:

### 9. 每股虧損

本公司擁有人應佔每股基本及攤薄虧損乃根據以下數據計算：

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 (Unaudited) (未經審核)	2021 2021年 (Unaudited) (未經審核)
<b>Loss attributable to owners of the Company</b>	本公司擁有人應佔虧損		
Loss for the purpose of calculating basic and diluted loss per share (S\$)	就計算每股基本及攤薄虧損的虧損(新加坡元)	7,410,525	1,778,880
<b>Number of shares</b>	股份數目		
Weighted average number of ordinary shares for the purpose of calculating basic and diluted loss per share	就計算每股基本及攤薄虧損的普通股加權平均數	898,630,137	838,260,870
Basic and diluted loss per share (Singapore Cents)	每股基本及攤薄虧損(新加坡分)	0.82	0.21

The computations of diluted loss per share during the six months ended 31 December 2022 and 2021 did not assume the exercises of the Company's outstanding share options as these are antidilutive.

計算截至2022年及2021年12月31日止六個月的每股攤薄虧損時並無假設本公司未行使購股權已獲行使，因為該等購股權具反攤薄性質。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 10. PROPERTY, PLANT AND EQUIPMENT

### 10. 物業、廠房及設備

		Leasehold properties	Leasehold improvement	Plant and Machinery	Computers and office equipment	Motor vehicles	Furniture and fittings	Total
		租賃物業	租賃物業裝修	廠房及機械	電腦及辦公設備	汽車	傢俬及裝置	總計
		S\$	S\$	S\$	S\$	S\$	S\$	S\$
		新加坡元	新加坡元	新加坡元	新加坡元	新加坡元	新加坡元	新加坡元
<b>Cost</b>	<b>成本</b>							
At 1 July 2021	於2021年7月1日	631,290	—	64,159	222,365	390,855	57,451	1,366,120
Additions	添置	—	545,762	20,289	404,430	—	49,975	1,020,456
Disposals	出售	—	—	(22,000)	(2,270)	—	(1,434)	(25,704)
Exchange realignment	匯率調整	—	5,406	—	1,943	—	244	7,593
At 30 June 2022 (audited)	於2022年6月30日 (經審核)	631,290	551,168	62,448	626,468	390,855	106,236	2,368,465
Additions	添置	—	—	—	63,340	27,509	—	90,849
Exchange realignment	匯率調整	—	(21,461)	—	(24,641)	—	(2,863)	(48,965)
At 31 December 2022 (unaudited)	於2022年12月31日 (未經審核)	631,290	529,707	62,448	665,167	418,364	103,373	2,410,349
<b>Accumulated depreciation</b>	<b>累計折舊</b>							
At 1 July 2021	於2021年7月1日	185,102	—	56,500	118,809	322,673	41,398	724,482
Charge for the period	期內開支	11,691	131,845	6,422	70,492	38,632	10,204	269,286
Written back on disposals	出售撥回	—	—	(22,000)	(946)	—	(172)	(23,118)
Exchange realignment	匯率調整	—	1,038	—	89	—	52	1,179
At 30 June 2022 (audited)	於2022年6月30日 (經審核)	196,793	132,883	40,922	188,444	361,305	51,482	971,829
Charge for the period	期內開支	5,845	126,601	2,734	52,621	16,610	6,062	210,473
Exchange realignment	匯率調整	—	(8,905)	—	(4,182)	—	(546)	(13,633)
At 31 December 2022 (unaudited)	於2022年12月31日 (未經審核)	202,638	250,579	43,656	236,883	377,915	56,998	1,168,669
<b>Carrying values</b>	<b>賬面值</b>							
At 30 June 2022 (audited)	於2022年6月30日 (經審核)	434,497	418,285	21,526	438,024	29,550	54,754	1,396,636
At 31 December 2022 (unaudited)	於2022年12月31日 (未經審核)	428,652	279,128	18,792	428,284	40,449	46,376	1,241,679

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 11. TRADE RECEIVABLES

### 11. 貿易應收款項

		31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
Trade receivables	貿易應收款項	2,984,286	3,249,973

The Group grants credit terms to customers typically for 30, 60 or 90 days from the invoice date for trade receivables.

本集團就貿易應收款項授予客戶的信貸期通常為發票日期起計30天、60天或90天。

The table below is an ageing analysis of trade receivables presented based on the invoice date at the end of each reporting period:

下表為於各報告期末根據發票日期呈列的貿易應收款項之賬齡分析：

#### Analysis of trade receivables:

#### 貿易應收款項之分析：

		31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
Within 30 days	30天內	970,560	779,661
31 days to 60 days	31天至60天	633,820	561,506
61 days to 90 days	61天至90天	961,285	335,840
91 days to 180 days	91天至180天	305,980	950,406
Over 180 days	180天以上	112,641	622,560
		2,984,286	3,249,973

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

未經審核簡明綜合財務報表附註

## 12. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

## 12. 其他應收款項、按金及預付款項

		31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
Other receivables	其他應收款項	84,143	90,425
Deposits	按金	372,280	432,141
Prepayments	預付款項	333,537	424,584
		789,960	947,150
Less: non-current portion	減：非流動部分	(200,710)	(207,326)
Current portion	流動部分	589,250	739,824

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 13. CONTRACT ASSETS/CONTRACT LIABILITIES 13. 合約資產／合約負債

		31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
Contract assets — construction contracts	合約資產 — 建築合約	4,404,876	2,307,443
Retention receivables (Note)	應收質保金(附註)	186,635	214,120
		4,591,511	2,521,563
Contract liabilities — construction contracts	合約負債 — 建築合約	2,224,518	1,527,506
<b>Analysed for reporting purposes as:</b>	<b>就呈報用途而作出之分析如下：</b>		
Contract assets	合約資產	4,591,511	2,521,563
Contract liabilities	合約負債	(2,224,518)	(1,527,506)
		2,366,993	994,057

Note: Retention monies withheld by customers of construction works are released after the completion of warranty period of the relevant contracts, which is usually 12 months from the completion date, and are classified as current as they are expected to be received within the Group's normal operating cycle of approximately 12 months.

附註：建築工程客戶扣留的質保金在相關合約的保修期(通常為自完成日期起計12個月)結束後解除，並分類為流動，原因為預期質保金將於本集團一般營運週期約12個月內收回。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 14. CRYPTOCURRENCIES

Since the Group provides trading platform services, the Group applies the guidance in IAS 2 for commodity broker-traders and measures the virtual assets at fair value less costs to sell. The Group has acquired certain cryptocurrencies during the period and would continue to hold these cryptocurrencies for sale in its ordinary course of business. The Group considers that there are no significant "costs to sell" virtual assets. As at 31 December 2022, the fair value of these cryptocurrencies is S\$10,947 (30 June 2022: S\$12,266).

The fair value changes of cryptocurrencies are presented within "other gains, net".

#### Cryptocurrencies held on behalf of customers

During the period, the Group has received certain cryptocurrencies from its customers upon account opening. The amounts received from the customers are kept by the Group for safekeeping and will be held on trust in a segregated client account. As at 31 December 2022, the fair value of cryptocurrencies received from customer is S\$4,080,225 (30 June 2022: S\$40,786).

The cryptocurrencies held on trust by the Group are not recognised on the unaudited condensed consolidated statement of financial position.

### 14. 加密貨幣

由於本集團提供交易平台服務，本集團應用國際會計準則第2號對商品經紀交易商的指引，並按公平值減銷售成本計量虛擬資產。本集團期內購入若干加密貨幣，並將於其日常業務過程中繼續持有該等加密貨幣以供銷售。本集團認為，概無任何虛擬資產的重大「銷售成本」。於2022年12月31日，該等加密貨幣的公平值為10,947新加坡元（2022年6月30日：12,266新加坡元）。

加密貨幣的公平值變動於「其他收益淨額」呈列。

#### 代客持有加密貨幣

期內，本集團於開立戶口後從客戶收取若干加密貨幣。從客戶收取的數額由本集團保管，並以信託方式於已分隔的客戶戶口持有。於2022年12月31日，從客戶收取的加密貨幣公平值為4,080,225新加坡元（2022年6月30日：40,786新加坡元）。

本集團以信託方式持有的加密貨幣並無於未經審核簡明綜合財務狀況表內確認入賬。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 15. BANK AND CASH BALANCES AND TIME DEPOSITS

### 15. 銀行及現金結餘以及定期存款

		31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
Bank and cash balances	銀行及現金結餘	10,278,213	17,132,359
Time deposits (Note)	定期存款(附註)	508,704	1,800,000
		<b>10,786,917</b>	<b>18,932,359</b>

Note: As at 31 December 2022, the Group has two time deposits with maturity period from one to three months bearing interest rate of 3.2% and 3.75% per annum, respectively (30 June 2022: maturity period of six-months bearing interest rate of 0.15% per annum).

附註：於2022年12月31日，本集團有兩筆到期日為一個月至三個月的定期存款分別以3.2%及3.75%的年利率計息（2022年6月30日：到期日為六個月，以0.15%的年利率計息）。

As at 31 December 2022, included in bank and cash balances is an amount of approximately S\$1,709,009 (30 June 2022: S\$1,062,008) denominated in RMB conversion to RMB into foreign currencies is subject to the PRC's Foreign Exchange Control Regulations and Administration of Settlement, Sale and Payment of Foreign Exchange Regulations.

於2022年12月31日，銀行及現金結餘包括以人民幣計值金額為約1,709,009新加坡元（2022年6月30日：1,062,008新加坡元），其人民幣兌換外幣須遵守中國外匯管理條例及結匯、售匯及付匯管理規定。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 16. TRADE AND OTHER PAYABLES

### 16. 貿易及其他應付款項

		31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
Trade payables	貿易應付款項	607,733	374,553
Accruals	應計費用	333,714	401,880
Goods and services tax payable	應付貨品及服務稅	104,637	79,499
Staff cost payable	應付員工成本	872,431	750,130
Others	其他	59,225	78,867
		1,977,740	1,684,929

The credit period on purchases from suppliers and subcontractors is between 14 and 90 days or payable upon delivery and rendering of services.

從供應商及分包商的採購之信貸期為14至90天或於交付及提供服務時支付。

The following is an ageing analysis of trade payables presented based on the invoice date at the end of each reporting period:

以下為於各報告期末根據發票日期呈列的貿易應付款項的賬齡分析：

		31 December 2022 2022年 12月31日 S\$ 新加坡元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 S\$ 新加坡元 (Audited) (經審核)
Within 90 days	90天內	586,171	374,071
91 days to 180 days	91天至180天	21,562	482
		607,733	374,553



# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 17. SHARE CAPITAL

Movement of the authorised and issued share capital of the Company are as follows:

		31 December 2022 2022年12月31日			30 June 2022 2022年6月30日		
		No. of shares 股份數目	HK\$ 港元	Equivalent to \$ 新加坡元等值	No. of shares 股份數目	HK\$ 港元	Equivalent to \$ 新加坡元等值
		(Unaudited) (未經審核)			(Audited) (經審核)		
Authorised:	法定：						
At beginning of period/year and end of period/year	於期初/年初及 期末/年末	1,500,000,000	15,000,000	—	1,500,000,000	15,000,000	—
Issued and fully paid ordinary shares:	已發行及繳足 普通股：						
At beginning of period/year	於期初/年初	960,000,000	9,600,000	1,613,181	800,000,000	8,000,000	1,355,760
Issuance of new shares (Note)	發行新股(附註)	—	—	—	160,000,000	1,600,000	277,421
At end of period/year	於期末/年末	960,000,000	9,600,000	1,613,181	960,000,000	9,600,000	1,613,181

Note:

On 17 November 2021, the Company allotted and issued a total of 160,000,000 ordinary shares at a placing price of HK\$0.40 per share to no less than six independent placees through a placing agreement. Upon the issuance of the shares, HK\$1,600,000 was credited to share capital and HK\$61,760,000 was credited to share premium.

本公司法定及已發行股本之變動如下：

附註：

於2021年11月17日，本公司透過一項配售協議，按每股配售價0.40港元向不少於六名獨立承配人配發及發行合共160,000,000股普通股。於發行股份後，1,600,000港元入賬至股本，而61,760,000港元入賬至股份溢價。

### 18. SHARE PREMIUM

The amounts of the Group's share premium and the movements therein during the six months ended 31 December 2022 are presented in the unaudited condensed consolidated statement of changes in equity.

Share premium represents the excess of consideration for the shares issued over the aggregate par value.

### 18. 股份溢價

本集團截至2022年12月31日止六個月之股份溢價金額及其變動於未經審核簡明綜合權益變動表呈列。

股份溢價指已發行股份代價超出總面值的部份。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 19. RELATED PARTY TRANSACTIONS

#### Compensation of key management personnel

The remuneration of Directors and other members of key management during the period were as follows:

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
Short term benefits	短期福利	3,425,063	1,013,560
Post-employment benefits	離職後福利	127,152	62,812
Share option expenses	購股權開支	99,850	44,575
<b>Total compensation</b>	<b>薪酬總額</b>	<b>3,652,065</b>	<b>1,120,947</b>

### 20. EVENTS AFTER THE REPORTING PERIOD

On 27 January 2023, the Company entered into a placing agreement with the placing agent pursuant to which, the placing agent agreed to procure the placees to subscribe for a maximum of 90,000,000 ordinary shares in the share capital of the Company at HK\$1.05 per share. The completion of such placing took place on 22 February 2023 and a total of 90,000,000 shares were allotted and issued under the general mandate granted by the shareholders at the annual general meeting of the Company on 29 November 2022. Details of such placing were disclosed in the Company's announcements dated 27 January 2023, 31 January 2023, 13 February 2023, 15 February 2023 and 22 February 2023.

### 21. APPROVAL OF THE INTERIM RESULTS

The unaudited condensed consolidated interim financial statements for the six months ended 31 December 2022 were approved and authorised for issue by the board of Directors on 27 February 2023.

### 19. 關聯方交易

#### 主要管理人員薪酬

期內董事及主要管理層其他成員之薪酬如下：

### 20. 報告期後事項

於2023年1月27日，本公司與配售代理訂立配售協議，據此，配售代理同意促使承配人以每股1.05港元認購本公司股本中最多90,000,000股普通股。該配售事項已於2023年2月22日完成，合共90,000,000股股份根據股東於本公司在2022年11月29日舉行的股東週年大會上授出之一般授權已獲配發及發行。該配售事項之詳情披露於本公司日期為2023年1月27日、2023年1月31日、2023年2月13日、2023年2月15日及2023年2月22日之公告。

### 21. 批准中期業績

截至2022年12月31日止六個月之未經審核簡明綜合中期財務報表於2023年2月27日經董事會批准並授權刊發。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### BUSINESS REVIEW

The Group is a contractor specialised in the medical and healthcare sectors with expertise in performing radiation shielding works. The Group mainly provides integrated design and building services for hospitals and clinics in Singapore (the “Engineering Business”). To a lesser extent, the Group is also engaged in providing maintenance and other services, as well as sales of tools and materials. In addition, the Group has been building up a comprehensive FinTech service platform (the “FinTech Platform Business”) for multi classes of assets including but not limited to virtual assets, listed securities, listed bonds and alternative assets since May 2021.

For the six months ended 31 December 2022, the revenue of the Group was approximately S\$6.6 million, representing an increase of approximately S\$1.6 million, or 32.5%, as compared to approximately S\$5.0 million for the six months ended 31 December 2021.

### Engineering Business

In Singapore, the transformation journey for healthcare is to ensure that a good and sustainable system will be in place. The trend of increasing demand for health and aged care services will continue as Singapore’s population ages. With the opening of the three new facilities in 2021, there are 23 polyclinics in Singapore. Ministry of Health plans to expand its network to 32 polyclinics by 2030. Sembawang Polyclinic, which is being developed as part of the Bukit Canberra integrated development, is opening in 2023. Six polyclinics planned in Kaki Bukit, Khatib, Serangoon, Tampines North, Tengah and Yew Tee are scheduled to be completed by 2026. Three more polyclinics planned in Bidadari, Bishan and Taman Jurong are scheduled to be completed by 2030. As such, the Directors are of the opinion that the Singapore Government’s initiative to increase the medical related facilities will drive the demand for medical related radiation shielding works.

### 業務回顧

本集團是一家醫療保健行業專業承建商，具備進行輻射防護工程的專業知識。本集團主要為新加坡的醫院及診所提供綜合設計及建築服務（「工程業務」）。其他業務方面，本集團亦從事提供維護及其他服務以及工具及材料銷售。此外，自2021年5月起，本集團已為多項類別資產（包括但不限於虛擬資產、上市證券、上市債券及另類資產）建立全面的金融科技服務平台（「金融科技平台業務」）。

於截至2022年12月31日止六個月，本集團收益約為6.6百萬新加坡元，較截至2021年12月31日止六個月約5.0百萬新加坡元增加約1.6百萬新加坡元或32.5%。

### 工程業務

在新加坡，醫療健康的轉型過程乃為了將會確立一個良好且可持續的系統。隨著新加坡的人口老化，對醫療及養老服務的需求升勢將持續。隨著三個新設施於2021年開放，新加坡擁有23家分科診所。衛生部部長計劃於2030年前將其網絡擴大到32家分科診所。三巴旺分科診所將於2023年開放，開發該診所為武吉坎貝拉綜合發展的一部分。計劃在加基武吉、卡迪、實龍崗、淡濱尼北、登加及油池開設的六家分科診所預計於2026年完工。計劃在比達達里、碧山和達曼裕廊再增加三家分科診所，預計於2030年完工。因此，董事認為新加坡政府增加醫療相關設施的計劃將推動對醫療相關輻射防護工程的需求。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FinTech Platform Business

The Group has been developing a trusted, user-centric and compliance-focused FinTech platform to empower global users to discover and monetise the potential with different asset classes from traditional financial markets such as listed securities, as well as virtual and Web3 assets in the digital economy.

In 2022, the Group has been collaborating with regulators and dedicated external professional parties for acquiring the Virtual Asset Trading Platform Operators Licence, and submitted the application to The Securities and Futures Commission (SFC) through its wholly-owned subsidiary, Hong Kong BGE Limited. The Group is optimistic and embracing Hong Kong's new licensing regime and the proposed regulatory requirements which will be a more comprehensive approach focusing on investor protection.

In addition, the Group has also launched a robust and future-proof digital assets custodian solution business for global users through its wholly-owned subsidiaries, BG Technologies Limited and BGC Limited. BGC Limited has obtained the Trust or Company Service Provider Licence from the Registry for Trust or Company Service Providers of the Companies Registry of Hong Kong. The digital assets custodian solution business achieved organic growth during the period and already generated revenue with its wallet service business model for the Group. Besides, the Group, via its Market Data Vendor Licence approved by HKEX Information Services Limited, is developing market data services, data analytics, high-performance order management system and risk management system for traditional equities market.

Save as disclosed in this report, there have been no material changes in the development or future development of the Group's business since the publication of the annual report for the year ended 30 June 2022.

### 金融科技平台業務

本集團正致力發展一個金融科技平台，該平台以可信、用家為首及合規為本，務使全球用戶均能發掘及變現不同資產類別內之潛能，內容涵蓋包括上市證券等傳統金融市場，乃至數字經濟內的虛擬資產及Web3資產。

於2022年，本集團一直與監管機構及盡職盡責的外部專業人士鼎力合作，以獲取虛擬資產交易平台經營者牌照，並已透過其全資附屬公司Hong Kong BGE Limited向證券及期貨事務監察委員會（證監會）遞交申請。本集團樂見並歡迎香港推行新發牌機制及建議監管規定，此將為更加全面的方案，更能以保障投資者為本。

此外，本集團亦已透過其全資附屬公司BG Technologies Limited及BGC Limited為全球用戶推行一項穩健而能切合未來需要的數字資產託管解決方案業務。BGC Limited已自香港公司註冊處信託及公司服務提供者註冊辦事處取得信託或公司服務提供者牌照。期內，該項數字資產託管解決方案業務實現有機增長，其錢包服務業務模式已為本集團帶來收益。此外，本集團獲香港交易所資訊服務有限公司批准，取得市場數據供應商牌照，並正透過有關牌照，為傳統股票市場開發市場數據服務、數據分析、高性能訂單管理系統及風險管理系統。

除本報告所披露者外，自本公司刊發截至2022年6月30日止年度之年報起本集團的業務發展或未來發展並無出現重大變動。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW

#### Revenue

The Group's principal operating activities are as follows: (i) integrated design and building services; (ii) maintenance and other services; and (iii) digital assets custodian solution business.

The table below sets forth the Group's revenue by business segment:

### 財務回顧

#### 收益

本集團的主要經營業務如下：(i)綜合設計及建築服務；(ii)維護及其他服務；及(iii)數字資產託管解決方案業務。

下表載列按業務分部劃分之本集團收益：

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 S\$ 新加坡元 (Unaudited) (未經審核)	2021 2021年 S\$ 新加坡元 (Unaudited) (未經審核)
Revenue from:	來自以下各項之收益：		
Integrated design and building services	綜合設計及建築服務	6,087,677	4,769,130
Maintenance and other services	維護及其他服務	394,365	201,848
Income from digital assets custodian solution business	數字資產託管解決方案業務收入	104,330	—
		6,586,372	4,970,978

The Group's revenue for the six months ended 31 December 2022 was approximately S\$6.6 million, representing an increase of approximately S\$1.6 million, or 32.5%, as compared to revenue of approximately S\$5.0 million for the six months ended 31 December 2021. After the novel coronavirus pandemic, the Group's on-going projects were gradually restarted and the rest of the projects were gradually commenced, increase in revenue was recorded.

Revenue deriving from integrated design and building services was approximately S\$6.1 million for the six months ended 31 December 2022, representing an increase of approximately S\$1.3 million, or 27.6%, as compared to approximately S\$4.8 million for the six months ended 31 December 2021.

本集團截至2022年12月31日止六個月之收益約為6.6百萬新加坡元，較截至2021年12月31日止六個月之收益約5.0百萬新加坡元上升約1.6百萬新加坡元或32.5%。於新型冠狀病毒疫情後，本集團正在進行的項目逐步重啟，其餘項目也逐步展開，因此錄得收益增幅。

截至2022年12月31日止六個月，綜合設計及建築服務之收益約為6.1百萬新加坡元，較截至2021年12月31日止六個月約4.8百萬新加坡元上升約1.3百萬新加坡元或27.6%。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Gross Profit and Gross Margin

The Group's gross profit was approximately S\$2.1 million for the six months ended 31 December 2022 (six months ended 31 December 2021: approximately S\$1.2 million), with gross profit margin of approximately 32.6% (six months ended 31 December 2021: 23.9%). The increase in the gross profit margin over the six months ended 31 December 2021 was mainly attributable to cost reduction measures taken in response to the novel coronavirus pandemic including but not limited to the streamlining of the workforce.

#### Other Income

For the six months ended 31 December 2022, the Group's other income was approximately S\$0.2 million, or 3.2% of revenue for the six months ended 31 December 2022 (six months ended 31 December 2021: approximately S\$0.1 million, or 1.2% of revenue for the six months ended 31 December 2021).

#### Administrative Expenses

For the six months ended 31 December 2022, the Group's administrative expenses was approximately S\$9.7 million, or 146.5% of revenue for the six months ended 31 December 2022, as compared to administrative expenses for the six months ended 31 December 2021, which was approximately S\$2.9 million, or 58.2% of revenue for the six months ended 31 December 2021. The increase in administrative expenses was mainly attributable to an increase in headcount recruited for the FinTech Platform Business and hence staff costs thereof amounted to approximately S\$8.2 million (six months ended 31 December 2021: approximately S\$2.7 million).

#### Loss for the period

As a combined effect of the above, during the six months ended 31 December 2022, the Group recorded a loss of approximately S\$7.4 million, as compared to a loss of approximately S\$1.8 million for the six months ended 31 December 2021.

### 財務回顧(續)

#### 毛利及毛利率

截至2022年12月31日止六個月，本集團之毛利約為2.1百萬新加坡元(截至2021年12月31日止六個月：約1.2百萬新加坡元)，而毛利率則約為32.6%(截至2021年12月31日止六個月：23.9%)。毛利率較截至2021年12月31日止六個月增加乃主要由於為應對新型冠狀病毒疫情而採取的減省成本措施，包括但不限於精簡勞動力。

#### 其他收入

截至2022年12月31日止六個月，本集團其他收入約為0.2百萬新加坡元或佔截至2022年12月31日止六個月收益之3.2%(截至2021年12月31日止六個月：約0.1百萬新加坡元或佔截至2021年12月31日止六個月收益之1.2%)。

#### 行政開支

截至2022年12月31日止六個月，本集團的行政開支約為9.7百萬新加坡元或佔截至2022年12月31日止六個月收益之146.5%，而截至2021年12月31日止六個月的行政開支則約為2.9百萬新加坡元或佔截至2021年12月31日止六個月收益之58.2%。行政開支增加主要由於就金融科技平台業務所招聘的人數增加，導致其員工成本金額約為8.2百萬新加坡元(截至2021年12月31日止六個月：約2.7百萬新加坡元)。

#### 期內虧損

由於上文所述之合併影響，截至2022年12月31日止六個月，本集團錄得虧損約7.4百萬新加坡元，而截至2021年12月31日止六個月之虧損則約為1.8百萬新加坡元。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Interim Dividend

The Board does not recommend a payment of an interim dividend for the six months ended 31 December 2022 (six months ended 31 December 2021: Nil).

#### Liquidity and Financial Resources

##### Shareholders' funds

Total shareholders' funds amounted to approximately S\$20.8 million as at 31 December 2022, as compared to approximately S\$28.4 million as at 30 June 2022.

##### Financial position

As at 31 December 2022, the Group had current assets of approximately S\$19.0 million (30 June 2022: approximately S\$25.5 million) and current liabilities of approximately S\$5.1 million (30 June 2022: approximately S\$4.5 million). The Group's current ratio (defined as current assets divided by current liabilities) as at 31 December 2022 was 3.7 (30 June 2022: 5.7).

The Group's gearing ratio, expressed as a percentage of interest-bearing liabilities to total assets, was at 2.9% as at 31 December 2022 (30 June 2022: 4.1%).

##### Cash and cash equivalents

As at 31 December 2022, the Group had cash and cash equivalents of approximately S\$10.8 million (30 June 2022: approximately S\$18.9 million), most of which were denominated in Hong Kong dollar.

As at 31 December 2022, to the best knowledge of the Directors, the Company did not have any borrowings, including outstanding borrowings, which fall into the disclosure requirements under the Listing Rules.

### 財務回顧(續)

#### 中期股息

董事會不建議派付截至2022年12月31日止六個月之中期股息(截至2021年12月31日止六個月：無)。

#### 流動資金及財務資源

##### 股東資金

於2022年12月31日，股東資金總額約為20.8百萬新加坡元，而於2022年6月30日則約為28.4百萬新加坡元。

##### 財務狀況

於2022年12月31日，本集團之流動資產約為19.0百萬新加坡元(2022年6月30日：約25.5百萬新加坡元)，而流動負債為約5.1百萬新加坡元(2022年6月30日：約4.5百萬新加坡元)。於2022年12月31日，本集團之流動比率(界定為流動資產除以流動負債)為3.7(2022年6月30日：5.7)。

於2022年12月31日，本集團之資產負債比率(以計息負債佔資產總值之百分比列示)為2.9%(2022年6月30日：4.1%)。

##### 現金及現金等價物

於2022年12月31日，本集團之現金及現金等價物約為10.8百萬新加坡元(2022年6月30日：約18.9百萬新加坡元)，大部分以港元計值。

於2022年12月31日，就董事所深知，本公司並無任何借貸，包括根據上市規則所規定須予披露的未償付借貸。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Capital Structure

The shares of the Company were successfully listed on the Main Board of the Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 18 April 2018 (the "Listing Date"). On 17 November 2021 (the "2021 Placing Date"), a placing of 160,000,000 new shares of the Company at par value of HK\$0.01 each (the "2021 Placing") was completed and the placing price was HK\$0.40 per share.

#### Funding and Treasury Policy

The Group has adopted a prudent financial management approach towards its funding and treasury policy and thus maintained a healthy financial position throughout the six months ended 31 December 2022. The Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities, and other commitments can meet its funding requirements all the time.

#### Capital expenditure

The Group's capital expenditure mainly represents additions to investment properties, property, plant and equipment and right-of-use assets totaling approximately S\$91,000 (2021: approximately S\$7.4 million) for the six months ended 31 December 2022.

#### Pledge of Assets

As at 31 December 2022, the Group had no pledged bank deposit (30 June 2022: Nil).

#### Foreign Exchange Risk

The Group transacts mainly in Singapore dollars, which is the functional currency of the Group's principal operating subsidiaries. However, the Group mainly retains proceeds from the listing of the Company's shares (the "Listing") and the Placing in Hong Kong dollars that are exposed to foreign exchange rate risks.

### 財務回顧(續)

#### 資本架構

本公司股份於2018年4月18日(「上市日期」)在香港聯合交易所有限公司(「聯交所」)主板成功上市。於2021年11月17日(「2021配售事項日期」)，160,000,000股每股面值0.01港元的本公司新股份配售(「2021配售事項」)已完成及配售價為每股股份0.40港元。

#### 財政政策

本集團已就其財政政策採取審慎的財務管理方針，故於截至2022年12月31日止六個月整個期間維持穩健的財務狀況。董事會密切監察本集團的流動資金狀況，以確保本集團的資產、負債及其他承擔的流動資金結構能一直滿足其資金需求。

#### 資本開支

本集團的資本開支主要指投資物業、物業、廠房及設備以及使用權資產的添置，截至2022年12月31日止六個月合計約為91,000新加坡元(2021年：約7.4百萬新加坡元)。

#### 資產質押

於2022年12月31日，本集團概無任何已質押銀行存款(2022年6月30日：無)。

#### 外匯風險

本集團的交易主要以新加坡元計值，而新加坡元為本集團主要營運附屬公司的功能貨幣。然而，本集團主要保留以港元計值的本公司股份上市(「上市」)及配售事項所得款項，有關款項面臨外幣匯率風險。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Material Acquisition and Disposal of Subsidiaries, Associated and Joint Ventures

There were no material acquisitions or disposals of subsidiaries, associates and joint ventures by the Group during the six months ended 31 December 2022.

#### Significant Investments

Save as disclosed in this report, there were no significant investments made by the Group for the six months ended 31 December 2022.

#### Future Plans for Material Investments or Capital Assets

Save as disclosed in this report, the Group did not have other future plans for material investments or capital assets as at 31 December 2022.

#### Important Events after the End of the Financial Period

Pursuant to a placing agreement dated 27 January 2023 entered into between the Company and the placing agent, up to 90,000,000 ordinary shares in the share capital of the Company were issued at HK\$1.05 per share to the placees (the "2023 Placing"). As announced by the Company, the completion took place on 22 February 2023. A total of 90,000,000 shares were allotted and issued on 22 February 2023 under the general mandate granted by the shareholders at the annual general meeting of the Company on 29 November 2022. Details of the 2023 Placing were disclosed in the Company's announcements dated 27 January 2023, 31 January 2023, 13 February 2023, 15 February 2023 and 22 February 2023.

### 財務回顧(續)

#### 有關附屬公司、聯營公司及合營企業的重大收購及出售事項

截至2022年12月31日止六個月，本集團並無有關附屬公司、聯營公司及合營企業的重大收購或出售事項。

#### 重大投資

除本報告所披露者外，截至2022年12月31日止六個月，本集團概無作出重大投資。

#### 有關重大投資或資本資產的未來計劃

除本報告所披露者外，於2022年12月31日，本集團並無有關重大投資或資本資產的其他未來計劃。

#### 財政期間結束後的重要事件

根據本公司與配售代理訂立日期為2023年1月27日的配售協議，本公司股本中最多90,000,000股普通股將按每股1.05港元向承配人發行(「2023配售事項」)。如本公司所公佈，完成於2023年2月22日達成。根據股東於本公司於2022年11月29日舉行的股東週年大會上授出的一般授權，於2023年2月22日配發及發行90,000,000股股份。2023配售事項的詳情已於本公司日期為2023年1月27日、2023年1月31日、2023年2月13日、2023年2月15日及2023年2月22日的公告中披露。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Employees and Remuneration Policy

As at 31 December 2022, the Group employed a total of 145 full-time employees (including two executive Directors) (31 December 2021: 126). Total staff costs during the six months ended 31 December 2022 amounted to approximately S\$8.3 million (2021: approximately S\$2.7 million), which included Directors' emoluments, salaries, other staff benefits, contributions to retirement schemes and share options. In order to attract and retain valuable employees, the performance of the Group's employees are annually reviewed. The Group provides adequate job training to the employees to equip them with practical knowledge and skills. Salaries increment and discretionary bonuses may be awarded to employees according to the assessment of individual performance and market situation. The emoluments of the Directors have been reviewed by the remuneration committee of the Company, having regard to the Company's operating results, market competitiveness, individual performance and achievement, and approved by the Board.

#### Capital Commitments and Contingent Liabilities

As at 31 December 2022, the Group has not provided guarantee to any customer (30 June 2022: Nil).

As at 31 December 2022, the Group had no material capital commitments (30 June 2022: Nil).

### 財務回顧(續)

#### 僱員及薪酬政策

於2022年12月31日，本集團共僱用145名全職僱員(包括兩名執行董事)(2021年12月31日：126名)。截至2022年12月31日止六個月的員工成本總額約為8.3百萬新加坡元(2021年：約2.7百萬新加坡元)，當中包括董事薪酬、薪金、其他員工福利、退休計劃供款以及購股權。為吸引及挽留寶貴難求的僱員，本集團僱員的表現會每年進行檢討。本集團向僱員提供充分的工作培訓，使彼等具備實用知識及技能。本集團可能會根據個人表現評估及市況為僱員加薪及授予酌情花紅。本公司薪酬委員會檢討董事酬金時已計及本公司的經營業績、市場競爭力、個人表現及績效，並經董事會批准。

#### 資本承擔及或然負債

於2022年12月31日，本集團概無向任何客戶提供擔保(2022年6月30日：無)。

於2022年12月31日，本集團並無重大資本承擔(2022年6月30日：無)。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Use of net proceeds from the Listing

The net proceeds from the Listing, after deducting listing expenses (including underwriting fee), and other expenses arising from the Listing ("Listing Net Proceeds") were approximately HK\$74.0 million. The Group intended to apply the Listing Net Proceeds in accordance with the proposed applications set out in the section headed "Future Plans and Use of Proceeds" to the prospectus of the Company dated 28 March 2018 (the "Prospectus"). As stated in the Prospectus, the Company intended to apply the Listing Net Proceeds for: (i) acquisition of additional property for workshop and office use; (ii) strengthening our manpower by recruiting additional staff; (iii) increasing our reserve for financing the issue of performance guarantees in favour of our customers; (iv) financing the acquisition of additional motor vehicles and additional machinery; (v) increasing our marketing efforts; and (vi) use as general working capital.

The Listing Net Proceeds applied by the Group during the period from the Listing Date up to 31 December 2022 are as follows:

### 財務回顧(續)

#### 上市所得款項淨額用途

經扣除上市開支(包括包銷費)及因上市而產生的其他開支後，上市所得款項淨額(「上市所得款項淨額」)約為74.0百萬港元。本集團擬根據本公司日期為2018年3月28日之招股章程(「招股章程」)「未來計劃及所得款項用途」一節所載的擬定用途動用上市所得款項淨額。誠如招股章程所載，本公司擬將上市所得款項淨額：(i)用於購置工場及辦公室用途的額外物業；(ii)用於通過招募更多員工擴充人力；(iii)用於增加我們就出具以我們的客戶為受益人的履約保函提供資金的儲備金；(iv)用於購置額外汽車及額外機械撥資；(v)用於加大市場推廣力度；及(vi)用作一般營運資金。

於上市日期直至2022年12月31日期間，本集團已按以下方式動用上市所得款項淨額：

Use of Listing Net Proceeds: 上市所得款項淨額用途：	Planned use of Listing Net Proceeds 上市所得款項 淨額計劃用途 HK\$'000 千港元	Actual use of Listing Net Proceeds from the Listing Date to 31 December 2022 於上市日期至 2022年12月31日 的上市所得款項 淨額實際使用 HK\$'000 千港元			Expected date of full utilisation of Listing Net Proceeds 悉數動用 上市所得款項淨額之 預計日期
		Unutilised balance up to 31 December 2022 直至 2022年12月31日 之未動用結餘 HK\$'000 千港元			
Acquisition of additional property for workshop and office use 購置工場及辦公室用途的 額外物業	34,000	29,623	4,377	on or before 30 June 2024 於2024年6月30日或之前	
Recruiting additional staff 招募更多員工	21,500	21,454	46	on or before 31 January 2023 於2023年1月31日或之前	
Issue of performance guarantees 出具履約保函	4,800	144	4,656	on or before 30 June 2024 於2024年6月30日或之前	
Acquisition of additional motor vehicles and machinery 購置額外汽車及機械	5,100	850	4,250	on or before 30 June 2024 於2024年6月30日或之前	
Increasing our marketing efforts 加大市場推廣力度	2,300	1,350	950	on or before 30 June 2024 於2024年6月30日或之前	
Use as general working capital 用作一般營運資金	6,300	6,300	—	N/A 不適用	

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Use of net proceeds from the 2021 Placing

The gross and net proceeds (after deducting the placing commission and other related expenses incurred in the Placing) from the Placing (“2021 Placing Net Proceeds”) were approximately HK\$64.00 million and approximately HK\$63.00 million, respectively. The Company has allocated approximately 90% of the 2021 Placing Net Proceeds to finance the FinTech Platform Business and approximately 10% as the general working capital of the Group.

The 2021 Placing Net Proceeds applied by the Group during the period from the 2021 Placing Date up to 31 December 2022 are as follows:

### 財務回顧(續)

#### 2021 配售事項所得款項淨額用途

配售事項的所得款項總額及淨額(扣除配售事項產生之配售佣金及其他相關開支後)(「2021 配售事項所得款項淨額」)分別為約64.00百萬港元及約63.00百萬港元。本公司已分配2021 配售事項所得款項淨額中的約90%用作為金融科技平台業務提供資金，以及將2021 配售事項所得款項淨額中的約10%用作本集團的一般營運資金。

於2021 配售事項日期直至2022年12月31日期間，本集團已按以下方式動用2021 配售事項所得款項淨額：

Use of Placing Net Proceeds: 配售事項所得款項淨額用途：	Planned use of 配售事項 所得款項淨額 計劃用途 HK\$'000 千港元	Actual use of Placing Net Proceeds from the 2021 Placing Date to 31 December 2022		Unutilised balance up to 31 December 2022 截至 2022年12月31日 之未動用結餘 HK\$'000 千港元	Expected date of full utilisation of Placing Net Proceeds 悉數動用配售事項 所得款項淨額之預計日期
		自2021 配售事項日期 至2022年12月31日	的配售事項 所得款項淨額 實際用途 HK\$'000 千港元		
Financing FinTech Platform Business	為金融科技平台業務提供資金	57,024	57,024	—	N/A 不適用
General working capital of the Group	本集團的一般營運資金	6,336	6,336	—	N/A 不適用

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### OUTLOOK

The Group will continue to strengthen its market position in the medical and healthcare construction sectors in Singapore and other markets, and continue to develop our FinTech Platform Business to capture the fast-growing business opportunities.

As the financial landscape continues to evolve and virtual assets are becoming mainstream with lots of investment opportunities and thriving interests, the market yearns for multi-asset classes FinTech trading platforms that can help global users easily navigate this complexity, access a wider range of investment choices and achieve their financial goals.

The blockchain technology has already been widely applied in smart contracts, decentralised applications (DAPPs), decentralised finance (DeFi), Web3, enterprise solutions and other areas. The Group firmly believes that with the continued development and advancement in blockchain technology, the virtual assets trading, custodian and management industry will experience exponential growth.

As the virtual assets industry continues to bloom, regulators around the globe are paying more attention to regulate the virtual assets industry in order to strengthen investor protection. The Group embraces regulations and regards them as opportunities for the long-term development of the industry. Committed to be a regulated and transparent market leader in virtual asset space, the Group will continue to closely follow the current regulatory requirements, monitor the regulatory changes, and react expeditiously to these changes and hold on to new market opportunities.

### 前景

本集團將繼續提升其新加坡及其他市場醫療健康工程行業的市場地位，以及繼續發展我們的金融科技平台業務，以抓緊快速增長的商機。

隨著金融的版圖不斷發展，虛擬資產正在成為擁有大量投資機會及深具吸引力的主流，市場渴望多項資產類別的金融科技交易平台，可以幫助全球用戶輕鬆化繁為簡，獲得更為廣泛的投資選擇，並實現他們的財務目標。

區塊鏈技術已經廣泛應用於智能合約、去中心化應用程式(DAPPs)、去中心化金融(DeFi)、Web3、企業解決方案等領域。本集團堅信，隨著區塊鏈技術的持續發展及進步，虛擬資產交易、託管及管理行業將呈指數級增長。

隨著虛擬資產行業的蓬勃發展，全球監管機構越來越重視對虛擬資產行業的監管，以加強對投資者的保護。本集團擁護法規，並將其視為行業長期發展的機遇。本集團致力於成為虛擬資產領域受監管且透明的市場領導者，將繼續密切關注當前的監管要求，監測監管變化，並對這些變化做出快速反應，抓住新的市場機遇。

## OTHER INFORMATION

### 其他資料

#### DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 31 December 2022, the interests and short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")) which were 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 which they are 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 the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 ("Model Code") of the Listing Rules were as follows:

##### (a) Long positions in the shares

董事及最高行政人員於本公司及其相聯法團的股份、相關股份及債權證的權益及淡倉

於2022年12月31日，本公司董事及最高行政人員於本公司或其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債權證中，擁有根據證券及期貨條例第XV部第7及第8分部已知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例的有關條文被當作或視為擁有的權益及淡倉)，或根據證券及期貨條例第352條須登記於該條所指登記冊內的權益及淡倉，或根據上市規則附錄十所載上市發行人董事進行證券交易的標準守則(「標準守則」)須知會本公司及聯交所的權益及淡倉如下：

##### (a) 於股份的好倉

Name of director 董事姓名	Nature of interest 權益性質	Number of shares held 所持股份數目	Approximate percentage of interest in the issued share capital (Note 1) 佔已發行股本中 權益概約百分比 (附註1)
Mr. Lin Ho Man ("Mr. Lin") (Note 2) 連浩民先生 (「連先生」)(附註2)	Interest of controlled corporation 受控法團權益	568,000,000	59.17%
	Share options 購股權	800,000	0.08%
Mr. Tsang Wing Fung ("Mr. Tsang") (Note 3) 曾榮峰先生 (「曾先生」)(附註3)	Beneficial owner 實益擁有人	16,000,000	1.67%
	Share options 購股權	8,000,000	0.83%

## OTHER INFORMATION

### 其他資料

#### DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS (Continued)

##### (a) Long positions in the shares (Continued)

Notes:

1. The approximate percentage is calculated based on the total number of issued shares of the Company as at 31 December 2022 (i.e. 960,000,000 shares).
2. 568,000,000 shares are held by Flourish Nation Enterprises Limited ("Flourish Nation") which is owned as to 100% by Mr. Lin. By virtue of the SFO, Mr. Lin is deemed to be interested in the shares held by Flourish Nation. Mr. Lin, in personal capacity, is the owner of 800,000 share options of the Company.
3. Mr. Tsang, in personal capacity, is the owner of 8,000,000 share options of the Company.

##### (b) Long position in the shares of associated corporations

Name of director 董事姓名	Name of associated corporation 相聯法團名稱	Nature of interest 權益性質	Number of shares held 所持股份數目	Percentage of interest in associated corporation 佔於相聯法團權益百分比
Mr. Lin (Note) 連先生(附註)	Flourish Nation Flourish Nation	Beneficial owner 實益擁有人	1	100%

Note: The Company is owned as to 59.17% by Flourish Nation. Flourish Nation is owned as to 100% by Mr. Lin.

Save as disclosed above, as at 31 December 2022, none of the Directors or chief executive of the Company had any interests or short positions in any 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 Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they are 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 register referred to therein, or which were required to be notified to the Company and the Stock Exchange pursuant to the Model Code.

#### 董事及最高行政人員於本公司及其相聯法團的股份、相關股份及債權證的權益及淡倉(續)

##### (a) 於股份的好倉(續)

附註：

1. 概約百分比根據本公司於2022年12月31日的已發行股份總數(即960,000,000股股份)計算。
2. 568,000,000 股股份由 Flourish Nation Enterprises Limited (「Flourish Nation」) 持有，而 Flourish Nation 由連先生全資擁有。根據證券及期貨條例，連先生被視為於 Flourish Nation 持有的股份中擁有權益。連先生以個人身份亦為本公司800,000份購股權的擁有人。
3. 曾先生以個人身份亦為本公司8,000,000份購股權的擁有人。

##### (b) 於相聯法團股份的好倉

附註：本公司由 Flourish Nation 擁有 59.17% 權益。Flourish Nation 由連先生全資擁有。

除上文披露者外，於2022年12月31日，概無本公司董事或最高行政人員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，擁有根據證券及期貨條例第XV部第7及第8分部將須知會本公司及聯交所的權益或淡倉(包括根據證券及期貨條例的有關條文被當作或視為擁有的權益或淡倉)，或根據證券及期貨條例第352條將須登記於該條所指登記冊內的權益或淡倉，或根據標準守則須知會本公司及聯交所的權益或淡倉。



## OTHER INFORMATION

### 其他資料

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

As at 31 December 2022, the following persons or entities who had or were deemed or taken to have interests or short positions in the shares and underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange pursuant to Divisions 2 and 3 of Part XV of the SFO, or which were required to be recorded in the register maintained by the Company pursuant to Section 336 of the SFO were as follows:

#### Long positions in the shares

#### 主要股東於本公司股份及相關股份的權益及淡倉

於2022年12月31日，以下人士或實體於本公司股份及相關股份中擁有或被視為或當作擁有根據證券及期貨條例第XV部第2及第3分部須向本公司及聯交所披露的權益或淡倉，或根據證券及期貨條例第336條須記錄在本公司備存的登記冊的權益或淡倉如下：

#### 於股份的好倉

Name of shareholder 股東名稱	Nature of interest 權益性質	Number of shares held 所持股份數目	Approximate percentage of interest in the issued share capital (Note 1) 佔已發行股本中權益概約百分比 (附註1)
Flourish Nation Flourish Nation	Beneficial owner 實益擁有人	568,000,000	59.17%
Mr. Lin (Note 2) 連先生(附註2)	Held by a controlled corporation 由受控法團持有	568,000,000	59.17%
	Share options 購股權	800,000	0.08%

#### Notes:

- The approximate percentage is calculated based on the total number of issued shares of the Company as at 31 December 2022 (i.e. 960,000,000 shares).
- Flourish Nation is owned as to 100% by Mr. Lin.

#### 附註：

- 概約百分比根據本公司於2022年12月31日的已發行股份總數(即960,000,000股股份)計算。
- Flourish Nation由連先生全資擁有。

Save as disclosed above, as at 31 December 2022, the Company had not been notified of any persons or entities who had or were deemed or taken to have interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were required to be recorded in the register maintained by the Company pursuant to Section 336 of the SFO.

除上文所披露者外，於2022年12月31日，本公司並不知悉任何人士或實體於本公司股份或相關股份中擁有或被視為或當作擁有根據證券及期貨條例第XV部第2及第3分部條文須向本公司披露或須記錄於本公司根據證券及期貨條例第336條規定備存的登記冊內的權益或淡倉。



## OTHER INFORMATION

### 其他資料

#### SECURITIES TRANSACTIONS BY DIRECTORS

The Company adopted the Model Code as set out in Appendix 10 of the Listing Rules as the codes of conduct regarding securities transactions by Directors and by relevant employees of the Company. All Directors have confirmed, following specific enquiries by the Company, that they fully complied with the required of all Directors standard set out in the Model Code and its code of conduct regarding directors' securities transactions throughout the six months period ended 31 December 2022.

#### SHARE OPTION SCHEME

The Company conditionally adopted a share option scheme on 15 March 2018 (the "Scheme") and shall be valid until 15 March 2028. Pursuant to the Scheme, certain eligible participants including, among others, the Directors and employees of the Group may be granted options to subscribe for shares. The purpose of the Scheme is (i) to provide incentives or rewards to employees for their contribution to the Group; (ii) to enable the Group to recruit and retain high-calibre employees; and (iii) to attract human resources. A summary of the principal terms of the Scheme is set out in the paragraph headed "Other Information — 1. Share Option Scheme" in Appendix IV to the Prospectus. The terms of the Scheme are in accordance with the provisions of Chapter 17 of the Listing Rules.

The total number of shares, which may be issued upon exercise of all options to be granted under the Scheme and any other share option scheme of the Company shall not in aggregate exceed 10% of the total number of shares in issue on the Listing Date, which is 80,000,000 shares, unless the Company obtains a fresh approval from its shareholders. The options lapsed in accordance with the terms of the Scheme will not be counted for the purpose of calculating such 10% limit.

The number of the options available for grant under the Scheme at the beginning and the end of the financial period of the six months ended 31 December 2022 was 55,496,190 shares (representing approximately 6.18% of the Company's weighted average number of issued shares as at 31 December 2022).

#### 董事進行證券交易

本公司已採納上市規則附錄十所載標準守則作為董事及本公司相關僱員進行證券交易的操守守則。經本公司作出具體查詢後，全體董事已確認，彼等於截至2022年12月31日止六個月期間一直全面遵守標準守則及其行為守則所規定有關董事證券交易的所有標準。

#### 購股權計劃

本公司於2018年3月15日有條件採納一項購股權計劃(「該計劃」)，其有效期直至2028年3月15日。根據該計劃，包括(其中包括)董事及本集團僱員的若干合資格參與者可獲授購股權以認購股份。該計劃旨在(i)獎勵或回饋僱員對本集團所作出之貢獻；(ii)使本集團得以招聘及挽留能幹之員工；及(iii)吸納人才。該計劃的主要條款概要載於招股章程附錄四「其他資料—1.購股權計劃」一段。該計劃條款乃根據上市規則第17章條文制定。

根據該計劃及本公司任何其他購股權計劃將予授出的所有購股權獲行使而可予發行的股份總數合共不得超過於上市日期已發行股份總數的10%(即80,000,000股股份)，除非本公司獲本公司股東另行批准。計算有關10%限額時不會計算因該計劃條款而失效的購股權。

截至2022年12月31日止六個月財政期間期初及期末，該計劃下可供授出之購股權數目為55,496,190股股份(相當於本公司於2022年12月31日之已發行股份數目加權平均數約6.18%)。

## OTHER INFORMATION

### 其他資料

#### SHARE OPTION SCHEME (Continued)

On 12 October 2021, the Company granted 19,300,000 share options ("Share Options A") to directors and employees with an exercise price of HK\$0.45. Further on 24 January 2022, the Company granted 5,203,810 share options ("Share Options B") to employees with an exercise price of HK\$1.25.

The movement of share options of the Company under the Scheme during the six months ended 31 December 2022 is presented as follows:

#### 購股權計劃(續)

於2021年10月12日，本公司以行使價0.45港元向董事及僱員授出19,300,000份購股權(「購股權A」)。另外，於2022年1月24日，本公司以行使價1.25港元向僱員授出5,203,810份購股權(「購股權B」)。

於截至2022年12月31日止六個月期間，該計劃項下之本公司購股權變動呈列如下：

Name and Category of participant 參與者名稱及類別	Date of Grant 授出日期	Exercise Period 行使期間	Exercise Price 行使價	Number of share options 購股權數目				Outstanding as at 31 December 2022 於2022年12月31日未獲行使
				Outstanding as at 1 July 2022 於2022年7月1日未獲行使	Granted during the period 期內授出	Exercised during the period 期內行使	Lapsed during the period 期內失效	

#### Share Options A

##### 購股權A

#### Directors 董事

Mr. Lin 連先生	12 October 2021 2021年10月12日	12 April 2023 to 11 October 2031 (Note 1) 2023年4月12日至 2031年10月11日 (附註1)	HK\$0.45 0.45港元	800,000	—	—	—	800,000
Mr. Tsang 曾先生	12 October 2021 2021年10月12日	12 April 2023 to 11 October 2031 (Note 1) 2023年4月12日至 2031年10月11日 (附註1)	HK\$0.45 0.45港元	8,000,000	—	—	—	8,000,000
Employees 僱員	12 October 2021 2021年10月12日	12 April 2023 to 11 October 2031 (Note 1) 2023年4月12日至 2031年10月11日 (附註1)	HK\$0.45 0.45港元	10,500,000	—	—	(1,500,000)	9,000,000

## OTHER INFORMATION

### 其他資料

#### SHARE OPTION SCHEME (Continued)

#### 購股權計劃(續)

Name and Category of participant 參與者名稱及類別	Date of Grant 授出日期	Exercise Period 行使期間	Exercise Price 行使價	Outstanding as at 1 July 2022 於2022年7月1日未獲行使	Number of share options 購股權數目			Outstanding as at 31 December 2022 於2022年12月31日未獲行使
				Granted during the period 期內授出	Exercised during the period 期內行使	Lapsed during the period 期內失效		
<b>Share Options B</b>								
<b>購股權B</b>								
Employee A 僱員A	24 January 2022 2022年1月24日	24 January 2022 to 23 January 2032 (Note 2) 2022年1月24日至2032年1月23日(附註2)	HK\$1.25 1.25港元	750,000	—	—	—	750,000
Other Employees 其他僱員	24 January 2022 2022年1月24日	24 January 2023 to 23 January 2032 (Note 3) 2023年1月24日至2032年1月23日(附註3)	HK\$1.25 1.25港元	3,932,010	—	—	(383,291)	3,548,719
Total 總計				23,982,010	—	—	(1,883,291)	22,098,719

#### Notes:

#### 附註：

- |   |   |
|---|---|
| <p>(1) The options granted shall be vested after 18 months immediately following the grant date, exercise period begins after 18 months immediately following the date of grant.</p> <p>(2) One-third of the options shall be vested on the grant date, one-third of the options shall be vested on the first anniversary of the grant date, and one-third of the options shall be vested on the second anniversary of the grant date.</p> <p>(3) One-third of the options granted shall be vested on the first anniversary of the grant date, one-third of options shall be vested on the second anniversary of the grant date, and one-third of the options shall be vested on the third (3rd) anniversary of the grant date.</p> | <p>(1) 已授出的購股權須於緊接授出日期後18個月歸屬，行使期於緊接授出日期後18個月開始。</p> <p>(2) 三分之一的購股權將於授出日期予以歸屬；三分之一的購股權將於授出日期後滿第一週年當日予以歸屬；及三分之一的購股權將於授出日期後滿第二週年當日予以歸屬。</p> <p>(3) 三分之一的購股權將於授出日期後滿第一週年當日予以歸屬；三分之一的購股權將於授出日期後滿第二週年當日予以歸屬；及三分之一的購股權將於授出日期後滿第三(3)週年當日予以歸屬。</p> |
|---|---|

## OTHER INFORMATION

### 其他資料

#### SHARE OPTION SCHEME (Continued)

Save as disclosed above, no options were granted, vested, exercised, cancelled or lapsed under the Scheme for the six months ended 31 December 2022.

Please refer to Note 31 to the consolidated financial statements of annual report of the Company for the year ended 30 June 2022 for more details.

#### CORPORATE GOVERNANCE

The Company is committed to achieving high standards of corporate governance to safeguard the interests of its shareholders and enhance its corporate value. The Company adopted all the mandatory disclosure requirements and code provisions in the Corporate Governance Code (the "CG Code") in Appendix 14 of the Listing Rules as its own code on corporate governance practices.

For the six months ended 31 December 2022, the Company complied with the code provisions as set out in the CG Code.

The Board will continue to review the application of the principles of good corporate governance set out in the CG Code and the Directors are aware that the Company is expected to comply with the CG Code. Any deviation from the CG Code should be carefully considered and disclosed in the interim and annual report. The Company will continue to comply with the CG Code to protect the best interests of the Group and the shareholders of the Company as a whole.

#### 購股權計劃(續)

除上文所披露者外，截至2022年12月31日止六個月，該計劃下並無購股權授出、歸屬、行使、註銷及失效。

詳情請參閱本公司截至2022年6月30日止年度年報綜合財務報表附註31。

#### 企業管治

本公司一向致力於維持高水準之企業管治，以保障其股東權益並提高企業價值。本公司採納上市規則附錄14所載企業管治守則(「企業管治守則」)之所有強制披露要求及守則條文作為其自身的企業常規守則。

截至2022年12月31日止六個月，本公司已遵守企業管治守則所載守則條文。

董事會將持續檢討應用企業管治守則所載的良好企業管治原則以及董事得悉，本公司預期會遵守企業管治守則。企業管治守則的任何偏離情況均應予仔細考慮，並於中期及年度報告披露。本公司將繼續遵守企業管治守則，以保障本集團及本公司股東整體的最佳利益。

## OTHER INFORMATION

### 其他資料

#### PUBLIC FLOAT

As at the date of this report, based on the information that is publicly available to the Company and within the knowledge of the Directors, the Company has maintained the prescribed public float under the Listing Rules.

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

During the six months ended 31 December 2022, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

#### AUDIT COMMITTEE

The audit committee of the Board has reviewed the Group's unaudited condensed consolidated results for the six months ended 31 December 2022 and discussed with the management of the Company on the accounting principles and practices adopted by the Group, with no disagreement by the audit committee of the Board.

#### 公眾持股量

於本報告日期，根據本公司所得公開資料及據董事所知，本公司已維持上市規則項下規定的公眾持股量。

#### 購買、出售或贖回本公司上市證券

於截至2022年12月31日止六個月期間，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

#### 審核委員會

董事會之審核委員會已審閱本集團截至2022年12月31日止六個月之未經審核簡明綜合業績，並與本公司管理層就本集團所採納的會計原則及慣例進行討論，且董事會之審核委員會並無異議。

By Order of the Board  
**HKE Holdings Limited**  
**Lin Ho Man**  
*Chairman and Executive Director*

承董事會命  
**HKE Holdings Limited**  
主席兼執行董事  
連浩民

Hong Kong, 27 February 2023

香港，2023年2月27日