



佳兆業美好集團有限公司  
KAISA PROSPERITY HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)  
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 2168

# 2022 年報

## ANNUAL REPORT



# KAISA PROSPERITY

中國領先的城市綜合服務運營商

# 企業介紹 About Us

## 全國綜合實力排名12名

KAISA PROSPERITY RANKED 12th IN THE NATIONAL  
COMPREHENSIVE STRENGTH

物業服務資質

**國家一級**

SERVICE QUALITY

**NATIONAL LEVEL ONE  
QUALIFICATION**

進駐全國

**65 城**

SERVING IN

**65 CITIES**

品牌估值(人民幣)

**70.21 億**

VALUATION

**7.021 BILLION**

物業分公司

**40+**

BRANCH COMPANIES

**40+**



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在管項目  
**673 個**  
PROJECTS UNDER MANAGEMENT  
**673**

管理面積  
**94.5 百萬平方米**  
GFA UNDER MANAGEMENT  
**94.5 MILLION sq.m.**

為全國近  
**40 萬個**  
物業單位提供服務  
ALL OVER THE COUNTRY  
**400,000**  
UNITS TO PROVIDE SERVICES

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# 公司資料

## Corporate Information

### 執行董事

廖傳強先生(主席)  
牟朝輝女士(行政總裁)  
(於2022年9月16日獲委任)  
李海鳴先生  
郭麗女士(於2022年9月16日辭任)  
聶強先生(於2022年6月17日獲委任)  
吳建新先生(於2022年6月17日辭任)  
趙建華先生(於2022年8月22日獲委任)

### 獨立非執行董事

劉洪柏先生  
馬秀敏女士  
陳斌先生

### 審核委員會

陳斌先生(主席)  
馬秀敏女士  
劉洪柏先生

### 薪酬委員會

劉洪柏先生(主席)  
廖傳強先生  
馬秀敏女士  
陳斌先生

### 提名委員會

廖傳強先生(主席)  
劉洪柏先生  
馬秀敏女士  
陳斌先生

### 授權代表

廖傳強先生  
余國良先生

### 公司秘書

余國良先生

### 註冊辦事處

Cricket Square  
Hutchins Drive  
P.O. Box 2681  
Grand Cayman, KY1-1111  
Cayman Islands

### EXECUTIVE DIRECTORS

Mr. LIAO Chuanqiang (*Chairman*)  
Ms. MOU Zhaohui (*Chief executive officer*)  
(Appointed on 16 September 2022)  
Mr. LI Haiming  
Ms. GUO Li (Resigned on 16 September 2022)  
Mr. NIE Qiang (Appointed on 17 June 2022)  
Mr. WU Jianxin (Resigned on 17 June 2022)  
Mr. ZHAO Jianhua  
(Appointed on 22 August 2022)

### INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. LIU Hongbai  
Ms. MA Xiumin  
Mr. CHEN Bin

### AUDIT COMMITTEE

Mr. CHEN Bin (*Chairman*)  
Ms. MA Xiumin  
Mr. LIU Hongbai

### REMUNERATION COMMITTEE

Mr. LIU Hongbai (*Chairman*)  
Mr. LIAO Chuanqiang  
Ms. MA Xiumin  
Mr. CHEN Bin

### NOMINATION COMMITTEE

Mr. LIAO Chuanqiang (*Chairman*)  
Mr. LIU Hongbai  
Ms. MA Xiumin  
Mr. CHEN Bin

### AUTHORISED REPRESENTATIVES

Mr. LIAO Chuanqiang  
Mr. YU Kwok Leung

### COMPANY SECRETARY

Mr. YU Kwok Leung

### REGISTERED OFFICE

Cricket Square  
Hutchins Drive  
P.O. Box 2681  
Grand Cayman, KY1-1111  
Cayman Islands

### 中國總部

中國  
深圳市  
福田區  
南園路66號  
佳兆業中心A座507室

### 香港主要營業地點

香港  
銅鑼灣  
希慎道33號  
利園一期  
19樓1901室

### 開曼群島股份過戶登記總處

Conyers Trust Company (Cayman) Limited  
Cricket Square  
Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

### 香港證券登記處

香港中央證券登記有限公司  
香港灣仔  
皇后大道東183號  
合和中心17樓  
1712-1716室



#### HEADQUARTERS IN THE PRC

Room 507, Block A, Kaisa Center  
66 Nanyuan Road  
Futian  
Shenzhen  
PRC

#### PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Room 1901, 19/F  
Lee Garden One  
33 Hysan Avenue  
Causeway Bay  
Hong Kong

#### THE CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Conyers Trust Company (Cayman) Limited  
Cricket Square  
Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

#### HONG KONG SHARE REGISTRAR

Computershare Hong Kong Investor Services  
Limited  
Shops 1712-1716  
17th Floor, Hopewell Centre  
183 Queen's Road East  
Wanchai, Hong Kong

#### 主要往來銀行

華夏銀行南園分行  
招商銀行天河分行  
中國工商銀行友誼分行  
  
中國工商銀行惠州分行

#### 法律顧問

香港法律：  
盛德律師事務所

中國法律：  
金杜律師事務所

開曼群島法律：  
Conyers Dill & Pearman

#### 核數師

開元信德會計師事務所有限公司

#### 股份代號

2168.HK

#### 公司網站

<http://www.jzywy.com>

#### PRINCIPAL BANKERS

Huaxia Bank, Nanyuan Branch  
China Merchants Bank, Tianhe Branch  
Industrial and Commercial Bank of China,  
Youyi Branch  
Industrial and Commercial Bank of China,  
Huizhou Branch

#### LEGAL ADVISERS

**As to Hong Kong law:**  
Sidley Austin

**As to PRC law:**  
King & Wood Mallesons

**As to Cayman Islands law:**  
Conyers Dill & Pearman

#### AUDITOR

Elite Partners CPA Limited

#### STOCK CODE

2168.HK

#### COMPANY'S WEBSITE

<http://www.jzywy.com>



## 2022年歷程 Milestones in 2022

### 01 穩健發展 拓疆致遠

## Stable development leads to long-lasting success

部分優秀拓展項目

### OUTSTANDING PROJECTS



大連市天津街商業步行街  
Commercial Pedestrian Street at Tianjin Street, Dalian



寧波大區蔚來汽車服務中心  
NIO Automotive Service Center in Ningbo Region



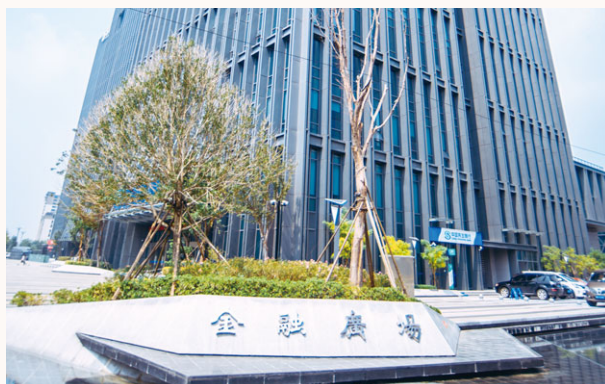
嘉興智慧產業創新園  
Jiaxing Smart Industry Innovation Park



廣發銀行嘉興分行  
China Guangfa Bank Jiaxing Branch



蚌埠市第一人民醫院  
Bengbu First People's Hospital



嘉興國際金融廣場  
Jiaxing International Financial Plaza

## 02 屢獲殊榮 鑄就品牌 An award-winning brand

 <p>2022中國物業服務上市公司社區增值服務能力TOP10第九名</p> <p>No. 9 of 2022 China Top 10 Listed Property Management Companies in Terms of Community Value-added Service Capabilities</p>	 <p>2022中國物業服務上市公司非住宅物業服務TOP10第七名</p> <p>No. 7 of 2022 China Top 10 Listed Property Management Companies in Terms of Non-residential Property Services</p>	 <p>2022中國物業服務ESG發展優秀企業第九名</p> <p>No. 9 of 2022 China Excellent Property Management Companies in Terms of ESG Development</p>	 <p>2022中國特色物業服務領先企業—多元智慧業態</p> <p>2022 China Leading Property Management Companies in Terms of Characteristic Services – Diversified Smart Businesses</p>	 <p>2022物業服務滿意度領先企業</p> <p>2022 Leading Company in Property Service Satisfaction</p>	 <p>2022中國物業服務品牌特色企業</p> <p>2022 China Property Services Brand Featured Enterprise</p>
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## 03 多元服務 精研品質 Diversified services and premium quality

### 2022物業服務滿意度領先企業

頒佈單位：克而瑞物管

2022年佳兆業美好聚焦服務品質，各項項目開展了「春風沐佳」、「匠心築佳」、「美好煥新」、「幸福回家路」等一系列品質提升行動，從社區空間煥新、社區服務升級等維度，對社區進行改造煥新，持續提升人居環境。

673個項目

15,121件設施的翻新

37萬m<sup>2</sup>綠化的補種翻新

18,722處主流綫品質軟性地提升

3,669塊VI標識更換

20,102人次全員行動

673 projects

Rejuvenated 15,121 facilities

Replanted a greening area of 370,000 m<sup>2</sup>

Soft upgrade of quality of 18,722 mainstream lines

Replaced 3,669 VI logos

20,102 person-time activities involving all staff

### 2022 LEADING COMPANY IN PROPERTY SERVICE SATISFACTION

Awarding Unit: CRIC Property Management

In 2022, Kaisa Prosperity focused on service quality and a series of quality improvement actions were carried out in various projects, such as “Kaisa in Spring Breeze” (春風沐佳), “Kaisa’s Craftsmanship” (匠心築佳), “Beautiful Renovation” (美好煥新) and “Happy Road Home” (幸福回家路) to renovate the community from the dimensions of community space renovation and community service upgrade, in order to continuously improve the living environment.



消防安全  
Fire safety



綠植春耕  
Greening and planting



安全巡邏  
Safety patrol



社區晚會  
Community evening party

## 2022年歷程 Milestones in 2022

### 04 小K生活 品牌煥新 Upgrade of K Series Living Brand

小K生活社區增值服務品牌自發佈以來，逐漸深化多重佈局業態及服務，體現業務的潛力及韌性。本年度，小K生活服務進一步優化原有的空間、零售、美居及租售業務，並拓展「鄰里直播」新賽道，通過直播、團購等新方式為用戶提供更便捷、高效服務，促進社區經濟更好發展，從「空間資源商」升級為「空間運營服務商」。

Ever since its launch, our community value-added service brand of "K Series Living"(小K生活) has gradually deepened its multiple business portfolios and services, demonstrating its business potential and resilience. During the year, the existing businesses of space, retail, decoration as well as lease and sale extended under K Series Living services have been further optimized and a new business scope of live broadcast in the neighborhood (鄰里直播) has been launched to provide more convenient and efficient services to users through new channels such as live broadcast and group buying, in order to promote a better development of community economy, and upgrade from a "spatial resource provider" to a "space operation service provider".



### 05 佳科智能 智慧生活 Jiake Intelligent brings smart living

佳科智能再繪藍圖，始終秉承「客戶至上、質量為先、用於創新」的發展理念，專注於深耕第三方市場，使收益來源更多元化，為未來向更多城市提供智能城市解決方案奠定了良好的基礎及信譽，與業務夥伴創造共享價值，目前已被335家房地產開發商納入合格供應商庫。同時佳科智能產品進一步升級擴充，向創新型科技企業方向發展，通過科技賦能提升物業管理品質。

Jiake Intelligent has always adhered to the development concepts of "customer first, quality first and innovation" and focused on deepening the third-party market to further diversify revenue sources, laying a solid foundation and reputation for providing smart city solutions to more cities in the future and creating shared value with business partners. Currently, Jiake Intelligent has been on the list of qualified suppliers by 335 real estate developers. At the same time, Jiake Intelligent further upgraded and expanded its intelligent products and is developing in the direction of innovative technology enterprises to enhance the quality of property management through technological empowerment.





## 06 社會公益 責任與擔當 Social welfare, responsibilities and commitments

全年螢火蟲計劃公益活動**62**場，

參與人數**17,000**人

公益志願者行動**12**次

支援大型防疫救災**5**次

以行動踐行社會責任，以公益彰顯品牌價值。自2012年佳兆業美好集團提出「服務•美麗中國—螢火蟲計劃」起，多年來集團通過助學、助老、精準扶貧、環境保護等多種形式，組織920多場公益行動，鼓勵每一位員工參與社會公益活動，行小善，成大愛，用實際行動帶動更多人關注社會公益，讓祖國未來更加美好。

Held **62** charity activities under the “Firefly Plan”

with **17,000** participants

Organized **12** public welfare volunteer actions

Supported large-scale epidemic prevention and disaster relief for **5** times

We take action to fulfill social responsibility, and highlight the brand value through public welfare. Since Kaisa Prosperity proposed the “Serving Beautiful China - Firefly Plan” in 2012, the Group has over the years organized more than 920 public welfare activities in various forms, such as supporting education, supporting the elderly, precise poverty alleviation and environmental protection, to encourage every employee to participate in social welfare activities and to do small good deeds to achieve great love, and to drive more people to pay attention to social welfare with practical actions and make the future of our country even better.



# 榮譽及獎項 Honors and Awards

## 佳兆業美好集團2022年獎項

### Awards received by Kaisa Prosperity in 2022

	<p><b>4月 April 2022</b> 2022中國物業服務百強企業 2022 Top 100 Property Management Companies in China</p> <p><b>中指研究院 China Index Academy</b></p>		<p><b>6月 June 2022</b> 「黨建引領·社區治理」優秀案例典範企業 “Guided by Party Building - Community Governance” Excellent Case Model Companies</p> <p><b>中國通信工業協會 China Communications Industry Association</b></p>
	<p><b>4月 April 2022</b> 2022中國特色物業服務領先企業—多元智慧業態 2022 China Leading Property Management Companies in terms of Characteristic Services – Diversified Smart Businesses</p> <p><b>中指研究院 China Index Academy</b></p>		<p><b>7月 July 2022</b> 2022物業服務力百強企業TOP18 2022 Top 100 Property Management Companies in Terms of Service Capabilities (Top18)</p> <p><b>克而瑞物管/上海易居地產研究院 CRIC Property Management/Shanghai E-house</b></p>
	<p><b>4月 April 2022</b> 2022中國物業服務ESG發展優秀企業 2022 China Excellent Property Management Companies in Terms of ESG Development</p> <p><b>中指研究院 China Index Academy</b></p>		<p><b>7月 July 2022</b> 2022辦公物業服務力TOP20企業 2022 Top 20 Office Property Management Companies in Terms of Service Capabilities</p> <p><b>克而瑞物管/上海易居地產研究院 CRIC Property Management/Shanghai E-house</b></p>
	<p><b>5月 May 2022</b> 2022中國物業服務上市公司社區增值服務能力 TOP10第九名 No. 9 of 2022 China Top 10 Listed Property Management Companies in Terms of Community Value-added Service Capabilities</p> <p><b>中指研究院 China Index Academy</b></p>		<p><b>7月 July 2022</b> 2022物業服務滿意度領先企業 2022 Leading Company in Property Service Satisfaction</p> <p><b>克而瑞物管/上海易居地產研究院 CRIC Property Management/Shanghai E-house</b></p>
	<p><b>5月 May 2022</b> 2022中國物業服務上市公司非住宅物業服務 TOP10第七名 No. 7 of 2022 China Top 10 Listed Property Management Companies in Terms of Non- residential Property Services</p> <p><b>中指研究院 China Index Academy</b></p>		<p><b>7月 July 2022</b> 2022服務力標杆企業(惠州佳兆業中心) 2022 Benchmark Enterprise in Terms of Service Capabilities (Huizhou Kaisa Center)</p> <p><b>克而瑞物管/上海易居地產研究院 CRIC Property Management/Shanghai E-house</b></p>
	<p><b>5月 May 2022</b> 2022中國物業服務ESG發展優秀企業第九名 No. 9 of 2022 China Excellent Property Management Companies in Terms of ESG Development</p> <p><b>中指研究院 China Index Academy</b></p>		<p><b>11月 November 2022</b> 2022中國物業服務企業品牌價值100強 2022 China Top 100 Property Service Enterprises in Brand Value</p> <p><b>克而瑞物管/中物研協 CRIC Property Management and CPMRI</b></p>
	<p><b>5月 May 2022</b> 2022物業服務企業上市公司20強 2022 China Top 20 Listed Property Management Services Companies</p> <p><b>上海易居地產研究院 Shanghai E-house Real Estate Research Institute</b></p>		<p><b>11月 November 2022</b> 2022物業服務華南品牌企業30強 2022 Top 30 Property Service South China Brand Enterprises</p> <p><b>克而瑞物管/中物研協 CRIC Property Management and CPMRI</b></p>
	<p><b>6月 June 2022</b> 「數字科技·品質服務」優秀案例典範企業 “Digital Technology - Quality Service” Excellent Case Model Companies</p> <p><b>中國通信工業協會 China Communications Industry Association</b></p>		<p><b>11月 November 2022</b> 2022中國物業服務品牌特色企業 2022 China Property Services Brand Featured Enterprise</p> <p><b>克而瑞物管/中物研協 CRIC Property Management and CPMRI</b></p>
	<p><b>6月 June 2022</b> 「數字智能·精細管控」優秀案例典範企業 “Digital Intelligence - Refined Control” Excellent Case Model Companies</p> <p><b>中國通信工業協會 China Communications Industry Association</b></p>		<p><b>11月 November 2022</b> 2022中國物業服務品牌特色企業 2022 China Property Services Brand Featured Enterprise</p> <p><b>克而瑞物管/中物研協 CRIC Property Management and CPMRI</b></p>

# 主席報告

## Chairman's Statement

尊敬的各位股東：

本人謹代表佳兆業美好集團有限公司(「佳兆業美好」或「本公司」)，及其附屬公司(統稱「本集團」)，提呈本集團截至2022年12月31日止年度經審計的綜合業績。

### 業務回顧及前景

2022年是中國物管行業風雲變幻的一年。歷經三年，全面抗疫措施終現曙光，政策端逐步放開。市場普遍預期作為全球第二大經濟體，中國的解封將對提振宏觀經濟起到至關重要的作用。同時這一年，房地產市場深度調整，持續時間之長、變化幅度之深，前所未有。尤其是進入2022年3月份，多家房企陷入流動性風險，房地產行業高周轉模式遇到困難。隨著房地產行業發展邏輯改變，物管企業也需要重新調整發展路徑，專注於質量服務及產品，堅持長期主義。

受此影響，在資本市場，物管行業亦經歷了起伏波動，從2018年開始多間物管企業集中上市、受資本追捧，到當前物管企業在資本市場降溫，逐步回歸理性。物企自身經營及業績的底色是健康長期發展的核心要素，當資本泡沫出盡，成長性強及經營能力優異的標的必會迎來價值回歸。

與此同時，物管作為與民生福祉息息相關的重要行業，承擔了建設美好社區的戰略任務。隨著中國的經濟發展方式由粗放式發展轉向精細化發展，物管的行業潛力和市場價值將會持續釋放。2022年12月，住建部倪虹部長指出：物業管理是重要的民生行業，是落實「城市三分建七分管」理念的重要領域。這一論述進一步佐證了物管服務的社會屬性帶來的長綫機遇。

Dear Shareholders,

On behalf of Kaisa Prosperity Holdings Limited ("Kaisa Prosperity" or the "Company", together with its subsidiaries, the "Group"), I hereby present to you the audited consolidated results of the Group for the year ended 31 December 2022.

### BUSINESS REVIEW AND PROSPECTS

The year of 2022 was a year of significant changes for the PRC property management industry. After three years of implementation of comprehensive combat measures against COVID-19, a light was finally seen at the end of the tunnel and the policies have been loosening gradually. It is widely expected that the lifting of lockdown in China, being the second largest economy in the world, will play a vital role in boosting the macroeconomy. At the same time, the real estate market has undergone in-depth adjustment throughout the year, lasting for a prolonged time and at an unprecedented rate. In particular, in March 2022, a number of real estate companies encountered liquidity risk and the high turnover model of the real estate industry experienced challenges. As the development logic of the real estate industry changes, property management companies will also need to recalibrate their development path to focus on quality service and product and adhere to the principle of long-termism.

Under such influences, the property management industry has also experienced ups and downs in the capital market. Since 2018, a number of PRC property management companies have been listed successively and highly sought after by capital. At present, property management companies are cooling down in the capital market and gradually returning to rationality. The fundamental operation and performance of the property management companies is the core element of healthy and long-term development. When the capital bubble is exhausted, companies with strong growth and excellent operational ability shall be certain to experience the return of value.

At the same time, as an important industry closely related to people's well-being, property management undertakes the strategic mission of building a better community. As the economic development mode of China is shifting from extensive development to refined development, the industry potential and market value of the property management industry will be released continuously. In December 2022, Mr. Ni Hong, minister of the Ministry of Housing and Urban-Rural Development pointed out that property management is an important industry for people's livelihood and an important field for the implementation of the concept of "30% of construction and 70% of management in cities", which further proves the long-term opportunities brought by the social attribute of property management services.

## 主席報告 Chairman's Statement

面對紛繁複雜的行業形勢，佳兆業美好團隊堅守初心，審時度勢，穩健經營，踔厲前行。同時繼續優化管理模式，多舉並措，提升經營質量及效率，迅速及積極應對，以應付多變的外部環境。

在品質提升方面，2022年，佳兆業美好圍繞「全周期+全生態」的高品質服務場景，提升服務的質量，同時擴展了我們的地域延伸，升級多元化產品體系，發佈包含高端案場、住宅、商業、寫字樓、學校、文體、醫院的7大物管服務體系。全新發佈「美好生活」、「美好商務」、「美好文體」、「美好城市」四大產品IP和「美好智薈」、「美好FUN」兩大賦能板塊，建立「大物業」業務品牌矩陣，助力市場拓展和品牌價值提升。

在業務拓展方面，本集團積極尋求與專業服務及綜合服務公司合作機會。除綜合服務項目外拓外，也兼顧重視專項服務，積極挖掘並承接專業服務項目機會。同時以戰略深耕區域佈局繼續實現跨區域優勢互補，跨區域信息溝通流動，以促進合作落地拓展項目，激發拓展活力，探索多元化的靈活合作機制。在合作對象方面，將強化與國資背景或經營較為穩定的民營企業或無物業公司的地產企業合作，以粵港澳大灣區、長三角區域為中心，重點拓展二、三線城市項目，如百強縣或部分財政收入較好的縣級單位。合作方式上，以合作經營為重點方式，積極尋求與具有資產規模的民營企業或政府合作平台進行深度戰略合作，優先選擇以承接當地城市整體綜合服務包，切入當地城市服務。

In the face of the complicated industry situation, Kaisa Prosperity adheres to its aspiration and reviews the prevailing situation to operate steadily and forge ahead. At the same time, we shall continue to optimize our management model, take various measures, improve operational quality and efficiency, and make swift and proactive responses to cope with the changing external environment.

In respect of quality improvement, Kaisa Prosperity focused on developing the “whole cycle + whole portfolio” (全周期+全生態) high-quality service scenarios in 2022. We conducted in-depth research on enhancing quality of our services and at the same time expanding our geographical reach. Through our efforts in upgrading and diversifying our product portfolios, we launched property management services for seven types of properties, including high-end sales offices, residential, commercial, office buildings, schools, recreation and hospitals. Four major product IPs, namely “Prosperity Life” (美好生活), “Prosperity Commerce” (美好商務), “Prosperity Recreation” (美好文體) and “Prosperity City” (美好城市), and two empowerment segments, namely “Prosperity Wisdom” (美好智薈) and “Prosperity FUN” (美好FUN), were released and a business brand matrix of “Grand Property” (大物業) was established, which will facilitate our market expansion and brand value enhancement.

In respect of business expansion, the Group actively sought opportunities to cooperate with professional and comprehensive service companies. In addition to external expansion of comprehensive service projects, the Group also attaches great importance to specialized services and actively explores opportunities to undertake professional service projects. Meanwhile, with our established strategic regional presence, the Group shall continue to realise complementary cross-regional advantages, enabling cross-region communication and information flow to facilitate cooperation in launching expansion projects, so as to unleash its vitality of expansion and explore diversified and flexible cooperation mechanisms. In terms of partners, we will strengthen the cooperation with enterprises with state-owned background or private enterprises with established operations or property enterprises with no property holding in exploiting the second and third-tier cities surrounding the Guangdong-Hong Kong-Macau Greater Bay Area and Yangtze River Delta Economic Rim, such as high ranking counties or certain county-level units with higher fiscal income. In terms of cooperation approach, we will take collaborative operation as our key approach and proactively look for private enterprises or government cooperation platforms with scalable asset for in-depth strategic cooperation. We will give priority to provide comprehensive urban service packages for local cities to expand into the local urban services market.

## 主席報告 Chairman's Statement

### 財務概要

截至2022年12月31日止年度，本集團營業收益下降約人民幣882.6百萬元至人民幣1,783.9百萬元，較2021年營業收益降幅約33.1%，主要由於年內受國家宏觀經濟政策、房地產市場行情及疫情的影響，導致物業開發商對服務的需求有所減少。其中物業管理服務收益為人民幣1,248.2百萬元；交付前及顧問服務收益為人民幣239.9百萬元；社區增值服務收益為人民幣155.5百萬元；智能解決方案服務收益為人民幣140.3百萬元。

截至2022年12月31日止年度錄得淨利潤增長約人民幣38.5百萬元至人民幣106.6百萬元，較2021年同期淨利潤增幅約56.5%。截至2022年12月31日止年度錄得本公司擁有人應佔利潤增長約人民幣36.6百萬元至人民幣93.4百萬元，較2021年同期本公司擁有人應佔溢利增幅約64.4%。本公司擁有人應佔利潤增加乃主要源於並無(i)2021年就出售按公平值經損益入賬的金融資產而產生的虧損；及(ii)2021年就終止收購交易而產生的虧損。

### 業務強本固基，夯實服務品質

在報告期內，本集團秉持「服務美麗中國」企業願景，2022年以「強本固基，降本增收」為業務主線，堅守服務品質，嚴控風險。

為提升服務品質，本集團以「美好正在發生」為服務主線，洞察不同類型、層次客戶的多樣需求，圍繞空間、氛圍、服務和鏈接等四個維度創造價值，住宅和商寫項目分別推出恭管家、泰管家、怡管家與T系、S系產品IP。

### FINANCIAL SUMMARY

For the year ended 31 December 2022, the Group's revenue decreased by approximately RMB882.6 million to RMB1,783.9 million, representing a decrease of approximately 33.1% as compared with that in 2021, which was primarily attributable to the impact of national macro economic policies, market conditions in the real estate industry and COVID-19 pandemic during the year, which reduced the demand of services from property developers. In particular, revenue from property management services amounted to RMB1,248.2 million; revenue from pre-delivery and consulting services amounted to RMB239.9 million; revenue from community value-added services amounted to RMB155.5 million; and revenue from smart solution services amounted to RMB140.3 million.

The net profit for the year ended 31 December 2022 increased by approximately RMB38.5 million to RMB106.6 million, representing an increase of approximately 56.5% as compared with the net profit in the corresponding period in 2021. Profit attributable to owners of the Company for the year ended 31 December 2022 increased by approximately RMB36.6 million to RMB93.4 million, representing an increase of approximately 64.4% as compared with the profit attributable to owners in the corresponding period in 2021. The increase in profit attributable to the owners of the Company was mainly attributable to the absence of (i) the loss on disposal of financial assets at fair value through profit or loss in 2021; and (ii) the loss on termination of an acquisition transaction in 2021.

### STRENGTHENING BUSINESS FOUNDATION AND ENHANCING SERVICE QUALITY

During the Reporting Period, the Group upheld its corporate vision of "Serving Beautiful China". In 2022, the Group took "Strengthening Foundation, Reducing Cost and Increasing Revenue" as the main operation principle to maintain service quality while strictly control risks.

In order to enhance service quality, the Group took "Prosperity is underway" (美好正在發生) as the main service principle. By gaining an insight into the diversifying needs of customers of different types and from different levels, and focusing on the value creation from four-dimensions including: space, atmosphere, service and linkage, the Group launched Gong Housekeeping (恭管家), Tai Housekeeping (泰管家), Yi Housekeeping (怡管家) as well as T-series and S-series product IPs for its residential projects and commercial and office building projects respectively.

## 主席報告 Chairman's Statement

在聯繫社區方面，本集團全面升級「美好FUN」系列客戶關懷計劃，延伸美好公約、螢火蟲計劃、佳鄰佳親和閃亮紅星特色社區服務體系，在社區中營造佳兆業美好獨有的人文特質，全方位樹立品牌形象。

在節能降耗方面，2022年度本集團通過制定《能源節能管控操作指引》、《能耗管控情況考核辦法》等制度標準，「管理+技術+政策」多管齊下，利用照明、水泵、空調等節能改造技術，全年能耗顯著降低。

### 佳科智能持續拓展第三方合作

智慧物業已成為物管服務下一個重要增長點。根據2022年5月民政部等9部門發佈《關於深入推進智慧社區建設的意見》，到2025年，基本構建起網格化管理、精細化服務、信息化支撐、開放共享的智慧社區服務平台，初步打造成智慧共享、和睦共治的新型數字社區。而作為早期已在智慧物業領域發力的物管公司，本集團旗下的智能解決方案服務提供商深圳市佳科智能科技有限公司（「佳科智能」）已在行業內樹立良好的品牌形象，目前已被335家房地產開發商納入合格供應商清單。

2022年2月，佳科智能成功簽約深圳前海華潤金融中心T3酒店項目智能化工程，此次簽約為佳科智能在一線城市高端型業務發展拓寬賽道。

In respect of connection with the community, the Group comprehensively upgraded the "Prosperity FUN"(美好FUN) Series Customer Caring Scheme, and extended the community service portfolios including "Prosperity Convention" (美好公約), "Firefly Program" (螢火蟲計劃), "Kaisa's Neighbors" (佳鄰佳親) and "Starry Shining Community" (閃亮紅星特色社區), fostering the Kaisa-exclusive humanistic features within the community and establishing brand image in all aspects.

In respect of energy conservation and consumption reduction, in 2022, through the formulation of system and standards including the Guidelines on Management and Control of Energy Saving (《能源節能管控操作指引》) and the Assessment Method for Control of Energy Consumption (《能耗管控情況考核辦法》) as well as the adoption of a multi-pronged approach underpinning "management + technology + policy", with the utilization of energy-saving renovation technologies with regard to lighting, water pumps and air conditioners etc., the Group significantly reduced energy consumption throughout the year.

### CONTINUOUS COOPERATION IN EXPANSION WITH THIRD PARTIES BY JIAKE INTELLIGENT

Smart property management has become the next important growth area of property management services. According to the "Opinions on Further Promoting the Construction of Smart Communities" (《關於深入推進智慧社區建設的意見》) jointly issued by 9 departments including the Ministry of Civil Affairs in May 2022, by 2025, an intelligent community service platform featuring grid management, refined services, information technology support, and open sharing will be basically built up; a new digital community of intelligent sharing and harmonious co-governance will be preliminarily created. As a property management company that has been committed to the field of intelligent property in early stage, Shenzhen Jiake Intelligent Technology Co., Ltd.\* (the "Jiake Intelligent") (深圳市佳科智能科技有限公司), a smart solution service provider under the Group, has established a good brand image in the industry, and currently has been included on the list of qualified suppliers by 335 real estate developers.

In February 2022, Jiake Intelligent successfully contracted with Qianhai China Resources Financial Center, Shenzhen for the intelligent works of the T3 Hotel Project\* (深圳前海華潤金融中心T3酒店項目智能化工程). The signing of this contract broadened the business scope of Jiake Intelligent in respect of high-end business development in first-tier cities.

主席報告  
Chairman's Statement

2022年3月，佳科智能與陝西省本土龍頭企業榮民控股合作項目「大唐養生小鎮」成功落地，此次合作有助於佳科智能加速滲透西北市場。

2022年4月，繼「湛江榮盛中央廣場」項目之後，與榮盛集團再次合作，共建「佛山文博府」項目，進一步展示雙方推進戰略合作進展的共識，極大提高佳科智能品牌影響力。

2022年10月，佳科智能與上海國渝建立合作關係，簽訂「興義區域(遵義、貴陽)2022年—2023年智能化年度採購協議」，業務覆蓋範圍再度擴張。

2022年11月，佳科智能斬獲智慧城市配套建設「大龍灣棲息式」社會化養老創新示範項目，在智慧城市配套服務領域夯實基礎。

佳科智能始終秉承「客戶至上、品質為先、勇於創新」的發展理念，向著「智慧城市整體解決方案服務商」的方向、凝心聚力，砥礪前行。

In March 2022, the Tang Health Townlet\* (大唐養生小鎮) project, in which Jiake Intelligent and Rongmin Holdings, a leading local enterprise in Shaanxi Province, cooperated with each other, was successfully launched. The said cooperation accelerated Jiake Intelligent's penetration into the northwest market.

In April 2022, following the Zhanjiang RiseSun Central Plaza\* (湛江榮盛中央廣場) project, Jiake Intelligent cooperated with RiseSun Group\* (榮盛集團) again and jointly developed the Cultural Mansion Project in Foshan\* (佛山文博府項目). This cooperation further demonstrates the consensus by both parties in progressing strategic cooperation and greatly enhanced the brand influence of Jiake Intelligent through the replication of success.

In October 2022, Jiake Intelligent established a partnership with Shanghai Guoyu (上海國渝) and entered into the 2022-2023 Intelligent Annual Procurement Agreement for Xingyi Region (Zunyi and Guiyang), to further expand its business coverage.

In November 2022, Jiake Intelligent was awarded the contract for "Dalong Bay Habitat Style" (大龍灣·棲息式), an innovative model project for social elderly care and an ancillary construction of a smart city, laying a solid foundation in the field of our smart city ancillary services.

Jiake Intelligent has always adheres to the development concepts of "Customer first, Quality first and Brave to Innovate", and will strive to develop as an overall solution service provider for smart cities with agglomerating efforts.

## 主席報告 Chairman's Statement

### 增值服務戰略調整，不忘初心創新發展

於報告期內，雖然疫情的反復及房地產行業波動帶來的影響給增值業務的推廣帶來了一定難度，但是管理層團隊積極面對挑戰，結合市場與公司實際主動調整策略，通過收入轉型、降本增效等多重舉措，砥礪前行，從「空間資源商」升級為「空間運營服務商」。

小K生活社區增值服務品牌自發佈以來，逐漸拓展佈局業態及服務，體現業務的潛力及韌性。本年度，小K生活服務進一步優化原有的空間、零售、美居及租售業務，並拓展「鄰里直播」新賽道，通過直播、團購等新渠道為用戶提供更便捷、高效服務，促進社區經濟更好發展。未來，我們將致力於提升增值業務服務滲透率及加強項目聯動，尤其是強化小K到家及小K租售等重點業務。除業務拓展外，更將進一步加強服務體系建設，升級小K生活產品服務標準化體系，搭建社區鄰里生活圈。

### STRATEGIC ADJUSTMENT IN VALUE-ADDED SERVICES AND CONTINUOUS INNOVATIVE DEVELOPMENT WHILE ADHERING TO ORIGINAL ASPIRATIONS

During the Reporting Period, although the recurrence of the COVID-19 pandemic and the fluctuation of the real estate industry have brought some difficulties to the promotion of value-added business, the management team proactively responded to the challenges, and proactively adjusted strategies based on the market conditions and the actual situation of the Company. We strive forward through multiple initiatives such as revenue transformation, cost reduction and efficiency enhancement, and upgraded ourselves from a "spatial resource provider" to a "space operation service provider".

Ever since its launch, our community value-added service brand of "K Series Living" (小K生活) has gradually expanded its business portfolios and services, demonstrating its business potential and resilience. During the year, the existing businesses of space, retail, decoration as well as lease and sale extended under K Series Living services have been further optimized and a new business scope of live broadcast in the neighborhood (鄰里直播) has been launched to provide more convenient and efficient services to users through new channels such as live broadcast and group buying, in order to promote a better development of community economy. In the future, we will strive to enhance the penetration rate of value-added business services and strengthen project linkages, especially to strengthen key businesses such as K-Delivery\* (小K到家) and K-Lease & Sale\* (小K租售). In addition to business expansion, we will further strengthen the construction of service portfolios, upgrade the standardized system of products and services of K Series Living, and build a community neighborhood living circle.



## 主席報告 Chairman's Statement

### 未來展望

過去一年，在外圍環境及內生動力雙重作用下，物業管理行業持續變化迭代。物業管理服務覆蓋廣大居民，關係社會和諧穩定，在市場化行業屬性以外，物企還需承擔一定的社會責任，這些因素都對物企發展能力提出更高預期。作為中國領先的城市綜合服務運營商，佳兆業美好將持續以精細化服務來滿足居民日益增長的需求，同時、推動行業的發展規範。我們相信，未來在增量拓展和存量挖掘兩大渠道下，行業仍將延續快速增長趨勢。隨著疫情管控措施的放開和利好政策的陸續發佈，預期整體經濟和市場的形勢將逐漸向好，物業管理行業的價值也將進一步體現。

著眼當下，佳兆業美好肩負時代賦予的責任和使命，昂首挺立在行業發展前沿，以勇於奮鬥、善於突破的精神，踐行「服務美麗中國」的企業使命，以真誠攜手夥伴，為社會創造更大的價值。逐步成為具有核心競爭力的社區綜合運營服務商、一流水準的城市綜合服務商、擁有完整解決方案的智慧城市服務商。

未來，我們將繼續扎實穩健經營。身處持續變化環境下，我們有信心承擔企業責任，通過不同的方式回饋社會，用更好的業績回饋股東。

### 致謝

我謹代表董事會衷心致謝，全體員工的辛勤奉獻及業務夥伴的全力支持。

主席  
廖傳強

香港，2023年3月24日

### OUTLOOK

Over the past year, the property management industry has continued to evolve and iterate under the dual impacts from the external environment and endogenous dynamics. Property management services cover a wide range of residents, and are related to social harmony and stability. In addition to market-oriented industry attributes, property management enterprises also need to take on social responsibilities. These factors impose a higher level of expectation upon the development of property management enterprises. As a leading operator of urban integrated services in China, Kaisa Prosperity will continue to meet the growing needs of residents with refined services, and promote the development standard of the industry at the same time. We believe that the industry will continue its trend of rapid growth in the future under two major channels, i.e the expansion of new customers and further exploration on existing customers. With the relaxation of COVID-19 pandemic control measures and the release of favorable policies, the overall economic and market situation is expected to gradually improve, and the value of the property management industry will be further reflected.

Focusing on the present conditions, Kaisa Prosperity embraces its responsibilities and missions endowed by this era and stands firmly in the forefront of the industry development. With its dedication to working hard and making breakthroughs, the Group puts its corporate mission of "Serving Beautiful China" into practice by working hand in hand with its partners to create greater value for the society, and gradually becoming a comprehensive community operation service provider with core competitiveness, an urban integrated services provider with first-class standard, and a smart city service provider with comprehensive solutions.

In the future, we will continue to operate solidly and steadily. In a continuously evolving environment, we are confident in performing our corporate responsibilities and giving back to the society through various means to bring returns to shareholders with better performance.

### ACKNOWLEDGEMENT

On behalf of the Board, I would like to extend my wholehearted gratitude to all of our staff members for their dedication and contribution, as well as our business partners for their full support.

Chairman  
LIAO Chuanqiang

Hong Kong, 24 March 2023



管理層討論及分析

MANAGEMENT  
DISCUSSION &  
ANALYSIS



## 管理層討論及分析 Management Discussion and Analysis

### 整體表現

截至2022年12月31日止年度的總收益較截至2021年12月31日止年度約人民幣2,666.4百萬元減少約33.1%至約人民幣1,783.9百萬元。

截至2022年12月31日止年度的年度溢利較截至2021年12月31日止年度約人民幣68.1百萬元增加約56.5%至約人民幣106.6百萬元。

截至2022年12月31日止年度的本公司擁有人應佔溢利由截至2021年12月31日止年度約人民幣56.8百萬元增加約64.4%至約人民幣93.4百萬元。

於2022年12月31日，總合同建築面積及總在管建築面積分別為約132.7百萬平方米及94.5百萬平方米，較2021年12月31日分別約126.9百萬平方米及90.3百萬平方米分別增加約4.6%及4.7%。

### Overall Performance

Total revenue for the year ended 31 December 2022 decreased by approximately 33.1% to approximately RMB1,783.9 million from approximately RMB2,666.4 million for the year ended 31 December 2021.

Profit for the year ended 31 December 2022 increased by approximately 56.5% to approximately RMB106.6 million from approximately RMB68.1 million for the year ended 31 December 2021.

Profit attributable to owners of the Company for the year ended 31 December 2022 increased by approximately 64.4% to approximately RMB93.4 million from approximately RMB56.8 million for the year ended 31 December 2021.

As at 31 December 2022, the total contracted GFA and the total GFA under management amounted to approximately 132.7 million sq.m. and 94.5 million sq.m. respectively, representing an increase of approximately 4.6% and an increase of approximately 4.7%, respectively, as compared to approximately 126.9 million sq.m. and 90.3 million sq.m. as at 31 December 2021 respectively.



## 管理層討論及分析 Management Discussion and Analysis

### 業務回顧

本集團作為全國領先的綜合物業管理服務供應商之一，專門為中高端物業提供全面的城市綜合服務，並專注於受國家宏觀戰略政策支持並具有高經濟發展活力的大都市區。自1999年起，本集團提供物業管理服務已23年，在具備強大經濟增長潛力的粵港澳大灣區、長三角地區、環渤海經濟圈、華西及華中已建立起相當規模的業務版圖，所服務的項目涵蓋了多種物業業態，並通過一站式服務平台為業主及住戶提供量身定製的優質服務，以提升客戶的生活質量和滿意度。

本集團現有的四大業務線包括物業管理服務、交付前及顧問服務、社區增值服務及智能解決方案服務，全面涵蓋了整個物業管理價值鏈，形成貫通上下游的整合服務範疇。

### 物業管理服務

於2022年12月31日，本集團物業管理服務已覆蓋中國17個省份、直轄市及自治區的65個城市，總在管建築面積達94.5百萬平方米，總物業項目管理數量為673個，當中包括314個住宅社區及359項非住宅物業，市場拓展勢頭強勁，物業種類多元化，並發力公共城市服務，全域管理邁向新徵程。

下表載列於所示日期的(i)合同建築面積；(ii)在管建築面積；及(iii)在管物業數目：

### BUSINESS REVIEW

As one of the leading comprehensive property management service providers in China, the Group specializes in providing comprehensive urban integrated services to mid- to high-end properties and focuses on the metropolitan cluster regions that are supported by the national macro-strategic policies and have high economic development vitality. The Group has been providing property management services for 23 years since 1999, and since then has established a strong footprint in the Guangdong-Hong Kong-Macau Bay Area, Yangtze River Delta, Bohai Economic Rim, Western and Central China with enormous potential for economic growth, covering a wide range of properties and providing property owners and residents with tailored quality services through the one-stop service platform to enhance their quality of life and satisfaction.

The Group's four main business lines, namely, property management services, pre-delivery and consulting services, community value-added services and smart solution services, form an integrated service spectrum encompassing the upstream and downstream segments and covering the entire value chain of property management.

### PROPERTY MANAGEMENT SERVICES

As of 31 December 2022, the Group's property management services covered 65 cities across 17 provinces, municipalities and autonomous regions in China, with a total GFA under management reaching 94.5 million sq.m. and a total of 673 managed properties projects, comprising 314 residential communities and 359 non-residential properties, showing strong momentum in market expansion and diversified property portfolio. We focused on public urban services and moved towards holistic management services.

The table below sets forth (i) the contracted GFA, (ii) the GFA under management, and (iii) the number of managed property projects, as of the dates indicated:

		截至12月31日 As of 31 December	
		2022年 2022	2021年 2021
合同建築面積(千平方米)	Contracted GFA ('000 sq.m.)	132,746	126,894
在管建築面積(千平方米)	GFA under management ('000 sq.m.)	94,518	90,267
在管物業數目	Number of managed property projects	673	672

# 管理層討論及分析 Management Discussion and Analysis

## 地理覆蓋範圍

以下地圖顯示於2022年12月31日我們的在管物業的地理覆蓋範圍：

## Geographic Coverage

The map below illustrates the geographic coverage of our managed properties as of 31 December 2022:



## 管理層討論及分析 Management Discussion and Analysis

下表載列於所示日期的(i)總在管建築面積；及(ii)按地區劃分的在管物業數目明細：

The table below sets forth the breakdowns of (i) the total GFA under management, and (ii) the number of managed property projects by geographic region as of the dates indicated:

		於12月31日 As of 31 December			
		2022年 2022		2021年 2021	
		在管建築面積 GFA under management (千平方米) (‘000 sq.m.)	項目數目 Number of projects	在管建築面積 GFA under management (千平方米) (‘000 sq.m.)	項目數目 Number of projects
粵港澳大灣區	Guangdong-Hong Kong-Macau Bay Area	19,409	108	17,809	99
長三角地區	Yangtze River Delta	57,066	477	53,744	481
環渤海經濟圈	Bohai Economic Rim	4,823	35	6,192	42
華西	Western China	8,575	33	8,309	30
華中	Central China	4,645	20	4,213	20
<b>總計</b>	<b>Total</b>	<b>94,518</b>	<b>673</b>	<b>90,267</b>	<b>672</b>

本集團透過內在增長及開發獨立第三方市場擴展業務。

The Group continued to expand its business through organic growth and independent third party market development.

下表載列本集團的(i)總在管建築面積；及(ii)在管物業數目於所示日期的變動：

Set out below are the changes in (i) the total GFA under management and (ii) the number of managed property projects as of the indicated date:

		2022年 2022		2021年 2021	
		在管建築面積 GFA under management (千平方米) (‘000 sq.m.)	項目數目 Number of projects	在管建築面積 GFA under management (千平方米) (‘000 sq.m.)	項目數目 Number of projects
於1月1日	As of 1 January	90,267	672	57,494	435
新委聘	New engagement	15,934	107	28,639	198
收購	Acquisition	–	–	10,925	84
終止	Termination	(11,683)	(106)	(6,791)	(45)
<b>於12月31日</b>	<b>As of 31 December</b>	<b>94,518</b>	<b>673</b>	<b>90,267</b>	<b>672</b>

## 管理層討論及分析 Management Discussion and Analysis

### 在管物業種類

本集團所管理的多元化物業類型涵蓋了中至高端住宅社區及非住宅物業，包括商用物業、寫字樓、醫院、學校、表演場地和體育館、政府建築物、公共設施及工業園等業態，以廣西、邯鄲、鹽城、揚州、嘉興等地為起點，加大政府平台合作，加大城市服務業務拓展。在物業管理服務方面，本集團採用包幹制或酬金制兩種收益模式收取物業管理費。其中包幹制是指，本集團將所有收取的費用記錄為收益，而所有就提供物業管理服務而招致的開支則記錄為服務成本；酬金制是指，本集團實質上擔任業主的代理，因此僅記錄載述於物業管理服務合同上的預先釐訂物業管理費或服務成本百分比作為收益。通過這兩種收費模式，本集團得以支出提供物業管理服務所招致的開支。

下表載列於所示年度／日期按物業種類劃分的(i)物業管理服務收益；(ii)總在管建築面積；及(iii)在管物業數目明細：

### Types of Properties Managed

The Group managed a diversified portfolio of properties covering mid- to high-end residential communities and non-residential properties, including commercial properties, office buildings, hospitals, schools, arenas and stadiums, government buildings, public facilities and industrial parks. Starting from Guangxi, Handan, Yancheng, Yangzhou and Jiaxing, we expanded the cooperation with government platforms and our urban services business. Regarding the property management services, the Group adopted two revenue models under which property management fees are charged on either a lump-sum basis or commission basis. For lump-sum basis, the Group recorded all the fees as revenue and all the expenses incurred in connection with providing the property management services as cost of services. For commission basis, the Group essentially acted as the agent of the property owners and therefore records only a pre-determined percentage of the property management fees or cost of services as set out in the property management service contracts as revenue. By adopting these two revenue models, the Group managed to cover the expenses incurred in connection with providing property management services.

The table below sets forth the breakdown of (i) the property management services revenue, (ii) the total GFA under management, and (iii) the number of managed property projects by type of properties for the years/as of the dates indicated:

		截至12月31日止年度／於12月31日 Year ended/as of 31 December									
		2022年 2022			2021年 2021						
		收益	在管建築面積		項目數目	收益	在管建築面積		項目數目		
		Revenue	GFA under management		Number of projects	Revenue	GFA under management		Number of projects		
		(人民幣千元) (RMB'000)	%	(千平方米) ('000 sq.m.)	%	(人民幣千元) (RMB'000)	%	(千平方米) ('000 sq.m.)	%		
住宅社區	Residential communities	625,955	50.1	55,385	58.6	314	570,171	47.7	52,824	58.5	300
非住宅物業	Non-residential properties	622,236	49.9	39,133	41.4	359	626,298	52.3	37,443	41.5	372
<b>總計</b>	<b>Total</b>	<b>1,248,191</b>	<b>100.0</b>	<b>94,518</b>	<b>100.0</b>	<b>673</b>	<b>1,196,469</b>	<b>100.0</b>	<b>90,267</b>	<b>100.0</b>	<b>672</b>



## 管理層討論及分析 Management Discussion and Analysis

下表載列於所示年度／日期按收益模式劃分的(i)物業管理服務收益；(ii)總在管建築面積；及(iii)在管物業數目明細：

The table below sets forth the breakdown of (i) the property management services revenue, (ii) the total GFA under management, and (iii) the number of managed property projects by revenue model for the years/as of the dates indicated:

		截至12月31日止年度／於12月31日 Year ended/as of 31 December									
		2022年 2022			2021年 2021						
		收益	在管建築面積	項目數目	收益	在管建築面積	項目數目				
		Revenue	GFA under	Number of	Revenue	GFA under	Number of				
		(人民幣千元)	management	projects	(人民幣千元)	management	projects				
		(RMB'000)	(千平方米)	%	(RMB'000)	(千平方米)	%				
			%			%					
物業管理服務 (包幹制)	Property management services (lump-sum basis)	1,193,055	95.6	70,816	74.9	577	1,135,059	94.9	64,786	71.8	516
物業管理服務 (酬金制)	Property management services (commission basis)	55,136	4.4	23,702	25.1	96	61,410	5.1	25,481	28.2	156
<b>總計</b>	<b>Total</b>	<b>1,248,191</b>	<b>100.0</b>	<b>94,518</b>	<b>100.0</b>	<b>673</b>	<b>1,196,469</b>	<b>100.0</b>	<b>90,267</b>	<b>100.0</b>	<b>672</b>

需特別留意的是，就酬金制項目而言，我們僅記錄載述於物業管理服務合同上的預先釐定物業管理費或服務成本百分比(一般為10%)作收益。就包幹制項目而言，我們將所有物業管理費記錄為收益。

It is important to note that for projects on commission basis, the Group recorded only a pre-determined percentage, typically 10%, of the property management fees or cost of services as set out in the property management service contracts as revenue, while all the property management fees are recorded as revenue under projects on lump-sum basis.

本集團持續深耕獨立第三方物業開發商開發物業市場。於2022年，我們進一步加大對獨立第三方物業開發商所開發物業的合作比例，本集團於2022年12月31日管理由獨立第三方物業開發商開發的物業建築面積約為58.3百萬平方米，較2021年12月31日的約56.6百萬平方米增加約3%；另外，由獨立第三方物業開發商開發的項目收益由截至2021年12月31日止年度約人民幣666.9百萬元增加至截至2022年12月31日止年度約人民幣698.4百萬元。物業產業佈局更加合理，廣泛承接各類物業業態，提供具備競爭力服務產品，本集團整體發展趨勢良好。

The Group continued to explore the properties developed by independent third-party property developers. We further increased the proportion of cooperation on properties developed by independent third-party property developers in 2022. As of 31 December 2022, the Group managed approximately 58.3 million sq.m. of GFA of properties developed by independent third-party property developers, representing an increase of approximately 3% from approximately 56.6 million sq.m. as of 31 December 2021. In addition, the revenue of projects for properties developed by independent-third party developers increased from approximately RMB666.9 million for the year ended 31 December 2021 to approximately RMB698.4 million for the year ended 31 December 2022. With a reasonable layout of the property industry, the Group has been able to undertake engagement of a wide range of property projects and provide competitive services and products. The overall development of the Group is promising.

## 管理層討論及分析 Management Discussion and Analysis

下表載列我們於所示年度／日期按開發商類別劃分的(i)物業管理服務收益；(ii)總在管建築面積；及(iii)在管物業數目明細：

The table below sets forth the breakdowns of (i) the property management services revenue, (ii) the total GFA under management, and (iii) the number of managed property projects by type of developers for the years/as of the dates indicated:

		截至12月31日止年度／於12月31日 Year ended/as of 31 December									
		2022年 2022					2021年 2021				
		收益	在管建築面積	項目數目	收益	在管建築面積	項目數目	收益	在管建築面積	項目數目	
		Revenue	GFA under management	Number of projects	Revenue	GFA under management	Number of projects	Revenue	GFA under management	Number of projects	
		(人民幣千元)	(千平方米)		(人民幣千元)	(千平方米)		(人民幣千元)	(千平方米)		
		(RMB'000)	% ('000 sq.m.)	%	(RMB'000)	% ('000 sq.m.)	%	(RMB'000)	% ('000 sq.m.)	%	
由佳兆業集團開發的物業	Properties developed by the Kaisa Group	549,807	44.0	36,206	38.3	172	529,608	44.3	33,625	37.3	155
由獨立第三方物業開發商開發的物業	Properties developed by independent third-party property developers	698,384	56.0	58,312	61.7	501	666,861	55.7	56,642	62.7	517
<b>總計</b>	<b>Total</b>	<b>1,248,191</b>	<b>100.0</b>	<b>94,518</b>	<b>100.0</b>	<b>673</b>	<b>1,196,469</b>	<b>100.0</b>	<b>90,267</b>	<b>100.0</b>	<b>672</b>

### 交付前及顧問服務

本集團憑藉物業管理專業知識向市場提供多項交付前及顧問服務，以解決物業開發項目各階段所產生的問題。本集團在物業開發項目初期派遣駐場員工，向物業開發商就物業建築工地、預售示範單位及物業銷售場地提供秩序維護、清潔、接待訪客及維護服務；同時，亦向其他物業服務公司提供物業管理顧問服務。

於2022年，本集團來自提供交付前及顧問服務的收益約為人民幣239.9百萬元，佔截至2022年12月31日止年度總收益約13.4%，較2021年的收益約人民幣1,072.1百萬元減少約77.6%。該減少主要由於年內受國家宏觀經濟政策、房地產行業市況及新冠肺炎疫情的影響，導致物業開發商對服務的需求有所減少。

### PRE-DELIVERY AND CONSULTING SERVICES

Leveraging the Group's property management expertise, the Group offered a wide range of pre-delivery and consulting services to address the issues arising during each major stage of a property development project. The Group deployed onsite staff to provide security, cleaning, concierge and maintenance services to property developers for property construction sites, pre-sale display units and property sales venues at the early stages of a property development project. Meanwhile, it also provided consulting services to other property management companies with respect to the management of properties.

In 2022, the Group's revenue generated from providing pre-delivery and consulting services amounted to approximately RMB239.9 million, which accounted for approximately 13.4% of the total revenue for the year ended 31 December 2022, representing a decrease of approximately 77.6% as compared to approximately RMB1,072.1 million in 2021. The decrease was primarily attributable to the impact of national macro economic policies, market conditions in the real estate industry and COVID-19 pandemic during the year, which reduced the demand of services from property developers.

## 管理層討論及分析 Management Discussion and Analysis

### 服務類別

#### 交付前服務

交付前服務包括下列類別：

- **建築工地管理服務。**本集團主要為物業開發項目的建築工地提供秩序維護服務，亦會在少數情況下提供管理服務，如清潔及維護服務。在項目前期，本集團會派遣人員前往建築工地，以監管及維持工地秩序，並委派清潔員工到建築工地保持環境清潔。我們收取的定額費用須由物業開發商於服務合同期內分期付款；及
- **示範單位及物業銷售場地管理服務。**本集團派遣駐場人員協助物業開發商進行物業推廣及銷售活動。當物業開發商推廣其物業開發項目時，彼等一般會設置示範單位以向潛在買家展示物業。鑒於示範單位的人流量高且需要維護秩序、管理及維持示範單位，物業開發商一般委聘物業管理服務供應商提供該等專門服務。本集團亦協助物業開發商回應前臺的諮詢及維持物業銷售會場的秩序，指派饒富經驗的專業團隊到該等場地以滿足客戶的需要，並收取定額服務費作回報。

#### 顧問服務

作為在業內擁有豐富經驗的物業管理公司，本集團亦向其他物業管理公司提供一般日常物業管理顧問服務。顧問服務為合作模式，透過在其他物業管理公司的業務實施我們的管理理念及成功的營運模式，從而協助該等公司業績增長及取得良好的市場口碑，繼而可將本集團的顧問業務擴展至新市場，向更多受眾展示我們的服務質素及能力。

### Service Types

#### Pre-delivery Services

Pre-delivery services include the following categories:

- **Construction sites management services.** The Group provided primarily security services and to a lesser extent management services, such as cleaning and maintenance services, for the construction sites of property development projects. During the early stages of projects, the Group deployed security staff to the construction sites to guard and maintain order at the sites and assigned cleaning staff to the construction sites to keep them clean and maintain the environment of the construction sites. The Group charged a fixed fee which is payable by the property developers in installments over the course of the service contracts; and
- **Display units and property sales venues management services.** The Group deployed personnel onsite to assist property developers with their property marketing and selling activities. When the property developers market their property development projects, they typically set up display units to showcase their properties to potential buyers. Given the high foot traffic at the display units and the needs to secure, manage and maintain the display units, the property developers usually engage property management service providers to provide these specialised services. The Group also assisted property developers with responding to general enquiries at front desk and maintaining order at property sales venues. The Group assigned dedicated and experienced teams to these work sites to address customers' needs and is paid for a fixed service fee in return.

#### Consulting Services

As an experienced property management company, the Group provided general daily property management consulting services to other property management companies. Consulting services are a cooperation model in which the Group assists other property management companies in achieving growth and building their reputations by implementing the Group's management philosophy and successful operation models in their businesses. Through providing consulting services, the Group is able to expand into new markets and demonstrate its services quality and capabilities to wider audiences.

## 管理層討論及分析 Management Discussion and Analysis

### 社區增值服務

本集團社區增值服務於報告期內繼續深化，2022年度小K生活採用直播、團購等創新業務渠道更好地服務於社區美好生活。

### 小K直播新賽道佈局

於報告期內，本集團強化發展小K生活，以多種方式增強業務可見度及滲透率。通過成功舉辦「佳兆業美好首屆全國主播大賽」，評選出全國十佳及30強主播天團，培養自身主播矩陣。同時自主開發上綫自有直播小程序—「小K直播」，已開展多場直播帶貨活動，單場觀看人數突破1萬人。

「小K直播」著力佈局社區直播帶貨新賽道，以社區為骨幹，整合社區閒置場地及廣告資源，賦能社區底商和KOL住戶入駐開播，高效連接本地商品／服務供需雙方，打造全民參與的多元直播生態平台。為用戶提供更便捷、高效服務，響應一刻鐘便民生活圈建設新倡議，促進社區經濟更好發展。2022年小K生活平台開展12次「佳享團」活動，推廣爆款單品超100個，平台註冊分銷員突破1萬，累計關注用戶突破30萬，業務覆蓋全國超300個社區，累計GMV超千萬元。

### COMMUNITY VALUE-ADDED SERVICES

The Group's community value-added services continued to develop during the Reporting Period. In 2022, "K Series Living" adopted new channels for business such as live broadcast and group buying to provide better services for happy living in the community.

### "K-LIVE BROADCAST", A NEW LAYOUT FOR BUSINESS DEVELOPMENT

During the Reporting Period, the Group devoted effort in developing K Series Living (小K生活) and increased our business visibility and penetration rate in a number of ways. By successfully holding the "Kaisa Prosperity 1st National Anchor Competition", we selected the top ten and top 30 anchor groups in China and nurtured our own anchor matrix. At the same time, we developed and launched our own live broadcast program "K-Live Broadcast" (小K直播). We have organized a number of live streaming e-commerce events with viewers exceeding 10,000 for each event.

"K-Live Broadcast" focused on developing a new business form of community live e-commerce. Taking the community as the backbone, we integrated the community's idle spatial and advertising resources to enable community businesses and KOL residents to join and start broadcasting, which efficiently connected the supply and demand sides of local goods/services and created a diversified live broadcasting platform for public participation. We provided users with more convenient and efficient services, responded to the new initiative of cultivating a 15-minute convenient urban living zone, and promoted better development of community economy. In 2022, K Series Living Platform launched 12 "Kaisa Enjoy Group" activities, which promoted more than 100 hit items and had more than 10,000 registered distributors on the platform, accumulating more than 300,000 followers and covering more than 300 communities across the country, with a cumulative GMV of more than RMB10 million.

## 管理層討論及分析 Management Discussion and Analysis

### 小K商寫特色新服務

2022年持續拓展「小K商寫」服務，聚焦提升9大商寫服務能力，包括物業送水、保潔維修、綠植租售、員工體檢、空氣淨化、寬帶服務、食堂服務、辦公室裝修、辦公室租售。已覆蓋廣州、上海、惠州、重慶、沈陽、柳州等多城市，服務企業用戶超150家。

小K停車及小K空間等業務仍然穩健，後續還將隨資源點位的增加帶來增量業務收入；小K租售、小K零售等業務發展的基本邏輯和基礎渠道未發生重大變化，小K租售的服務覆蓋範圍逆勢擴大；小K美居業務的市場情況在逐步好轉。

2022年，本集團來自社區增值服務的收入約為人民幣155.5百萬元，下降14.6%。該減少主要是由於期內受疫情影響，交付社區增值服務因而受到影響。

### 智能解決方案服務

佳科智能始終專注於深耕第三方市場，使收益來源更多元化，為未來向更多城市提供智能城市解決方案奠定了良好的基礎及信譽，與業務夥伴創造共享價值。

### SPECIAL NEW SERVICES OF K-COMMERCIAL AND OFFICE BUILDINGS

In 2022, we continued to expand the services of K-Commercial and Office Buildings\* (小K商寫) and focused on enhancing 9 major capabilities in commercial and office building service, including water delivery to properties, cleaning and maintenance, rental and sale of green plants, physical examination for employees, air purification, broadband service, canteen service, office decoration and rental and sale of offices. Our services have covered various cities including Guangzhou, Shanghai, Huizhou, Chongqing, Shenyang and Liuzhou, serving over 150 company users.

Businesses such as K-Parking\* (小K停車) and K-Space\* (小K空間) remained stable and will bring incremental revenue in the future with the increase in resource points. There were no significant change in the fundamentals and basic channels of development of businesses such as K-Lease & Sale\* (小K租售) and K-Retail\* (小K零售) and the service coverage of K-Lease & Sale expanded against the unfavorable conditions. The market situation of K-Decoration\* (小K美居) business was gradually improving.

In 2022, the Group's revenue generated from community value-added services amounted to approximately RMB155.5 million, representing a decrease of 14.6%. Such decrease was primarily due to the impact of COVID-19 pandemic during the period, and the provision of our community value-added services had therefore been affected.

### SMART SOLUTION SERVICES

Jiako Intelligent has always focused on deepening exploration of the third-party market to diversify the Group's revenue sources. This laid a solid foundation and developed a strong brand reputation for us in providing smart city solutions for more cities in the future, thereby creating shared values with our business partners.

## 管理層討論及分析 Management Discussion and Analysis

### 智能化持續發力第三方市場 科技賦能拓寬品類

於報告期內，本集團持續發力智能化第三方市場，旗下智能解決方案服務提供商佳科智能，目前已被335家房地產開發商納入合格供應商庫。同時佳科智能產品進一步升級擴充，向為創新型科技企業方向發展，通過科技賦能提升物業管理品質。

2022年以來，佳科智能產品推出並推廣無人值守停車場系統及其相關產品，實現了物業管理的降本增效，也在疫情期間更方便地進行無人管理，為安全防疫做出貢獻。同時，自主研发的高空拋物一慧眼系統相關產品以及佳科智能門鎖產品都在原有的版本上進行了進一步研發升級，並在更多項目上進行安裝使用，極大地提升了服務水平和安全系數，為業主的安康保駕護航。

隨著「新基建」理念的提出，創新型基礎設備研發必不可少。未來，佳科智能將著力於智能產品的發展方向、通過與具備獨立研發能力與軟件開發能力、且有一定規模的智能產品企業進行多元合作，爭取早日完成佳科智能科技化轉型，提升佳科智能產品市場競爭力。

### CONTINUED TO DEVELOP THE INTELLIGENT THIRD-PARTY MARKET AND EXPANDED PRODUCT CATEGORIES WITH TECHNOLOGICAL EMPOWERMENT

During the Reporting Period, the Group continued to make efforts in the intelligent third-party market. Jiake Intelligent has been included on the list of qualified suppliers by 335 real estate developers. At the same time, with further upgrade and expansion of products, Jiake Intelligent has been developing towards an innovative technology company and has enhanced its property management quality with technological empowerment.

Since 2022, Jiake Intelligent has introduced the unmanned car park system and related products, which helped to achieve cost reduction and efficiency enhancement in property management. Such system and products also realized unmanned management in a more convenient manner and made significant contributions to safety and pandemic prevention during the pandemic. At the same time, products relating to the self-developed high-altitude parabolic intelligent monitoring system and door lock products of Jiake Intelligent have been further developed and upgraded from their original versions, which have been installed and used in more projects. With great enhancement in the service level and safety coefficient, the wellbeing of property owners has been safeguarded.

As the introduction of the concept of “new infrastructure”, research and development of innovative infrastructure is indispensable. In the future, Jiake Intelligent will focus on the development of intelligent products. Through diversified cooperation with scalable intelligent product enterprises with independent research and development capabilities and software development capabilities, Jiake Intelligent will strive to complete the technological transformation as soon as possible and enhance the market competitiveness of products offered by it.

## 管理層討論及分析 Management Discussion and Analysis

### 財務回顧

#### 收益

本集團收益主要來自：(i)物業管理服務；(ii)交付前及顧問服務；(iii)社區增值服務；及(iv)智能解決方案服務。收益由2021年約人民幣2,666.4百萬元減少至2022年約人民幣1,783.9百萬元，減幅約33.1%。

下表載列於所示年度各業務分部的收益貢獻：

### FINANCIAL REVIEW

#### Revenue

The Group derived revenue from: (i) property management services; (ii) pre-delivery and consulting services; (iii) community value-added services; and (iv) smart solution services. Revenue decreased by approximately 33.1% from approximately RMB2,666.4 million in 2021 to approximately RMB1,783.9 million in 2022.

The revenue contribution by each business segment for the years indicated is set forth in the table below:

		截至12月31日止年度 Year ended 31 December					
		2022年 2022		2021年 2021		變動 Changes	
		人民幣千元 RMB'000	%	人民幣千元 RMB'000	%	人民幣千元 RMB'000	%
物業管理服務	Property management services	1,248,191	70.0	1,196,469	44.9	51,722	4.3
交付前及顧問服務	Pre-delivery and consulting services	239,941	13.4	1,072,147	40.2	(832,206)	(77.6)
社區增值服務	Community value-added services	155,495	8.7	182,164	6.8	(26,669)	(14.6)
智能解決方案服務	Smart solution services	140,256	7.9	215,660	8.1	(75,404)	(35.0)
<b>總計</b>	<b>Total</b>	<b>1,783,883</b>	<b>100.0</b>	<b>2,666,440</b>	<b>100.0</b>	<b>(882,557)</b>	<b>(33.1)</b>

- 物業管理服務收益，主要包括為住宅社區、商業物業及公共設施提供的秩序維護、清潔及園藝以及物業維修及維護服務的物業管理費，有關收益由2021年約人民幣1,196.5百萬元增加至2022年約人民幣1,248.2百萬元，增幅約4.3%。該增加主要由於通過內在增長及開發獨立第三方市場擴展業務導致總在管建築面積增加所致。
- Revenue from property management services, which primarily include property management fees for providing security, cleaning and gardening and property repair and maintenance services to residential communities, commercial properties and public facilities, and such revenue increased by approximately 4.3% from approximately RMB1,196.5 million in 2021 to approximately RMB1,248.2 million in 2022. Such increase was primarily attributable to the increase in the total GFA under management resulting from the business expansion through organic growth and independent third-party market development.

## 管理層討論及分析 Management Discussion and Analysis

- 交付前及顧問服務收益，主要包括建築地盤管理、示範單位及物業銷售場所管理及諮詢服務的費用，收益由2021年約人民幣1,072.1百萬元減少至2022年約人民幣239.9百萬元，減幅約77.6%，該減少主要由於年內的國家宏觀經濟政策、房地產行業市況及新冠肺炎疫情，導致物業開發商對服務的需求減少所致。
- 社區增值服務收益，主要包括線下及線上渠道提供停車場、空間租賃及增值服務產生的費用，收益由2021年約人民幣182.2百萬元減少至2022年約人民幣155.5百萬元，減幅約14.6%，該減少主要由於年內新冠肺炎疫情的影響，交付社區增值服務因而受到影響。
- 智能解決方案服務收益，其主要包括安裝及維護服務的費用，收益由2021年約人民幣215.7百萬元減少至2022年約人民幣140.3百萬元，減幅約35.0%，該減少主要由於年內國家宏觀政策、房地產行業市況及新冠肺炎疫情的影響，導致建設工程項目進展放緩所致。
- Revenue from pre-delivery and consulting services, which primarily include fees for construction sites management, display units and property sales venues management and consulting services, and the revenue decreased by approximately 77.6% from approximately RMB1,072.1 million in 2021 to approximately RMB239.9 million in 2022. Such decrease was primarily due to the impact of national macro economic policies, market conditions in the real estate industry and COVID-19 pandemic during the year, where the demand for services by property developers decreased.
- Revenue from community value-added services, which primarily include fees generated from the car parking, space leasing and value-added services through both offline and online channels, decreased by approximately 14.6% from approximately RMB182.2 million in 2021 to approximately RMB155.5 million in 2022. Such decrease was primarily due to the impact of COVID-19 pandemic during the year, and our delivery of community value-added services had therefore been affected.
- Revenue from smart solution services, which primarily include fees for installation and maintenance services, decreased by approximately 35.0% from approximately RMB215.7 million in 2021 to approximately RMB140.3 million in 2022. Such decrease was primarily due to the impact of national macro policies, market conditions in the real estate industry and COVID-19 pandemic during the year, which caused the slowdown in construction project progress.

### 直接經營開支

本集團的直接經營開支主要包括員工成本、分包成本、建築成本、停車場租賃開支、水電開支、辦公室開支、社區文化開支、其他稅項及其他。直接經營開支由2021年約人民幣1,877.5百萬元減少至2022年約人民幣1,312.8百萬元，減幅約30.1%。該減少主要由於交付前及顧問服務以及智能解決方案服務的業務規模減少所致。

### Direct Operating Expenses

The direct operating expenses of the Group primarily comprises staff costs, subcontracting costs, construction costs, carpark leasing expenses, utility expenses, office expenses, community cultural expenses, other taxes and others. The direct operating expenses decreased by approximately 30.1% from approximately RMB1,877.5 million in 2021 to approximately RMB1,312.8 million in 2022. Such decrease was primarily attributable to the reduction of business scale of pre-delivery and consulting services and smart solution services.



## 管理層討論及分析 Management Discussion and Analysis

### 毛利及毛利率

本集團的整體毛利由2021年約人民幣788.9百萬元減少至2022年約人民幣471.1百萬元，減幅約40.3%。本集團2022年的整體毛利率由2021年的約29.6%下跌約3.2個百分點至約26.4%。下表載列本集團於所示期間按各業務分部劃分的毛利及毛利率：

### Gross Profit and Gross Profit Margin

The overall gross profit of the Group decreased by approximately 40.3% from approximately RMB788.9 million in 2021 to approximately RMB471.1 million in 2022. The overall gross profit margin of the Group decreased by approximately 3.2 percentage points from approximately 29.6% in 2021 to approximately 26.4% in 2022. The table below sets forth the Group's gross profit and gross profit margin by business segment for the periods indicated:

		截至12月31日止年度 Year ended 31 December					
		2022年 2022		2021年 2021		變動 Changes	
		毛利 Gross Profit	毛利率 Gross Profit Margin	毛利 Gross Profit	毛利率 Gross Profit Margin	金額 Amount	
		人民幣千元 RMB'000	%	人民幣千元 RMB'000	%	人民幣千元 RMB'000	%
物業管理服務	Property management services	283,306	22.7	303,360	25.4	(20,054)	(6.6)
— 包幹制	– Lump-sum basis	228,170	19.1	241,950	21.3	(13,780)	(5.7)
— 酬金制	– Commission basis	55,136	100.0	61,410	100.0	(6,274)	(10.2)
交付前及顧問服務	Pre-delivery and consulting services	57,617	24.0	319,609	29.8	(261,992)	(82.0)
社區增值服務	Community value-added services	103,549	66.6	91,953	50.5	11,596	12.6
智能解決方案服務	Smart solution services	26,635	19.0	73,977	34.3	(47,342)	(64.0)
<b>總計</b>	<b>Total</b>	<b>471,107</b>	<b>26.4</b>	<b>788,899</b>	<b>29.6</b>	<b>(317,792)</b>	<b>(40.3)</b>

#### 1) 物業管理服務

本集團的物業管理服務毛利率由2021年約25.4%跌至2022年約22.7%，下跌約2.7個百分點，下跌乃主要由於(i)按包幹制收取物業管理服務費的比例上升且其較按酬金制收取物業管理服務費的毛利率為低；及(ii)為改善服務質量及提升客戶體驗及滿意而導致員工成本及分包成本上升。

#### 1) Property management services

Gross profit margin of the Group's property management services dropped by approximately 2.7 percentage points from approximately 25.4% in 2021 to approximately 22.7% in 2022. The decrease was primarily due to an increase in (i) the proportion of the property management service charged over lump-sum basis with a lower profit margin as compared to those charged under commission basis and (ii) the staff costs and subcontracting costs to improve our service quality and enhance customer experience and satisfaction.

#### 2) 交付前及顧問服務

本集團的交付前及顧問服務毛利率由2021年的約29.8%減少至2022年的約24.0%，減少約5.8個百分點。有關減少主要由於年內國家宏觀政策、房地產行業市況及新冠肺炎的影響，導致毛利率較高的交付前及顧問服務項目佔比下降。

#### 2) Pre-delivery and consulting services

Gross profit margin of the Group's pre-delivery and consulting services decreased by approximately 5.8 percentage points from approximately 29.8% in 2021 to approximately 24.0% in 2022. The decrease was mainly due to the impact of national macro policies, market conditions in the real estate industry and COVID-19 pandemic during the year, and hence the proportion of pre-delivery and consulting service projects with higher gross profit margins decreased.

## 管理層討論及分析 Management Discussion and Analysis

### 3) 社區增值服務

本集團的社區增值服務毛利率由2021年約50.5%上升至截至2022年的約66.6%，上升約16.1個百分點。上升乃主要由於與其他社區增值服務相比，毛利率較高的空間資源租賃、社區租售服務及裝修美居服務比例上升。

### 4) 智能解決方案服務

本集團的智能解決方案服務毛利率由2021年約34.3%下跌約15.3個百分點至2022年約19.0%。減少主要是由於年內國家宏觀政策、房地產行業市況及新冠肺炎疫情的影響，導致毛利率較高的智能解決方案服務項目佔比下降。

### 銷售及市場推廣開支

本集團的銷售及市場推廣開支由2021年約人民幣13.2百萬元減少至2022年約人民幣10.4百萬元，減幅約21.2%。減少的主要原因是新冠肺炎疫情的影響，導致市場推廣活動減少。

### 行政開支

本集團的行政開支由2021年約人民幣245.4百萬元減少至2022年約人民幣229.4百萬元，減幅約6.5%。該減少主要是由於業務規模減少導致員工成本減少所致。

### 所得稅開支

本集團的所得稅開支由2021年約人民幣66.9百萬元減少至2022年約人民幣32.3百萬元，減幅約51.7%，主要由於2021年出售按公平值經損益入賬的金融資產的虧損人民幣159.3百萬元不可作所得稅扣減，導致年內應課稅溢利減少。

### 年度溢利及全面收益總額

本集團的年度溢利及全面收益總額由2021年約人民幣68.1百萬元增加至2022年約人民幣106.6百萬元，增幅約56.5%，主要是由於沒有(i)2021年出售按公平值經損益入賬的金融資產的虧損人民幣159.3百萬元及(ii)2021年終止收購交易的虧損人民幣63.9百萬元。

### 3) Community value-added services

Gross profit margin of the Group's community value-added services rose by approximately 16.1 percentage points from approximately 50.5% in 2021 to approximately 66.6% in 2022. The increase was primarily due to an increase in the proportion of our spatial resources leasing, housing rental and sales, and decoration and renovation, which have higher gross profit margins than the other community value-added services.

### 4) Smart solution services

Gross profit margin of the Group's smart solution services decreased by approximately 15.3 percentage points from approximately 34.3% in 2021 to approximately 19.0% in 2022. The decrease was primarily due to the impact of national macro policies, market conditions in the real estate industry and COVID-19 pandemic during the year, the proportion of smart solution service projects with higher gross profit margins decreased.

### Selling and Marketing Expenses

Selling and marketing expenses of the Group decreased by approximately 21.2% from approximately RMB13.2 million in 2021 to approximately RMB10.4 million in 2022. The decrease was mainly due to the impact of COVID-19 pandemic, resulting in reduction in marketing activities.

### Administrative Expenses

Administrative expenses of the Group decreased by approximately 6.5% from approximately RMB245.4 million in 2021 to approximately RMB229.4 million in 2022. The decrease was primarily attributable to the decrease in staff costs as a result of the reduction of business scale.

### Income Tax Expenses

Income tax expenses of the Group decreased by approximately 51.7% from approximately RMB66.9 million in 2021 to approximately RMB32.3 million in 2022, primarily due to decrease in taxable profit during the year as loss on disposal of financial assets at fair value through profit or loss of RMB159.3 million being non-deductible from income tax in 2021.

### Profit and Total Comprehensive Income for the Year

Profit and total comprehensive income for the year of the Group increased by approximately 56.5% from approximately RMB68.1 million in 2021 to approximately RMB106.6 million in 2022, primarily due to the absence of (i) the loss on disposal of financial assets at fair value through profit or loss of RMB159.3 million in 2021 and (ii) the loss on termination of an acquisition transaction of RMB63.9 million in 2021.

## 管理層討論及分析 Management Discussion and Analysis

### 流動資金、資本結構及財務資源

於2022年12月31日，本集團的現金及銀行結餘約人民幣247.3百萬元，較2021年12月31日的約人民幣358.0百萬元減少約人民幣110.7百萬元，主要是由於應收貿易賬款回收進展緩慢及結付與於過往年度收購附屬公司有關的應付代價。

本集團財務狀況良好，本集團的流動資產淨值由2021年12月31日約人民幣449.6百萬元增加約人民幣79.2百萬元至2022年12月31日的約人民幣528.8百萬元。於2022年12月31日，本集團的流動比率（流動資產／流動負債）約1.65倍（2021年12月31日：約1.51倍）。

於2022年12月31日及2021年12月31日，本集團不存在任何其他貸款或借貸。

### 財資政策

本公司董事將繼續遵循審慎政策管理本集團之現金及現金等價物並維持強勁及穩健的流動資金狀況，以確保本集團準備就緒捉緊未來增長機遇。

### 商譽

於2022年12月31日，本集團錄得約人民幣160.8百萬元（2021年12月31日：約人民幣160.8百萬元）的商譽，乃由於2019年完成收購嘉興大樹物業管理有限公司、江蘇恒源物業管理有限公司，2020年完成收購寧波朗通物業服務有限公司及2021年完成收購浙江瑞源物業管理有限公司。根據本公司管理層作出的減值評估，概無跡象顯示出現任何有關商譽的減值，故毋須就本年度計提減值撥備。

### 使用權資產

於2022年12月31日，本集團錄得使用權資產約人民幣200.6百萬元（2021年12月31日：約人民幣217.3百萬元），本集團主要用於提供物業管理服務及分租非住宅物業以收取租金。

### Liquidity, Capital Structure and Financial Resources

As of 31 December 2022, the Group's cash and bank balances were approximately RMB247.3 million, represented a decrease of approximately RMB110.7 million from approximately RMB358.0 million as of 31 December 2021, primarily due to the slow recovery of trade receivables and settlement of consideration payable in connection with the acquisition of subsidiaries in the previous years.

The Group maintained a sound financial position with the net current assets of the Group increased by approximately RMB79.2 million from approximately RMB449.6 million as of 31 December 2021 to approximately RMB528.8 million as of 31 December 2022. As of 31 December 2022, the Group's current ratio (current assets/current liabilities) was approximately 1.65 (31 December 2021: approximately 1.51).

As of 31 December 2022 and 31 December 2021, the Group did not have any other loans or borrowings.

### Treasury Policy

The Directors of the Company will continue to follow a prudent policy in managing the Group's cash and cash equivalents and maintain a strong and healthy liquidity position to ensure that the Group is well-positioned to capture future growth opportunities.

### Goodwill

As of 31 December 2022, the Group recorded goodwill of approximately RMB160.8 million (31 December 2021: approximately RMB160.8 million), as a result of the completion of the acquisitions of Jiaying Dashu Property Management Company Limited\* (嘉興大樹物業管理有限公司), Jiangsu Hengyuan Property Management Company Limited\* (江蘇恒源物業管理有限公司) in 2019, Ningbo Langtong Property Management Company Limited\* (寧波朗通物業服務有限公司) in 2020 and Zhejiang Ruiyuan Property Management Company Limited\* (浙江瑞源物業管理有限公司) in 2021. According to the impairment assessment made by the management of the Company, there was no indication of any impairment of goodwill and hence no impairment provision is required for the year.

### Right-of-Use Assets

As of 31 December 2022, the Group recorded right-of-use assets of approximately RMB200.6 million (31 December 2021: approximately RMB217.3 million) which are mainly used by the Group to provide property management services and sublease the non-residential properties for rental income.

## 管理層討論及分析 Management Discussion and Analysis

### 應收貿易賬款及其他應收款項

應收貿易賬款主要來自物業管理費、交付前及顧問服務費及智能解決方案服務費用。於2022年12月31日，本集團的應收貿易賬款約人民幣828.8百萬元，較2021年12月31日約人民幣738.5百萬元增加約人民幣90.3百萬元，主要原因為(i)總在管建築面積增加導致來自物業管理服務的應收貿易賬款增加；及(ii)關連人士的應收貿易賬款增加，主要原因是年內國家宏觀政策、房地產行業市況及新冠肺炎疫情的影響所致。

其他應收款項主要包括按金、預付款項、代表員工付款及按包幹制代表住戶付款。於2022年12月31日，本集團的其他應收款項約人民幣73.3百萬元，較2021年12月31日約人民幣76.3百萬元輕微減少約人民幣3.0百萬元。

### 代表住戶付款

代表住戶付款為本集團代表酬金制在管住宅社區的住戶付款。代表住戶付款指本集團代表住宅社區支付的營運資金開支。於2022年12月31日，本集團的代表住戶付款約人民幣79.2百萬元，較2021年12月31日約人民幣53.0百萬元增加約人民幣26.2百萬元，主要原因為收取該等付款的速度放緩。

### 應付貿易賬款及其他應付款項

應付貿易賬款主要指日常業務過程中向供應商作出的採購付款責任。於2022年12月31日，本集團的應付貿易賬款餘額約人民幣191.0百萬元，較2021年12月31日約人民幣247.8百萬元減少約人民幣56.8百萬元，主要原因是交付前及顧問以及智能解決方案服務的業務規模減少所致。

其他應付款項主要包括應計員工成本、已收按金、收購附屬公司應付代價及代表住戶收款。應計員工成本乃關於僱員薪金及相關開支。已收按金主要關於本集團向包幹制在管物業業主收取的按金，收取該等按金是為應付本集團在物業裝修方面可能產生的任何額外維修及保養開支。代表住戶收款乃關於本集團按酬金制就在管物業收取的餘下物業管理費，本集團在總部層面統一管理該等資金。於2022年12月31日，本集團的其他應付款項餘額約人民幣342.9百萬元，較2021年12月31日約人民幣389.8百萬元減少約人民幣46.9百萬元，主要原因為業務規模減少導致員工成本減少及結付與收購附屬公司有關的應付代價。

### Trade and Other Receivables

Trade receivables mainly arise from property management fees, pre-delivery and consulting service fees and smart solution service fees. Trade receivables of the Group increased by approximately RMB90.3 million from approximately RMB738.5 million as of 31 December 2021 to approximately RMB828.8 million as of 31 December 2022, primarily due to (i) the increase in trade receivables from property management services as a result of the increase in the total GFA under management; and (ii) the increase in trade receivables from related parties primarily due to the impact of national macro policies, market conditions in the real estate industry and COVID-19 pandemic during the year.

Other receivables mainly consist of deposits, prepayments, payments on behalf of staff and payments on behalf of residents under lump-sum basis. Other receivables of the Group slightly decreased by approximately RMB3.0 million from approximately RMB76.3 million as of 31 December 2021 to approximately RMB73.3 million as of 31 December 2022.

### Payments on behalf of Residents

The Group made payments on behalf of residents of the managed residential communities under commission basis. Payments on behalf of residents represent working capital expenditures paid by the Group on behalf of the residential communities. The Group's payments on behalf of residents increased by approximately RMB26.2 million from approximately RMB53.0 million as of 31 December 2021 to approximately RMB79.2 million as of 31 December 2022, primarily due to the slowdown of collection of such payments.

### Trade and Other Payables

Trade payables mainly represent the obligations to pay suppliers for procurements in the ordinary course of business. The balances of trade payables of the Group decreased by approximately RMB56.8 million from approximately RMB247.8 million as of 31 December 2021 to approximately RMB191.0 million as of 31 December 2022, primarily due to the reduction of business scale of pre-delivery and consulting and smart solution services.

Other payables mainly consist of accrued staff costs, deposits received, consideration payables for acquisition of subsidiaries and receipt on behalf of residents. The accrued staff costs relate to the employees' salary and related expenditure. The deposits received primarily relate to the deposits the Group received from property owners in the managed properties charged on a lump-sum basis for any additional repairs and maintenance expense the Group might incur due to their property decoration. Receipt on behalf of residents relates to the remaining property management fees the Group received in the managed properties charged on a commission basis and the Group managed such fees collectively in its headquarters. The balances of other payables of the Group decreased by approximately RMB46.9 million from approximately RMB389.8 million as of 31 December 2021 to approximately RMB342.9 million as of 31 December 2022, primarily due to the decrease of staff costs result from the reduction of business scale and settlement of consideration payable related to acquisition of subsidiaries.

## 管理層討論及分析 Management Discussion and Analysis

### 資本承擔

於2022年12月31日，本集團並無任何重大資本承擔(2021年12月31日：無)。

### 資產抵押

於2022年12月31日，概無本集團資產作抵押(2021年12月31日：無)。

### 重大收購及資產出售

截至2022年12月31日止年度本集團並無任何重大收購或資產出售。

### 收購浙江瑞源股權

於2020年12月27日，佳兆業物業管理(深圳)有限公司收購浙江瑞源的60%股權，總代價為人民幣107,706,000元。浙江瑞源主要從事物業管理業務，包括住宅物業、商業物業及其他非住宅物業。有關收購於2021年完成後，浙江瑞源成為本公司的附屬公司。截至2022年12月31日止年度，浙江瑞源已達致日期為2020年12月27日之公告所載的相關表現目標(即本公司日期為2020年12月27日的公告所界定的第四個表現)。

### 收購江蘇恒源股權

於2019年10月31日，佳兆業物業管理(深圳)有限公司收購江蘇恒源51%股權，代價為人民幣34,160,000元。代價可能因應江蘇恒源若干表現目標向下作調整。江蘇恒源主要提供物業管理業務，包括住宅社區、辦公室及商業大樓、政府建築物以及其他非住宅項目。有關收購完成後，江蘇恒源成為本公司附屬公司，其業績自2019年11月起綜合入賬至本集團業績。截至2022年12月31日止年度，江蘇恒源已達致日期為2019年10月31日及2019年11月14日之公告所載的相關表現目標。

### 資產負債比率

資產負債比率以於相關期末計息借款總額除以權益總值計算。於2021年及2022年12月31日，本集團的資產負債比率為零。

### Capital Commitments

As of 31 December 2022, the Group did not have any material capital commitment (31 December 2021: nil).

### Pledge of Assets

As of 31 December 2022, none of the assets of the Group were pledged (31 December 2021: nil).

### Material Acquisitions and Disposals of Assets

The Group did not have any material acquisitions or disposals of assets during the year ended 31 December 2022.

### Acquisition of the equity interest in Zhejiang Ruiyuan

On 27 December 2020, Kaisa Property Management (Shenzhen) Company Limited\* (佳兆業物業管理(深圳)有限公司) acquired 60% equity interest in Zhejiang Ruiyuan at total consideration of RMB107,706,000. Zhejiang Ruiyuan is principally engaged in the business of property management including residential properties, commercial properties and other non-residential properties. After the completion of such acquisition in January 2021, Zhejiang Ruiyuan becomes a subsidiary of the Company. For the year ended 31 December 2022, Zhejiang Ruiyuan has met the relevant performance targets (namely, the Fourth Performance as defined in the announcement of the Company dated 27 December 2020) as contained in the announcement dated 27 December 2020.

### Acquisition of equity interest in Jiangsu Hengyuan

On 31 October 2019, Kaisa Property Management (Shenzhen) Company Limited\* (佳兆業物業管理(深圳)有限公司) acquired 51% equity interest in Jiangsu Hengyuan at a consideration of RMB34,160,000. The consideration is subject to downward adjustment of certain performance targets of the Jiangsu Hengyuan. Jiangsu Hengyuan is principally engaged in the business of property management including residential communities, office and commercial buildings, government facilities and other non-residential projects. After the completion of such acquisition, Jiangsu Hengyuan became a subsidiary of the Company with its results consolidated into the Group's results from November 2019 onwards. For the year ended 31 December 2022, Jiangsu Hengyuan has met the relevant performance targets as contained in the announcements on 31 October 2019 and 14 November 2019.

### Gearing Ratio

Gearing ratio is calculated by dividing the total interest-bearing borrowings by total equity at the end of the respective period. The gearing ratio of the Group was nil as of 31 December 2021 and 2022.

## 管理層討論及分析 Management Discussion and Analysis

### 或然負債

於2022年12月31日，本集團並未有任何或然負債(2021年12月31日：無)。

### 外匯風險

本集團主要集中於中國經營業務，業務以人民幣進行。於2022年12月31日，以港幣及美元計值的現金及銀行結餘為約人民幣10.9百萬元，該等款項須承受外匯風險。

本集團目前並無對沖外匯風險，但會持續監察外匯風險，管理層將於本集團受到重大影響時考慮對沖外匯風險。

### 僱員及福利政策

於2022年12月31日，本集團聘用12,159名僱員(2021年12月31日：12,871名僱員)。僱員薪酬乃基於僱員的表現、技能、知識、經驗及市場趨勢所得出。本集團定期檢討薪酬政策及方案，並會作出必要調整以使其與行業薪酬水平相符。除基本薪金外，僱員可能會按個別表現獲授酌情花紅及現金獎勵。本集團為其僱員提供培訓，以令新僱員掌握基本技能以履行彼等的職責，及提升或改進彼等的生產技術。此外，於2019年6月18日，本公司採納一項購股權計劃(「購股權計劃」)。購股權計劃詳情載於本公司日期為2019年4月29日的通函。

### 期後事項

除本報告所披露者外，直至本報告日期，概無任何其他重大期後事項。

### Contingent Liabilities

As of 31 December 2022, the Group did not have any contingent liabilities (31 December 2021: nil).

### Foreign Exchange Risk

The Group primarily conducts its business in the PRC and in Renminbi. As of 31 December 2022, cash and bank balances denominated in Hong Kong dollar and United States Dollar was approximately RMB10.9 million, which are subject to foreign exchange exposure.

The Group currently does not hedge its foreign exchange risk, but continuously monitors its foreign exchange exposure. The management will consider hedging the foreign exchange exposure where there is a material impact on the Group.

### Employees and Benefits Policies

As of 31 December 2022, the Group had 12,159 employees (31 December 2021: 12,871 employees). Employee's remuneration is determined based on the employee's performance, skills, knowledge, experience and market trends. The Group regularly reviews compensation policies and programs, and will make necessary adjustments in order to be in line with remuneration levels in the industry norm. In addition to basic salaries, employees may be granted with discretionary bonus and cash awards based on individual performance. The Group offers training to its employees so as to enable them to acquire basic skills to perform their duties and to upgrade or improve their production techniques. Furthermore, on 18 June 2019, the Company adopted a share option scheme (the "Share Option Scheme"). Details of the Share Option Scheme are set out in the circular of the Company dated 29 April 2019.

### Subsequent events

Save as disclosed in this report, there were no other significant subsequent events up to the date of this report.

# 董事及高級管理人員 Directors and Senior Management

## 1、執行董事

廖傳強，43歲，為本公司執行董事兼主席及本集團主要決策人，負責本集團管理及業務發展，制定及實施長期戰略，包括收購計劃及公司融資、本集團整體戰略計劃、公司管理及業務發展。廖先生於二零一三年十月加入本集團，並曾於本集團擔任多個職位，包括本集團主席、總裁、常務副總裁、總經理助理，佳兆業樂居物業發展有限公司副總經理。廖先生在物業管理行業有逾20年管理經驗，加入本集團前，廖先生曾於二零零二年至二零一三年，在多間全國領先物業公司任職多個職位，包括武漢國投物業發展有限公司物業管理經理，深圳曆思聯行物業管理有限公司物業部經理，名流投資集團(物業開發商)物業管理部總經理助理，萬達商業管理有限公司擔任副總經理。廖先生於二零零二年六月畢業於湖北大學，取得行政管理學士學位。

截至本報告日期，廖先生擁有本公司控股股東佳兆業集團控股有限公司(股份代號：1638)(「佳兆業控股」)及連同其附屬公司統稱「佳兆業集團」)授出的購股權，以認購4,129,708股佳兆業控股股份，佔佳兆業控股已發行股本約0.06%。詳情請參閱本報告「董事會報告」一節「董事及主要行政人員的證券權益」一段。除上文所披露者外，廖先生並無於任何股份(定義見證券及期貨條例第XV部)中擁有權益。

## 1. EXECUTIVE DIRECTORS

**Liao Chuanqiang (廖傳強)**, aged 43, is an executive Director and the Chairman of the Company, and the key decision maker of the Group. He is responsible for the management and business development of the Group, formulation and implementation of long-term strategies, including acquisition plans and corporate finance as well as the overall strategic planning, corporate management and business development of the Group. Mr. Liao joined the Group in October 2013 and has served in various positions in the Group, including our chairman, president, standing vice president and assistant to the general manager of the Group and the vice general manager of Kaisa Leju Property Development Co., Ltd. Mr. Liao has over 20 years of management experience in property management. Prior to joining the Group, Mr. Liao served in various positions in different leading real estate companies in China from 2002 to 2013, including the property management manager of Wuhan Guotou Property Development Co., Ltd., the manager of the property department of Shenzhen Lask JV Property Management Co., Ltd., the assistant to general manager of the property management department of Mingliu Investment Group (a property developer) and the vice general manager of Wanda Commercial Properties Co., Ltd. Mr. Liao graduated from Hubei University, where he obtained a bachelor's degree of administrative management in June 2002.

As at the date of this report, Mr. Liao had share options granted by the controlling shareholder of the Company, Kaisa Group Holdings Ltd. (Stock Code: 1638) ("Kaisa Holdings", together with its subsidiaries "Kaisa Group"), to subscribe for 4,129,708 shares of Kaisa Holdings, representing approximately 0.06% of the issued share capital of Kaisa Holdings. For details, please refer to the paragraph headed "Directors and Chief Executive's Interests in Securities" under the section headed "Report of Directors" of this report. Save as disclosed above, Mr. Liao was not interested in any shares (within the meaning of Part XV of the SFO).

## 董事及高級管理人員 Directors and Senior Management

**李海鳴**，48歲，為本公司執行董事。李先生為佳兆業集團聯席總裁，於二零二零年四月六日獲委任為佳兆業集團執行董事。李先生於二零零二年七月加入佳兆業集團，先後擔任長沙地產公司董事長、深圳地產公司董事長、金沙灣國際樂園公司總經理、地產集團深圳區域副總裁、佳兆業控股副總裁、佳兆業控股執行總裁、佳兆業集團首席運營官等多個職務。加入佳兆業集團前，李先生先後在深圳市建築設計研究院、清華苑建築設計有限公司從事設計及相關工作。李先生於二零零零年七月畢業於廣東省委黨校，取得工商管理學士學位，並於一九九四年七月畢業於重慶建築工程學院建築專業。

於本報告日期，李先生擁有本公司控股股東佳兆業控股授出的購股權，以認購佳兆業控股7,226,990股股份，約佔佳兆業控股已發行股本的0.10%。除上文所披露者外，李先生並無於任何股份中擁有權益（定義見證券及期貨條例第XV部）。

**Li Haiming (李海鳴)**, aged 48, is an executive Director of the Company. He is the Co-president of Kaisa Group. He has been appointed as the executive Director of Kaisa Group with effect from 6 April 2020. Mr. Li joined Kaisa Group in July 2002 and has served in various positions, including the chairman of Changsha Branch and Shenzhen Branch of Kaisa Real Estate Group, the general manager of Kaisa Golden Bay International Resorts Company\* (金沙灣國際樂園集團), the vice president of Kaisa Real Estate Group (Shenzhen Region) and Kaisa Holdings, executive president of Kaisa Holdings, chief operating officer of Kaisa Group, etc. Before Mr. Li joined Kaisa Group, he had worked for Shenzhen General Institute of Architectural Design and Research Co., LTD\* (深圳市建築設計研究院), and Tsinghua Architectural Design Co., LTD\* (清華苑建築設計有限公司). Mr. Li graduated from the Party School of the Guangdong Provincial Committee of CPC (廣東省委黨校) in July 2000, majored in Enterprise Management. He also specialized in architecture and graduated from Chongqing Architecture and Engineering College (重慶建築工程學院) in July 1994.

As at the date of this report, Mr. Li had share options granted by the controlling shareholder of the Company, Kaisa Holdings, to subscribe for 7,226,990 shares of Kaisa Holdings, representing approximately 0.10% of the issued share capital of Kaisa Holdings. Save as disclosed above, Mr. Li was not interested in any shares (within the meaning of Part XV of the SFO).



## 董事及高級管理人員 Directors and Senior Management

**聶強**，41歲，為佳兆業集團控股有限公司（「佳兆業集團」）高級副總裁。聶先生於二零一零年四月加入佳兆業集團，歷任深圳地產公司總經理、上海區域副總裁、常務副總裁及總裁、佳兆業集團副總裁。加入佳兆業集團前，聶先生曾任職於中國水利水電第三工程局安裝分局有限公司及花樣年集團(中國)有限公司。聶先生於二零零四年六月畢業於華北水利水電學院，獲得機械設計製造及相關自動化專業學士學位。

**趙建華**，52歲，為本公司執行董事，於二零二二年八月加入本集團。彼曾任湖南省永州市公安局警務保障部政委。趙先生於一九九一年畢業於衡陽市財政會計學校，主修財務。彼於二零零零年取得中央黨校政法學士，並於二零二二年完成國家開放大學法律事務專業課程。趙先生擁有中華人民共和國人事部及財政部頒授的會計師職稱。

**牟朝輝**，48歲，於二零二二年九月十六日起為本集團總裁、執行董事，主持本集團工作。牟女士於二零一一年二月加入佳兆業集團，歷任深圳集團副總裁、廣州區域常務副總裁及總裁、資本投資集團副總裁及常務副總裁、新事業集團常務副總裁、集團控股副總裁以及集團控股成本管理部總裁。加入佳兆業集團前，牟女士曾任職於卓越集團及惠州方直集團。牟女士於二零一八年七月畢業於武漢科技大學，獲得工程管理專業本科學歷。

**Nie Qiang (聶強)**, aged 41, is a senior vice president of Kaisa Group Holdings Ltd. (“Kaisa Group”). Mr. Nie joined Kaisa Group in April 2010 and successively served as the general manager of the Shenzhen real estate company, the Shanghai regional vice president, the executive vice president and the president, and a vice president of Kaisa Group. Before joining the Kaisa Group, Mr. Nie worked in the China Water Resources and Hydropower Third Engineering Bureau Installation Branch Co., Ltd. (中國水利水電第三工程局安裝分局有限公司) and Fantasia China Group Co., Ltd. (花樣年集團(中國)有限公司). Mr. Nie graduated from North China University of Water Conservancy and Electronic Power (華北水利水電學院) with a bachelor’s degree in mechanical design and manufacturing and the relevant automation in June 2004.

**Zhao Jianhua (趙建華)**, aged 52, is an executive Director of the Company, joined the Group in August 2022. He was formerly a Commissar of Police Security Department of Public Security Bureau of Yongzhou, Hunan (湖南省永州市公安局警務保障部政委). Mr. Zhao graduated from The School of Finance and Accounting of Hengyang (衡陽市財政會計學校) majoring in finance in 1991. He obtained a bachelor’s degree in politics and law from Central Party School of the Communist Party of China (中央黨校) in 2000 and completed his studies in legal affairs at The Open University of China (國家開放大學) in 2022. Mr. Zhao has the title of accountant granted by the Ministry of personnel and the Ministry of finance of the People’s Republic of China.

**Mou Zhaohui (牟朝輝)**, aged 48, serves as the president and an executive Director of the Group since 16 September 2022 and is responsible for chairing the work of the Group. Ms. Mou joined Kaisa Group in February 2011 and successively served as the Shenzhen group vice president, the Guangzhou regional executive vice president and president, the vice president and executive vice president of the capital investment group, the executive vice president of the new business group, the vice president of the group holdings and the president of the cost management department of the group holdings. Before joining the Kaisa Group, Ms. Mou worked at Excellence Group (卓越集團) and Huizhou Fangzhi Group (惠州方直集團). Ms. Mou graduated from Wuhan University of Science and Technology (武漢科技大學) with a bachelor’s degree in engineering management in July 2018.

## 董事及高級管理人員 Directors and Senior Management

### 2、獨立非執行董事

劉洪柏，50歲，自二零一八年十一月十二日起為獨立非執行董事，負責就本集團營運及管理提供獨立意見。劉先生目前為深圳華堂會計師事務所(普通合夥)合夥人。劉先生擁有近30年審計及財務管理經驗，二零零五年至二零一四年七月為深圳衡大會計師事務所(普通合夥)合夥人，一九九三年至二零零二年擔任中國農業銀行衡陽分行經理。劉先生於一九九三年七月畢業於中國廣東嘉應學院，取得金融專業文憑，於二零一七年一月取得國家開放大學金融學士學位，並於二零二一年十二月取得廣西大學工商管理碩士學位。劉先生取得中國財政部(「財政部」)頒發的註冊會計師證書、人力資源和社會保障局授予的高級會計師職稱、中國財政部及人事部頒授職業評估師證書、中國財政部及人事部授予的註冊稅務代理資格、內部審計師協會授予的註冊內部審計師資格、深圳證券交易所發出的上市公司董事會秘書資格證書。

### 2. INDEPENDENT NON-EXECUTIVE DIRECTORS

**Liu Hongbai (劉洪柏)**, aged 50, has been the independent non-executive Director since 12 November 2018 and is responsible for providing independent advice on the operations and management of the Group. Mr. Liu is currently the partner at Shenzhen Huatang Certified Public Accountants (General Partnership). Having nearly 30 years of experience in auditing and financial management, Mr. Liu was the partner at Shenzhen Hengda Certified Public Accountants (General Partnership) from 2005 to July 2014 and the branch manager at Agricultural Bank of China, Hengyang branch between 1993 and 2002. Mr. Liu graduated from Jiaying University in the PRC, where he obtained a diploma degree of finance in July 1993. He received a bachelor's degree of finance from The Open University of China in January 2017 and received a master's degree of Business Administration from Guangxi University in December 2021. Mr. Liu obtained the certificate of certified public account granted by Ministry of Finance of the PRC (the "MOF"), the title of senior accountant granted by the Ministry of Human Resources and Social Security, the certificate of certified public valuer granted by the MOF and the Ministry of Personnel of the PRC, the qualification of registered tax agent granted by the MOF and the Ministry of Personnel of the PRC, the qualification of certified internal auditor by The Institute of Internal Auditors and the certificate of qualified board secretary issued by the Shenzhen Stock Exchange.

## 董事及高級管理人員 Directors and Senior Management

**馬秀敏**，50歲，自二零一八年十一月十二日起為獨立非執行董事，負責就本集團營運及管理提供獨立意見。馬女士目前為深圳衡大會計師事務所(普通合夥)合夥人。馬女士於稅務管理、會計及內部監控擁近21年經驗，二零零七年至二零一三年為深圳證券交易所上市公司深圳市科陸電子科技股份有限公司(股份代碼：002121)獨立董事，二零一六年至二零一八年為深圳證券交易所上市公司深圳市奧拓電子股份有限公司(股份代碼：002587)獨立董事。馬女士於一九九二年七月畢業於華中理工大學，取得技術經濟學文憑，並於一九九七年六月取得中南財經政法大學(前稱中南財經大學)經濟管理本科文憑。馬女士取得財政部所授中級會計師資格、財政部頒授的註冊會計師證書、深圳證券交易所發出的獨立董事資格證書。

**陳斌**，50歲，自二零一八年十一月十二日起為獨立非執行董事，負責就本集團營運及管理提供獨立意見。陳先生目前為深圳立勤會計師事務所(普通合夥)合夥人。陳先生於一九九四年七月畢業於中國蘭州文理學院(前稱甘肅省聯合大學)，取得財務會計專業文憑，並取得財政部頒授的註冊會計師證書、財政部頒授的註冊資產估價師證書、深圳市證券交易所發出的獨立董事資格證書。陳先生擁有近29年財務審計、經濟諮詢經驗，於二零零八年至二零一二年為深圳市中項會計師事務所(普通合夥)副所長，二零零五年至二零零六年為第一龍浩農業策略控股有限公司獨立非執行董事，一九九八年至二零零八年為深圳市僑置實業有限公司財務總監。

**Ma Xiumin (馬秀敏)**, aged 50, has been the independent non-executive Director since 12 November 2018 and is responsible for providing advice on the operations and management of the Group. Ms. Ma is currently the partner of Shenzhen Hengda Certified Public Accountants (General Partnership). Ms. Ma has nearly 21 years of experience in tax administration, accounting and internal control. She was an independent director of the board at Shenzhen Clou Electronics Co., Ltd., a company listed on the Shenzhen Stock Exchange (stock code: 002121), from 2007 to 2013. She was the independent director at AOTO Electronics Co., Ltd., a company listed on the Shenzhen Stock Exchange (stock code: 002587), from 2016 to 2018. Ms. Ma graduated from Central China University of Technology in the PRC, where she obtained a diploma degree of technical economics in July 1992. She also received a bachelor's degree of economic management from Zhongnan University of Economics and Law (formerly known as Zhongnan University of Economics) in June 1997. Ms. Ma obtained the qualification of intermediate accountant granted by the MOF, the certificate of certified public accountant granted by the MOF and the certificate of qualified independent director issued by the Shenzhen Stock Exchange.

**Chen Bin (陳斌)**, aged 50, has been the independent non-executive Director since 12 November 2018 and is responsible for providing independent advice on the operations and management of the Group. Mr. Chen is now the partner at Shenzhen Liqin Certified Public Accountants (General Partnership). Mr. Chen graduated from Lanzhou University of Arts and Science (formerly known as Gansu United University) in the PRC, where he obtained a diploma degree of financial accounting in July 1994. He also obtained the certificate of certified public accountant granted by the MOF, the certificate of certified asset valuer granted by the MOF and the certificate of qualified independent director issued by the Shenzhen Stock Exchange. Mr. Chen has nearly 29 years of experience in financial auditing and economic consulting. He was the deputy director of Shenzhen Zhongxiang Certified Public Accountants (General Partnership) from 2008 to 2012, the independent non-executive director at First Dragoncom Agro-strategy Holdings Ltd from 2005 to 2006 and the financial controller at Shenzhen Qiaozhi Industrial Co., Ltd. from 1998 to 2008.

## 董事及高級管理人員 Directors and Senior Management

### 3、高級管理層

**謝俊鵬**，41歲，於二零一六年十二月獲委任本集團副總裁，主要負責本集團質量監控、工程管理、安全及智能工程。謝先生於二零一一年二月加入佳兆業集團，先後擔任佳兆業集團客戶服務部總經理助理、副總經理，地產集團客戶服務部總經理，主要監督佳兆業集團的客戶服務、物業管理業務及其他業務。在加入佳兆業集團前，謝先生先後在深信西部房地產公司、深圳萬科物業服務有限公司、綠景集團任職。謝先生於二零零四年七月畢業於廣東工業大學土木工程專業，取得學士學位，並獲得深圳市寶安區人事局頒授的助理工程師專業資格證書。

**蕭裕康**，38歲，於二零二二年七月起獲委任總裁助理，主要負責本集團投資拓展、社區增值服務。蕭先生於二零零八年七月加入本集團，先後擔任投資發展部部門經理、部門副總經理、部門總經理、代理總裁助理。蕭先生於二零零八年六月畢業於深圳大學漢語言文學專業，取得學士學位。

### 3. SENIOR MANAGEMENT

**Xie Junpeng (謝俊鵬)**, aged 41, was appointed as the vice president of the Group in December 2016 and is primarily responsible for quality control, engineering management, safety and intelligent engineering of the Group. Mr. Xie joined the Kaisa Group in February 2011 and served as the assistant to general manager and deputy general manager of the Kaisa Group's customer services department, the general manager of the customer services department of the real estate group, and was primarily responsible for overseeing the customer services, property management business and other businesses of the Kaisa Group. Prior to joining the Kaisa Group, Mr. Xie served in Shenxin Western Real Estate Co., Ltd., Shenzhen Vanke Property Management Services Company and LVGEM Management Group. Mr. Xie graduated from Guangdong University of Technology, where he obtained a bachelor's degree of civil engineering in July 2004, and obtained the professional qualification as an assistant engineer awarded by Shenzhen Bao'an District Personnel Bureau.

**Xiao Yukang (蕭裕康)**, aged 38, was appointed as assistant president of the Group in July 2022 and is primarily responsible for investment and development and community value-added services of the Group. Mr. Xiao joined the Group in July 2008 and served as manager, deputy general manager, general manager of investment and development department and acting assistant president of the Group. Mr. Xiao graduated from Shenzhen University, where he obtained a bachelor's degree of Chinese language and literature in June 2008.

## 董事及高級管理人員 Directors and Senior Management

**蔡立發**，40歲，於二零二二年七月起調任總裁助理，主要負責本集團質量監控、工程管理、園林綠化。蔡先生於二零一六年三月加入本集團，先後擔任物業集團安全督察部部門總經理助理、質量及工程管理部部門總經理助理、嘉興大樹物業管理有限公司董事長、本集團代理總裁助理。在加入本集團前，蔡先生先後在恒大物業濟南物業公司、恒大物業山東物業公司任副總經理。蔡先生於二零零六年七月畢業於西華師範大學經濟學專業，取得學士學位，並獲得國家註冊物業管理師資格。

**曾淑莊**，41歲，於二零二一年四月加入本集團並獲委任本集團總裁助理，主要負責本集團財務管理工作。曾女士於二零一七年六月加入佳兆業集團，先後擔任深圳佳兆業金融集團財務管理部高級業務經理、業務副總監，金融管理集團計劃財務部副總經理。在加入佳兆業集團前，曾女士曾先後於畢馬威、Canasia Financial Inc.及萬科集團總部任職。曾女士於二零零五年七月畢業於加拿大麥克馬斯特大學商科專業，取得榮譽學士學位，並於二零零七年四月自英國諾丁漢大學金融與投資專業畢業，取得碩士學位。曾女士為CFA國際金融分析師持證人。

**寇玉廣**，51歲，於二零二一年七月加入本集團並獲委任本集團總裁助理，主要負責本集團安全督察管理工作。在加入本集團前，寇先生曾先後於湖南省人民警察學校、深圳市公安局光明分局、藍貝雷安全教育發展深圳有限公司及深圳市保安服務有限公司任職。寇先生於一九九五年七月畢業於武漢體育學院武術散打專業，取得學士學位。

**Cai Lifa (蔡立發)**, aged 40, was re-designated as assistant president in July 2022 and is primarily responsible for quality control, engineering management, and landscaping of the Group. Mr. Cai joined the Group in March 2016 and served as assistant to the general manager of the Group's safety department, assistant to the general manager of the Group's quality and engineering management department, chairman of Jiaxing Dashu Property Management Company Limited and acting assistant president of the Group. Prior to joining the Group, Mr. Cai served successively as deputy general manager in Evergrande Property Services Group Limited Jinan Company and Shandong Company. Mr. Cai graduated from China West Normal University, where he obtained a bachelor's degree of economics in July 2006, and obtained the professional qualification as a certified property manager.

**Zeng Shuzhuang (曾淑莊)**, aged 41, joined the Group and was appointed as assistant president of the Group in April 2021 and is primarily responsible for the financial management matters of the Group. Ms. Zeng joined the Kaisa Group in June 2017 and served as a senior business manager and deputy business director of the financial management department of Shenzhen Kaisa Finance Group and deputy general manager of planning and finance department of financial management group. Prior to joining the Kaisa Group, Ms. Zeng worked in KPMG, Canasia Financial Inc. and at the headquarters of Vanke Group. Ms. Zeng obtained a bachelor of commerce from McMaster University, Canada in July 2005 and a master's degree in finance and investment from University of Nottingham, UK in April 2007. Ms. Zeng has a professional qualification of Chartered Financial Analyst.

**Kou Yuguang (寇玉廣)**, aged 51, joined the Group and was appointed as assistant president of the Group in July 2021 and is primarily responsible for safety supervision and management. Prior to joining the Kaisa Group, Mr. Kou worked in Hunan People's Police School, Guangming Branch of Public Security Bureau of Shenzhen Municipality and Blue Beret Safety Education Development Shenzhen Co., Ltd. and Shenzhen Security Service Co., Ltd. Mr. Kou obtained a bachelor's degree in wushu sanda from Wuhan Institute of Sport in July 1995.

# 環境、社會及管治報告

## Environmental, Social and Governance Report

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## 環境、社會及管治報告 Environmental, Social and Governance Report

### 一、關於本報告

#### 報告目的

佳兆業美好集團有限公司連同其附屬公司（「佳兆業美好」、「本集團」或「我們」）發佈的《環境、社會及管治報告》（「本報告」或「ESG報告」）旨在公開透明地披露本集團過去一年於環境、社會及管治方面的表現，讓各持份者了解本集團可持續發展的進程和方向。

#### 編製依據

本報告乃參考香港聯合交易所有限公司（「香港聯交所」）證券上市規則附錄二十七《環境、社會及管治報告指引》中所列的要求編製，並已遵守指引載列的「不遵守就解釋」條文。本報告內容是按照一套有系統的程序而制定的。有關程序包括：識別重要利益相關方、識別和排列ESG重要議題、決定本報告的界限、收集相關材料和數據、對數據進行審閱、根據資料編製本報告。

#### 報告範圍

本報告匯報期間為2022年1月1日至2022年12月31日（「報告期」或「本年度」），與本集團財政年度一致。本報告闡述焦點為本集團在環境、社會及管治方面的管理方針、績效及措施。其中，本報告披露的環境範疇關鍵績效指標涵蓋所選定的49間核心職能公司<sup>1、2</sup>，並佔本集團總收入的95%；及社會範疇關鍵績效指標則涵蓋本集團整體業務範圍。除特別說明外，本報告以人民幣為法定計量貨幣單位。

### I. ABOUT THIS REPORT

#### Objectives of the Report

This environmental, social and governance report (“this report” or the “ESG Report”) published by Kaisa Prosperity Holdings Limited and its subsidiaries (“Kaisa Prosperity”, the “Group” or “We”) aims to provide the performance of the Group in respect of the environmental, social and governance aspects in a transparent and open manner over the past year, so that the stakeholders can understand the progress and direction of the sustainable development of the Group.

#### Basis of Preparation

This ESG Report has been prepared in accordance with the requirements set out in the “Environmental, Social and Governance Reporting Guide” contained in Appendix 27 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Hong Kong Stock Exchange”). The disclosure in this report complies with the disclosure requirements of the “comply or explain” as set out in the Guide. The content of this report is prepared in accordance with a set of systematic procedures, including identifying major stakeholders, identifying and ranking material ESG issues, determining the scope of this report, collecting relevant materials and data, reviewing those data, and preparing this report based on such information.

#### Reporting Scope

This report covers the period from 1 January 2022 to 31 December 2022 (the “Reporting Period” or the “Year”), which is in conformity with the Group’s financial year. This report focuses on the Group’s management approach, performance and measures in respect of the environmental, social and governance aspects. In particular, the environmental KPIs disclosed in this report cover 49 selected core functional units<sup>1, 2</sup>, accounting for 95% of the Group’s total revenue while the social KPIs cover its overall business scope. Unless otherwise stated, RMB is used in the report as its legal currency.

<sup>1</sup> 2022年營運本集團核心業務（即物業管理服務、交付前及顧問服務、智能解決方案服務以及社區增值服務）的職能公司有49間。這49間核心職能公司都已納入在環境範疇關鍵績效指標的報告範圍內。

<sup>2</sup> 選定的核心職能公司位於粵港澳大灣區、長三角地區、華中、華西與環渤海經濟圈。

<sup>1</sup> There are 49 functional units engaging in the Group’s core businesses (i.e. property management services, pre-delivery and consulting services, smart solutions services and community value-added services) in 2022. These 49 core functional units have been included in the reporting scope of environmental KPIs.

<sup>2</sup> The selected core functional units located in the Guangdong-Hong Kong-Macau Greater Bay Area, Yangtze River Delta, Central China, West China and Bohai Economic Rim.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 報告原則

董事會已於2023年3月24日審核、確認和批准本報告。於本報告的編製過程中，我們根據「重要性」、「量化」、「平衡」及「一致性」的匯報原則概述了本集團在企業社會責任方面的表現。本報告中的統計方法及KPI盡量與去年一致，如有任何變更已進行說明，並已在適當的情況下提供比較數據，請參閱下表，了解我們對該等匯報原則的理解及回應。

### Reporting Principles

This report was reviewed, confirmed and approved by the Board on 24 March 2023. During the process of preparation of this report, we summarized the Group's performance in corporate and social responsibilities based on the principles of "Materiality, Quantitative, Balance and Consistency". The statistical methods and KPIs in this report are as consistent as possible with those of last year. Any changes have been explained and comparative data have been provided where appropriate. Please refer to the table below for our understanding and response to such reporting principles.

匯報原則 Reporting Principles	含義 Implications	我們的回應 Our Responses
重要性	當董事會釐定有關環境、社會及管治事宜會對投資者及其他持份者產生重要影響時，發行人就應作出匯報。	本集團認為環境、社會及管治報告對投資者及持份者具有重大影響力，我們在報告中披露了識別重要環境、社會及管治因素的過程，具體包括識別利益相關方，及利用重要性矩陣進行實質性議題的評估。我們依據與利益相關方的溝通機制，及重要性原則，識別出了ESG相關的重要因素，對其予以重點關注，並在報告中披露了相應的舉措。
Materiality	If the directors decided that the threshold at which ESG issues become sufficiently important to investors and other stakeholders, they should be reported by the issuer.	The Group believes ESG report exerts significant influence on the investors and stakeholders. We disclosed the process of identifying important environmental, social and governance factors in the report, including the identification of stakeholders, and the use of the importance matrix for the assessment of material issues. Based on the communication mechanism with stakeholders and the principle of materiality, we identified important ESG-related factors, focused on them, and disclosed corresponding measures in the report.
量化	關鍵績效指標應以可以計量的方式披露，有關匯報排放量和能源耗用所用的標準、方法、假設或計算工具的數據，以及所使用的轉換因素的來源應予披露。	本報告以量化方式披露關鍵績效指標，並已匯報排放量和能源耗用所用的標準、方法、假設或計算工具的數據以及所使用的轉換因素的來源，並於適當情況下作出有效對比。
Quantitative	The disclosure of KPIs needs to be measurable. The data of standards, methods and assumption or calculation on emissions and energy consumption, as well as standards for reporting emissions and energy consumption as well as conversion factors used shall be disclosed.	This report made quantitative disclosure about KPIs, and reported the standards, methods, assumption or data for calculation of emissions and energy consumption, as well as the conversion factors used and, where appropriate, effective comparisons.



## 環境、社會及管治報告 Environmental, Social and Governance Report

匯報原則 Reporting Principles	含義 Implications	我們的回應 Our Responses
平衡 Balance	環境、社會及管治報告應當不偏不倚地呈現，避免可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或呈報格式。 The ESG report should provide an unbiased picture of the issuer's performance. The report should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the report reader.	本報告已討論我們於可持續發展方面所得的成就和所面對的挑戰。 This report discussed our achievements and challenges in sustainability.
一致 Consistency	發行人應使用一致的披露統計方法，令環境、社會及管治數據日後可作有意義的比較。 The issuer should use consistent methodologies to allow for meaningful comparisons of ESG data over time.	本報告盡量使用一致的方法，並就相對於2021年所用的計算方法出現的任何變動作出解釋。 This report adopted, as much as practicable, consistent methodologies and provided explanation on any differences in the methods of computation adopted in 2021.

### 信息來源

本報告披露信息來自本集團正式文件、統計數據或公開數據。董事會對本報告內容的真實性、準確性和完整性負責。

### Source of Information

The information disclosed in this report is derived from the Group's formal documents, statistics or public information. The Board is responsible for the truthfulness, accuracy and completeness of its contents.

### 發佈方式

本報告分別以中文及英文編製，可於本公司網站(www.jzywy.com)及香港聯交所網站(www.hkexnews.hk)查閱和下載。若本報告的中、英文版本有任何差異，以中文版為準。

### Way of Publication

This report is prepared in both Chinese and English and is available for viewing and downloading from the Company's website (www.jzywy.com) and the Stock Exchange's website (www.hkexnews.hk). In the event of discrepancies between the Chinese and English versions, the Chinese version shall prevail.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 二、董事會聲明

本人代表佳兆業美好集團有限公司(「佳兆業美好」、「本集團」或「我們」)，欣然發佈2022年度《環境、社會及管治報告》，向各位匯報本集團可持續發展的工作進展及成果。作為中國領先的城市綜合服務運營商，我們堅持以「用心力，全心意」的服務理念，為業主、客戶及本地社群提供高質量服務。同時，佳兆業美好不斷探索智能化服務發展，提高我們的創新能力及研發整體綜合實力，在智慧醫療、智慧教育、智慧交通及智慧產業等領域整合資源，致力於在未來打造新型智能城市標竿。

回顧2022年，新冠疫情對佳兆業美好的物業管理服務運營、顧問服務、社區增值服務及智能解決方案服務等領域都帶來了艱巨挑戰。在物業管理方面，我們的前線同事仍然堅守崗位，堅守疫情防控第一線，竭盡所能保持旗下物業及小區的安全衛生。2022年積極配合政府部門改善居民生活質量，實施優飲水改造工程，覆蓋住戶5,923戶。佳兆業美好作為物管行業裏的領先者，牢記企業使命與責任擔當，全心全意為市民和業主服務。當社區面臨突發事件，佳兆業美好立刻啟動應急響應，科學部署，佳兆業美好物管人堅守第一線，築牢防控最後一道防線。各分公司及項目專項行動期間成立應急單元小組、防爆小組、特巡小組等，以不定時不定點通過觸動煙感、手動報警等形式開展582次消防演練，855次防暴、消防等突發事件應急訓練。此外，佳兆業美好積極響應國家的號召，關心社群的健康安全，2022年，佳兆業美好在常態項目開展佳鄰·佳親「健康義診」活動，幫助業主樹立正確的健康知識，養成良好的生活習慣，讓健康走進社區。

### II. BOARD STATEMENT

On behalf of Kaisa Prosperity Holdings Limited ("Kaisa Prosperity", the "Group", "we" or "us"), I am pleased to publish the Environmental, Social and Governance Report for 2022 and announce the progress and achievements of the Group in sustainable development. As a leading urban integrated service operator in China, we uphold our service philosophy of full dedication and devotion to provide high quality services to property owners, customers and local community. In the meantime, Kaisa Prosperity continues to explore the development of smart services, enhance our innovative capability and comprehensive strengths in research and development and integrate resources of smart medical, smart education, smart transportation and smart industry, with a view to creating a benchmark for new intelligent city in the future.

Looking back in 2022, the COVID-19 epidemic had posed critical challenges to Kaisa Prosperity in the operations of property management services, consulting services, community value-added services and smart solution services. For property management services, our frontline employees continued to serve the Company with perseverance and fight at the anti-pandemic frontline to maintain safety and hygiene of properties and communities under management. In 2022, Kaisa Prosperity actively cooperated with government departments to improve the quality of life of the residents, and implemented the renovation project of improving drinking water, covering 5,923 households. As a pioneer in the industry, Kaisa Prosperity always bears in mind its corporate mission and responsibilities and serve the public and property owners with full dedication. When the community faces an emergency, Kaisa Prosperity promptly activates the emergency response with scientific methods. With the hard work of its frontline property management employees, Kaisa Prosperity is able to build up the last defense for prevention and control against COVID-19. During the special operations of each branch and project, emergency unit teams, explosion-proof teams, special patrol teams, etc. were set up and conducted 582 fire drills and 855 anti-riot and fire-fighting emergency trainings in the form of touching smoke and manual alarms from time to time and at fixed points. In addition, Kaisa Prosperity actively responds to the call of the country and cares for the health and safety of the community. In 2022, Kaisa Prosperity launched the "Kaisa's neighbour | Kaisa's Family Free Medical Consultation Activity" in regular projects to help owners establishing correct health knowledge, developing good living habits and let health enter the community.

## 環境、社會及管治報告 Environmental, Social and Governance Report

我們敢於創新，致力發掘不同機遇以保持市場領導地位。本集團旗下深圳市佳科智能科技有限公司（「佳科智能」）多年來致力於智慧城市的發展研究，實時跟進市場發展需求，了解智能產品疊代規律，提升服務品質。佳科智能致力於打造一個安全、便捷、舒適及智能的現代化社區。2022年佳科智能重點關注服務與品質的全面升級，持續強化項目管理能力，同時，面對市場的挑戰，持續提升智慧化產品設計水準，不斷為數字城市及智慧社區的建設助力。佳科智能智慧安防系統再度升級，為公共防範提供了堅實的軟硬件基礎。佳科智能憑藉優質的產品力及服務力，榮獲了「2022中國不動產供應鏈行業競爭力十強」、「中國安防創新力企業」獎項，並成功入選「深圳市2022年創新型中小企業名單」。

守護業主安康和貢獻全球可持續發展，離不開佳兆業美好每一位員工的共同努力。「德才兼備，以德為先」是我們的核心理念，我們心繫每一名員工，致力不斷提升員工素質，努力為員工提供廣闊的發展空間，實現員工與公司共同發展，創造高效、包容的團隊氛圍，與員工共建溫暖有愛的大家庭。通過十五年的「NKP」培養沉澱，本集團培養出一批批優秀的高品質人才，他們分佈在項目管理、部門管理、分管高管等公司各個核心崗位，遍佈全國業務的各個區域，不斷成長為公司的堅實力量，為公司的發展帶來源源不斷的動力。

We dare to innovate and strive to explore different opportunities to maintain our leading position in the market. Shenzhen Jiake Intelligent Technology Co., Ltd., a subsidiary of the Group (“Jiake Intelligent”) has been committed to the research and development of smart cities over the years. Through real-time monitoring market development demand, it is able to observe iterative routines of smart products and enhance service quality. Jiake Intelligent spares no efforts in creating a safe, convenient, comfort and intelligent modern community. In 2022, Jiake Intelligent focused on the overall upgrading of service and quality, continuously strengthened the project management capability. At the same time, in the face of market challenges, Jiake Intelligent continuously improved the design standard of smart products, and continuously contributed to the construction of digital cities and smart communities. The smart security system of Jiake Intelligent upgraded again, which provided a solid foundation of software and hardware for public prevention. Leveraging its excellent product strength and service capability, Jiake Intelligent won the awards of “2022 Top 10 Competitiveness of Real Estate Supply Chain Industry in China” and “China Public Security Innovation Enterprise”, and was selected for the “2022 List of Innovative SMEs in Shenzhen”.

Safeguarding the owners’ well-being and contributing to the sustainable development of the world cannot be done without the joint efforts of every employee of Kaisa Prosperity. “Having both ability and political integrity and taking the integrity as the first” is our core talent concept. We care about every employee, strive to constantly improve the quality of employees, devote effort to provide employees with broad development space, realize the common development of employees and the Company, create an efficient and inclusive team atmosphere, and build a warm and loving family with employees. After 15 years of “NKP” training, the Group has cultivated a number of outstanding high-quality talents, who are distributed in various core positions of the Company, such as project management, department management, senior management, and so on. They are spread throughout all regions of businesses within the country, and continue to grow into a solid force for the Company, bringing a steady stream of power for the Company’s development.

## 環境、社會及管治報告 Environmental, Social and Governance Report

董事會竭力協助本集團將可持續發展理念納入佳兆業美好業務當中，董事會負責制訂環境、社會及管治策略，監察及管理相關風險，以及確保內部監控系統的效益。此外，本集團亦設立由行政總裁領導及主要業務負責人組成的ESG領導小組，該工作小組會與各個部門定期檢視並更新現行內部政策，包括環境保護、人力資源管理、反貪污、產品責任及供應鏈管理等方面，帶領集團運營向可持續發展及新型智能化的方向邁進。集團繼續會以旗下物業的能源系統著手，積極轉型至低碳發展營運模式，實行廢物分類回收計劃。2022年舉辦各類垃圾分類公益活動317次，參與人次188,499。而社區方面，我們繼續舉辦不同的社會公益活動。2022年，佳兆業美好開展了「美好與共、踐行環保」為主題的綠色、低碳環保活動，讓本集團員工及社群為保護環境及小區出一分力。

此外，本集團重視運營中可能對環境的產生的負面影響，通過制定一系列環保節能措施及節能降耗目標，共建綠色及智能小區。本年度經過監控關鍵績效，集團的核心業務已達成相關節能降耗目標，期望能進一步減低營運中可能對自然環境所產生的負面影響。這些成果有賴於我們的員工、各客戶、及各小區的業主的同心協力，共同支持佳兆業美好的可持續發展願景。憑著我們可持續發展理念的踐行成果，佳兆業美好獲得「2022中國物業服務上市企業ESG發展優秀企業」。

最後，佳兆業美好將繼續收集各方的意見並緊密合作，不斷完善佳兆業美好的物管及智能服務，為本集團及智能城市創造長遠價值，繼續向可持續發展目標邁進。

廖傳強(主席)  
2023年3月

The Board makes efforts to facilitate the inclusion of the concept of sustainable development in the operations of Kaisa Prosperity. The Board is responsible for formulating ESG strategies and overseeing and managing the associated risks to ensure the effectiveness of the internal control system. The Group also established a ESG Guiding Group which is led by the chief executive officer and formed by the head of the major businesses. The Working Group regularly reviews and updates the existing internal policies in respect of environmental protection, human resources management, anti-corruption, product liabilities and supply chain management, driving the Group's operation towards sustainable and new intelligent development. Leveraging its energy system of the properties under its management, the Group will continue to transform into a low-carbon development mode and implement a waste classification and recycle plan. In 2022, 317 public welfare activities on waste classification were held with 188,499 participants. In terms of community, we will continue to organize various charity activities. In 2022, Kaisa Prosperity launched a green, low-carbon environmental protection campaign with the theme of "sharing beauty and practicing environmental protection", which enable our staff and the public to make contribution to environmental protection and the community.

Furthermore, as the Group attaches great importance to the possible negative effects on the environment caused by its operations, it has formulated a series of environmental protection measures and cost reduction targets to build a green and smart community. Through the monitoring of key indicators during the year, the Group has reached respective cost reduction targets in its core business and hopes to further reduce the negative effects on the natural environment caused by its operations. All of these goals cannot be achieved without the dedicated efforts of our staff, customers and the public in the community, which supports our vision of sustainable development. With our achievements in pursuing sustainable development, Kaisa Prosperity was awarded the honor of "2022 China Excellent Listed Property Management Company by ESG Development".

And lastly, Kaisa Prosperity will continue to collect feedbacks from and cooperate with various parties, in order to optimise our property management and smart services and create long-term value for the Group and the smart city in pursuit of the sustainable development goal.

Liao Chuanqiang (Chairman)  
March 2023

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 三、關於佳兆業美好

#### 關於我們

截至2022年12月31日，佳兆業美好進駐全國65個城市，總在管項目673個，總在管面積達94.5百萬平方米；服務業態涵蓋中高端社區、商業綜合體、寫字樓、文體場館、產業園和城市配套及公共服務。下轄40餘家分子公司，員工及外包服務員工約1.2萬人，為全國超40萬個物業單位提供服務，現有業務涉及基礎服務、交付前及顧問服務、社區增值服務、智能解決方案服務等領域。

#### 獎項榮譽

作為具備行業國家一級資質的企業，佳兆業美好已通過ISO9001質量管理體系認證。於2022年，佳兆業美好憑著優質服務和核心價值，獲得行業及資本市場權威機構的認可，彰顯了社會各界對佳兆業美好品牌的充分信賴。有關2022年度的獎項和榮譽如下：

### III. ABOUT KAISA PROSPERITY

#### About us

As of 31 December 2022, the Group's property management services covered 65 cities in China, with a total of 673 managed properties and a total GFA under management reaching 94.5 million sq.m.; our services cover high-end communities, commercial complex, office buildings, cultural and sports centre, industrial parks and urban ancillary and public services. It has more than 40 branch companies and subsidiaries and approximately 12,000 employees and outsourced employees serving more than 400,000 property units across the nation. Our current businesses involve basic services, pre-delivery and consulting services, community value-added services and smart solution services.

#### Awards and Honors

As an enterprise with national level one qualification, Kaisa Prosperity has passed the ISO9001 quality management system certification. In 2022, Kaisa Prosperity gained recognitions from authoritative organisations in the industry and the market with its high-quality services and core value, reflecting the confidence of various sectors in Kaisa Prosperity's brand. Awards and Honors received by us in 2022 are listed as below:

序號 No.	頒獎機構 Awarding Party	獎項 Awards
1	中國指數研究院	2022中國物業服務上市公司社區增值服務能力TOP10
1	China Index Academy	2022 China Top 10 Listed Property Management Companies in terms of Community Value-added Service Capabilities
2	中國指數研究院	2022中國物業服務上市公司非住宅物業服務TOP10
2	China Index Academy	2022 China Top 10 Listed Property Management Companies in terms of Non-residential Property Services
3	中國指數研究院	2022中國物業服務ESG發展優秀企業
3	China Index Academy	2022 China Excellent Property Management Company by ESG Development
4	中國指數研究院	2022中國物業服務百強企業
4	China Index Academy	2022 Top 100 Property Management Companies in China
5	中國指數研究院	2022中國特色物業服務領先企業—多元智慧業態
5	China Index Academy	2022 China Leading Property Management Companies in terms of Characteristic Services – Diversified Smart Businesses
6	中國指數研究院	2022中國物業服務ESG發展優秀企業
6	China Index Academy	2022 China Excellent Property Management Companies in Terms of ESG Development

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序號 No.	頒獎機構 Awarding Party	獎項 Awards
7	克而瑞物管／上海易居	2022物業服務力百強企業TOP18
7	CRIC Property Management/Shanghai E-house	2022 Top 100 Property Management Companies in Terms of Service Capabilities (Top18)
8	克而瑞物管／上海易居	2022辦公物業服務力TOP20企業
8	CRIC Property Management/Shanghai E-house	2022 Top 20 Office Property Management Companies in Terms of Service Capabilities
9	克而瑞物管／上海易居	2022物業服務滿意度領先企業
9	CRIC Property Management/Shanghai E-house	2022 Leading Company in Property Service Satisfaction
10	克而瑞物管／上海易居	2022服務力標竿企業(惠州佳兆業中心)
10	CRIC Property Management/Shanghai E-house	2022 Benchmark Enterprise in Terms of Service Capabilities (Huizhou Kaisa Center)
11	上海易居地產研究院	2022物業服務企業上市公司20強
11	Shanghai E-house Real Estate Research Institute	2022 China Top 20 Listed Property Management Services Companies
12	中國通信工業協會	「數字科技•品質服務」優秀案例典範企業
12	China Communications Industry Association	“Digital Technology - Quality Service” Excellent Case Model Enterprises
13	中國通信工業協會	「數字智能•驚喜管控」優秀案例典範企業
13	China Communications Industry Association	“Digital Intelligence - Refined Control” Excellent Case Model Enterprises
14	中國通信工業協會	「黨建引領•社區治理」優秀案例典範企業
14	China Communications Industry Association	“Party Leading, Community Governance” Excellent Case Model Enterprises
15	克而瑞物管／中物研協	「2022中國物業服務企業品牌價值100強」
15	CRIC Property Management/CPMRI	2022 China Top 100 Property Service Enterprises in Brand Value
16	克而瑞物管／中物研協	「2022物業服務華南品牌企業30強」
16	CRIC Property Management/CPMRI	2022 Top 30 Property Service South China Brand Enterprises
17	克而瑞物管／中物研協	「2022中國物業服務品牌特色企業」
17	CRIC Property Management/CPMRI	2022 China Property Services Brand Featured Enterprise

# 環境、社會及管治報告 Environmental, Social and Governance Report

## 部分節選

## Selected List



## 環境、社會及管治報告 Environmental, Social and Governance Report

### 四、責任管治踐行者

#### 可持續性管治發展目標

在推動穩健業務增長的同時，本集團將社會及環境責任視為業務營運的核心價值之一。我們立志成為可持續發展型物業管理企業，目標是為社會上各持份者創造長期價值、維持我們高質量的服務及營運標準，並對我們經營所在的社區帶來深遠的正面影響。我們會積極管理營運所帶來的環境和社會影響，提高信息透明度，履行環境和社會責任，並為下一代打造綠色和可持續的未來。

#### 可持續性管治策略

為貫徹本集團的可持續發展理念，本集團建立了由上而下的環境、社會及管治（「ESG」）架構，由董事會、ESG工作小組、各職能部門及下屬公司構成的可持續發展管治架構，以推動佳兆業美好ESG管理及信息披露工作的有序進行。

董事會負責制訂ESG策略，並負責評估及釐定本集團的ESG風險及目標、確保風險管理及內部監控的有效性。ESG工作小組負責根據ESG策略安排及監督相關工作，負責建立和完善ESG工作制度體系，統籌及監督ESG工作，致力在日常營運中融入可持續發展元素。並向董事會匯報ESG工作進展及本集團的年度ESG報告。由客戶及工程部（「客戶部」）、行政及人力資源部（「人力部」）、法律風控部、採購及成本部（「採購部」）、審計監察部及財務管理部（「財務部」）組成的各職能部門及下屬公司作為執行層負責開展ESG工作，包括收集持份者意見、進行內部及外部重要性評估、編備ESG報告等，並向ESG工作小組及董事會匯報ESG工作和負責收集、記錄及匯報ESG相關資料及數據，並於日常運營管理中落實及完善本集團的ESG理念、策略和措施。

### IV. PRACTITIONER OF RESPONSIBLE GOVERNANCE

#### Development Goals of Sustainable Governance

As it forges ahead with steady business growth, the Group regards social and environmental responsibilities as one of the core values in its business operations. We are committed to becoming a sustainable property management enterprise, with an aim to create long-term value for all stakeholders and maintain high-quality services and operational standards, which will bring positive effect to the communities we are serving. We actively control the impacts on the environment and the communities caused during the process of operation, improve our information transparency and perform our environmental and social responsibilities, for the purpose of creating a green and sustainable future for our next generation.

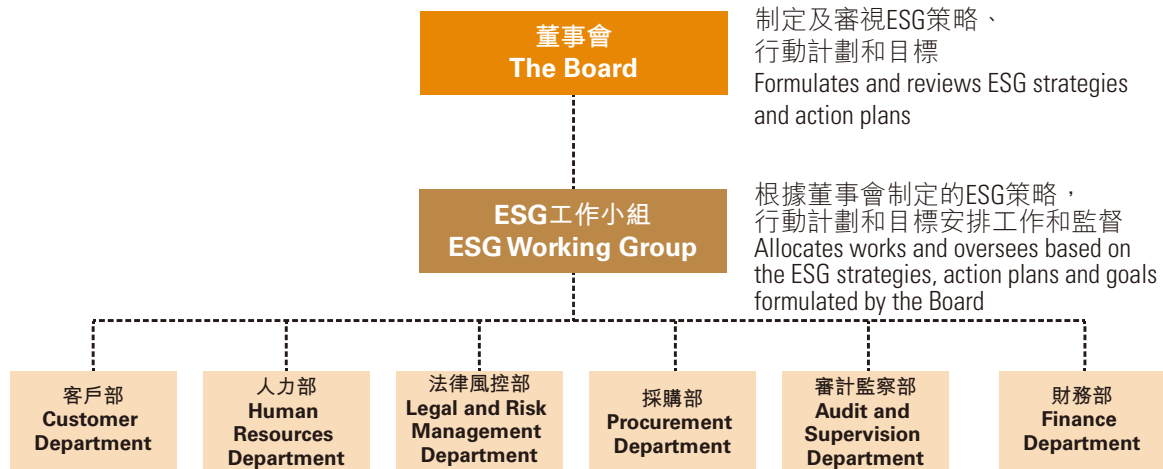
#### Sustainable Governance Strategies

The Group has formed a top-down environmental, social and governance (“ESG”) structure in adhering to its sustainable development philosophy. A governance structure for sustainable development is formed by the Board, ESG Working Group, various functional departments and subsidiaries to facilitate the orderly management and information disclosure of ESG for Kaisa Prosperity.

The Board is responsible for formulating ESG strategies and assessing and determining the risks and goals associated with ESG, in order to ensure the effectiveness of risk management and internal control. The ESG Working Group is responsible for the job allocation and governance based on the ESG strategies, establishment and improvement of ESG working system, coordination and supervision of ESG tasks, striving to integrate sustainable development elements into daily operation, and for the report to the Board about the progress of ESG tasks and for the Group’s annual ESG Report. At the execution level, various functional departments comprising the Customer and Engineering Department (“Customer Department”), Administration and Human Resources Department (“Human Resources Department”), Legal and Risk Management Department, Procurement and Cost Department (“Procurement Department”), Audit and Supervision Department and Finance Department (“Finance Department”) and subsidiaries are responsible for performing ESG tasks, including collection of stakeholders’ opinions, internal and external materiality assessment, preparation of the ESG Report, reporting to the ESG Working Group and the Board about the ESG tasks, and collection, record and reporting of the ESG-related information and data, as well as implementing and improving the ESG concepts, strategies and measures of the Group in daily operation and management.



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ESG工作小組開展具體的ESG工作，向董事會匯報ESG管理和ESG報告的工作進展  
ESG Working Group implements specified ESG tasks and report to the Board about ESG management and the progress of tasks contained in the ESG Report

**董事會參與**

董事會致力將可持續發展納入其業務發展之中，且明白其在監督本集團ESG策略方面的整體責任，包括：

- 評估及釐定本集團的ESG相關風險(包括：氣候變化)及機遇；
- 確保設有適當和有效的風險管理及內部監控系統；
- 制訂本集團的ESG管理方針、策略、優次及目標；
- 就相關目標定期檢討本集團的ESG表現；及
- 審批本集團ESG報告內的披露資料。

董事會定期評估、識別及管理ESG風險，並透過遵守監管機構要求及行業常規發掘潛在機遇，確保向持份者創造長期價值。此外，董事會亦會定期檢討各項ESG目標的執行情況，並於適當及可行的情況下調整目標，確保企業發展對環境及社會的影響降至最低。

**Board Engagement**

The Board is committed to incorporating sustainability into its business development. It recognizes its responsibility in supervising the Group's ESG strategies, including:

- assessing and determining the risks associated, such as climate change with and opportunities arising from the Group's ESG issues;
- ensuring that an appropriate and effective risk management and internal control system is in place;
- formulating the Group's management approach, strategies, priority and goals of ESG;
- regularly reviewing the Group's ESG performance in relation to relevant goals; and
- approving the information disclosed in the Group's ESG Report.

The Board regularly evaluates, identifies and manages ESG risks, and explores potential opportunities through compliance with regulatory requirements and industry practices, bringing long-term value for the stakeholders. The Board also reviews the implementation of all ESG goals on a regular basis and adjusts the goals as appropriate and practicable, for the purpose of minimizing the impacts on the environment and the society brought by its development.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 五、與持份者溝通

本集團相信，了解並回應持份者的關注事宜不但有助評估我們就環境、社會及管治議題所作決策的影響，亦可塑造及調整我們的發展和成長方向。本集團積極通過不同的溝通管道，如報告、工作坊、意見調查或其他平台與主要持份者（包括股東及投資者、政府、員工、客戶、供應商及社區）交流，了解他們所關注之事項，以實現共同進步和發展。

2022年，本集團的主要持份者、其利益及關注事宜、溝通渠道及我們所制定的行動計劃載列於下表。

### V. COMMUNICATION WITH STAKEHOLDERS

The Group believes that understanding and responding to the concerns of stakeholders will not only help assess the impact of our decisions on ESG issues, but also shape and adjust our development and growth direction. The Group actively communicates with key stakeholders (including shareholders and investors, government, employees, customers, suppliers and communities) through different communication channels, such as reports, workshops, opinion surveys or other platforms, to understand their concerned matters in order to achieve common progress and development.

In 2022, the main stakeholders of the Group, their interests and concerns, communication channels and the action plans we have formulated are set out in the table below.

持份者群體 Stakeholder Group	溝通方式／渠道 Communication Ways/ Channels	關注事項 Major Concerns	我們的行動計劃 Our Action Plans
股東 及投資者  Shareholders and investors	<ul style="list-style-type: none"> <li>召開股東大會</li> <li>發佈年報</li> <li>公開信息披露</li> </ul>	<ul style="list-style-type: none"> <li>保持持續盈利能力</li> <li>制定可持續發展策略</li> <li>提升企業透明度</li> <li>保護股東與投資者權益</li> </ul>	<ul style="list-style-type: none"> <li>定期召開股東會</li> <li>定期召開董事會</li> <li>召開投資者見面會</li> <li>及時進行法定事項披露</li> </ul>
政府  The government	<ul style="list-style-type: none"> <li>納稅申報</li> <li>政策執行情況匯報</li> </ul>	<ul style="list-style-type: none"> <li>確保運營合規性</li> <li>依法足額納稅</li> <li>回應國家政策</li> <li>支持地方發展</li> </ul>	<ul style="list-style-type: none"> <li>遵守國家法律和法規</li> <li>與當地政府保持良好關係</li> <li>創造就業機會</li> <li>按時依法足額繳納稅款</li> </ul>

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持份者群體 Stakeholder Group	溝通方式／渠道 Communication Ways/ Channels	關注事項 Major Concerns	我們的行動計劃 Our Action Plans
員工	<ul style="list-style-type: none"> <li>意見調查問卷<sup>4</sup></li> <li>工作坊<sup>5</sup></li> </ul>	<ul style="list-style-type: none"> <li>職業發展</li> <li>培訓機會</li> <li>薪酬福利</li> <li>企業文化</li> </ul>	<ul style="list-style-type: none"> <li>舉辦專業發展、職業技能提升以及安全規程的培訓課程</li> <li>了解員工個人發展訴求，並對其進行公正、客觀評估</li> <li>營造具有競爭力的工作環境</li> <li>員工關懷及福利活動</li> <li>員工信箱</li> <li>公司內部聯絡網</li> </ul>
Employees	<ul style="list-style-type: none"> <li>Opinion surveys and questionnaires <sup>4</sup></li> <li>Workshops <sup>5</sup></li> </ul>	<ul style="list-style-type: none"> <li>Career development</li> <li>Training opportunities</li> <li>Remuneration and benefits</li> <li>Corporate culture</li> </ul>	<ul style="list-style-type: none"> <li>To organize trainings for professional development, occupational skills and safety procedures</li> <li>To understand employees' development needs and evaluate them in an impartial and objective way</li> <li>To create a competitive working environment</li> <li>To organize care and welfare activities for staff</li> <li>Staff mailboxes</li> <li>Company's intranet</li> </ul>
客戶	<ul style="list-style-type: none"> <li>個別會晤<sup>6</sup></li> <li>客戶滿意度調查<sup>7</sup></li> <li>客戶溝通會議<sup>8</sup></li> </ul>	<ul style="list-style-type: none"> <li>安全舒適的居住環境</li> <li>服務及時</li> <li>住戶安全</li> <li>隱私保護</li> <li>不斷提高物管服務質量</li> </ul>	<ul style="list-style-type: none"> <li>服務規範化、標準化</li> <li>定期進行滿意度調查</li> <li>對客戶投訴及時反饋和處理</li> <li>切實保障客戶隱私</li> </ul>
Customers	<ul style="list-style-type: none"> <li>Individual meeting <sup>6</sup></li> <li>Customer satisfaction survey <sup>7</sup></li> <li>Customer communication meeting <sup>8</sup></li> </ul>	<ul style="list-style-type: none"> <li>A comfortable and safe living environment</li> <li>Timely services</li> <li>Safety of residents</li> <li>Protection of privacy</li> <li>Enhancement of property management quality</li> </ul>	<ul style="list-style-type: none"> <li>To systemize and standardize our services</li> <li>To carry out regular satisfaction survey</li> <li>To promptly respond to and handle customer complaints</li> <li>To effectively protect customer privacy</li> </ul>

<sup>4</sup> 報告期間進行了7次員工意見調查問卷，參與員工總共約1,734人。

<sup>5</sup> 報告期間舉辦了67次工作坊，參與員工總共約305人。

<sup>6</sup> 出席個別會晤的客戶約209,889人。

<sup>7</sup> 參與滿意度調查的客戶約24,807人。

<sup>8</sup> 參與溝通會議的客戶約663人。

<sup>4</sup> Seven opinion surveys were conducted during the Reporting Period involving nearly 1,734 employees.

<sup>5</sup> 67 workshops were organized during the Reporting Period involving nearly 305 employees.

<sup>6</sup> Approximately 209,889 customers attended individual meetings.

<sup>7</sup> Approximately 24,807 customers participated in satisfaction surveys.

<sup>8</sup> Approximately 663 customers participated in communication meetings.

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持份者群體 Stakeholder Group	溝通方式／渠道 Communication Ways/ Channels	關注事項 Major Concerns	我們的行動計劃 Our Action Plans
供應商 Suppliers	<ul style="list-style-type: none"> <li>• 供應商表現審核和評價</li> <li>• 溝通會議</li> <li>• 電話討論</li> </ul>	<ul style="list-style-type: none"> <li>• 增進日常溝通</li> <li>• 履行合同</li> <li>• 公開公正</li> </ul>	<ul style="list-style-type: none"> <li>• 建立公開、透明的招標制度，為供應商提供平等競爭機會</li> <li>• 持續直接溝通及優化項目管理</li> <li>• To establish an open and transparent tendering system to provide suppliers with equal opportunity for competition</li> <li>• To communicate and optimise project management on an ongoing and direct basis</li> </ul>
社區 The community	<ul style="list-style-type: none"> <li>• 媒體宣傳報導</li> <li>• 舉辦／參與社會公益活動</li> </ul>	<ul style="list-style-type: none"> <li>• 投資公益事業</li> <li>• 堅持綠色運營</li> <li>• 參與社區建設</li> <li>• 投身社區公益</li> <li>• 關注弱勢群體</li> </ul>	<ul style="list-style-type: none"> <li>• 定期舉辦社區公益活動</li> <li>• 開展公益項目</li> <li>• 倡導節能環保</li> <li>• To regularly organize charitable activities</li> <li>• To conduct charity events</li> <li>• To advocate energy saving and conservation</li> </ul>
	<ul style="list-style-type: none"> <li>• Review and evaluation of the performance of suppliers</li> <li>• Communication meetings</li> <li>• Phone discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Promotion of daily communication</li> <li>• Performance of contract</li> <li>• Openness and fairness</li> </ul>	
	<ul style="list-style-type: none"> <li>• Media coverage</li> <li>• Organization/participation in charitable activities</li> </ul>	<ul style="list-style-type: none"> <li>• Investment in charitable business</li> <li>• Green operations</li> <li>• Participation in community establishment</li> <li>• Devotion to charity events</li> <li>• Care for vulnerable groups</li> </ul>	

### 六、重要性評估

為確定本報告的披露重點，我們已與持份者對環境、社會及管治議題進行重要性評估。以下為重要性評估之流程：

#### 第一步：識別潛在的環境、社會及管治議題

本集團根據《環境、社會及管治報告指引》的披露要求、佳兆業美好的業務特點及日常運作識別出23個議題。這些議題被認為通過我們的營運對環境和社會產生相關影響。

### VI. MATERIALITY ASSESSMENT

To determine the key points to be disclosed in this report, we have conducted materiality assessment on ESG issues with stakeholders. The procedures of the materiality assessment are set out as below:

#### Step One: Identification of potential ESG issues

The Group identified 23 issues in accordance with the disclosure requirements set out in the “Environmental, Social and Governance Reporting Guide” and based on the business characteristics and daily operation of Kaisa Prosperity. These issues are considered to have impacts on the environment and the society during our operation.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 第二步：重要性評估

本集團管理層根據與持份者溝通過程中所收集的意見進行內部會議，對每個環境、社會和管治議題的相關程度或重要性按0至5分進行評分(0為不相關；5為極其重要)。

### Step Two: Materiality Assessment

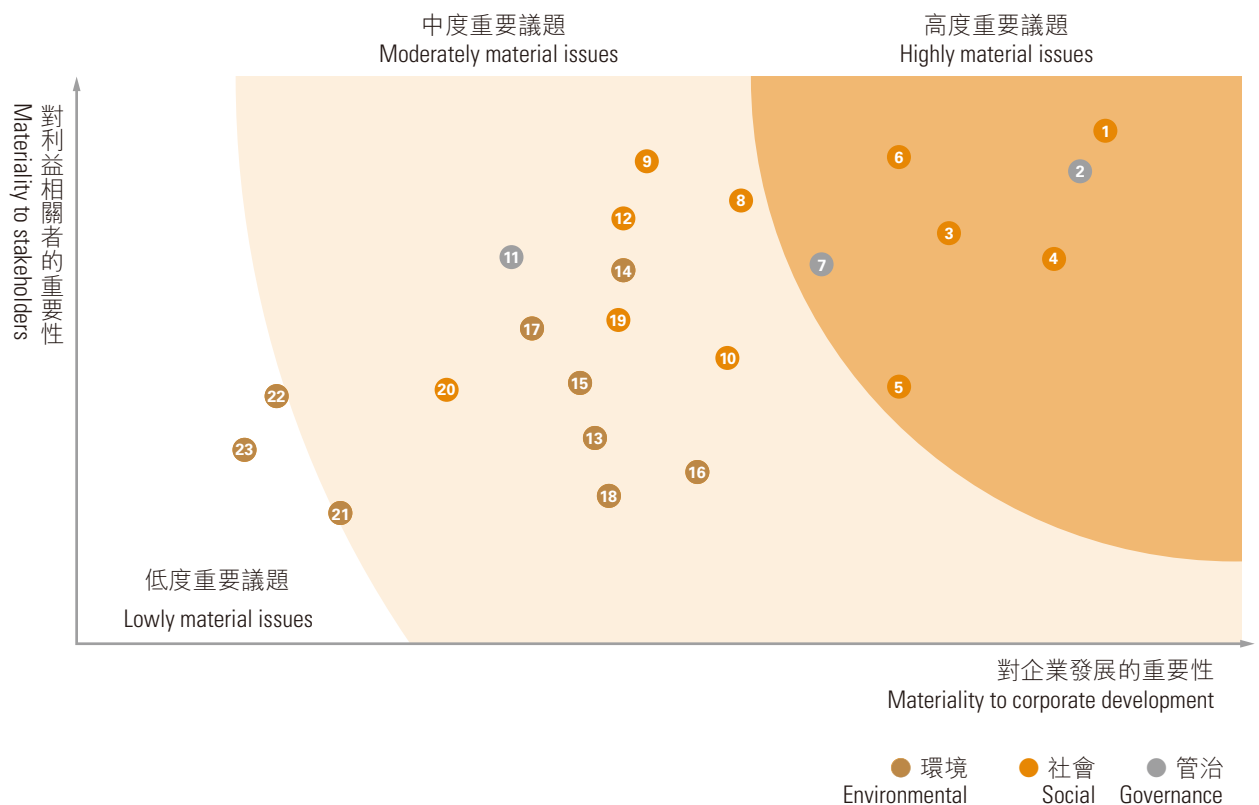
The Group's management conducted internal meetings based on the opinions collected from the communications with stakeholders to score the degree of relevance and importance of every ESG issue from 0 to 5 marks (0 represents irrelevant; 5 represents most important).

### 第三步：排列優先次序

我們根據評分結果，從「對持份者的影響」和「對業務的影響」兩個維度對議題進行排序，以所得的結果編製以下重要性矩陣：

### Step Three: Priority

Based on the evaluation result, we prioritized the issues in two dimensions, namely, "importance to stakeholders" and "importance to our operation" and prepared the materiality matrix as below:



## 環境、社會及管治報告

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議題重要性	排序	所述範疇	所屬範疇	披露位置
Materiality of Issue	Ordering	Scope	Category	Disclosing chapter
高度重要議題 Highly material issues	1	社會	服務質素及投訴管理 Service quality and complaint handling	第九章 深耕品質，煥新服務 IX. DEEP CULTIVATION OF QUALITY, NEW SERVICE
	2	管治	企業管治 Corporate governance	第十章 廉潔經營，合規守法 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS
	3	社會	客戶福祉與健康安全 Well-being, health and safety of customers	第九章 深耕品質，煥新服務 IX. DEEP CULTIVATION OF QUALITY, NEW SERVICE
	4	社會	職業健康與安全 Occupational health and safety	第八章 以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
	5	社會	員工培訓與發展 Employee training and development	第八章 以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
	6	社會	客戶資料私隱及安全 Customer data privacy and data security	第九章 深耕品質，煥新服務 IX. DEEP CULTIVATION OF QUALITY, NEW SERVICE
	7	管治	供應商篩選及供應鏈風險管理 Selection of suppliers and risk management along the supply chain	第十章 廉潔經營，合規守法 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS
中度重要議題 Moderately material issues	8	社會	員工招聘與晉升 Recruitment and promotion of employees	第八章 以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
	9	社會	平等機會 Equal opportunity	第八章 以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
	10	社會	防止僱傭童工及強制勞工 Prevention of child labor and forced labor employment	第八章 以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
	11	管治	反貪污及反洗錢 Anti-corruption and money laundering	第十章 廉潔經營，合規守法 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS
	12	社會	社區溝通與融合 Communication and integration in community	第十一章 匯聚微光，回饋社會 XI. GATHERING SHIMMER, GIVING BACK TO THE SOCIETY
	13	環境	氣候變化 Climate change	第七章 低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
	14	環境	智慧物業 Green and smart property	第九章 深耕品質，煥新服務 IX. DEEP CULTIVATION OF QUALITY, NEW SERVICE
	15	環境	綠色辦公 Green office	第七章 低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
	16	環境	能源管理 Energy management	第七章 低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
	17	環境	廢棄物管理 Waste management	第七章 低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
	18	環境	用水 Water consumption	第七章 低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
低度重要議題 Lowly material issues	19	社會	參與公益慈善及志願活動 Participation in charity and volunteering activities	第十一章 匯聚微光，回饋社會 XI. GATHERING SHIMMER, GIVING BACK TO THE SOCIETY
	20	社會	保護知識產權 Protection of intellectual property rights	第十章 廉潔經營，合規守法 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS
	21	環境	管理環境及天然資源風險 Management of risks associated with environmental and natural resources	第七章 低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
	22	環境	溫室氣體排放 Greenhouse gas emissions	第七章 低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
	23	環境	廢氣排放 Exhaust emissions	第七章 低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION

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根據重要性評估所得結果，以服務質素與投訴管理、企業管治、客戶福祉與健康、職業健康與安全、員工培訓與發展、客戶資料私隱及安全 and 供應商篩選及供應鏈風險管理被視為持份者及本集團最為關注的議題。本集團在兼顧環境和社會責任的同時，將給以上領域更多的關注，力求取得持續改善及達致可持續的業務發展。

### 七、低碳運營，踐行環保

#### 氣候變化

佳兆業美好意識到全球暖化日趨嚴重，對人類與地球環境皆帶來重大深遠的影響及挑戰。氣候變化帶來的現象如極端天氣、氣溫上升和海洋暖化等亦正在威脅本集團業務和運營的穩定性。有見及此，我們參照氣候相關財務信息披露工作組(TCFD)的建議，以回應我們如何應對氣候變化。

According to the results of materiality assessment, service quality and complaint handling, corporate governance, well-being, health and safety of customers, occupational health and safety, employee training and development, customer data privacy and data security and selection of suppliers and risk management along the supply chain are regarded as the most concerned issues of stakeholders and the Group. While taking into account environmental and social responsibilities, the Group will pay more attention to the above areas, and strive to achieve continuous improvement and sustainable business development.

### VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION

#### Climate Change

Kaisa Prosperity has been aware of the worsening consequences of global warming, which poses a huge and profound impact and challenge to both mankind and the global environment. The phenomenon arising from climate change such as extreme weather, rising temperatures and ocean warming are also threatening the stability of the Group's business and operations. In view of this, we have responded how we addressed the climate change with reference to the recommendations from the Task Force on Climate-Related Financial Disclosures (TCFD).

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### 管治

根據本集團已訂明的可持續發展框架，下表詳述各單位的職責和責任：

### Governance

The duties and responsibilities of all units are set out as below in accordance with the sustainable development framework of the Group:

人員 Personnel	職責 Duties
董事 Directors	<ul style="list-style-type: none"> <li>• 制訂ESG方針、策略、優次及目標；</li> <li>• 負責評估及釐定ESG的相關風險和機遇；</li> <li>• 最少每年一次定期檢討各項ESG目標的執行情況；及</li> <li>• 現時集團正在探討和草擬《氣候變化政策》的可行性，以應對氣候變化的行動。</li> </ul> <ul style="list-style-type: none"> <li>• formulates the ESG approach, strategies, priority and goals;</li> <li>• assesses and determines the risks associated with and opportunities arising from the ESG issues;</li> <li>• reviews the implementation of all ESG goals on an annual basis at least; and</li> <li>• is now studying the feasibility of and drafting the "Climate Change Policy" (《氣候變化政策》) to identify actions to respond to the climate change.</li> </ul>
ESG工作小組 ESG Working Group	<ul style="list-style-type: none"> <li>• 根據ESG策略安排相關工作進展；</li> <li>• 監督可持續發展工作，當中包括氣候變化工作；及</li> <li>• 統籌每年度的ESG報告工作。</li> </ul> <ul style="list-style-type: none"> <li>• organises the works related to ESG strategies;</li> <li>• oversees the works on sustainable development, including works related to the climate change; and</li> <li>• coordinates the annual ESG Report.</li> </ul>
各職能部門及下屬公司(客戶及工程部、行政及人力資源部、法律風控部、採購及成本部、審計監察部及財務管理部組成) Various functional departments and subsidiaries comprising the Customer and Engineering Department, Administration and Human Resources Department, Legal and Risk Management Department, Procurement and Cost Department, Audit and Supervision Department and Finance Department	<ul style="list-style-type: none"> <li>• 執行董事會有關ESG決議；</li> <li>• 開展ESG工作，包括收集及管理環境及社會績效數據；</li> <li>• 向高級管理層及董事會匯報ESG工作和報告編寫的進度；及</li> <li>• 制訂及執行可持續發展相關管理政策及具體措施。</li> </ul> <ul style="list-style-type: none"> <li>• executes the Board's resolution on ESG issues;</li> <li>• performs ESG works, including collection and management of KPIs related to the environment and society;</li> <li>• reports to the senior management and the Board on ESG works and compilation of report; and</li> <li>• formulates and executes management policies and specific measures on sustainable development.</li> </ul>



## 環境、社會及管治報告 Environmental, Social and Governance Report

### 風險管理

我們已識別了一系列氣候變化對其業務營運構成相關的風險和應對行動計劃：

### Risk Management

We have identified a series of risks associated with climate change caused to our operations and the action plans in addressing these risks:

風險 Risks	潛在影響 Potential impact
<p><b>實體風險</b> <b>Substantial Risks</b></p> <p>急性實體風險(來自暴風、水災、火災或熱浪等天氣相關事件) Acute substantial risks (weather-related events such as storms, floods, fires, or heat waves)</p> <p>慢性實體風險(來自長期氣候變化, 例如溫度變化、水平面上升、水源減少、生物多樣性流失以及土地及土壤生產力變化) Chronic substantial risks (long-term climate changes, such as temperature changes, rising sea levels, reduced water sources, loss of biodiversity and changes in land and soil productivity)</p>	<ul style="list-style-type: none"> <li>• 降水和水災可能導致建築物結構受損, 使營運及維修保養成本增加; 及</li> <li>• 颱風增加電力短缺的風險, 亦有機會使辦公室臨時關閉, 以致業務中斷而收入減少。</li> <li>• Precipitation and floods may cause damage to the structure of the building and increase operation and maintenance costs; and</li> <li>• Typhoons may increase the risk of power shortages and the possibility of temporary office closures, resulting in business interruptions and reduced revenue.</li> <li>• 氣溫上升可能引致工人中暑, 增加工傷風險及製冷成本; 及</li> <li>• 海平面上升引致水浸, 對基礎建設及設施造成破壞, 增加維修損毀設施的費用。</li> <li>• Rising temperatures may cause heatstroke increasing the risk of industrial injuries and costs of cooling; and</li> <li>• Rising sea levels may cause flooding, causing damage to infrastructure and facilities, and increasing the cost of repairing damaged facilities.</li> </ul>
<p><b>過渡風險</b> <b>Transition Risks</b></p> <p>技術風險 Technology risks</p> <p>市場風險 Market risks</p>	<ul style="list-style-type: none"> <li>• 能源效益技術是緩和氣候變化的關鍵和未來發展的核心要素。如我們未能掌握可再生能源或節能減排技術, 將影響業務發展。</li> <li>• Energy-efficient technology is the key to mitigating climate change and the core element of future development. If we fail to master renewable energy or energy conservation and emissions reduction technologies, business development will be affected.</li> <li>• 租戶和業主逐漸轉向把可持續發展理念融入營運的企業。若我們未能把可持續發展策略融入業務和有效地應對氣候變化的問題, 有可能失去競爭優勢。</li> <li>• Tenants and property owners are increasingly turning to businesses that integrate sustainable development philosophy into their operations. If we fail to integrate sustainable development strategies into our business and effectively deal with climate change issues, we may lose our competitive advantage.</li> </ul>
<p>聲譽風險 Reputation risks</p>	<ul style="list-style-type: none"> <li>• 若營運過程對氣候造成破壞性影響, 有可能難以吸引及挽留業主、員工、業務夥伴及投資。</li> <li>• If the operation process has a harmful effect on the climate, it may be difficult to attract and retain property owners, employees, business partners and investments.</li> </ul>
<p>法律風險 Legal risks</p>	<ul style="list-style-type: none"> <li>• 氣候變化相關政策和法例要求日趨嚴格。如現有的合規程序及業務營運未必充分符合新的法律及監管要求, 有可能需要產生額外的合規成本和影響本集團的聲譽。</li> <li>• Policies and regulations related to climate change are becoming stricter. If the existing compliance procedures and business operations may not fully comply with the new legal and regulatory requirements, there may incur additional compliance costs and affect the reputation of the Group.</li> </ul>

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為緩解氣候變化帶來的實體風險，佳兆業美好為水患風險較高的物業安裝了防水閘，並定期檢查沙井、去水渠及門窗等，確保沙井渠道保持暢通，以減少水災或海平面上升所帶來影響。極端天氣亦有可能帶來電力短缺問題，有見及此，我們會進行定期檢查及測試後備發電機工作，以降低業務中斷風險。有關氣候相關的過渡風險，佳兆業美好明白掌握可再生能源或節能減排技術將影響業務未來發展，因此我們積極轉型至低碳發展的營運模式，以滿足租戶和顧客的期望和提高他們的忠誠度。我們亦密切留意氣候變化規管法例的更新和積極監控我們的合規程序，以避免因違反相關法規或行業標準而影響聲譽和產生額外的訴訟費用。

### 綠色辦公

本集團嚴格遵守《中華人民共和國環境保護法》、《中華人民共和國固定廢棄物污染環境防治法》、《中華人民共和國大氣污染防治法》、《「十三五」控制溫室氣體排放工作方案》及《中華人民共和國固體廢物污染環境防治法》等法律法規，該等法律法規明確列明有關企業排放污染物及節能管理的要求。有見及此，我們制定並嚴格落實了《佳兆業美好集團辦公用品管理制度》及《關於全集團節衣縮食、厲行節約的通知》等內部政策，對辦公場所產生的廢氣、廢水、廢物和溫室氣體排放進行管理，並從用電、用水、用紙、辦公用品和公務車管理等細節處入手，為員工的日常環保工作提供清晰指引，致力於日常營運過程中推動多項減排及節能項目。具體綠色辦公措施包括：

- 鼓勵員工在日常營運中實踐節約能源及用水；
- 空調系統設定為攝氏24-26度；

In order to alleviate the substantial risks caused by climate change, Kaisa Prosperity has installed flood gates for properties with higher flood risk, and regularly inspects manholes, drains, doors and windows, etc. to ensure that manholes and drainages remain unblocked to reduce the impact of floods or rising sea levels. Extreme weather may also cause power shortages. In view of this, we conduct regular inspections and test the backup power generators to reduce the risk of business interruption. Regarding to climate-related transition risks, Kaisa Prosperity understands that mastering renewable energy or energy conservation and emissions reduction technologies will be essential the future development of the business. Therefore, we actively transit into a low-carbon development business model to meet the expectations of tenants and customers and increase their loyalty. We also pay close attention to the update of climate change regulatory laws and actively monitor our compliance procedures to avoid violating relevant regulations or industry standards that may affect our reputation and incur additional litigation costs.

### Green office

The Group strictly complies with the laws and regulations such as the Environmental Protection Law of the PRC (《中華人民共和國環境保護法》), Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste (《中華人民共和國固定廢棄物污染環境防治法》), Prevention and Control of Atmospheric Pollution of the PRC (《中華人民共和國大氣污染防治法》), "Thirteenth Five-Year" Work Plan for Greenhouse Gas Emission Control (《「十三五」控制溫室氣體排放工作方案》) and Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste (《中華人民共和國固定廢棄物污染環境防治法》), which clearly state the requirements in relation to the emission of pollutants and energy-saving management for enterprises. In view of this, we formulated and strictly implemented the internal policies such as the Kaisa Prosperity Group Office Supplies Management System (《佳兆業美好集團辦公用品管理制度》) and the Notice on Cost Reduction and Strict Economy of the Whole Group (《關於全集團節衣縮食、厲行節約的通知》), which regulate emissions and discharge of exhaust gas, waste water, waste solids and greenhouse gas generated in office areas. In addition, we provided clear guidelines on the daily environmental protection for our staff, starting with the details such as management of use of electricity, water, paper, office supplies, and business vehicles and are devoted to promoting various emission reduction and energy saving projects in the course of daily operation. Our concrete green office measures include:

- Encouraging our staff to implement energy and water saving in the course of daily operation;
- Encouraging the setting of air-conditioning temperature to 24-26 degree Celsius;

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- 鼓勵採用自然光，減少使用不必要的照明系統；
  - 要求員工下班隨手關空調和計算機等，從而降低辦公室日常用電耗量；
  - 重新領用文具、計算機配件、計算器等辦公用品時應奉行以舊換新的原則；
  - 減少紙張消耗，盡量使用黑白及雙面打印模式及使用二手紙；
  - 定期檢查物資的使用狀態，採購或報銷前先考慮維修及內部資產調撥的可行性；及
  - 在辦公室範圍內提供廢物分類回收設施，方便員工參與廢物源頭分類，以提高回收物料的收集數量和減少廢物的棄置量。
- Encouraging the adoption of natural light and reduction of the use of unnecessary lighting systems;
  - Requesting our staff to switch off the air-conditioners and computers when they leave office, so as to reduce daily electricity consumptions in the office;
  - Reiterating that the old-for-new principle should be pursued when requisitioning the office supplies such as stationeries, computer accessories and computers;
  - Reducing paper consumption by using black-and-white and double-side printing modes and using recycled paper;
  - Checking the usage of the supplies regularly and considering the feasibility of maintenance and internal resources deployment before purchase or replacement; and
  - Providing waste sorting and recycling facilities within the office area to engage our staff to sort wastes at source, thereby raising the collection volume for recyclable materials and reducing the disposal volume of wastes.

### 能源管理

我們的直接能源耗量主要來自固定源設備和公務汽車所使用的天然氣、液化石油氣、柴油和汽油；間接能源耗量主要來自外購電力、蒸氣、煤氣和天然氣。為減少碳足印的影響，我們鼓勵員工使用視頻會議系統或電話會議系統以減少出差。如必須出差則盡量使用機場大巴或地鐵等大型運輸交通工具，以避免飛機飛行或出租車行駛時排出大量二氧化碳。除此之外，我們的物業管理運營非常依賴能源消耗，並嚴格遵守《中華人民共和國節約能源法》的法規及《佳兆業美好集團能耗執行情況考核辦法》的內部守則。於報告期內，本集團的能源總耗量約為130,906.57千個千瓦時。

為了有效控制耗電總量和提升能源的使用效率，本集團實施以下節能措施：

- 參考最新的行業指引，繼續為新項目和現有項目推出更環保的設備組件；

### Energy management

Our direct energy consumptions are mainly from the natural gas, liquefied petroleum gas, diesel and gasoline used in the fixed source equipment and business vehicles; indirect energy consumptions are mainly from electricity, vapour, town gas and natural gas purchased externally. In hopes of reducing the impact of carbon footprints, we encourage our staff to use video conferencing or teleconferencing systems to reduce the needs for business trips. Where business trips are necessary, staff should take mass transit transportation such as airport coaches or railways as much as possible so as to avoid the considerable amount of carbon dioxide emitted during a flight on a plane or a journey on a taxi. Apart from this, our property management and operation highly depends on energy consumption and strictly complies with the Law of the People's Republic of China on Energy Conservation (《中華人民共和國節約能源法》) and the Assessment Method for Implementation of Energy Consumption of Kaisa Prosperity Group (《佳兆業美好集團能耗執行情況考核辦法》) as its internal code. During the Reporting Period, the total energy consumption of the Group amounted to approximately 130,906,570 kWh.

To effectively control the consumption of electricity and increase energy efficiency, the Group has implemented the following energy-saving measures:

- continued to introduce more environmental friendly equipment and components for new and existing projects with reference to the latest industry guidelines;

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- 探討設備上使用智慧電錶以加強能源表現管理；
- 當現時的照明及電力設備的使用壽命結束時，以高能源效益的替代品取代；
- 採用合理的運行控制方式和採用先進的節電設備；
- 採用無功補償，提高供配電系統和用電設備的功率因數；
- 做好每月的能源耗量報表進行分析，發現能耗異常及時分析報告；
- 每季度對能耗執行超標的單位進行績效扣罰，對能耗控制好的單位進行績效激勵；及
- 對浪費能源的現象，立即報告、制止或糾正。
- explored the use of smart meter to enhance management of energy performance;
- used alternatives with high energy efficiency to replace the existing lighting and power equipment upon the end of their life cycle;
- adopted reasonable operating and control method and advanced energy-saving equipment;
- adopted a static var generator to enhance the power factor of power supply and distribution system and electrical equipment;
- conducted an analysis on the monthly energy consumption report and report on any abnormal energy consumption in a timely manner;
- imposed punishment on units which are found to have excessive energy consumption and offered incentives to units which perform a good energy consumption control on a quarterly basis; and
- promptly reported, prevented and rectified any energy wastage.

為進一步實現降低能源消耗，本集團於ESG報告中首次制定於5年內減少單位面積能源總耗量的30%。截至報告期末，本集團2022年比2021年已減少17.14%的單位面積能源總耗量。

To further realise reduction of energy consumption, the Group has, for the first time, set out in its ESG report the goals of reducing the total energy consumption per unit area by 30% within 5 years. As at the end of the Reporting Period, the Group's total energy consumption per unit area reduced by 17.14% in 2022 as compared with 2021.

### 廢棄物管理

我們於各個地區在管項目積極響應當地政府進行廢物回收及垃圾分類，於營運過程中嚴格遵守《中華人民共和國固體廢物污染環境防治法》處理廢棄物，本集團亦於內部制定《分類垃圾房標準化指引》教導租戶如何進行分類及實行垃圾處理的3R原則（即減量化(Reduce)、再利用(Reuse)及再循環(Recycle)）。

### Waste management

We proactively responded the local governments' policies by implementing waste recycle and classification at all projects under our management and strictly complied with the "Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste" in handling wastes during our operations. The Group also set up the Standardized Guidelines for Classification of Garbage Chamber (《分類垃圾房標準化指引》) internally to teach its tenants how to sort and implement 3R Principles, i.e. "Reduce", "Reuse" and "Recycle" of wastes.

對於有害廢棄物，我們實行統一收集和定點存放，並交由擁有相關資質的第三方服務提供商進行處理以控制或消除危害。我們於在管項目中實施以下措施：

For hazardous wastes, we implement unified collection and designated storage, and hand them over to a third-party service provider with relevant qualifications for processing to control or eliminate hazards. We implemented the following measures in the projects under management:

- 所有有害廢棄物交由國家認可的、有資質的廢物處理公司處理；
- All hazardous wastes are handled by a nationally recognized and qualified waste treatment company;

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- 所有有害廢棄物管理嚴格遵照「分類回收、集中保管、統一處理」原則；
- 按照廢棄物的類別將廢棄物分類回收，在盛裝廢棄物的容器外標明廢棄物的類別及名稱；及
- 各類有害廢棄物應集中保管在指定場所。

對於無害廢棄物，我們會對其中的可回收物分揀回收，提高資源的利用率以達到降低污染。我們亦會在物業小區設置分類回收箱，鼓勵業主積極參與垃圾分類回收。於報告期內，本集團共產生1.028噸有害廢棄物，當中包括墨盒、打印機硒鼓、燈管、燈泡和電池；無害廢棄物總量約為1.324噸，主要為辦公垃圾。

為實現減少有害廢棄物及無害廢棄物排放量，本集團於上年度的ESG報告中首次制定有害廢棄物及無害廢棄物各排放量於5年內減少10%及實現「零事故」和「零傷害」目標。截至報告期末，本集團的有害廢棄物排放總量密度比2021年減少約5.41%，並未接獲任何有關處理廢棄物的事故及傷亡。

### 用水

作為物業管理服務企業，因綠化和公共泳池維護等服務導致本集團的用水量較大，因此本集團採用噴灌和微灌等節水灌進行綠化澆水，降低綠化水耗，並且定期檢測水管是否有滲漏情況，對用水設備進行日常維護，以杜絕「跑、冒、滴、漏」現象所導致的水資源浪費。於報告期內，本集團的耗水量約為948,912立方米。在污水排放方面，本集團只會針對在管有醫院項目進行污水處理；本集團制定並嚴格落實《污水處理操作指引》及遵守《中華人民共和國水污染防治法》及所在地的污水排放標準，以確保污水達標排放。

- All hazardous waste management strictly abides by the principle of “classified recycling, centralized storage, and unified treatment”;
- Separate and recycle wastes according to the type of waste, and label the type and name of the waste outside the container that contains the waste; and
- All kinds of wastes are kept in designated places.

For non-hazardous wastes, we sort and recycle the recyclables to improve the utilization rate of resources to reduce pollution. We will also set up recycling bins in property communities to encourage property owners to actively participate in garbage sorting and recycling. During the Reporting Period, the Group generated 1.028 tons of hazardous waste, including ink cartridges, printer cartridges, lamps, light bulbs and batteries; the total amount of non-hazardous waste was approximately 1.324 tons, which were mainly office waste.

To effectively reduce the emissions of hazardous wastes and non-hazardous wastes, the Group has, for the first time, set out in its last ESG report the goals of reducing the emissions of hazardous wastes and non-hazardous wastes by 10% within 5 years and striving to achieve the goals of “zero accidents” and “zero injuries”. As at the end of the Reporting Period, the total emission intensity of hazardous wastes by the Group reduced by approximately 5.41% as compared with that in 2021, respectively and there are no incidents or casualties related to waste handling.

### Water Consumption

As a property management service enterprise, owing to rather huge water consumption by the Group as a result of the services such as greening and public swimming pool maintenance, the Group adopts water-saving irrigation such as sprinkling irrigation and micro-irrigation to carry out green irrigation and reduce water consumption in gardening. We also test if there is any leakage in water pipes on a regular basis and carry out daily maintenance for water equipment, to prevent waste of the water resource from evaporation, emission, dripping or leakage. During the Reporting Period, the water consumption of the Group amounted to approximately 948,912 m<sup>3</sup>. In terms of discharge of sewage, the Group only conducts sewage treatment at the hospitals under its management. It has formulated and strictly implemented the Operation Guidelines for Sewage Treatment (《污水處理操作指引》) and complied with the Law of the People’s Republic of China on Prevention and Control of Water Pollution (《中華人民共和國水污染防治法》) and standards for discharge of sewage at the place of operations to ensure meeting sewage standard.

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集團已知悉我們大多數營運的地區面對水資源短缺問題，我們於是採取以下節水措施，進一步監察用水狀況：

- 在水龍頭安裝流量限制器、加氣裝置或其他節水設備以減少用水；
- 探討設備上使用智能水錶以監察用水狀況；
- 對現有綠化養護方式進行技術優化，可採用噴灌的方式，減少用水量；
- 在在管項目範圍向業主宣貫節水；
- 做好每月的用水耗量報表進行分析，發現耗水異常及時分析報告；及
- 對浪費耗水的現象，應立即報告、制止或糾正。

去年，我們已訂立用水效益的關鍵績效指標，於5年內減少總耗水量10%。截至報告期末，本集團已減少2.98%的耗水量。

由於我們的用水由當地供水公司提供，因此對我們的日常運營中沒有遇到任何問題。

### 管理環境及天然資源風險

儘管本集團業務對自然環境及天然資源並不會構成重大影響，但了解到天然資源稀缺，我們對減排及減耗的關注並不局限於辦公場所，同時及至業務中對社區內環保活動的推廣，發出《關於持續落實「降本增效、厲行節約」措施的通知》，並鼓勵業主參與，其中一些環保措施包括：

- 逐步更換節能水泵和照明系統以降低能源的浪費；

As it is known to the Group that most of the districts where our businesses are located are facing water shortage issue, we have adopted the following water-saving measures to further monitor the use of water:

- installed flow restrictors, gas filling devices or other water-saving equipment at the tap to reduce water consumption;
- explored the use of smart water meter to monitor the use of water;
- optimized the technologies of existing methods of greening maintenance and used sprinkler irrigation to reduce water consumption;
- promoted water conservation to the property owners of our projects under management;
- conducted an analysis on the monthly water consumption report and report on any abnormal water consumption in a timely manner; and
- promptly reported, prevented and rectified any water wastage.

Last year, we have set out a KPI of water efficiency which targets to reduce total water consumption by 10% within 5 years. As at the end of the Reporting Period, total water consumption by the Group reduced by 2.98%.

We do not encounter any problems in sourcing water for our daily operations, as our domestic water is provided by local water supply companies.

### Management of risks associated with environmental and natural resources

Although the Group's business does not exert a profound impact on the natural environmental and natural resources, we understand that natural resources are scarce. Hence, our concerns on emission and consumption reduction are not limited to office premises only, but also be extended to cover the environmental protection activities in the community in the course of business. We issued the "Notice on Continue Implementation of Measures for Cost Reduction and Efficiency Enhancement and Strict Saving" (《關於持續落實「降本增效、厲行節約」措施的通知》) and encourage property owners to take part in such activities, including:

- Gradually replacing with energy-saving water pumps and lighting systems to reduce waste of energy;

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- 將業主丟棄的綠色植物悉心栽種在社區綠化帶，以減低碳排放；
- 在社區內舉辦垃圾分類活動，以廢舊物品(如：舊電池、廢棄塑料瓶及棄置衣物等)兌換綠色盆栽和環保產品；及
- 推行舊物回收，交給當地相關專業機構再轉贈給有需要人士，以支持環保和作慈善用途。
- Transplanting the green plants discarded by the property owners in the green belt of the community to reduce carbon emissions;
- Organizing waste-sorting activities in the community to exchange used items (e.g. old batteries, discarded plastic bottles, and discarded clothes, etc.) for green potted plants and environmentally-friendly products; and
- Collecting used products for recycle and delivering them to relevant local professional organizations to give away to those in need to support environmental protection and for charitable purposes.

### 溫室氣體排放

於報告期內，本集團的溫室氣體總排放量為114,165.86噸二氧化碳當量。當中，直接溫室氣體排放(範圍一<sup>9</sup>)約755.82噸二氧化碳當量，主要來源為用於中央空調制暖的鍋爐、緊急發電機以及公務汽車；間接溫室氣體排放(範圍二<sup>10</sup>)約112,595.89噸二氧化碳當量，主要來源為集團的外購電力；其他間接溫室氣體排放(範圍三<sup>11</sup>)約814.15噸二氧化碳當量，主要來源為政府部門處理食水及污水時而消耗的電力。為減少溫室氣體排放量對環境的影響，我們鼓勵員工減少使用小型載客車輛次數，提倡採用視頻通話方式安排會議。此外，我們於辦公室周邊區域種植各種本土樹木和灌木，合共2,129棵樹；成功減低了約48.97噸在營運業務所產生的二氧化碳，減少碳足跡。

為進一步實現減低溫室氣體排放，本集團於本年度的ESG報告中首次制定減排目標，當中要求5年內減少單位面積二氧化碳總排放量的30%。截至報告期末，本集團2022年比2021年已減少約10.87%的單位面積二氧化碳總排放量。

### Greenhouse gas emissions

During the Reporting Period, the total greenhouse gas emission of the Group amounted to 114,165.86 tons of carbon dioxide equivalent (CO<sub>2</sub>e), of which direct greenhouse gas emissions (Scope 1<sup>9</sup>) amounted to approximately 755.82 tons of CO<sub>2</sub>e with the main sources from boilers at the central air-conditioning and heating system, emergency electric generators and business vehicles; indirect greenhouse gas emissions (Scope 2<sup>10</sup>) amounted to approximately 112,595.89 tons of CO<sub>2</sub>e with the main sources from electricity purchased externally; other greenhouse gas emissions (Scope 3<sup>11</sup>) amounted to approximately 814.15 tons of CO<sub>2</sub>e with the main sources from the use of electricity by the government departments during the treatment process of drinking water and sewage. To reduce the impact from greenhouse gas emissions over the environment, we encourage our staff to reduce the use of small passenger vehicle and to adopt video conference meeting instead. In addition, we planted a total of 2,129 native trees and shrubs in the surrounding areas of its offices, successfully reducing approximately 48.97 tons of carbon dioxide and carbon footprint generated during the operation of business.

To further reduce the emission of greenhouse gas, the Group has for the first set an emission reduction target in the ESG report this year, which sets out the target to reduce total carbon dioxide emissions per unit area by 30% within 5 years. As of the end of the Reporting Period, the Group has reduced its total CO<sub>2</sub> emissions per unit area by approximately 10.87% in 2022 compared to 2021.

<sup>9</sup> 範圍一指涵蓋由本集團擁有或控制的業務直接產生的溫室氣體排放。

<sup>10</sup> 範圍二指涵蓋本集團內部消耗(購回來的或取得的)電力、熱能、冷凍及蒸氣所引致的「間接能源」溫室氣體排放。

<sup>11</sup> 範圍三指涵蓋本集團以外發生的所有其他間接溫室氣體排放，包括上游及下游的排放。

<sup>9</sup> Scope 1 covers the greenhouse gas emissions directly generated from the businesses owned or controlled by the Group.

<sup>10</sup> Scope 2 covers the “indirect energy” greenhouse gas emissions generated from the electricity, heat energy, refrigeration and vapour consumed internally (purchased or obtained) by the Group.

<sup>11</sup> Scope 3 covers all other indirect greenhouse gas emissions generated outside the area of the Group, including emissions from the upstream and downstream.

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### 廢氣排放

我們的空氣排放物主要來源為用於社區游泳池和中央空調制暖的鍋爐、員工食堂燃氣灶、緊急發電機、園林綠化管理使用的除草機、油鋸和吹落葉機以及公務汽車的燃料耗量。於報告期內，本集團產生的氮氧化物、硫氧化物、可吸入顆粒物、細顆粒物、一氧化碳和碳氫化合物的排放量分別約為505.84千克、165.69千克、65.84千克、65.84千克、1,640.29千克和214.86千克。我們的空氣排放物較上年度輕微上升，當中涵蓋的在管項目由上年度672個增至今年度673個。

### Exhaust emissions

The main sources of our air emissions are the boilers at the community swimming pools and central air-conditioning and heating system, gas stoves in staff canteen, emergency electric generators, weeding machines, chain saws and leaf blowers used in garden greening, as well as fuel oil consumption of business vehicles. During the Reporting Period, the emissions of nitrogen oxides, sulphur oxides, inhalable particulates, fine particulates, carbon monoxide and hydrocarbon generated by the Group amounted to approximately 505.84 kilograms, 165.69 kilograms, 65.84 kilograms, 65.84 kilograms, 1,640.29 kilograms and 214.86 kilograms. Our air emissions increased slightly as compared to that of last year, among which the number of the projects under our management covered increased from 672 last year to 673 this year.

## 八、以人為本，進取共贏

### 僱傭

本集團的核心人才理念是「德才兼備，以德為先」，我們深信員工是企業可持續發展的重要資產之一。佳兆業美好嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國社會保險法》和《中華人民共和國就業促進法》等與僱用員工相關的法律法規，該等法例法規在工時制度、休假制度、福利及薪酬管理、辭退員工、簽訂勞動合同等方面保障員工的合法權益。為達致有效地銜接和監督有關要求，我們制定了《佳兆業美好集團招聘管理制度》、《佳兆業美好集團員工薪酬管理制度》、《佳兆業美好集團福利管理制度》、《佳兆業美好集團社會保險實施細則》、《佳兆業美好集團僱主責任險服務協議》、《員工工資級別標準對應關係表》、《佳兆業美好集團員工加班管理規定》和《佳兆業美好集團績效考核管理制度》等內部政策，並每年會由行政及人力資源部對制度進行審閱修訂，致力為員工提供合理公平無歧視的工作氣氛，令員工能充滿活力地在企業文化良好的環境下工作，實現員工與集團共同成長發展。

## VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION

### Employment

The Group's core talent concept is "Having both ability and political integrity and taking the integrity as the first". We believe that employees are one of the important assets for the enterprises' sustainable development. Kaisa Prosperity has strictly complied with the laws and regulations related to staff employment such as Labor Law of the People's Republic of China (《中華人民共和國勞動法》), Labor Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》), Social Insurance Law of the People's Republic of China (《中華人民共和國社會保險法》) and Employment Promotion Law of the People's Republic of China (《中華人民共和國就業促進法》), which safeguard the lawful interests of our staff in terms of working hours system, leave and holiday system, welfare and remuneration management, dismissal of staff, signing of labour contracts, etc. To achieve effective linking up and monitoring of such requirements, we formulated internal policies such as Kaisa Prosperity Recruitment Management Policy (《佳兆業美好集團招聘管理制度》), Kaisa Prosperity Staff Remuneration Management Policy (《佳兆業美好集團員工薪酬管理制度》), Kaisa Prosperity Welfare Management Policy (《佳兆業美好集團福利管理制度》), Kaisa Prosperity Social Insurance Implementation Rules (《佳兆業美好集團社會保險實施細則》), Kaisa Prosperity Employers' Liability Service Agreement (《佳兆業美好集團僱主責任險服務協議》), Staff Wage Level Standard Table (《員工工資級別標準對應關係表》), Kaisa Prosperity Regulations on Managing Employees' Overtime Work Policy (《佳兆業美好集團員工加班管理規定》), and Kaisa Prosperity Performance Assessment Management Policy (《佳兆業美好集團績效考核管理制度》), etc. Also, the administration and human resources department conducts review and revision to the systems on an annual basis, striving for offering a reasonable, fair and discrimination-free working atmosphere for our staff, so that the staff can work energetically under an environment with sound corporate culture to realize mutual growth and development between the staff and the Group.



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### 職業健康與安全

作為一個負責任的僱主，本集團必會嚴格遵守《中華人民共和國安全生產法》、《中華人民共和國消防法》、《中華人民共和國工傷保險條例》和《中華人民共和國職業病防治法》等有關勞動安全衛生的法律法規。本集團高度重視員工的安全問題，致力為員工提供舒適安全的工作環境及保護員工免受職業性危害，包括但不限於以下舉措：

- 提供員工體檢，費用由本集團承擔；
- 定期檢討事故、傷病情況，妥善處理員工工傷；
- 定期進行安全檢查，確保安全措施的實施；
- 與社區聯動，定期舉行消防演練和培訓；
- 關心員工身心健康，定期開展員工關懷訪談；及
- 進行安全宣導，安排辦公室安全巡查、消防巡查及定期進行消防演習。

我們於《佳兆業美好集團培訓管理制度》、《新型冠狀病毒肺炎防疫專項急預案》、《寫字樓項目復工防疫工作實施細則》及《新型冠狀病毒肺炎防護指引》提供有關職業健康、安全培訓及防疫的指引給員工。對於新聘員工，本集團會提供職業安全及崗位專業類的培訓課程，其內容包括崗位操作流程和作業指導書等；對於轉崗員工，我們亦會提供轉崗培訓，除了新技能的傳授，亦包括與崗位相關的知識和技能、操作程序、安全知識和規程等。以上的各項培訓有助提高員工的安全意識，盡量減少因人為失誤而導致意外發生。

### Occupational health and safety

As a responsible employer, for sure the Group has strictly complied with the laws and regulations in relation to labor safety and hygiene such as Work Safety Law of the People's Republic of China (《中國人民共和國安全生產法》), Fire Prevention Law of PRC (《中華人民共和國消防法》), Industrial Injury Insurance Regulations of the People's Republic of China (《中華人民共和國工傷保險條例》) and Law of the People's Republic of China on the Prevention and Control of Occupational Diseases (《中華人民共和國職業病防治法》). The Group attaches great importance to the safety of our employees. We are committed to providing a comfortable and safe working environment for our staff and protecting our staff against occupational hazards. The measures include but are not limited to the following:

- Provided our staff with body checks at the cost of the Group;
- Reviewed records of incidents, injuries and illness regularly and handled the work injuries of staff properly;
- Conducted safety checks regularly to ensure that the safety measures are implemented;
- Interacted with the community to carry out fire drills and trainings regularly;
- Cared about the physical and mental health of our staff and launched staff-caring visits regularly; and
- Advocated the importance of safety by arranging office safety inspections, fire inspections and carried out fire drills regularly.

We provide guidelines to our employees in relation to occupational health, safety training and epidemic prevention, in Kaisa Prosperity Training Management Policy (《佳兆業美好集團培訓管理制度》), Emergency Plan on Prevention of COVID-19 (《新型冠狀病毒肺炎防疫專項急預案》), Implementation Rules for Resumption of Work and Anti-epidemic at Office Building Protects (《寫字樓項目復工防疫工作實施細則》) 及 "Guidelines for Prevention of COVID-19" (《新型冠狀病毒肺炎防護指引》). As for the newly recruited staff, the Group will provide training courses on occupational safety and position-related professionalism, the contents of which include the operation procedures of positions and work instruction manuals. As for the job-transfer staff, we also provide job-transfer trainings. Apart from passing on the new skills, the trainings also include position-related knowledge and skills, operation procedures, safety knowledge and procedures, etc. All of the above trainings are conducive to raising the safety awareness of staff and minimizing the occurrence of accidents as a result of human error.

## 環境、社會及管治報告 Environmental, Social and Governance Report

本集團已建立《佳兆業美好集團突發事件管理辦法》為突發事件信息的管理及各類突發事件的報送、處理、判定和考核等管理過程提供指引。於處理突發事件時，我們要求員工應以自身安全為首要原則。如遇突發事件發生後，各分公司安全督察職能、品質及工程管理職能、行政人力職能等部門需制定相應整改措施，並匯報給集團總部以作備案。同時，我們已為員工依法購買社會保險和商業保險，確保員工在因工受傷的情況下有所保障。於2022年，我們員工因工亡故的人數為2人及比率為0.02%；而因工傷損失的工作日數為2,556天。

### 防疫措施

佳兆業美好一向重視前線員工健康及安全，對疫情迅速作出反應，並採取以下措施：

- 成立疫情防控應急小組，負責集團、各分公司疫情防控應急工作；
- 嚴格落實當地政府各項防疫政策，積極配合相關部門的防疫工作；
- 加強通風消毒，如辦公室、會議室應經常開窗通風，保持空氣流通、定期做好消毒消殺，加強通風換氣，確保空氣流通；
- 起用面部識別打卡機，降低直接接觸產生的感染風險；
- 向員工配發消毒用品；
- 盡量減少來訪接待活動頻次，盡量以電話、視頻方式與客戶溝通；
- 做好返企人員特別是來自中高風險地區人員、入境來企等重點人群的信息登記，督促落實好個人防護措施；及
- 及時在正規渠道儲備防疫物資，做好防盜、防水、防火、防污染等措施，確保物資有效性。

The Group has established Kaisa Prosperity Measures for the Management of Emergencies (《佳兆業美好集團突發事件管理辦法》) to provide guidelines for the information management in emergencies and the management processes of reporting, handling, judging and assessing all kinds of emergencies. In case of emergencies, we require our staff to regard their personal safety as the overriding principle. Upon the occurrence of emergencies, the departments of safety monitoring function, quality assurance and engineering management function, administration and manpower function, etc. of each branch company are required to formulate corresponding rectifying measures and report to the Group's headquarters for filling. Meanwhile, we have purchased social insurance and commercial insurance for our staff according to law to ensure that our staff are under the protection of work-related injury insurance. In 2022, the number and rate of staff involved in work-related fatalities was 2 and 0.02%, while the number of working days lost due to work-related injury amounted to 2,556 days.

### Prevention Measures

Kaisa Prosperity always attaches great importance to the health and safety of frontline staff and responded promptly to the epidemic. Set out below are the measures taken:

- established an emergency team for epidemic prevention and control, which is responsible for anti-epidemic works at the Group and branch company levels;
- strictly implemented anti-epidemic measures of local governments and actively facilitated the anti-epidemic work of relevant departments;
- enhanced ventilation and disinfection, for examples, windows in the office or conference room are always opened to enhance ventilation, regular disinfection and enhancing ventilation to ensure air ventilation;
- installed face recognition attendance machine to reduce infective risk arising from direct contact;
- distributed antiseptic products to employees;
- minimised frequency of visiting activities and communicated with customers via means of telephone and video calls;
- registered the information of personnel, especially those are from medium or high-risk areas, and specific group such as inbound travellers, to facilitate the implementation of measure for better personal protection; and
- stored up anti-epidemic materials in regular channels in a timely manner, and took precautions against burglars, flood, fire, and pollution to ensure the effectiveness of materials.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 員工培訓與發展

佳兆業美好致力完善員工培訓體系，以《佳兆業美好集團培訓管理制度》對公司員工培訓及師資管理進行規範，激發員工潛能，協助員工提升技能和發展事業。我們深明優秀的人才團隊是企業持續發展的關鍵之一，因此行政及人力資源部會根據本集團的發展進行培訓需求調查，擬訂《年度培訓計劃》，為員工提出一系列的崗位培訓，包括：

- **新員工培訓**：為使新員工全面了解公司歷史、理念以及行為規範，儘快進入工作角色而組織的培訓；
- **轉崗培訓**：轉崗培訓的目的是使轉崗員工儘快達到新的工作崗位要求；
- **晉升培訓**：晉升培訓是為了使員工達到更高一級職位的工作要求而進行的培訓；
- **在崗培訓**：在崗培訓按培訓類型分為固定課程培訓、外出培訓及臨時培訓三個部分，設置專業知識類、專業技巧類、管理類、電腦類、素質提升類等課程，以提高員工勝任工作的能力；
- **新經理培訓**：對一般中層管理人員進行培訓，旨在提高中層管理隊伍的管理技能和水平；及
- **資深經理培訓**：對資深級中層管理人員進行培訓，旨在提升中層管理隊伍的綜合素質，為精英人員選拔做準備。

### Employee Training and Development

Kaisa Prosperity is devoted to improving its staff training system and standardizing its company staff training and coaching qualification management in accordance with the Kaisa Prosperity Training Management Policy (《佳兆業美好集團培訓管理制度》). We unleash our staff potentials and assist our staff in upgrading their skills and developing their career. We deeply understand that outstanding talents and teams are one of the keys for our continuous development. Hence, the administration and human resources department carries out training demand investigations based on the Group's development, drawing up the Annual Training Plan (《年度培訓計劃》) to put forward a series of on-the-job training for our staff, including:

- **New staff training** is organized to make new staff fully understand the Company's history, ideas and code of conduct as well as to get accustomed to their job role as soon as possible;
- **Job-transfer training** is to make transferred staff fulfil the requirements of the new job position as soon as possible;
- **Promotion training** is the training conducted with an aim to making the staff fulfil the job requirements of the position of a higher level;
- **On-the-job training** is classified into three parts based on the types of training including regular training, outbound training and ad hoc training, covering professional knowledge, professional skills, management, computer, and literacy improvement, etc. to increase the capability of our staff to outperform their job;
- **New manager training** is the training for the general middle-level managerial staff with an aim to enhancing the managerial skills and level of middle-level managerial teams; and
- **Senior manager training** is the training for senior middle-level managerial with an aim to enhancing the comprehensive capabilities of middle-level managerial teams for the selection of elite.

## 環境、社會及管治報告 Environmental, Social and Governance Report

而我們主要培訓分為幾類，包括：

- **文化類**：新員工入職培訓及企業文化培訓等；
- **通用類**：物業法規基礎知識培訓、職業安全及道德培訓、制度責權培訓及廉潔自律培訓等；
- **管理類**：物業全生命周期項目管理、高效團隊建設培訓及管理者基礎技能提升等；
- **專業類**：星級講師認證培訓、安全管理骨幹訓練營、品質領航員訓練營、投訴處理案例分析、品質管理基礎知識、崗位服務手冊培訓及內控線條專業培訓等；
- **四級人才培訓**：高管訓練營、將帥訓練營、項目經理認證集訓及NKP訓練營等。

與此同時，本集團也為員工提供由政府單位主辦及核定的資格鑑定課程、職業必備的特殊專業知識或技能課程、職業必備的各種取證考試、集團外行業交流考察、國內外工商管理進修培訓、企業經理人員進修培訓等外部培訓。我們亦鼓勵員工持續進修，支持員工於完成培訓後憑結業證書和培訓費用有效票據可獲報銷有關費用。

此外，為建立知識全面、優秀高效的內部講師隊伍，本集團的《佳兆業美好集團內部講師管理辦法》要求內部講師需要通過評選，如進行課程審核和組織試講等流程才能成為本集團認定的內部講師。

於本報告期內，本集團受訓的員工佔98%，每名僱員完成受訓的平均時數為29小時。

Our major training is divided into several categories, including:

- **Cultural**: induction training for new employees and corporate culture training, etc.;
- **General**: basic knowledge training on property laws and regulations, occupational safety and ethics training, system responsibility training and integrity and self-discipline training, etc.;
- **Management**: project management throughout the property life cycle, efficient team building training and improvement of basic skills of managers, etc.;
- **Professional**: star-rated lecturer certification training, safety management cadre training camp, quality pilot training camp, complaint handling case analysis, basic knowledge of quality management knowledge, manual training for various posts and professional training on internal control lines, etc.;
- **Four-level talent training**: executive training camp, leader training camp, project manager certification training camp and NKP training camp, etc.

Meanwhile, the Group also provides our staff with external trainings organized and approved by governmental units such as qualification accreditation courses, courses on special professional knowledge or skills necessary for the job, all kinds of certification examinations necessary for the job, exchange visits to industry peers, domestic and overseas business administration refresher trainings, corporate managerial staff refresher training, etc. We also encourage our staff to engage in continuous learning by reimbursing them the relevant fees by presenting their graduation certificates and the valid receipts for training fees upon completion of the training.

Furthermore, in order to build an excellent and highly efficient team of internal lecturers possessing comprehensive knowledge, the "Management Measures for Internal Lecturers for Kaisa Prosperity" (《佳兆業美好集團內部講師管理辦法》) requires our internal lecturers to pass all assessments such as reviewing syllabus and organizing trial lectures before becoming a recognized internal lecturer of the Group.

During the Reporting Period, 98% of our staff received training and the average training hours completed by each employee was 29 hours.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 員工招聘與晉升

#### 招聘及晉升

佳兆業美好嚴格實施《佳兆業美好集團招聘管理制度》對於招聘甄選人員的內部規定，以確保整體人力資源水平。在招聘過程中，我們首先對應聘者是否具有誠實信用、自律合作的精神進行考察判斷，不合格者則不予錄用。本集團亦堅持舉賢避親的用人原則，即已經存在親屬關係的職員不得在同一公司工作，也不得在同一業務系統有上下級工作關係的崗位工作，並應迴避有業務關聯的崗位。與此同時，我們亦嘗試於招聘工作中引進信息科技化的測評方法，盡可能避免主觀性、隨意性，同時避免以招聘人員的個人性格和道德標準判斷甄選人員的優劣。

我們秉持公開平等的原則為員工提供晉升機會，《佳兆業美好集團績效考核管理制度》對員工晉級獎勵進行了詳細規定，包括根據定期對員工進行績效考核來決定員工是否獲得晉升。我們相信通過溝通和反饋員工的工作表現能不斷提升員工績效水平，從而推動組織的良性發展，提升經營業績和管理水平，使集團和員工共同受益。

#### 薪酬和福利

為充分發揮薪酬的激勵作用，我們制定了《佳兆業美好集團員工薪酬管理制度》以規範員工薪酬的管理。本集團員工的標準工資按《員工工資級別標準對應關係表》中各員工崗位和職務級別相對的工資標準作分發。另外，我們按《佳兆業美好集團績效考核管理制度》對員工定期進行績效考核，並根據考核結果調整員工薪金待遇，亦藉此機會聆聽員工意見，致力協助員工融入企業文化。

### Employee recruitment and promotion

#### Recruitment and Promotion

Kaisa Prosperity strictly implements the internal requirements under the Kaisa Prosperity Recruitment Management Policy (《佳兆業美好集團招聘管理制度》) with regard to recruitment and selection of personnel so as to ensure the overall human resources level. In the course of recruitment, we first conduct observation and judgement as for whether the candidate possesses integrity and credibility as well as self-disciplinary cooperative spirit, whereas failing candidates will not be hired. The Group also adheres to the employment principle of hiring by merit rather than nepotism, meaning that staff members with relative relationships shall not work in the same company, or work in the position under the same business system with superordinate-and-subordinate working relations, or hold positions with business association. Meanwhile, we also attempt to introduce a methodology for information technology evaluation into recruitment so as to avoid subjectivity and randomness as much as possible and at the same time to avoid taking the personalities and ethical standards of the recruiting personnel as the judgement of the merits of candidates.

We uphold the principle of openness and fairness to provide promotion opportunities for our staff. Kaisa Prosperity Performance Assessment Management Policy (《佳兆業美好集團績效考核管理制度》) sets out detailed regulations on staff promotion and awards, which include those to decide whether the staff get promoted based on the performance assessment for our staff on a regular basis. Through communication and giving feedback on the working performance of our staff, we believe we can continuously raise the performance level of our staff, thereby boosting the favorable development for the organization and raising the operational results and management level to benefit both the Group and its staff.

#### Remuneration and Welfare

To give full play to the incentive effect of remuneration, we formulate the Kaisa Prosperity Staff Remuneration Management Policy (《佳兆業美好集團員工薪酬管理制度》) to standardize the management of staff remuneration. The standard wage for our staff is distributed based on the corresponding wage standard for the respective position levels and ranks set out in the Staff Wage Level Standard Table (《員工工資級別標準對應關係表》). Besides, we conduct performance assessment for our staff on a regular basis based on Kaisa Prosperity Performance Assessment Management Policy (《佳兆業美好集團績效考核管理制度》) and adjust the salary package for our staff based on the assessment results. We also take this opportunity to listen to staff's opinion and are committed to helping our staff to integrate into our corporate culture.

## 環境、社會及管治報告 Environmental, Social and Governance Report

我們制定了《佳兆業美好集團福利管理制度》，提供多方面優惠待遇，開展多樣的文體活動，令員工感受到集團的關愛，營造良好工作氣氛：

- 舉辦多樣的文體活動，以加強員工之間的溝通交流、增強員工體質。活動形式包括員工生日會、足球、籃球、羽毛球、乒乓球、登山、游泳、體育競技、棋牌、文藝演出、社會公益等；
- 為員工組織司慶、春節和中秋聯歡活動；
- 每年春節、端午節和中秋節，每位員工可享有過節費；
- 每年為員工額外購買商業保險，保障員工權益；
- 提供各種補貼，包括餐費補貼、值班餐費補貼、加班交通補貼等；
- 為部分員工提供宿舍，免收交租賃費及管理費，分攤水電費；
- 校園招聘的應屆畢業生到公司報到，公司給予報銷部分的交通費用；及
- 按國家法律法規要求，為員工在夏季提供降溫補貼。

### 工作時數、假期

本集團按照國家規定和《佳兆業美好集團員工加班管理規定》中所認可的加班情形支付加班工資。此外，我們的《佳兆業美好集團福利管理制度》規定員工享有各種帶薪假期，包括法定節假日、婚假、喪假、產假、護理假和年休假等，並會根據員工工齡對其年假進行調整。

We formulated Kaisa Prosperity Welfare Management Policy (《佳兆業美好集團福利管理制度》) to provide multi-aspect preferential treatment and launched a variety of cultural construction activities to let our staff feel the care from the Group and create a pleasant working atmosphere. We:

- organized a variety of cultural and sports activities to enhance staff communication and strengthen their physical health. The form of activities includes staff birthday parties, football, basketball, badminton, table tennis, hiking, swimming, sports competitions, chess, variety shows and social welfare, etc.;
- organized company gala, Spring Festival and Mid-Autumn Festival celebration gatherings for our staff;
- offered festival bonus to each staff during Spring Festival, Dragon Boat Festival and Mid-Autumn Festival each year;
- procured additional commercial insurance to protect the interest of our employees;
- offered various kinds of allowances including meal allowance, on-duty meal allowance, overtime working and transportation allowance, celebrative gratuities, condolence money and hospitalization consolation fees;
- provided rent-free dormitory for a portion of staff with exemption of management fees and sharing the water and electricity costs;
- reimbursed a portion of transportation fees to the fresh graduates who are recruited through campus recruitment when they report duty to the Company; and
- provided employees with the cooling allowance during the summer as required by national laws and regulation.

### Working Hours and Holidays

The Group pays overtime working wages based on the overtime working approved under the national requirements and Kaisa Prosperity Regulations on Managing Employees' Overtime Work Policy (《佳兆業美好集團員工加班管理規定》). In addition, Kaisa Prosperity Welfare Management Policy (《佳兆業美好集團福利管理制度》) stipulated that employees are entitled to all kinds of paid leaves such as statutory festivals and holidays, marriage leave, funeral leave, maternity leave, nursing leave and annual leave. It will also adjust the number of annual leaves based on the seniority of staff.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 平等機會

佳兆業美好提供平等機會，致力落實多元化和反歧視的理念。根據《佳兆業美好集團招聘管理制度》，我們在招聘人才時避免將性別、年齡、婚姻狀況、身體素質等個人特徵作為甄選的必要因素，以確保員工在招聘及晉升程序、解僱程序、培訓、工作表現考核、薪酬及福利、工作時數、休假及其他假期(包括婚假、恩恤假、產假)等方面享受公平待遇。

截至2022年12月31日，我們共有9,216名員工<sup>12</sup>，其中男性員工與女性員工比例分別約佔59%和41%。於報告期內並沒有錄得歧視的個案。

### 防止僱傭童工及強制勞工

本集團嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》和《禁止使用童工規定》等關於保障員工合法權益及嚴禁聘用年齡未滿16周歲者規定的法律法規。為此，我們制定的《佳兆業美好集團招聘管理制度》尊重員工的合法權益。我們重視員工的隱私權，面試時避免提問與工作績效無關的個人隱私問題，而應聘者的認知能力測評資料僅可供與此職位甄選有關的人員閱讀。另外，於招聘過程中我們會進行背景調查，審查應聘者年齡等信息，杜絕違法使用童工的情況出現。

對於因工作需要必須加班和值班的員工，我們會按照國家規定和本集團的《佳兆業美好集團員工加班管理規定》支付加班工資，並根據情況支付加班交通補貼費用。如發現違反有關勞工準則的法律及法規，我們會視情況嚴重程度對事件責任人進行處罰公示，亦會剖析問題原因，對現有制度或管理辦法存在的問題進行檢視和更新調整。

### Equal Opportunities

Kaisa Prosperity offers equal opportunities and strives for implementing the ideas of diversity and anti-discrimination. According to the Kaisa Prosperity Recruitment Management Policy (《佳兆業美好集團招聘管理制度》), in the course of recruiting talents, we avoid taking the personal attributes such as gender, age, marital status, physical fitness and so on as the necessary factors, so as to ensure that our employees are treated equally in the recruitment and promotion procedures, dismissal procedures, training, working performance assessment, remuneration and welfare, working hours, leaves and other holidays (including marriage leave, compassionate leave and maternity leave), etc.

As of 31 December 2022, we had a total of 9,216 staff<sup>12</sup>, among which the proportions of male staff and female staff were approximately 59% and 41%, respectively. No cases of discrimination were recorded during the Reporting Period.

### Prevention of child labor and forced labor

In strict compliance with laws and regulations such as Labor Law of the People's Republic of China (《中華人民共和國勞動法》), Labor Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》) and Prohibition of Child Labor Provisions (《禁止使用童工規定》), the Group safeguarded staff's legal rights and prohibited the recruitment of those who aged under the age of 16. To this end, we established Kaisa Prosperity Recruitment Management Policy (《佳兆業美好集團招聘管理制度》) to respect legal rights of staff. We value privacy of staff such that we avoid raising questions related to personal privacy but unrelated to his/her work performance. The information of assessing knowledge of the candidate is only available for reading for relevant staff in the recruitment of this position. In addition, we would conduct background check, review information about age of candidates and prohibit the unlawful use of child labor.

For those staff who have to work overtime and on duty, we would pay overtime salary in accordance with national requirements and Kaisa Prosperity Regulations on Managing Employees' Overtime Work Policy (《佳兆業美好集團員工加班管理規定》) and overtime transportation allowance as the case may be. If any violation against laws and regulations in relation to labor standards is found, we would punish those who shall be accountable for the incident subject to the severity, also we would analyse the reasons of the issue, review, update and adjust issues present in the systems or management measures in place.

<sup>12</sup> 該數目僅包括本報告範圍內所選定的49間核心職能公司的員工數目。

<sup>12</sup> This number includes only the number of employees of the 49 core function units selected in the scope of this report.

## 環境、社會及管治報告 Environmental, Social and Governance Report

我們的《佳兆業美好集團員工關係工作指引》同時要求集團總部和分公司設立員工關係專員。員工關係專員以維護員工合法權益為己任，負責接收員工意見和關心員工身心健康。

Our “Work Guidelines for Employee Relationship for Kaisa Prosperity” (《佳兆業美好集團員工關係工作指引》) requires both the setup of the post of employee relations personnel in the headquarters of the Group and its subsidiaries. The employee relations personnel are responsible for protecting legal rights of, collecting opinions from and caring about the well-being of our staff.

### 九、深耕品質，煥新服務

#### 智慧物業，全面升級

2022年佳科智能重點關注服務與品質的全面升級，持續強化項目管理能力，同時，面對市場的挑戰，持續提升智慧化產品設計水準，不斷為數字城市及智慧社區的建設助力。完善無感通行系統、可視對講系統等升級改造服務，針對疫情防控推出「電子哨兵」系統，快速測量人員體溫並核實人員身份資訊，實現快速「一臉通行」高效出入體驗；同時基於社區雲平台遠端控制閘機、對講等硬件設備，實現從物業端資訊登記到人員通行的全流程智慧化應用模式，讓業主切身感受到安全、便捷、快速的出入體驗。

### IX. DEEP CULTIVATION OF QUALITY, NEW SERVICE

#### Intelligent property, comprehensive upgrade

In 2022, Jiako Intelligent focused on the comprehensive upgrade of service and quality, and continued to strengthen the project management capabilities. At the same time, it continued to improve the level of intelligent product design in the face of market challenges, and continued to contribute to the construction of digital cities and intelligent communities. It improved the upgrade service of touch-free access system and visual intercom system, and launched “electronic sentry” system for pandemic prevention and control, which can quickly measure the body temperature of personnel and verify their identity information, realizing fast “one-face pass” for efficient access experience. Based on the community cloud platform, it also remotely controlled gates, intercoms and other hardware devices to realize the intelligent application mode of the whole process from information registration at the property end to personnel passage, so that owners can feel the safe, convenient and fast access experience.

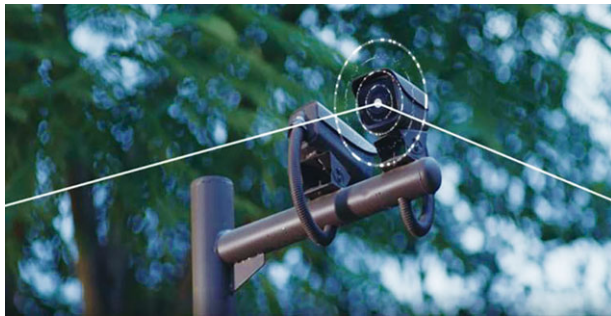




## 環境、社會及管治報告 Environmental, Social and Governance Report

2022年6月佳科智能智慧安防系統再度升級，為公共防範提供了堅實的軟硬件基礎。安防系統最大化的落實了物聯網技術，結合智慧樓宇管理平台對各子系統進行視覺化集成。在數字管理平台實現對各系統的即時檢測和控制，並在機房、出入口、停車場、辦公室等各公共空間設置24小時高清攝像頭、紅外探測器的設備，檢測人員的非法入侵，及時記錄並作出告警回饋，幫助安保人員及時了解突發事件實際情況，對相關區域進行管控措施，快速處理事件，幫助大廈打造智慧、安全、便捷的辦公環境。除了常見的公區視頻監控、周界入侵報警等AI監控，推出了佳科慧眼防高空拋物綜合治理系統，從源頭全程追溯事件發生的情況，實現對樓宇24小時監測，並能將即時報警資訊通過超腦即時推送至智慧社區管理平台，幫助物業人員快速處理事件，第一時間上門進行教育勸導，避免造成嚴重的事故發生。根據多個落地項目的實際回饋，在安裝了該系統後，有效地降低了85%的高拋事件發生率，提升了社區安全性。

In June 2022, Jiake Intelligent Smart Security System was upgraded again to provide a solid hardware and software foundation for public defense. The security system maximizes the implementation of Internet of Things technology and combines with the intelligent building management platform to visually integrate various subsystems. In the digital management platform to achieve real-time detection and control of the systems, and set up 24-hour high-definition cameras, infrared detector equipment in the server room, entrances and exits, parking lots, offices and other public spaces to detect illegal intrusion of personnel, timely recording and alarm feedback to help security personnel to understand the actual situation of unexpected events in a timely manner, control measures in the relevant areas, rapid handling of events, helping the building to create a smart, safe and convenient office environment. In addition to the common AI monitoring such as video surveillance in public areas and perimeter intrusion alarm, it has also launched the Jiake Wise-Eye Anti-Dropping objects from Height Integrated Management System, which can trace the whole incident from the source, realize 24-hour monitoring of buildings, and push the real-time alarm information to the intelligent community management platform through the super brain to help property personnel quickly deal with the incident and go to the door for education and persuasion at the first time to avoid causing serious accidents. According to the actual feedback from several projects, the installation of the system has effectively reduced the incidence of high-throw incidents by 85% and improved community safety.



## 環境、社會及管治報告 Environmental, Social and Governance Report

數字化使物業多業務多場景實現社區服務便民化，助力各物業打造智慧城市生態服務核心競爭力。通過科技賦能物業管理，佳科智能在拓寬多業態的發展上取得了顯著成效，主要體現在兩點：第一，物業管理規範化，對外佳科智能通過定制化服務，滿足物業在使用上的各項特殊需求，量身打造符合社區使用的硬件系統及雲服務平台，例如線上查看停車場收入情況、檢測公共區域安全狀況，進出場人員資訊等資料，物業通過遠端操作，能夠實現線上監管、多項目集約管理，並且能夠通過雲平台資料處理功能，快速篩查設備運行狀況，及時處理出現的問題。第二，物業服務優質化，對於物業而言，其核心本質就是服務，依託社區數字化和線下服務，將物業端、業主/用戶端、商戶端三方進行有效連結，說明物業端進行統一管理、實現降本增效，讓業主體驗智慧社區、智慧家居帶來的生活品質的提升；同時，物業可以進一步集約周邊商戶資源，建設便民智慧服務圈，提供線上線下相融合的社區生活服務、社區公共服務、智慧社區等服務，讓使用者享受更多數字化的便利。

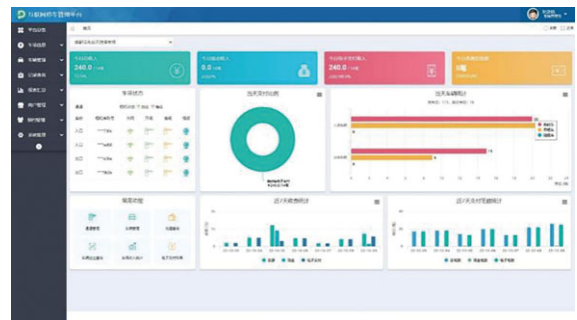
Digitization enables properties to realize community services in multiple business scenarios, and helps properties build core competitiveness in smart city ecological services. By empowering property management with technology, Jiake Intelligent has achieved remarkable results in broadening the development of multiple industries, mainly in two points: firstly, the standardization of property management, externally, Jiake Intelligent can meet the special needs of properties in the use of customized services, tailor-made hardware systems and cloud service platforms that meet the use of the community, such as online view of parking lots, inspection of public area safety conditions, access to personnel information and other data. Through remote operation, the property can realize online supervision, multiple project management, and the data processing function of the cloud platform to quickly screen the operation status of the equipment and deal with the problems in time. Second, the quality of property services, the core nature of property is service, relying on community digitization and offline services, the property side, owners/users and merchants to effectively connect the three parties, help the property side to carry out unified management, to achieve cost reduction and efficiency, so that owners experience the quality of life brought by intelligent community, intelligent home. Meanwhile, the property can further pool the resources of the surrounding merchants to build a convenient smart service circle, providing online and offline integration of community life services, community public services, smart community and other services, so that users can enjoy more digital convenience.



## 環境、社會及管治報告 Environmental, Social and Governance Report

2022年，佳科智能利用成熟的數字技術，從前端識別到後端系統管理，推出無人值守停車場整體解決方案。該系統方案採用智慧化硬件+雲服務平台的模式，支援手機APP、小程序獲取停車引導、電子支付、車位查詢等服務功能，結合智慧通行、智慧照明、智慧安防等系統、構架智慧化停車場。適用於所有新舊社區、商業中心、園區等場所，實現停車資源統一採集、統一管理。對物業而言，有效減少物業人員成本、安全管理上的支出，把資源重點放在其他物業公共服務方面。對業主而言，能夠大大節省進入場所花費的時間，並且能夠提高社區內的安全性。

In 2022, Jiake Intelligent used mature digital technology to launch a total solution for unattended parking lots from front-end identification to back-end system management. The system solution adopts the model of intelligent hardware + cloud service platform, supporting mobile APP, applet to obtain parking guidance, electronic payment, parking space inquiry and other service functions, and combining with intelligent passage, intelligent lighting, intelligent security and other systems to construct intelligent parking lots. It is applicable to all new and old communities, commercial centers, parks and other venues to realize the unified collection and management of parking resources. For the property, it can effectively reduce the cost of property personnel and security management expenses, and focus resources on other property public services. For the owners, it can greatly reduce the time spent to enter the venues and improve the safety in the community.



# 環境、社會及管治報告 Environmental, Social and Governance Report

2022年，佳科智能憑藉優質的產品力及服務力，榮獲了「2022中國不動產供應鏈行業競爭力十強」、「中國安防創新力企業」獎項，並成功入選「深圳市2022年創新型中小企業名單」，同時，在產品創新研發上持續發力，收穫樓棟安防監控系統、可視對講設備及人行通道廣告裝置等5項實用新型證書；多媒體安全保障系統、智慧社區網路平台分區系統及智慧化樓宇設備連鎖保護控制系統3項電腦軟著證書、大資料人工智慧監控設備發明專利等多項證書。

In 2022, with high quality products and services, Jiake Intelligent was awarded "2022 China Top 10 Real Estate Supply Chain Industry Competitiveness" and "China Security Innovation Enterprise", and was successfully listed in the "Shenzhen 2022 Innovative Small and Medium Enterprises List". Meanwhile, it continued to make efforts in product innovation and research and development, acquiring 5 new certificates for building security monitoring system, video intercom equipment and pedestrian channel advertising device, 3 computer software certificates for multimedia security system, intelligent community network platform zoning system and intelligent building equipment interlock protection control system, and many certificates for large data artificial intelligence monitoring equipment invention patents.



## 環境、社會及管治報告 Environmental, Social and Governance Report

佳兆業美好是中國領先的綜合物業管理服務供應商，一直堅持以「客戶需求」為中心，致力構建和諧的社區生活氛圍。本集團嚴格遵守《中華人民共和國民法典》、《物業管理條例》和《中華人民共和國消費者權益保護法》有關物業管理活動中應享有的權利、管理規約及業主會議的制定及修改、以及業主委員會成員選舉等對我們的物業管理行業帶有重大影響的法律法規。我們制定了一系列有關提升客戶滿意度的政策，包括《佳兆業美好集團客戶投訴處理工作指引》、《佳兆業美好集團客戶關懷工作指引》、《佳兆業美好集團業戶滿意度測評工作指引》、《佳兆業美好集團質量管理體系建設工作指引》、《佳兆業美好集團品質網格化管理工作指引》、《佳兆業美好集團呼叫中心管理制度》、《佳兆業美好集團400客戶滿意度專項考核辦法》、《佳兆業美好集團業務風險管控管理辦法》及《佳兆業美好集團服務品質管控考核辦法》等，目的是為業主提供更加便捷和貼心的服務，從而提升住戶及業主的幸福感和滿意度。

As one of the leading integrated property management service providers in the PRC, Kaisa Prosperity has been upholding the principle of “satisfying our customer’s needs” by striving to build a harmonious living environment for our communities. The Group strictly complies with the laws and regulations under the Civil Code of the People’s Republic of China (《中華人民共和國民法典》), the Property Management Regulations (《物業管理條例》) and Law of the People’s Republic of China on the Protection of Consumer Rights and Interests (《中華人民共和國消費者權益保護法》) in relation to the rights pertaining to property management activities, the formulation and revision of management contracts and owners’ meeting, and the election of owners’ committee members which may have a material impact to the property management industry. We have formulated a series of policies to improve customers’ satisfaction, including Guidance on Handling Complaints from Customers of Kaisa Prosperity (《佳兆業美好集團客戶投訴處理工作指引》), Guidance on Caring our Customers of Kaisa Prosperity (《佳兆業美好集團客戶關懷工作指引》), Guidance on Owners’ Satisfaction Assessment of Kaisa Prosperity (《佳兆業美好集團業戶滿意度測評工作指引》), Guidance on Quality Control System Building of Kaisa Prosperity (《佳兆業美好集團質量管理體系建設工作指引》), Guidance on Quality Grid Management of Kaisa Prosperity (《佳兆業美好集團品質網格化管理工作指引》) and Guidance on Call Centre Management System of Kaisa Prosperity (《佳兆業美好集團呼叫中心管理制度》), 400 Customer Satisfaction Evaluation Methods of Kaisa Prosperity Group (《佳兆業美好集團400客戶滿意度專項考核辦法》), Control and Management Measures on Risk Relating to Operations of Kaisa Prosperity Group (《佳兆業美好集團業務風險管控管理辦法》) and Evaluation Methods for Service Quality Control of Kaisa Prosperity Group (《佳兆業美好集團服務品質管控考核辦法》), etc., which aimed at providing more convenient and thoughtful services to owners so as to improve the sense of happiness and satisfaction of our residents and property owners.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 服務質素及投訴管理

以努力建立和維護與客戶的良好關係為目標，本集團訂立《佳兆業美好集團客戶關懷工作指引》規範顧客滿意程度測評過程，期望提高客戶滿意度及忠誠度。我們實施的一系列關懷工作包括：

### Service Quality and Complaint Management

With objective of establishing and maintaining good relationship with customers, the Group formulated "Guidance on Caring our Customers of Kaisa Prosperity" (《佳兆業美好集團客戶關懷工作指引》), to govern the satisfaction of customers during the assessment process, we expected to increase satisfaction and loyalty of customers. We implemented a series of caring work including:

關懷類 Types of caring	關懷形式 Method of caring
全面客戶關懷 Comprehensive customers' care	上門入戶消毒 Door-to-door disinfection and sterilization 家用電器、居家對講檢修 Repair of home appliances and home intercoms 惡劣及返潮天氣的溫馨提示 Warm reminders of bad and humid weather 重大節日祝福、重大事件通知、緊急事件通知通過電話、管家微信、短信發送 Blessings at important festivals, material event notifications, sending emergency notifications through phone calls, WeChat messages from butler and text
個性化客戶關懷 Individual customers' care	特殊節日：主題性社區文化活動 Special festivals: themed community cultural events 生日關懷：管家微信、發短信、送賀卡、鮮花、小禮物等 Birthday care: WeChat messages from butler, sending text messages, giving congratulations cards, flowers and small gifts etc. 生子關懷：上門看望、送小禮品等 Pregnancy care: home visits and offering small gifts 結婚關懷：上門祝賀、送賀卡、鮮花、園區裝扮等 Marriage care: visiting to congratulate, giving congratulation cards, flowers and settings decoration etc. 入住關懷：辦理入住手續發短信或微信至住戶，搬新居上門祝賀、訪談等 Check-in care: sending text messages or WeChat to residents during the check-in registration, congratulations and visit and discussions to new residents 裝修監理：在業主裝修的過程中提供監理服務，以郵件、短信、微信或電話的方式隨時將裝修情況告知業主 Renovation supervision: offering supervision services during renovation of owners' flat, notify owners about the status of renovation via mail, text messages, WeChat or phone calls anytime 弱勢群體關懷：上門看望，根據需要供力所能及的幫助等 Minority care: home visits and explanations in response to their needs based on our ability 重點客戶關懷：上門訪談(了解需求及時處理)、短信(重要通知和信息)和電話(大型社區文化活動定向邀請)等 Key customers' care: home visits (understanding of their needs and take actions in time), sending text messages (about key notifications and information) and giving phone calls (big community cultural events oriented invitations) 開學慰問：在社區內學校開學當天，贈送學生小禮品或營造開學氛圍等 School opening care: giving small gifts to students and creating school opening atmosphere on the day of school opening in the community

## 環境、社會及管治報告 Environmental, Social and Governance Report

關懷類 Types of caring	關懷形式 Method of caring
<p>信息發佈渠道 Channel of information dissemination</p>	<p>對客戶群建立短信、公告、宣傳欄、電梯框架、微信和微博的全方位信息鏈 Establishment of comprehensive information chain for customers via text messages, notices, promotional columns, elevator advertising, WeChat and Weibo</p>
<p>五大免費 Five major kinds of free services</p>	<p>免費磨刀：定期組織磨刀便民服務，項目自行採購服務 Free knife sharpening: regularly organised knife sharpening services, and self-purchasing services</p> <p>地毯清洗：為客戶清洗地毯，僅限於普通防塵毯、迎賓毯(高級地毯不提供此類服務) Carpet cleaning: cleaned carpets for customers, but only limited to ordinary dust-proof blankets and welcome blankets, except for luxury carpets</p> <p>掛畫鑽孔：掛畫鑽孔，提供6毫米－12毫米掛畫鑽孔及對應塑料膨脹螺絲(各類瓷磚、石材、仿石材牆面不提供此類服務) Holes drilling for hanging pictures: provided 6mm-12mm drilling holes for hanging pictures and corresponding plastic expansion screws, except for all kinds of tiles, stone, imitation stone walls</p> <p>空調濾網清洗：接受客戶預約，物業服務中心全員幫助客戶清洗空調濾網等 Cleaning of air conditioning filter: staff at the property service center provided cleaning services of air conditioning filters by appointment</p> <p>婚慶服務：搜集客戶需求，為客戶提供園區內氛圍營造、車輛指引、迎送禮儀等VIP服務；物業服務中心需採購地毯、彩虹橋、花柱等可重複利用物資，其他由客戶協助提供 Wedding services: collected customer needs and provided customers with VIP services such as decoration in the park, vehicle guidance and welcoming and seeing off; the property service center must purchase reusable carpets, rainbow bridges, and floral columns and other materials shall be provided by customers</p>

## 環境、社會及管治報告 Environmental, Social and Governance Report

關懷類 Types of caring	關懷形式 Method of caring
十項便民舉措 Ten kinds of convenient services	<p data-bbox="502 452 1402 840"> <b>主出入口</b> Main entrance            居家工具箱：含常用小件維修工具 Home Toolbox: contains commonly used small repair tools            輕便登高梯：1.5米高人字梯 Lightweight climbing ladder: 1.5m herringbone ladder            愛心雨傘：直傘放置在雨傘架保管 Umbrella lending: straight umbrellas are placed in the umbrella stand            幸福手推車：適當配置平板推車和手推購物車 Carts lending: flatbed carts and carts are available for lending            多功能打氣筒：配美嘴、法嘴及球類等多功能氣嘴轉換 Multi-function pumps: with multi-function nozzles such as American valve and French valve and for balls         </p> <p data-bbox="502 873 1402 1427"> <b>服務中心前台</b> Front desk of service center            萬能充電寶：含各種口徑充電線三套 Universal power bank: with three sets of charging cables of various calibers            應急藥箱：含創可貼、酒精、醫用棉籤、藿香正氣液、速效救心丸等 Emergency medicine kit: contains bandages, alcohol, medical cotton swabs, ageratum-liquid, quick-acting heart pills            寵物樂園方便袋：放置塑料袋，方便寵物主人使用 Convenience bags for pets: provides plastic bags for the convenience of pet owners            便攜針線盒：含各類色系線和各種規格針 Portable needle and thread box: contains various coloured threads and different specifications of needles            老花鏡：配置+150度—+400度老花鏡 Reading glasses: reading glasses of configurations ranging from +150 degree to +400 degree         </p>



## 環境、社會及管治報告 Environmental, Social and Governance Report

### 客戶投訴處理

我們高度重視業主的滿意度和對我們服務的意見回饋。《佳兆業美好集團客戶投訴處理工作指引》、《佳兆業美好集團400客戶滿意度專項考核辦法》和《佳兆業美好集團呼叫中心管理制度》能有效地指導面對投訴事件的處理流程，並作出科學、系統性的分析和統計，達到服務質量的預警和指導作用，以助減少和預防投訴，提升客戶滿意度。本集團要求接受投訴的受理部門須於5分鐘內派工至責任部門，而責任部門須在接收到任務後30分鐘內回應客戶達成初步溝通，並在24小時內回復客戶處理意見。對於各種形式的投訴，包括來訪、來電、書信、電子郵件、APP、網絡、報刊等，投訴受理人都須完整記錄。我們亦會定期對客戶投訴進行整理和分析，包括分析原因、總結經驗教訓、提出糾正措施、發現客戶投訴的規律性和進行趨勢分析，以提升客戶投訴處理的水平，同時防止出現重大投訴和群訴。於報告期內，本集團接獲關於服務的投訴數目為59宗。

### 客戶福祉與健康安全

我們嚴格遵守《中華人民共和國安全生產法》《中華人民共和國消防法》《企業安全生產標準化基本規範》等法律法規，專注於為業主及客戶締造提供安全的生活環境，安全、健康、衛生的生活環境，落實安全生產責任。

### 安全隱患排查

2022年，佳兆業美好展開「夏季安全生產無事故」行動，貫徹「安全第一、預防為主、綜合治理」方針，落實企業安全責任，強化安全意識，推動安全發展。我們的行動共開展隱患排查2,416次、應急演練1,798場、安全培訓1,727場、突擊檢查460次、進行微信安全宣傳3,757次、懸掛安全宣傳橫幅672條、突發火情處置27宗，抓到盜竊20宗，應對滋事34宗，挽回經濟損失300餘萬。共計獲得表揚信、錦旗等榮譽118次。

### Procedures for Handling Complaints from Customers

The Group highly recognizes the importance of our property owner's satisfaction and their advices on our products and services. Guidance on Handling Complaints from Customers of Kaisa Prosperity (《佳兆業美好集團客戶投訴處理工作指引》), 400 Customer Satisfaction Evaluation Methods of Kaisa Prosperity Group (《佳兆業美好集團400客戶滿意度專項考核辦法》) and Guidance on Call Centre Management System of Kaisa Prosperity (《佳兆業美好集團呼叫中心管理制度》) are effective in giving guidance to the procedures for handling complaints and conducting scientific and systematic analysis and statistics, giving alerts and directions of service quality, which helps to reduce and prevent complaints and enhance customers' satisfaction. The Group requires that after receiving the complaints from our property owners, the department who receives complaints would pass the case to the competent departments within 5 minutes. Upon receipt of cases, the competent department is required to contact the customers within 30 minutes for preliminary communication and respond to their complaints in 24 hours. For all kinds of complaints including walk-ins, phone calls, letter, e-mail, APP, internet, publications, the department who receives complaints require full record. We would also organize and analyse customers' complaints regularly, the analysis covers the reasons, conclusion of experience and lessons, proposals for rectification measures, pattern of identifying customers' complaints and trend analysis, so as to raise standard for handling customer's complaints while prevent material complaints and group complaints. During the Reporting Period, the Group received 59 cases of complaints in relation to services.

### Customer Well-Being and Health and Safety

We have strictly complied with the laws and regulations such as the Work Safety Law of the People's Republic of China (《中國人民共和國安全生產法》), Fire Prevention Law of PRC (《中華人民共和國消防法》), and the Guideline of China Occupational Safety and Health Management System (《企業安全生產標準化基本規範》). We focus on creating and providing a safe living environment for our owners and customers, a safe, healthy and hygienic living environment, and implementing our responsibility for production safety.

### Safety Hazard Inspection

In 2022, Kaisa Prosperity launched the "No Accident in Summer Production" campaign to implement the policy of "safety first, prevention first and comprehensive management", to implement corporate safety responsibilities, strengthen safety awareness and promote safe development. Our operation carried out 2,416 hidden danger inspections, 1,798 emergency drills, 1,727 safety training sessions, 460 surprise inspections, 3,757 safety promotions on WeChat, 672 safety banners, 27 fire emergencies, 20 burglaries, 34 nuisance cases, and over 3 million economic losses. In total, we received 118 commendation letters and pennants.

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除了每年階段性開展的安全隱患專項行動外，2022年，我們各分公司均成立應急單元小組、防防爆小組、特巡小組等，以不定時不定點通過觸動煙感、手動報警等形式開展582次消防演練，855次防暴、消防等突發事件應急演練。

### 智能安全監控

我們不斷透過系統研發升級，以高效的智慧化、數字化設備對安全隱患進行即時監控，提升安全管理。為業主、租戶、企業提供安全及高效的社區生活體驗。2022年6月佳科智能提供智慧安防系統升級版，加強落實物聯網技術結合智慧樓宇管理平台對各子系統進行視覺化集成。在數字管理平台實現對各系統的即時檢測和控制，並在機房、出入口、停車場、辦公室等各公共空間設置24小時高清攝像頭、紅外探測器的設備，檢測人員的非法入侵，及時記錄並作出告警回饋，幫助安保人員及時了解突發事件實際情況，對相關區域進行管控措施，快速處理事件，幫助大廈打造智慧、安全、便捷的辦公環境。除了公區視頻監控、周界入侵報警等人工智慧監控外，智慧安防系統並新設佳科慧眼防高空拋物綜合治理系統，從源頭全程追溯事件發生的情況，實現對樓宇24小時監測，並能將即時報警資訊通過超腦即時推送至智慧社區管理平台，幫助物業人員快速處理事件，第一時間上門進行教育勸導，避免造成嚴重的事務發生。

### 疫情防控

我們積極響應國家防疫政策，為持續對抗新型冠狀病毒的防控工作，佳兆業美好貫徹落實「預防為主，安全第一」的方針，維護各項物業管理正常秩序，確保租戶、業主及員工的身體健康和生命安全，我們要求前線員工採取全面的預防措施：

- 嚴格實行外來車輛及來訪人員登記制度；

In addition to the annual phased launch of special operations for safety hazards, in 2022, each of our branches set up emergency response unit teams, anti-explosion teams, special patrol teams, etc., to carry out 582 fire drills and 855 emergency drills for riot, fire and other emergencies through touching smoke sensing and manual alarms at irregular times and locations.

### Intelligent Security Monitoring

We continue to upgrade our systems through research and development to improve safety management with efficient intelligent and digital equipment for real-time monitoring of safety hazards. We provide a safe and efficient community living experience for landlords, tenants and businesses. In June 2022, Jiako Intelligent provided an upgraded version of the intelligent security system, enhancing the implementation of Internet of Things technology combined with a intelligent building management platform to visually integrate various subsystems. In the digital management platform to achieve real-time detection and control of the systems, and set up 24-hour high-definition cameras, infrared detector equipment in the server room, entrances and exits, parking lots, offices and other public spaces to detect illegal intrusion of personnel, timely recording and alarm feedback to help security personnel to understand the actual situation of unexpected events in a timely manner, control measures in the relevant areas, rapid handling of events, helping the building to create an intelligent, safe and convenient office environment. In addition to the public area video surveillance, perimeter intrusion alarm and other artificial intelligent monitoring, the intelligent security system is equipped with the new Jiako Wise-Eye Anti-Dropping Objects from Height Integrated Management System, which traces the whole incident from the source, realizes 24-hour monitoring of the building, and can push the real-time alarm information to the intelligent community management platform through the super brain, helping the property personnel to deal with the incident quickly and deliver education and persuasion at the first time, so as to avoid causing serious accidents.

### Anti-epidemic Measures

We actively respond to the national epidemic prevention policy. In order to continue to combat the prevention and control of the COVID-19, Kaisa Prosperity has constantly implemented the "Prevention and Safety First" approach and maintained the normal order of property management and ensure the health and safety of tenants, property owners and employees. We required frontline staff to take comprehensive preventive measures such as:

- strictly implemented the registration system for non-registered vehicles and visitors;

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- 設置體溫監測點和體溫檢測崗位，並檢查進入大廈人員體溫及檢查進場人員是否佩戴口罩；
- 每日定期進行清潔及消毒工作，包括：首層大堂、電梯轎廂、洗手間、及公共區域等；
- 檢查設備房及公共區域設備運行及，包括：通風空調系統及給排水系統；及
- 加強防疫工作宣傳。
- set up body temperature monitoring points and body temperature detection posts to check the body temperature of people entering the building and whether they wear masks;
- conducted daily cleaning and disinfection in the lobby, elevators, toilets, and public areas;
- checked the operation of equipment room and common area equipment, including ventilation and air-conditioning system and water supply and drainage system; and
- strengthened the advertisement of anti-epidemic work.

### 客戶資料私隱及安全

為確保業主及住戶的檔案資訊妥善保存，本集團設有一套《業主檔案資料管理指引》規範對客戶信息數據的保護。客戶私隱保護措施包括：

- 所有保存電子業主及住戶資料的系統用戶需每年至少4次隨機更改密碼；
- 書面業主及住戶資料由專責員工負責保管；
- 借閱業主及住戶資料需填寫相關申請表並通過審批；
- 確保所有信息的查閱均存有記錄及可予以追蹤等；
- 業主變更或者租戶搬離時，所有相關原業主及住戶的資料亦會及時銷毀；
- 要求員工入職時簽署保密協議，禁止員工向外透露業主及住戶情況。
- System users who are in possession of information about property owners and residents are required to change their passwords at least four times a year;
- Written information about property owners and residents shall be kept by our delegated employees;
- Individuals are required to fill in relevant application forms and subject to approval before accessing to information of property owners and residents;
- Access record shall be documented and traceable;
- If change of property owners or removal of residents was incurred, the original information would be destroyed in a timely manner;
- Requirement of our employees to sign a confidentiality agreement before joining the Group. No information on property owners and residents shall be disclosed to the external parties by our employees.

於報告期內，我們並無收到有關違反客戶私隱或客戶資料外泄的任何投訴。

During the Reporting Period, there were no complaints on violation of customer's privacy or leakage of their information.

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### 十、廉潔經營，合規守法

#### 企業管治

佳兆業美好嚴格遵守相關法律法規，持續完善公司治理機制，健全公司治理架構，持續以高水準的企業管治提升企業價值，保障股東權益。

#### 公司經營管理

我們建立由物業管理及其他資深專業人士組成的董事會，並從性別、年齡、文化教育背景等方面豐富董事會多元化建設。截至2022年12月31日，董事局由(7)名董事組成，其中有(3)名女性董事；以及(3)名獨立非執行董事。董事會負責整體管理本公司的營運。董事會轄下已成立三個委員會，分別為提名委員會、薪酬委員會及審核委員會，負責監督董事會及本公司事務的特定方面，明確各部門管理責任，互相協作、監督、共同促進董事會的規範運作和決策。

#### 合規經營

佳兆業美好嚴格遵循《中華人民共和國公司法》《中華人民共和國證券法》及香港聯合交易所監管要求，搭建上市合規制度，編製公司章程及組織細則，開展資訊披露、風險管理、反腐倡廉等相關工作，確保公司合規運營。

我們持續推進審計和風險防控工作，不斷加強合規體系建設。我們編訂《佳兆業美好集團「高壓線」》，為合規經營設定最頂層要求，要求所有員工必須遵守，編製及修訂各相關規章制度，提供規範支撐。公司已制定及採納多項風險管理程式及指引，並通過關鍵業務流程及部門職能明確操作權責，董事會負責本公司的風險管理及內部監控系統及持續檢討其成效。

### X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS

#### Corporate Governance

Kaisa Prosperity strictly complies with relevant laws and regulations, continue to improve its corporate governance mechanism, improve its corporate governance structure, continue to enhance corporate value and protect shareholders' interests with high standards of corporate governance.

#### Company Management

We have established a Board of directors composed of property management and other senior professionals, and have enriched the Board's diversity in terms of gender, age, and cultural and educational background. As of 31 December 2022, the Board consists of (7) directors, of which (3) are women; and (3) independent non-executive directors. The overall management of the Company's operation is vested in the Board. The Board has established three committees, namely, the Nomination Committee, the Remuneration Committee and the Audit Committee, for overseeing particular aspects of the Board and the Company's affairs, clarifying the management responsibilities of each department, collaborating, supervising and jointly promoting the regular operation and decision-making of the Board.

#### Compliance operation

Kaisa Prosperity strictly follows the Company Law of the People's Republic of China (《中華人民共和國公司法》), the Securities Law of the People's Republic of China (《中華人民共和國證券法》) and the regulatory requirements of the Stock Exchange of Hong Kong, establishes a listing compliance system, prepares articles of association, and carries out work related to information disclosure, risk management and anti-corruption to ensure the compliance operation of the Company.

We continue to promote audit and risk prevention and control work, and continue to strengthen the construction of the compliance system. We have compiled the "High Pressure Line" of Kaisha Prosperity Group (《佳兆業美好集團「高壓線」》), which sets the top level requirements for compliance, and requires all employees to comply with it, and has prepared and revised the relevant rules and regulations to provide regulatory support. The Company has developed and adopted a number of risk management procedures and guidelines and has clarified operational authority and responsibilities through key business processes and departmental functions. The Board is responsible for the Company's risk management and internal control systems and for reviewing their effectiveness on an ongoing basis.

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### 股東溝通及投資者關係

我們重視與股東的溝通，保障股東的權益，將按照公司組織章程細則及上市規則，通過舉行股東周年大會和股東特別大會，使股東通過股東大會行使自身權利及表達意見。另外，行政及人力資源部下設資本市場業務模塊，負責投資者關係工作，以保證雙向溝通、回應股東及公眾人士的查詢及盡力保護中小投資者的利益，以符合可持續發展的相關要求。

### 信息披露

我們亦按照監管機構對信息披露的相關規定，堅守高度披露的準則，在合理、切實可行的範圍內，定期或隨時對特殊事實情況進行真實、準確、完整、合規的披露，使公眾能平等、適時及有效地取得所披露消息。本年度截至2022年12月31日止在信息披露方面，堅持既有的及時、高效率和高標準，確保相關信息通過聯交所、公司官網和其他渠道及時進行披露。

### 供應商篩選及供應鏈風險管理

本集團業務的穩定發展有賴眾多供應商和合作夥伴的支持，因此我們重視供應鏈管理，以維持我們的服務質量及營商誠信。截至2022年12月31日，本集團與共2,336家供應商合作。

### COMMUNICATION WITH SHAREHOLDERS AND INVESTOR RELATIONS

We attach importance to communication with our shareholders to protect their rights and interests. We will hold annual general meetings and extraordinary general meetings in accordance with our articles of association and the Listing Rules to enable shareholders to exercise their rights and express their views through general meetings. In addition, the Capital Markets Business Module of the Administration and Human Resources Department is responsible for investor relations to ensure two-way communication, respond to shareholders' and public enquiries and protect the interests of small and medium-sized investors to meet the relevant requirements for sustainable development.

### Information Disclosure

We also adhere to a high standard of disclosure in accordance with relevant regulatory requirements for information disclosure, and make true, accurate, complete and compliant disclosures of special factual circumstances on a regular basis or at any time as far as reasonably practicable, so that the public has equal, timely and effective access to the information disclosed. In respect of information disclosure for the year ended 31 December 2022, the Company adhered to the established timely, efficient and high standards and ensured that relevant information was disclosed in a timely manner through the Stock Exchange, the Company's official website and other channels.

### Selection of suppliers and supply chain risk management

The steady business development of the Group relies on support from various suppliers and partners. Therefore, we place significant importance on supply chain management, so as to maintain our service quality and trading integrity. As at 31 December 2022, the Group has partnered with a total of 2,336 suppliers.

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### 聘用供應商

我們制定了《佳兆業美好集團採購管理制度》以規範採購行為和維護企業的合法權益。我們的採購工作堅持公開、公平和透明的招標採購原則：

### Engagement of suppliers

We prepared Kaisa Prosperity Procurement Management System (《佳兆業美好集團採購管理制度》) to govern procurement behaviors and safeguard our legal rights. Our procurement adheres to the tender and procurement principles of openness, fairness and transparency:

採購原則 Procurement principles	原則說明 Descriptions for principles
招標原則 Tender principle	凡符合邀請招標的採購事項，不得以各種理由或方式規避招標。嚴禁通過肢解採購事項改變採購方式。壟斷項目須進行嚴格審查和求證。 For procurements which are qualified for tender, no reason or way shall be allowed to avoid tendering. Division of procurement and change of method of procurement are strictly prohibited. Monopolised projects shall be strictly reviewed and verified.
透明規範原則 Transparent and governing principles	任何採購事項均應在職權範圍內公開透明，杜絕暗箱操作。所有參與採購工作的人員須嚴格遵守制度，廉潔奉公，不得利用職務以權謀私。與投標人有利害關係的，須主動迴避相關採購工作，並報備集團採購職能部門。任何人不得干預或影響採購工作的客觀和公正。 All procurements must be conducted in an open and transparent manner within the terms of reference and black-box practice is strictly prohibited. All personnel involved in procurements must strictly comply with the regulations, uphold a high standard of integrity and not to use their positions for their own benefit. Any persons having an interest with the tenderer must abstain themselves from taking part in the procurement and report to the Group's procurement department. No one shall interrupt or exert influence on the objectivity and fairness of the procurement.
保密原則 Confidentiality principles	投標文件、投標人信息、非公開性質的標底或測算價、評定標、中標價、相關招標會議或決議等均屬絕密信息，無論是否已定標，均不得泄露。凡屬職責外的絕密信息不得打聽。定標審批完成前，不得向任何人透露、暗示或承諾定標意向。 Information about tendering document, tenderer, private base price or estimated price, evaluation criteria, bid price, relevant tender conference or resolution shall be kept strictly confidential. Regardless of whether or not the bid is finalized, such information shall not be disclosed. Confidential information other than his/her responsibilities shall not be collected. No one shall disclose, imply or undertake its intention to the bid before the bid is approved and finalized.
資格預審原則 Qualification pre-assessment principles	供方須經過嚴格的資格審查，原則上必須經過採購及業務部門聯合考察，且資格審批合格後方可參與投標。 Suppliers shall pass a strict review for qualification. In principle, suppliers shall be jointly inspected by the procurement and business department. They can take part in tendering subject to the passing of the qualification review.

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採購原則 Procurement principles	原則說明 Descriptions for principles
充分競爭、合理低價中標原則 Sufficient competition and reasonable and lowest bid wins principle	無論採用何種採購方式，都應遵循貨比三家、充分競爭的原則。在滿足招標要求的前提下，選擇合理低價單位中標。 Regardless of ways of procurement, it shall be done by adhering to comparison between shops and sufficient competition. Under the prerequisite of meeting the requirements of tender, we would choose a reasonably low price for successful bidding.
規模採購優先原則 Prioritized sizable procurement principles	積極開展集團及各分公司戰略採購、年度集中採購以及多項目聯合集中採購，通過以量換價，提高採購效益和效率。 We would proactively launch strategic procurement of the Group and each of its subsidiaries, yearly centralized procurement and joint and centralized procurement for various projects. On the basis of price in exchange for volume, effectiveness and efficiency of procurement shall be enhanced.
對外統一原則 External standardized principles	採購職能部門為對外發放招標資料的唯一窗口。資料發放必須保證統一性、一致性。對於招標文件、答疑、補遺等重要資料必須統一發放。招標過程資料原則上使用公司郵箱發送，每次只能發送給一個投標人，或者加密群發，並抄送給部門負責人，招標過程往來郵件須存檔。公司內部資料流轉，由提供部門直接發給需求部門。 As the sole window for releasing tender information to other external parties, the procurement department shall ensure the standardization and consistency of the information released. Tender documents, response to enquiries and additional information shall be released in a standardized way. Information in respect of tender process shall be sent via Company e-mails, and each time it shall be sent to one tenderer, or encrypted groups and carbon copy to department heads. The correspondence arisen in the process of tendering shall be documented. Flow of internal corporate information shall be directly sent from the department which owns the information to the department which requires the information.
維護信譽原則 Safeguarding creditworthiness principles	採購過程應客觀公正，並及時做好與供方的溝通、反饋，樹立和維護公司良好的招標信譽和形象。 The tendering process shall be objective and fair, during which communication and feedback between us and the supplier shall be maintained in a timely manner such that we would build and safeguard a sound tendering creditworthiness and image of the Company.
可追溯原則 Retrospective principle	採購過程的文件、記錄、郵件、紀要等資料(包括電子文檔)，均須在採購結束後及時進行整理和歸檔，並建立紙質文檔以及電子文檔兩個檔案管理平台。因緊急等特殊原因，不能按相關流程、規定執行的，須在事項審批時說明情況，保證採購過程的決策透明和可追溯性。 Information comprising documents, records, mails and minutes (including electronic files) involved in the procurement process shall be organized and filed upon the completion of the tendering and in a timely manner while paper filing and electronic filing management platforms shall be put in place. In case of special cases such as emergency, for projects which are not applicable to relevant procedures and requirements, descriptions shall be given at the time of review to ensure transparency for decision-making and retrospectivity in the procurement process.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 供應商甄選

本集團根據《佳兆業美好集團供應商考察作業指引》對供應商進行甄選，我們會通過到訪供應商的辦公場所、加工廠或生產車間等進行現場實地考察，觀察供應商的設備、現場管理情況及生產規模等，以判斷供應商在其行業中的規模、管理水平及行業地位。我們亦會向供應商索取其營業執照、專業資質證書、安全生產許可證、3C認證、節能認證及其他管理體系的認可證書等文件，確保其符合相關社會及環境法律法規。

### 綠色採購

為進一步加強綠色採購、加強供應商的環保意識和鼓勵他們為可持續發展作出貢獻，本集團鼓勵合作供應商踐行社會環境責任，我們會優先考慮具可持續發展理念的供應商。如獲頒發環境管理體系認證(ISO14001)、質量管理體系認證(ISO9001)及職業安全健康管理體系認證(OSHMS)、具有國家等級資質和行業資質的供應商將予以優先考慮，確保合作供應商提供的材料、產品和服務滿足國家環保、職業健康安全及可持續發展的要求。

### Selection of suppliers

The Group selects suppliers based on the Guidance on Supplier Inspection of Kaisa Prosperity Group (《佳兆業美好集團供應商考察作業指引》). During the selection process, we visit the supplier's offices, processing plants or production workshops to conduct on-site inspections on their equipment, on-site management and production size etc., in order to make judgements on their scale, management levels and positions in the industry. We will also request them to provide copies of business licenses, certificates of professional qualifications, permits of safety production, 3C authentication, authentication of energy saving and other recognized certificates in relation to management systems to ensure they comply with relevant laws and regulations in relation to society and environment.

### Green procurement

To further enhance green procurement, raise the awareness of environmental protection of suppliers and incentivize suppliers to contribute to sustainable development, the Group encourages our cooperative suppliers to perform social and environmental responsibilities. We favor suppliers who demonstrate their commitment to sustainability. Suppliers awarded ISO14001, ISO9001 and OSHMS or national-level or industry-level qualification will be considered with higher priority, to ensure that the materials, products and services provided by cooperative suppliers meet the requirements of national standards of environmental protection, occupational health and safety and sustainable development.



## 環境、社會及管治報告 Environmental, Social and Governance Report

### 持續監察供應商表現

集團擁有完善的供應商管理機制，在與供應商緊密合作的過程中，收集他們在環境、社會及管治方面的常規表現和企業最新資料信息。針對不同的合作場景，對供應商作出實時評估、履約後評估、年度評估等三種類別的持續監控評估；對雙方合作可能產生重大負面影響的風險源及時作出識別和有效處理：

- **實時評估：**對發生重大違法或違規行為、安全質量事故、惡意索賠、惡意違約、媒體負面影響等事件時進行評估；
- **履約後評估：**在戰略合作／集中採購協議或合同履約完成之後對供應商進行評估；和
- **年度評估：**在每年年底，對該年度內在履約或履約完畢的供應商進行評估。我們會按照供應商的計劃執行情況、配合度、職業安全、現場質量管理、客戶滿意度、環境保護和安全責任重大事件等方面，對供應商進行評分。若供應商被評定為不合格級，該供應商在全集團範圍內均不可選用。

新供應商如欲加入本集團的可試用供方庫，必須填寫《供應商基本信息調查表》並提供相應資質文件，經過本集團嚴格的系統考察評估，確保供應商具有適當制度體系和服務能力，可遵守本集團廉潔合作協議，為後續開展合作打下基礎。

### Ongoing monitoring of suppliers' performance

The Group has a well-established supplier management mechanism. In the process of close cooperation with suppliers, the Group collected information on their regular performance in environmental, social and governance aspects and the latest corporate information. Targeting at different cooperation scenarios, three types of continuous monitoring and evaluation are in place for suppliers, including real-time evaluation, post-performance evaluation, and annual evaluation. Risk sources that may have a significant and negative impact on cooperation between both parties are identified and effectively dealt with in a timely manner:

- **Immediate assessment:** assessment on material violation against laws or behaviors against rules, safety of quality incidents, malicious claims, malicious default and incidents which brought media negative impact;
- **Assessment upon performance of obligations:** conducted assessments on suppliers upon performance of obligations in strategic cooperation or centralized procurement agreements or contracts; and
- **Yearly assessment:** At the end of each year, we conduct assessment on suppliers who perform obligations or complete performance obligations during the year. We rate suppliers in accordance with execution of supplier's schedule, the degree of cooperation, occupational safety, on-site quality control, customers' satisfaction, environmental protection and material events involving safety and responsibility. If suppliers are rated unqualified, the supplier shall not be selected within the Group.

If a new supplier wishes to be listed in the trial supplier database of the Group, it must fill in the Supplier Basic Information Questionnaire (《供應商基本信息調查表》) and provide corresponding qualification documents. The Group will go through a strict systematic inspection and evaluation in ensuring that the supplier has in place an appropriate system and service capabilities and is capable to comply to abide by the integrity cooperation agreement with the Group, which may lay a foundation for the subsequent cooperation.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 反貪污及反洗錢

佳兆業美好嚴格遵守《中華人民共和國反不正當競爭法》、《關於禁止商業賄賂行為的暫行規定》和《中華人民共和國反壟斷法》等對我們業務有重大影響的有關商業道德及禁止經營者達成壟斷協議或濫用市場支配地位的法律法規。為求在沒有不當影響的情況下經營業務，我們的《佳兆業集團控股員工因公受禮管理制度》提供了有關員工收受利益的指引，明確地規範了收受禮品、現金和非現金類禮品的處理：

- 員工向任何人士(包括本集團現時或未來之供應商、賣家、承建商等)提供或接受任何人士所提供的商業饋贈及款待時，必須作出合適判斷及謹慎行事，避免影響客觀商業決定的可能性；
- 員工不得向任何對外業務夥伴索取及收取任何形式的利益或饋贈，除非該等利益為象徵式或無現金價值，如推廣或廣告紀念品，或屬適度價值及可供享用的節日饋贈禮品(如：禮物籃、花束)；
- 員工所收取或獲提供的饋贈，其價值高於象徵式價值，必須以「商業款待／個人利益申報表」申報詳情，並由部門第一負責人及高管批核；及
- 員工於任何情況下均不得向任何對外業務夥伴索取「利是」。

如發現違反指引或其他違規行為，違規者將會受到紀律處分。於報告期內，本集團沒有違反任何與反貪污有關的法律及法規，未因貪腐事件解僱或紀律處分員工，亦未因貪腐違規行為與商業夥伴終止合約或未續約。

### Anti-corruption and money laundering

Kaisa Prosperity strictly complies with laws and regulations in relation to business ethics and prohibition of operators to reach monopoly agreement or to abuse the predominant position in the market which will pose material impact to our business under Anti-Unfair Competition Law of the People's Republic of China (《中華人民共和國反不正當競爭法》), Interim Provisions on Prohibiting Commercial Bribery (《關於禁止商業賄賂行為的暫行規定》) and Anti-Monopoly Law of the People's Republic of China (《中華人民共和國反壟斷法》). To operate business without any negative impact, our System of Management of Gifts Due to Business Reasons for Employees of Kaisa Group Holdings (《佳兆業集團控股員工因公受禮管理制度》) offers guidelines in relation to the receipt of interests of employees and clearly governs how to handle the receipt of gifts (either cash or non-cash):

- When our employees offer or receive any business gifts or entertainment to or from any persons (including the existing or future suppliers, vendors or contractors), they shall make appropriate judgments and take actions prudently to avoid the possibility of affecting objective business decisions;
- Employees shall not demand and receive interests or gifts from any external business partners in any form unless such interest is nominal or has no cash value such as promotional goods or advertisement souvenirs or festive gifts such as gift baskets and flowers which has optimal values and is available for use;
- Gifts received or being offered to customers and its value is higher than a nominal value shall be approved by the primary responsible person of the department and senior management in details by reporting in the form of "business offer/personal interest"; and
- Under no circumstances shall employees claim "red packets" from any external business partners.

If any behaviors against the guidelines or other rules is found, the person who violates the rules will receive disciplinary punishments. During the Reporting Period, the Group did not breach any laws and regulations in relation to anti-corruption, nor dismiss or punish its staff disciplinarily due to anti-corruption cases, or terminate or discontinue contracts with its business partners due to non-compliance behaviors in relation to bribery.

## 環境、社會及管治報告 Environmental, Social and Governance Report

另外，本集團亦要求員工與公司簽訂《廉潔合作協議》，以推動廉潔誠信的公司文化，預防各類利益衝突及防止賄賂、勒索、欺詐及洗黑錢等不當行為，確保員工遵守協議中職業道德的相關規定、原則和要求。此外，本集團除了推動微信公眾號舉報平台外，還實施對舉報人給予獎勵的政策，加以打擊所有貪污及賄賂的不當行為。於報告期內，我們已向合共793名子公司的董事及員工提供21次和總共46小時的反官僚、反腐敗專題培訓講座，以加強員工的廉潔意識，教育員工履行職責時應有的道德標準。我們並向合共1,576名本集團及子公司的員工提供54小時的職業道德專題培訓，以角色扮演及其他方式加強員工對廉潔工作及道德認識，及了解最新反腐敗廉潔的發展方向。

### 保護知識產權

本集團嚴格遵守《中華人民共和國著作權法》、《中華人民共和國商標法》及《中華人民共和國專利法》等有關保護知識產權法律法規的相關要求，以保障本集團及其客戶的利益。我們要求員工努力保證和開發本集團的知識產權，與此同時完全尊重第三方合法的知識產權。我們亦會針對向各部門的主管人員進行知識產權管理教育，以增強他們對知識產權保護的意識。此外，本集團亦與員工及供應商簽訂保密協議和競業禁止協議，以預防其知識產權受到侵犯。涉嫌違反公司知識產權相關法規的員工將接受調查，且本集團將對此採取適當行動。

Besides, the Group also requires its staff to sign Agreement on Integrity and Cooperation (《廉潔合作協議》) advocating a corporate culture of integrity and honesty, to prevent conflicts of interests and misconducts including bribery, blackmail, mischief and money laundering, so as to ensure the compliance with relevant regulations, principles and requirements in relation to occupational ethics in the agreement. In addition to promoting WeChat Public Accounts Whistleblowing Platform, the Group implements an awarding policy to whistle blower to combat all misconducts of corruption and bribery. During the Reporting Period, we provided 793 directors and employees of subsidiaries with 21 times and a total of 46 hours of anti-bureaucratic and anti-corruption special training to increase awareness of integrity among our employees and educate them the ethical standard they should upheld in the performance of their duties. We also provided 1,576 employees of the Group and its subsidiaries with 54 hours of professional ethical thematic training to enhance the staff's understanding of integrity work and ethics, as well as the latest development of anti-corruption and integrity through role-playing and other means.

### Protecting intellectual property rights

The Group strictly abides by relevant requirements of laws and regulations in relation to protection of intellectual property rights under Copyright Law of the People's Republic of China (《中華人民共和國著作權法》), Trademark Law of the People's Republic of China (《中華人民共和國商標法》) and Patent Law of the People's Republic of China (《中華人民共和國專利法》), in order to protect the interests of the Group and its customers. We require our staff to endeavor to guarantee and develop intellectual property rights of the Group while totally respect legal intellectual property rights of third parties. We also offer intellectual property rights management education to management personnel of each department to raise their awareness towards the protection of intellectual property rights. In addition, the Group would also sign confidentiality agreement and competition prohibition agreement with its staff and suppliers to prevent the infringement of intellectual property rights. Employees who are suspected of violating relevant rules of intellectual property rights of the Group shall be under investigation and the Group would take appropriate actions to this.

## 環境、社會及管治報告 Environmental, Social and Governance Report

### 十一、匯聚微光，回饋社會

佳兆業美好一直熱心公益，多年來致力參與及捐助教育、醫療、環保等不同的社會公益事業，積極履行社會責任。我們實施《佳兆業美好集團社區文化及社團組織工作指引》和《佳兆業美好社區文化活動》等內部政策，以規範社區文化和社團組織工作，開展佳兆業社區環境文明建設和宣導，提升業主文明行為意識，營造鄰里關愛氛圍。於2022年，佳兆業美好一共捐獻47,184元人民幣，包括：環境、文化、弱勢群體及便民公益範疇方面，而我們的義工服務總時數為2,361小時及義工服務總人數為1,123人。為提高社區文明程度，增強社區凝聚力，我們舉辦一系列有助推動社區發展的項目和活動，包括：

#### 社區溝通與融合

##### 環境保護

本集團一直宣導綠色環保，節約資源的文明健康生活方式，締造美好的社會與生態環境，進入社區。2022年，佳兆業美好開展了「美好與共、踐行環保」為主題的綠色、低碳環保活動，帶動更多的員工與業主加入環保的行列。文明健康知識宣講及普及、變廢為寶的手工活動、「佳油撿跑團」將運動和環保相結合，用實際行動宣導業主及市民，踐行低碳觀念的公益行動，一起推動社會文明、生態文明的協調發展。

### XI. GATHERING SHIMMER, GIVING BACK TO THE SOCIETY

Kaisa Prosperity has been enthusiastic about public welfare. Over the years, it has been committed to participating in and donating to various social welfare undertakings such as education, medical care and environmental protection, and actively fulfilling its social responsibilities. We have implemented internal policies such as the Work Procedures in Relation to Community Culture and Community Organization of Kaisa Prosperity Group (《佳兆業美好集團社區文化及社團組織工作指引》) and the Policy of Community Cultural Activities of Kaisa Prosperity (《佳兆業美好社區文化活動》) to regulate the work procedures in relation to community culture and community organization, and develop and promote the community environmental civilization of Kaisa Prosperity with an aim of enhancing the property owners' awareness of civilization, so as to develop a caring culture in the neighborhood. In 2022, Kaisa Prosperity donated a total of RMB47,184 for environment, culture, vulnerable groups and public welfare in relation to convenience to citizens, and the total hours of volunteer services provided by us amounted to 2,361 hours with 1,123 volunteers. In order to enhance community civilization and strengthen community cohesion, we arranged a series of projects and activities that would help foster community development, including:

#### Community communication and integration

##### Environmental protection

The Group has always promoted a civilized and healthy lifestyle characterized by environmental friendliness and resource conservation to create a better social and ecological environment in the community. In 2022, Kaisa Prosperity launched green and low-carbon environmental protection activities under the theme of "Enjoying Beauty Together, Practicing Environmental Protection" to bring more employees and owners to engage in environmental protection. Activities such as civilization and health knowledge promotion, turning waste into treasure craft activities and Kaisa's Litter Picking While Running Group combine sports and environmental protection, and encourage owners and citizens to practice low-carbon concepts through practical actions, promoting the coordinated development of social and ecological civilization.



## 環境、社會及管治報告 Environmental, Social and Governance Report

### 健康

2022年，佳兆業美好在社會公益年度項目裡加入並開展佳鄰·佳親「健康義診」活動，開展健康講座、現場問診，幫助業主樹立正確的健康知識，養成良好的生活習慣，讓健康走進社區。

### Health

In 2022, Kaisa Prosperity extended its annual social welfare program to include “Kaisa’s Neighbour-Kaisa’s Family Free Consultation” activity, and conducted health talks and on-site consultations to help property owners develop correct health knowledge and good living habits, so as to bring health into the community.



### 參與公益慈善及志願活動

#### 參與社區防疫及救災工作

2022年，佳兆業美好先後組織多批志願者支援深圳福田區上沙社區和赤尾社區、廣州白雲小坪村、上海等地區政府防疫工作。

### Participated in charitable and volunteer activities

#### Participated in community epidemic prevention and disaster relief work

In 2022, Kaisa Prosperity organized multiple groups of volunteers to support the government’s epidemic prevention work in the Shangsha and Chimei communities in Futian District, Shenzhen, Xiaoping Village in Baiyun, Guangzhou, and Shanghai etc.



## 環境、社會及管治報告 Environmental, Social and Governance Report

為全力配合各地社區防疫，各項目工作人員考取核酸採集資格證書，支援社區核酸檢測工作。在社區封控期間，為業主準備生活用品和食材，對於身體不便的老人，上門採集核酸，保障生活所需。先後多次獲得社區、市級政府優秀防疫單位榮譽。

In order to fully cooperate with the anti-epidemic work of communities in various regions, the staff of each project obtained the qualification certificate for nucleic acid collection to support the community nucleic acid testing work. During the period of community lockdown, we prepared daily necessities and food ingredients for property owners and collected nucleic acid at home for the elderly who are physically challenged and safeguarded their necessity of life. We have been honored as an outstanding epidemic prevention unit by the community and municipal governments for many times.



2022年8月，面對重慶山火，本集團重慶分公司員工丁永福響應大渡口區號召，與大渡口區武裝部應急中心志願隊一起趕往巴南區界石鎮開展滅火應急行動，為山火救災貢獻出一份力量。

In August 2022, in the face of the mountain fires in Chongqing, Ding Yongfu, an employee of the Group's Chongqing branch, responded to the call of Dadukou District and rushed to Jieshi Town, Banan District, together with the volunteer team of the Emergency Response Center of Dadukou District Armed Forces Department to carry out fire-fighting emergency operations and contributed to the mountain fire relief.



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**弱勢群體**

2022年下半年，佳兆業美好攜手佳兆業龍門扶貧公司，在全國的服務項目對惠州龍門農產品進行宣傳推廣的同時，通過「小K生活」平台，開展助農專場直播帶貨，帶動更多的員工與業主，將更多力量注入公益助農的鏈條中，以實際行動匯聚涓涓細流，服務社會，助農解憂。

**Vulnerable groups**

In the second half of 2022, Kaisa Prosperity joined hands with Kaisa Poverty Relief Company in Longmen and while promoting agricultural products from Longmen in Huizhou in its service projects nationwide, carried out special live-streaming e-commerce with an aim of offering aid to farmers through the “K Series Living” (小K生活) platform to bring more employees and owners to inject more power into the chain of aid to farmers through public welfare, and serve the society with practical actions and help farmers solve their problems.



十二、關鍵績效指標概覽<sup>1</sup>

XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)<sup>1</sup>

環境績效

Environmental Performance

關鍵績效指標序號 No. of KPIs	關鍵績效指標 KPIs	單位 Unit	2022年 2022	2021年 2021	2020年 2020
<b>A1.1 排放物<sup>2</sup></b> <b>A1.1 Emissions<sup>2</sup></b>	氮氧化物(NO <sub>x</sub> )	千克	505.84	689.02	656.84
	Nitrogen oxides (NO <sub>x</sub> )	Kilograms			
	硫氧化物(SO <sub>x</sub> )	千克	165.69	219.72	215.16
	Sulfur oxides (SO <sub>x</sub> )	Kilograms			
	可吸入顆粒物(PM10)	千克	65.84	136.36	132.93
	Inhalable particulate matter (PM10)	Kilograms			
	細顆粒物(PM2.5)	千克	68.02	129.09	137.33
	Fine particulate matter (PM2.5)	Kilograms			
一氧化碳(CO)	千克	1,640.29	3,710.55	3,311.76	
Carbon monoxide (CO)	Kilograms				
碳氫化合物(HC)	千克	214.86	462.97	433.81	
Hydrocarbon (HC)	Kilograms				

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<b>A1.2 溫室氣體<sup>3</sup></b>	<b>範圍1：直接產生的溫室氣體排放</b>				
<b>A1.2 Greenhouse gas emissions<sup>3</sup></b>	<b>Scope 1: Direct emissions of greenhouse gas</b>				
	為供應游泳館泳池保持恆溫的鍋爐	二氧化碳當量噸	166.65	124.62	109.60
	Boiler for maintaining constant temperature for the swimming pool	tons of CO <sub>2</sub> e			
	中央空調制暖的鍋爐	二氧化碳當量噸	409.96	557.40	516.38
	Heat generating boiler of the central air conditioner	tons of CO <sub>2</sub> e			
	員工食堂的燃氣灶	二氧化碳當量噸	5.50	6.69	6.26
	Gas stoves in staff canteens	tons of CO <sub>2</sub> e			
	緊急發電機	二氧化碳當量噸	98.30	174.73	171.16
	Emergency generators	tons of CO <sub>2</sub> e			
	園林綠化管理使用的除草機、油鋸和吹落葉機	二氧化碳當量噸	5.54	8.48	7.02
	Weeding machines, chainsaws and leaf blowers used for landscaping management	tons of CO <sub>2</sub> e			
	公務汽車	二氧化碳當量噸	118.85	182.72	189.57
	Official vehicles	tons of CO <sub>2</sub> e			
	新種植樹木的溫室氣體減除	二氧化碳當量噸	48.97	49.17	41.68
	Greenhouse gas removals from newly planted trees	tons of CO <sub>2</sub> e			
	<b>直接二氧化碳當量排放總排放量</b>	二氧化碳當量噸	755.82	996.99	951.30
	<b>Direct carbon dioxide equivalent emissions in total</b>	tons of CO <sub>2</sub> e			
	<b>直接二氧化碳當量排放總排放量密度<sup>4</sup></b>	二氧化碳當量噸／百萬平方米	8.00	11.04	16.57
	<b>Intensity of direct carbon dioxide equivalent emissions<sup>4</sup></b>	tons of CO <sub>2</sub> e/million square meters			



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	<b>範圍2：間接產生的溫室 氣體排放</b>				
	<b>Scope 2: Indirect emissions of greenhouse gas</b>				
	外購電力 <sup>5</sup> Electricity purchased <sup>5</sup>	二氧化碳當量噸 tons of CO <sub>2</sub> e	112,583.39	120,476.62	99,021.68
	外購蒸氣 <sup>6</sup> Steam purchased <sup>6</sup>	二氧化碳當量噸 tons of CO <sub>2</sub> e	0.01	0.02	0.01
	外購煤氣 Coal gas purchased	二氧化碳當量噸 tons of CO <sub>2</sub> e	1.78	5.76	1.68
	外購天然氣 Natural gas purchased	二氧化碳當量噸 tons of CO <sub>2</sub> e	12.49	10.29	7.33
	間接二氧化碳當量排放總 排放量 Indirect carbon dioxide equivalent emissions in total	二氧化碳當量噸 tons of CO <sub>2</sub> e	112,595.89	120,492.68	99,031.70
	間接二氧化碳當量排放總 排放量密度 <sup>7</sup> Intensity of indirect carbon dioxide equivalent emissions <sup>7</sup>	二氧化碳當量噸/ 百萬平方米 tons of CO <sub>2</sub> e/million square meters	1,191.26	1,334.80	1,725.27

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	<b>範圍3：其他間接產生的 溫室氣體排放</b>				
	<b>Scope 3: Other indirect emissions of greenhouse gas</b>				
	棄置到堆填區的廢紙 Waste paper discarded in a landfill	二氧化碳當量噸 tons of CO <sub>2</sub> e	92.50	82.00	83.84
	政府部門處理食水及污水 時而消耗的電力 <sup>8</sup> Electricity consumed by governmental authorities for handling drinking water and sewage <sup>8</sup>	二氧化碳當量噸 tons of CO <sub>2</sub> e	670.52	691.10	712.50
	僱員乘坐飛機出外公幹 Business air travel by employees	二氧化碳當量噸 tons of CO <sub>2</sub> e	51.13	74.98	79.68
	<b>其他間接二氧化碳當量排 放總排放量</b>	二氧化碳當量噸 tons of CO <sub>2</sub> e	814.15	848.09	876.02
	<b>Other indirect carbon dioxide equivalent emissions in total</b>				
	其他間接二氧化碳當量排 放總排放量密度 <sup>9</sup> <b>Intensity of other indirect carbon dioxide equivalent emissions<sup>9</sup></b>	二氧化碳當量噸／百 萬平方米 tons of CO <sub>2</sub> e/million square meters	8.61	9.40	15.26
	<b>溫室氣體總排放量</b>				
	<b>Greenhouse gas emissions in total</b>				
	溫室氣體總排放量 Greenhouse gas emissions in total	二氧化碳當量噸 tons of CO <sub>2</sub> e	114,165.86	122,337.76	100,858.02
	溫室氣體總排放量密度 <sup>10</sup> <b>Intensity of greenhouse gas emissions<sup>10</sup></b>	二氧化碳當量噸／百 萬平方米 tons of CO <sub>2</sub> e/million square meters	1,207.87	1,355.24	1,757.11

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<b>A1.3 有害廢棄物</b> <b>A1.3 Hazardous waste</b>	有害廢棄物總量 Total hazardous waste	噸 tons	1.05	1.06	1.08
	有害廢棄物總量密度 Intensity of total hazardous waste	噸/百萬平方米 tons/million square meters	0.01	0.01	0.02
<b>A1.4 無害廢棄物</b> <b>A1.4 Non-hazardous waste</b>	無害廢棄物總量 Total non-hazardous waste	噸 tons	1.32	1.25	1.20
	無害廢棄物總量密度 Intensity of total non-hazardous waste	噸/百萬平方米 tons/million square meters	0.01	0.01	0.02
<b>A2.1 能源</b> <b>A2.1 Energy</b>	<b>直接能源消耗</b> <b>Direct energy consumption</b>				
	天然氣 Natural gas	千個千瓦時 '000 kWh	2,413.00	3,416.90	3,133.48
	液化石油氣 Liquefied petroleum gas	千個千瓦時 '000 kWh	24.38	29.63	27.71
	柴油 Diesel	千個千瓦時 '000 kWh	384.65	683.69	669.72
	汽油 Gasoline	千個千瓦時 '000 kWh	549.05	678.27	695.95
	<b>直接能源耗量</b> <b>Direct energy consumption</b>	千個千瓦時 '000 kWh	3,371.08	4,808.49	4,526.86
	<b>直接能源耗密度<sup>12</sup></b>	千個千瓦時/百萬平方米 '000 kWh/million square meters	35.67	53.27	78.87
	<b>Intensity of direct energy consumption<sup>12</sup></b>				

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	<b>間接能源消耗</b> <b>Indirect energy consumption</b>				
	外購電力 Electricity purchased	千個千瓦時 '000 kWh	127,442.61	146,485.75	112,090.97
	外購蒸汽 Steam purchased	千個千瓦時 '000 kWh	0.83	0.75	0.66
	外購煤氣 Coal gas purchased	千個千瓦時 '000 kWh	29.59	37.49	27.92
	外購天然氣 Natural gas purchased	千個千瓦時 '000 kWh	62.46	51.49	36.67
	間接能源耗量 Indirect energy consumption in total	千個千瓦時 '000 kWh	127,535.49	146,575.49	112,156.22
	間接能源耗密度 <sup>13</sup> Intensity of indirect energy consumption <sup>13</sup>	千個千瓦時／百萬平方米 '000 kWh/million square meters	1,349.32	1,623.75	1,953.94
	<b>能源總耗量</b> <b>Energy consumption in total</b>				
	能源總耗量 Energy consumption in total	千個千瓦時 '000 kWh	130,906.57	151,383.98	116,683.07
	能源總耗量密度 <sup>14</sup> Intensity of energy consumption <sup>14</sup>	千個千瓦時／百萬平方米 '000 kWh/million square meters	1,384.99	1,677.01	2,032.81
<b>A2.2 耗水量</b> <b>A2.2 Water consumption</b>	耗水量 Total water consumption	立方米 cubic meters	948,912.00	978,036.70	1,008,316.10
	耗水強度 Intensity of water consumption	立方米／百萬平方米 cubic meters/million square meters	10,039.48	10,834.57	17,566.48

## 環境、社會及管治報告 Environmental, Social and Governance Report

- 1 本報告中計算環境關鍵績效指標的排放系數參照香港聯交所發佈的《如何準備環境、社會及管治報告？—附錄二：環境關鍵績效指標匯報指引》，另有說明除外。
  - 2 排放量計算參照研究機構發佈的《基於本地污染源調查的杭州市大氣污染物排放清單研究—環境科學學報》(2017年版)、國家環境保護總局《熱力生產和供應行業(包括工業鍋爐)》(含硫量S=30mg/m<sup>3</sup>)、科研機構提供的轉換系數：[http://w.astro.berkeley.edu/~wright/fuel\\_energy.html](http://w.astro.berkeley.edu/~wright/fuel_energy.html)、挪威統計局《Emission factors used in the estimations of emissions from combustion》、香港總商會《清新空氣約章》商界指南及美國環境保護局《空氣污染物排放系數手冊》(AP-42, 第五版)、中華人民共和國環境保護部發佈的《道路機動車大氣污染物排放列表編製技術指南(試行)》、中華人民共和國環境保護和國家質量監督檢驗檢疫總局聯合發佈的《輕型汽車污染物排放限值及測量方法(中國第六階段)》及香港特別行政區環境保護署《珠江三角洲空氣質素研究》。
  - 3 直接產生、外購煤氣和外購天然氣的二氧化碳當量排放量計算參照科研機構提供的轉換系數：[http://w.astro.berkeley.edu/~wright/fuel\\_energy.html](http://w.astro.berkeley.edu/~wright/fuel_energy.html) 和國際通用的《溫室氣體核算體系：企業核算與報告標準》中所提供的《能源消耗引起的溫室氣體排放計算工具》。
  - 4 直接二氧化碳當量排放總排放量密度 = 直接二氧化碳當量排放量 ÷ 本年度在管的673項目總面積。
  - 5 中國內地各電網排放因子數據參考國家發展和改革委員會發佈的《2019年度減排項目中國區域電網基準線排放因子》。
  - 6 蒸汽所產生的排放量是根據英國政府的《溫室氣體報告：轉換因子2018》計算得出。
- 1 Unless otherwise stated, the emission factors used in calculating the environmental key performance indicators in this report are based on the "How to prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Hong Kong Stock Exchange.
  - 2 The calculation of the emission is based on the "Air pollutant emission inventory based on local emission source surveys in Hangzhou, China – Acta Scientiae Circumstantiae (《基於本地污染源調查的杭州市大氣污染物排放清單研究—環境科學學報》(2017年版))" (2017 Edition) published by research institutions, the "Production and supply industry of electric power (Including industrial boilers) (《熱力生產和供應行業(包括工業鍋爐)》)" (sulphur content S = 30mg/m<sup>3</sup>) published by the State Environmental Protection Administration, the conversion factors provided by scientific research institutions: [http://w.astro.berkeley.edu/~wright/fuel\\_energy.html](http://w.astro.berkeley.edu/~wright/fuel_energy.html), the "Emission factors used in the estimations of emissions from combustion" published by Statistics Norway, the Project CLEAN AIR (《清新空氣約章》), the business guidance published by Hong Kong General Chamber of Commerce, the Manual for Air Pollutant Emission Factors (《空氣污染物排放系數手冊》) (AP-42, the 5th Edition) published by United States Environmental Protection Agency, the Technical Guidelines for the Compilation of Air Pollutant Emission Lists for Road Vehicles (Trial) (《道路機動車大氣污染物排放列表編製技術指南(試行)》) issued by the Ministry of Environmental Protection of the People's Republic of China, Limits and Measurement Methods for Emission From Light-duty Vehicles (China VI) (《輕型汽車污染物排放限值及測量方法(中國第六階段)》) jointly published by the Ministry of Environmental Protection and the General Administration of Quality Supervision, Inspection and Quarantine of China and the Study of Air Quality in the Pearl River Delta Region published by the Environmental Protection Department of the Hong Kong Special Administrative Region.
  - 3 The calculation of the carbon dioxide equivalent emissions from direct production, coal gas purchased and natural gas purchased is based on the conversion factors provided by scientific research institutions: [http://w.astro.berkeley.edu/~wright/fuel\\_energy.html](http://w.astro.berkeley.edu/~wright/fuel_energy.html), and the References for Calculating Greenhouse Gas Emissions from Energy Consumption (《能源消耗引起的溫室氣體排放計算工具》) as set out in the internationally adopted Greenhouse Gas Protocol: Enterprise Accounting and Reporting Standards (《溫室氣體核算體系：企業核算與報告標準》).
  - 4 Intensity of direct carbon dioxide equivalent emissions = Direct carbon dioxide equivalent emissions ÷ aggregate area of the 673 projects under management during the year.
  - 5 The data of emission factors for the power grids in Mainland China is based on the "China's Regional Power Grids Baseline Emission Factors for Emission Reduction Projects in 2019 (《2019年度減排項目中國區域電網基準線排放因子》)" issued by the National Development and Reform Commission.
  - 6 The calculation of emissions from steam is based on the Greenhouse Gas Reporting: Conversion Factors 2018 (《溫室氣體報告：轉換因子2018》) issued by the government of the United Kingdom.

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- |    |   |    |   |
|----|---|----|---|
| 7  | 間接二氧化碳當量排放總排放量密度 = 間接二氧化碳當量排放量 ÷ 本年度在管的673項目總面積。  | 7  | Intensity of indirect carbon dioxide equivalent emissions = Indirect carbon dioxide equivalent emissions ÷ aggregate area of the 673 projects under management during the year.   |
| 8  | 在中國的處理食水及污水每單位耗電量分別設為0.6及0.28328千瓦時，而中國的購置電力預設排放系數設為0.8千克／千瓦時。  | 8  | Electricity consumed per unit for handling drinking water and sewage in the PRC was set as 0.6 and 0.28328 kilowatt hours, and the default emission factor for electricity purchased in the PRC was set as 0.8 kilograms/kilowatt hour.   |
| 9  | 其他間接二氧化碳當量排放總排放量密度 = 其他間接二氧化碳當量排放量 ÷ 本年度在管的673項目總面積。  | 9  | Intensity of other indirect carbon dioxide equivalent emissions = Other indirect carbon dioxide equivalent emissions ÷ aggregate area of the 673 projects under management during the year.   |
| 10 | 溫室氣體總排放量密度 = 溫室氣體總排放量 ÷ 本年度在管的673項目總面積。   | 10 | Intensity of greenhouse gas emissions = Greenhouse gas emissions in total ÷ aggregate area of the 673 projects under management during the year.  |
| 11 | 能源耗量是根據中華人民共和國國家標準《綜合能耗計算通則》(GB/T 2589-2008)換算因子和科研機構提供的轉換系數： <a href="http://w.astro.berkeley.edu/~wright/fuel_energy.html">http://w.astro.berkeley.edu/~wright/fuel_energy.html</a> 進行計算得出。 | 11 | Intensity of energy consumption is calculated based on the conversion factors set out at the General Rules for Calculation of Comprehensive Energy Consumption (《綜合能耗計算通則》) (GB/T 2589-2008), the national standard of the People's Republic of China, and the conversion factors provided by scientific research institutions: <a href="http://w.astro.berkeley.edu/~wright/fuel_energy.html">http://w.astro.berkeley.edu/~wright/fuel_energy.html</a> . |
| 12 | 直接能源耗密度 = 直接能源耗量 ÷ 本年度在管的673項目總面積。  | 12 | Intensity of direct energy consumption = direct energy consumption ÷ aggregate area of the 673 projects under management during the year.   |
| 13 | 間接能源耗密度 = 間接能源耗量 ÷ 本年度在管的673項目總面積。  | 13 | Intensity of indirect energy consumption = indirect energy consumption ÷ aggregate area of the 673 projects under management during the year.   |
| 14 | 能源總耗量密度 = 能源總耗量 ÷ 本年度在管的673項目總面積。   | 14 | Intensity of energy consumption = energy consumption in total ÷ aggregate area of the 673 projects under management during the year.  |

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## 社會績效

## Social Performance

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<b>B1.1 僱員總數</b> <b>B1.1 Total number of employees</b>	<b>按僱傭類型劃分</b> <b>By types of employment</b>				
	全職 Full-time	人 person	9216	6,499	5,549
	兼職 Part-time	人 person	沒有 Nil	沒有 Nil	沒有 Nil
	<b>按地區劃分</b> <b>By geographical region</b>				
	粵港澳大灣區 Guangdong-Hong Kong-Macao Greater Bay Area	人 person	2,027	3,361	2,870
	長三角地區 Yangtze River Delta region	人 person	5,997	920	783
	華中 Central China	人 person	429	392	336
	華西 Western China	人 person	540	1,220	1,059
	環渤海經濟圈 Bohai Economic Rim	人 person	223	606	501
	<b>按性別劃分</b> <b>By gender</b>				
	男性 Male	人 person	5,396	4,323	3,702
	女性 Female	人 person	3,820	2,176	1,847
	<b>按年齡劃分</b> <b>By age</b>				
	30歲或以下 30 or below	人 person	1,645	3,100	2,855
	31-40歲 31-40	人 person	1,856	2,202	1,777
	41-50歲 41-50	人 person	1,588	897	662
	51歲或以上 51 or above	人 person	4,127	300	255

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<b>B1.2 僱員流失比率<sup>15</sup></b>	<b>按僱傭類型劃分</b>				
<b>B1.2 Employee turnover rate<sup>15</sup></b>	<b>By types of employment</b>				
	全職	%	38	46	45
	Full-time	%			
	兼職	%	沒有	沒有	沒有
	Part-time	%	Nil	Nil	Nil
	<b>按地區劃分</b>				
	<b>By geographical region</b>				
	粵港澳大灣區	%	44	47	46
	Guangdong-Hong Kong-Macao	%			
	Greater Bay Area				
	長三角地區	%	37	49	48
	Yangtze River Delta region	%			
	華中	%	42	57	57
	Central China	%			
	華西	%	55	40	39
	Western China	%			
	環渤海經濟圈	%	35	36	37
	Bohai Economic Rim	%			
	<b>按性別劃分</b>				
	<b>By gender</b>				
	男性	%	39	46	46
	Male	%			
	女性	%	37	45	42
	Female	%			
	<b>按年齡劃分</b>				
	<b>By age</b>				
	30歲或以下	%	50	47	50
	30 or below	%			
	31-40歲	%	34	46	44
	31-40	%			
	41-50歲	%	31	43	33
	41-50	%			
	51歲或以上	%	37	38	7
	51 or above	%			



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<b>B2.1 因工亡故的人數及比率<sup>16</sup></b>	因工亡故的人數	人	2	沒有	沒有
<b>B2.1 Number and rate of work-related fatalities<sup>16</sup></b>	Number of work-related fatalities	person		Nil	Nil
	因工亡故的人數比率	%	0.02	沒有	沒有
	Rate of work-related fatalities	%		Nil	Nil
<b>B2.2 因工傷損失工作日數<sup>17</sup></b>	因工傷損失工作日數	日	2,556	13	5
<b>B2.2 Number of working days lost due to work injury<sup>17</sup></b>	Number of working days lost due to work injury	day			
<b>B3.1 受訓僱員百分比<sup>18</sup></b>	受訓僱員百分比	%	98	71	67
<b>B3.1 Percentage of trained employees<sup>18</sup></b>	Percentage of trained employees	%			
	按性別劃分				
	By gender				
	男	%	94	60	66
	Male	%			
	女	%	104	95	71
	Female	%			
	按職級劃分				
	By positions				
	管理層	%	135	74	85
	Management	%			
	中層員工	%	161	80	94
	Middle-level employee	%			
	基層員工	%	96	71	65
	Entry-level employee	%			

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關鍵績效指標序號 No. of KPIs	關鍵績效指標 KPIs	單位 Unit	2022年 2022	2021年 2021	2020年 2020
<b>B3.2 每名僱員完成受訓的平均時數</b>	每名僱員完成受訓的平均時數	小時	29	15	16
<b>B3.2 Average training hours completed per employee</b>	Average training hours completed per employee	hour			
	按性別劃分				
	By gender				
	男	小時	30	12	16
	Male	hour			
	女	小時	26	20	15
	Female	hour			
	按職級劃分				
	By positions				
	管理層	小時	74	18	23
	Management	hour			
	中層員工	小時	113	24	32
	Middle-level employee	hour			
	基層員工	小時	26	14	15
	Entry-level employee	hour			
<b>B5.1 供應商數目</b>	供應商數量按地區劃分				
<b>B5.1 Number of suppliers</b>	Number of suppliers by geographical region				
	粵港澳大灣區	間	932	864	250
	Guangdong-Hong Kong-Macao Greater Bay Area	supplier			
	長三角地區	間	382	373	62
	Yangtze River Delta region	supplier			
	華中	間	266	247	32
	Central China	supplier			
	華西	間	265	306	77
	Western China	supplier			
	環渤海經濟圈	間	144	186	51
	Bohai Economic Rim	supplier			
	東北	間	347	163	25
	Northeast China	supplier			
	華北	間	沒有	46	3
	North China	supplier	Nil		

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關鍵績效指標序號 No. of KPIs	關鍵績效指標 KPIs	單位 Unit	2022年 2022	2021年 2021	2020年 2020
<b>B6.2 關於產品及服務的投訴數目</b> <b>B6.2 Number of complaints about products and services</b>	接獲關於產品及服務的投訴數目 Number of complaints about products and services received	宗 case	59	51	62
<b>B7.1 貪污訴訟案件</b> <b>B7.1 Legal cases in relation to corruption</b>	提出並已審結的貪污訴訟案件的數目 Number of legal cases in relation to corruption filed and concluded	宗 case	沒有 Nil	沒有 Nil	沒有 Nil
<b>B7.3 反貪污培訓時間數</b> <b>B7.3 Number of training hours in relation to anti-corruption</b>	向董事及員工提供的反貪污培訓 <sup>19</sup> Anti-corruption training provided to directors and staff <sup>19</sup>	小時 hour	46	21	14
<b>B8.1及B8.2 社區投資</b> <b>B8.1 &amp; B8.2 Community investment</b>	<b>捐獻總數按專注貢獻範疇劃分</b> <b>Total amount of donation (by core contribution area)</b>				
	教育 Education	元人民幣 RMB	沒有 Nil	56,226	23,000
	環境事宜 Environmental concerns	元人民幣 RMB	15,440	7,478	4,500
	健康 Health	元人民幣 RMB	沒有 Nil	28,800	沒有 Nil
	文化 Culture	元人民幣 RMB	19,836	10,140	9,565
	弱勢群體 Vulnerable groups	元人民幣 RMB	21,331	11,500	74,492
	社區防疫物資捐贈 Donation of community anti-epidemic materials	元人民幣 RMB	沒有 Nil	66,679	沒有 Nil
	其他 Others	元人民幣 RMB	沒有 Nil	沒有 Nil	沒有 Nil
	<b>捐獻總數</b> <b>Total amount of donation</b>	元人民幣 RMB	56,607	180,823	111,557

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關鍵績效指標序號 No. of KPIs	關鍵績效指標 KPIs	單位 Unit	2022年 2022	2021年 2021	2020年 2020
	<b>義工服務總時數(按專注貢獻範疇劃分)</b> <b>Total number of hours for providing voluntary services (by core contribution area)</b>				
	教育 Education	小時 hour	沒有 Nil	沒有 Nil	28
	環境事宜 Environmental concerns	小時 hour	1,737	357	21
	健康 Health	小時 hour	416	340	47
	文化 Culture	小時 hour	291	588	32
	弱勢群體 Vulnerable groups	小時 hour	383	60	605
	參與疫情工作 <sup>20</sup> Participation in anti-epidemic work <sup>20</sup>	小時 hour	沒有 Nil	54,000	沒有 Nil
	勞工需求 Labour demand	小時 hour	96	沒有 Nil	沒有 Nil
	其他 Others	小時 hour	沒有 Nil	沒有 Nil	沒有 Nil
	<b>義工服務總時數</b> <b>Total number of hours for providing voluntary services</b>	小時 hour	2,922	55,345	733

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關鍵績效指標序號 No. of KPIs	關鍵績效指標 KPIs	單位 Unit	2022年 2022	2021年 2021	2020年 2020
	義工服務總人數(按專注貢獻範疇劃分) <b>Total number of people received the voluntary services (by core contribution area)</b>				
	教育	人	沒有	沒有	15
	Education	person	Nil	Nil	
	環境事宜	人	1,078	357	56
	Environmental concerns	person			
	健康	人	44	340	115
	Health	person			
	文化	人	228	588	120
	Culture	person			
	弱勢群體	人	268	60	1,719
	Vulnerable groups	person			
	參與疫情工作 <sup>20</sup>	人	沒有	6,000	沒有
	Participation in anti-epidemic work <sup>20</sup>	person	Nil		Nil
	勞工需求	小時	30	沒有	沒有
	Labour demand	hour		Nil	Nil
	其他	小時	沒有	沒有	沒有
	Others	hour	Nil	Nil	Nil
	<b>義工服務總人數</b>	人	1,648	7,345	2,025
	<b>Total number of people received the voluntary services</b>	person			

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- <sup>15</sup> 僱員流失比率計算方法是：員工流失率 = 全年流失員工人數 / (年末員工人數 + 全年流失人數)。
- <sup>16</sup> 於2019年，我們因工亡故的人數及比率為零。
- <sup>17</sup> 於2019年，我們因工傷損失的工作日數為393日。2022年因公損傷工作日數顯著增加主要是由於，新冠疫情期間積極響應國家號召及配合第三方行政安排，出於對員工身心健康重點關注所產生的損失工作日數。
- <sup>18</sup> 受訓員工百分比 = 相關類別全年參加培訓的員工 / 相關類別員工人數。由於全年參加培訓的員工人數包含部份調職或離職員工，故受訓員工比率可能大於100%。
- <sup>19</sup> 今年度本集團向董事及員工提供的反貪污培訓，包括旗下子公司的經理助理級或以上員工及董事。2021年的反貪污培訓時數則統計包括旗下子公司的經理級或以上員工及董事，而2020年的反貪污培訓時數僅統計總部經理級或以上員工及董事。
- <sup>20</sup> 今年度並沒有收集相關數據。2021年度有關參與疫情工作為社區全民核酸檢測活動，主要包括引導人群、秩序維護及核對二維碼等工作，而2020年並沒有收集相關數據。
- <sup>15</sup> The calculation of employee turnover rate is: employee turnover rate = number of employees turnover for the year / (number of employees as at the end of the year + number of employees turnover for the year).
- <sup>16</sup> In 2019, the number and rate of staff involved in work-related fatalities was zero.
- <sup>17</sup> In 2019, the number of working days lost due to work-related injury was 393 days. The significant increase in the number of working days lost due to work-related injury in 2022 was primarily due to lost working days arising from the key address on the health and well-being of employees under active response of the Group to the national call and in cooperation with third-party administrative arrangements during the COVID-19 pandemic.
- <sup>18</sup> Percentage of employees trained = Number of employees in the relevant category who attended training throughout the year / number of employees in the relevant category. The percentage of employees trained may be greater than 100% because the number of employees who attended training throughout the year includes some transferred or terminated employees.
- <sup>19</sup> During the year, the anti-corruption training was provided by the Group to directors and employees, including employees at assistant to manager level or above and directors of the subsidiaries. The anti-corruption training hours in 2021 included employees at manager level or above and directors of the subsidiaries, while the anti-corruption training hours in 2020 only counted for employees at manager level or above and directors of the headquarter.
- <sup>20</sup> During the year, no relevant data was collected. In 2021, the anti-epidemic work included nucleic acid test activities, mainly managing flow of people, order maintenance and QR code scanning, and there was no relevant data collected in 2020.

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十三、聯交所環境、社會及管治報告指引對照 XIII. HKEX ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE INDEX

主要範疇、層面、一般披露及關鍵績效指標 Subject Areas, Aspects, General Disclosures and Overview of Key Performance Indicators (KPIs)	披露情況 Disclosure Status	章節／解釋 Section/ Explain
<b>A. 環境</b> <b>A. Environmental</b> <b>層面A1：排放物</b> <b>Aspect A1: Emissions</b>		
一般披露 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：	已披露	七、低碳運營，踐行環保
(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。		
General disclosure Information on:	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
(a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to exhaust and greenhouse gas emissions, discharges into water and soil, generation of hazardous and non-hazardous wastes, etc.		
關鍵績效指標A1.1 排放物種類及相關排放數據。	已披露	七、低碳運營，踐行環保、十二、關鍵績效指標概覽
KPI A1.1 Types of emissions and respective emission data.	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
關鍵績效指標A1.2 直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	已披露	七、低碳運營，踐行環保、十二、關鍵績效指標概覽
KPI A1.2 Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions in total (in tonnes) and, if appropriate, intensity (e.g. per unit of production volume, per facility).	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)

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關鍵績效指標A1.3 KPI A1.3	所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。 Hazardous wastes generated in total (in tonnes) and, if appropriate, intensity (e.g. per unit of production volume, per facility).	已披露 Disclosed	七、低碳運營，踐行環保、十二、關鍵績效指標概覽 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
關鍵績效指標A1.4 KPI A1.4	所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。 Non-hazardous wastes generated in total (in tonnes) and, if appropriate, intensity (e.g. per unit of production volume, per facility).	已披露 Disclosed	七、低碳運營，踐行環保、十二、關鍵績效指標概覽 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
關鍵績效指標A1.5 KPI A1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟。 Description of emission target(s) set and steps taken to achieve them.	已披露 Disclosed	七、低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
關鍵績效指標A1.6 KPI A1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。 Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	已披露 Disclosed	七、低碳運營，踐行環保 VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION



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<p><b>層面A2：資源使用</b> <b>Aspect A2: Use of Resources</b></p> <p>一般披露</p> <p>有效使用資源(包括能源、水及其他原材料)的政策。 附註：資源可用於生產、儲存、運輸、樓宇、電子設備等。</p> <p>General disclosure</p> <p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Note: Resources may be used for production, storage, transportation, buildings, electronic equipment, etc.</p>	已披露	七、低碳運營，踐行環保
	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
<p>關鍵績效指標A2.1</p> <p>按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。</p>	已披露	七、低碳運營，踐行環保、十二、關鍵績效指標概覽
<p>KPI A2.1</p> <p>Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).</p>	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
<p>關鍵績效指標A2.2</p> <p>總耗水量及密度(如以每產量單位、每項設施計算)。</p>	已披露	七、低碳運營，踐行環保、十二、關鍵績效指標概覽
<p>KPI A2.2</p> <p>Water consumption in total and intensity (e.g. per unit of production volume, per facility).</p>	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
<p>關鍵績效指標A2.3</p> <p>描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。</p>	已披露	XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
<p>KPI A2.3</p> <p>Description of energy use efficiency target(s) set and steps taken to achieve them.</p>	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
<p>關鍵績效指標A2.4</p> <p>描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。</p>	已披露	七、低碳運營，踐行環保
<p>KPI A2.4</p> <p>Description of issue in sourcing water, water efficiency target(s) and steps taken to achieve them.</p>	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
<p>關鍵績效指標A2.5</p> <p>製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。</p>	不適用	我們營運中未涉及包裝材料的使用，所以此關鍵績效指標不適用於我們的業務。
<p>KPI A2.5</p> <p>Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.</p>	Not applicable	Our operations do not involve the use of packaging materials. Therefore, this KPI is not applicable to our business.

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<b>層面A3：環境及天然資源</b>		
<b>Aspect A3: The Environment and Natural Resources</b>		
一般披露	已披露	七、低碳運營，踐行環保
減低發行人對環境及天然資源造成重大影響的政策。 General disclosure Policies on minimising the issuer's significant impacts on the environment and natural resources.	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
關鍵績效指標A3.1 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	已披露	七、低碳運營，踐行環保
KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
<b>層面A4：氣候變化</b>		
<b>Aspect A4: Climate Change</b>		
一般披露	已披露	七、低碳運營，踐行環保
識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。 General disclosure Policies on identification and mitigation of significant climate-related issues which have impact, and those which may impact, the issuer.	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION
關鍵績效指標A4.1 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	已披露	七、低碳運營，踐行環保
KPI A4.1 Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Disclosed	VII. LOW-CARBON OPERATION AND ENVIRONMENTAL PROTECTION

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<b>B. 社會</b>		
<b>B. Social</b>		
<b>僱傭及勞工常規</b>		
<b>Employment and Labor Practices</b>		
<b>層面B1：僱傭</b>		
<b>Aspect B1: Employment</b>		
一般披露	已披露	八、以人為本，進取共贏
有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：		
(a) 政策；及		
(b) 遵守對發行人有重大影響的相關法律及規例的資料。		
General disclosure	Disclosed	VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
Information on:		
(a) the policies; and		
(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.		
<b>關鍵績效指標B1.1</b>	已披露	八、以人為本，進取共贏、十二、關鍵績效指標概覽
<b>KPI B1.1</b>	Disclosed	VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。		XII.OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
<b>關鍵績效指標B1.2</b>	已披露	十二、關鍵績效指標概覽
<b>KPI B1.2</b>	Disclosed	XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
按性別、年齡組別及地區劃分的僱員流失比率。		

## 環境、社會及管治報告

### Environmental, Social and Governance Report

主要範疇、層面、一般披露及關鍵績效指標 Subject Areas, Aspects, General Disclosures and Overview of Key Performance Indicators (KPIs)	披露情況 Disclosure Status	章節／解釋 Section/ Explain	
<b>層面B2：健康與安全</b> <b>Aspect B2: Health and Safety</b>			
一般披露 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 General disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	已披露    Disclosed	八、以人為本，進取共贏    VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION	
關鍵績效指標B2.1 KPI B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率。 Number and rate of work related fatalities occurred in each of the past three years including the reporting year.	已披露  Disclosed	八、以人為本，進取共贏、 十二、關鍵績效指標概覽 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
關鍵績效指標B2.2 KPI B2.2	因工傷損失工作日數。 Lost days due to work injury.	已披露  Disclosed	八、以人為本，進取共贏、 十二、關鍵績效指標概覽 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
關鍵績效指標B2.3 KPI B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。 Description of occupational health and safety measures adopted, how they are implemented and monitored.	已披露  Disclosed	八、以人為本，進取共贏、  VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION

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<b>層面B3：發展及培訓</b>		
<b>Aspect B3: Development and Training</b>		
一般披露 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 General disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	已披露 Disclosed	八、以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
關鍵績效指標B3.1 按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。 KPI B3.1 The percentage of employees trained by gender and employee category (e.g., senior management, middle management).	已披露 Disclosed	八、以人為本，進取共贏、 十二、關鍵績效指標概覽 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
關鍵績效指標B3.2 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。 KPI B3.2 The average training hours completed per employee by gender and employee category.	已披露 Disclosed	八、以人為本，進取共贏、 十二、關鍵績效指標概覽 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
<b>層面B4：勞工準則</b>		
<b>Aspect B4: Labor standards</b>		
一般披露 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 General disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing use of child labour or forced labour.	已披露 Disclosed	八、以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
關鍵績效指標B4.1 描述檢討招聘慣例的措施以避免童工及強制勞工。 KPI B4.1 Description of measures to review employment practices to avoid child and forced labour.	已披露 Disclosed	八、以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION
關鍵績效指標B4.2 描述在發現違規情況時消除有關情況所採取的步驟。 KPI B4.2 Description of steps taken to eliminate such practices when discovered.	已披露 Disclosed	八、以人為本，進取共贏 VIII. PEOPLE-ORIENTED, WIN-WIN SITUATION

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<b>營運慣例</b> <b>Operating Practices</b> <b>層面B5：供應鏈管理</b> <b>Aspect B5: Supply Chain Management</b>			
一般披露 管理供應鏈的環境及社會風險政策。 General disclosure Policies on managing the environmental and social risks of the supply chain.		已披露 Disclosed	十、廉潔經營，合規守法 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS
關鍵績效指標B5.1 按地區劃分的供應商數目。 KPI B5.1 Number of suppliers by geographical region.		已披露 Disclosed	十、廉潔經營，合規守法、 十二、關鍵績效指標概覽 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
關鍵績效指標B5.2 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。 KPI B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.		已披露 Disclosed	十、廉潔經營，合規守法 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS
關鍵績效指標B5.3 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。 KPI B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.		已披露 Disclosed	十、廉潔經營，合規守法 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS
關鍵績效指標B5.4 描述在揀選供貨商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。 KPI B5.4 Description of practices used to promote environmental preferable products and services when selecting suppliers, and how they are implemented and monitored.		已披露 Disclosed	十、廉潔經營，合規守法 X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS

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<b>層面B6：產品責任</b>			
<b>Aspect B6: Product Responsibility</b>			
一般披露 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：	已披露	九、深耕品質，煥新服務	
(a) 政策；及			
(b) 遵守對發行人有重大影響的相關法律及規例的資料。			
General disclosure Information on:	Disclosed	IX. DEEP CULTIVATION OF QUALITY, NEW SERVICE	
(a) the policies; and			
(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labeling and privacy matters in relation to products and services provided and methods of redress.			
關鍵績效指標B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比。	不適用	此關鍵績效指標不適用於我們的業務。
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Not applicable	This KPI is not applicable to our business.
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	已披露	九、深耕品質，煥新服務、十二、關鍵績效指標概覽
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Disclosed	IX. DEEP CULTIVATION OF QUALITY, NEW SERVICE XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	已披露	九、深耕品質，煥新服務
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Not applicable	IX. DEEP CULTIVATION OF QUALITY, NEW SERVICE
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	不適用	此關鍵績效指標不適用於我們的業務。
KPI B6.4	Description of quality assurance process and recall procedures.	Not applicable	This KPI is not applicable to our business.
關鍵績效指標B6.5	描述消費者數據保障及私隱政策，以及相關執行及監察方法。	已披露	十、廉潔經營，合規守法
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Disclosed	X. INTEGRITY OPERATION, COMPLIANCE WITH LAWS AND REGULATIONS

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<b>層面B7：反貪污</b>		
<b>Aspect B7: Anti-corruption</b>		
一般披露	已披露	十、廉潔經營，合規守法
有關防止賄賂、勒索、欺詐及洗黑錢的：		
(a) 政策；及		
(b) 遵守對發行人有重大影響的相關法律及規例的資料。		
General disclosure	Disclosed	X. INTEGRITY OPERATION,
Information on:		COMPLIANCE WITH LAWS AND
(a) the policies; and		REGULATIONS
(b) compliance with relevant laws and regulations that have a significant impact		
on the issuer relating to bribery, extortion, fraud and money laundering.		
關鍵績效指標B7.1 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	已披露	十、廉潔經營，合規守法、
KPI B7.1	Disclosed	十二、關鍵績效指標概覽
Number of concluded legal cases regarding corrupt		X. INTEGRITY OPERATION,
practices brought against the issuer or its employees		COMPLIANCE WITH LAWS AND
during the Reporting Period and the outcomes of the		REGULATIONS
cases.		XII. OVERVIEW OF KEY
關鍵績效指標B7.2 描述防範措施及舉報程序，以及相關執行及監察方法。	已披露	十、廉潔經營，合規守法
KPI B7.2	Disclosed	X. INTEGRITY OPERATION,
Description of preventive measures and whistle-blowing		COMPLIANCE WITH LAWS AND
procedures, how they are implemented and monitored.		REGULATIONS
關鍵績效指標B7.3 描述向董事及員工提供的反貪污培訓。	已披露	十、廉潔經營，合規守法
KPI B7.3	Disclosed	X. INTEGRITY OPERATION,
Description of anti-corruption training provided to		COMPLIANCE WITH LAWS AND
directors and staff.		REGULATIONS



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<b>層面B8：社區投資</b> <b>Aspect B8: Community Investment</b>		
一般披露 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。 General disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	已披露  Disclosed	十一、匯聚微光，回饋社會  XI. GATHERING SHIMMER, GIVING BACK TO THE SOCIETY
關鍵績效指標B8.1 KPI B8.1 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。 Focus areas of contribution (e.g., education, environmental concerns, labor needs, health, culture and sports).	已披露  Disclosed	十一、匯聚微光，回饋社會  XI. GATHERING SHIMMER, GIVING BACK TO THE SOCIETY
關鍵績效指標B8.2 KPI B8.2 在專注範疇所動用資源(如金錢或時間)。 Resources contributed (e.g., money or time) to the focus area.	已披露  Disclosed	十一、匯聚微光，回饋社會 十二、關鍵績效指標概覽 XI. GATHERING SHIMMER, GIVING BACK TO THE SOCIETY XII. OVERVIEW OF KEY PERFORMANCE INDICATORS (KPIs)

# 企業管治報告

## Corporate Governance Report

### 企業管治常規

佳兆業美好集團有限公司(「佳兆業美好」或「本公司」，連同其附屬公司統稱「本集團」)之董事會(「董事會」)致力維持高水平的企業管治標準。

董事會認為，高水平的企業管治標準對於為本集團提供框架以保障本公司股東(「股東」)權益、提升企業價值、制定業務策略和政策以及提升透明度及問責性而言實屬重要。

本公司深明提升企業管治水平的價值及重要性，有助於提高企業績效及問責性。董事會將會致力遵守企業管治準則及採納良好的企業管治常規，注重內部監控、公允披露及向全體股東負責等方面，以符合法律及商業標準。

### 企業管治

本公司一直恪守高水平的企業管治。董事會採納內部企業管治政策，旨在提高披露的透明度及質素，以及提供更有效的風險及內部監控。董事會監察本公司企業管治系統的執行及實施，並定期進行評估。本公司相信其竭力達致高水平常規將為股東提供長遠價值及最終為其帶來最大回報。本公司管理層承諾以專業態度經營業務的同時，承擔社會責任，以為股東建立長遠利益。董事會持續監察及審閱本公司企業管治常規以確保其合規性。

本公司已採納香港聯合交易所有限公司證券上市規則(「上市規則」)附錄十四所載的企業管治守則(「企業管治守則」)所載企業管治守則的原則及守則條文，惟下列偏離情況除外：

根據上市規則附錄十四所載的企業管治守則的守則條文第C.2.1條，本公司主席及行政總裁的角色應予以區分，不應由同一人擔任。

自報告期開始直至2022年9月16日，廖傳強先生為董事會主席兼本公司總裁。在廖先生的領導下，董事會有效運作並履行其職責，適時商討所有重要及合適議題。此外，由於所有主要決策均經諮詢董事會及相關董事會委員會成員後作出，且董事會有三名獨立非執行董事提出獨立見解，故董事會認為有足夠保障措施確保董事會權力達致充足平衡。然而，董事會已不時就現狀檢討董事會架構及組成，以將本公司企業管治常規維持在高水平。

### CORPORATE GOVERNANCE PRACTICES

The board of directors (the “Board”) of Kaisa Prosperity Holdings Limited (“Kaisa Prosperity” or the “Company”, together with its subsidiaries, the “Group”) is committed to maintaining high corporate governance standards.

The Board believes that high corporate governance standards are essential in providing a framework for the Group to safeguard the interests of shareholders of the Company (the “Shareholders”), enhance corporate value, formulate its business strategies and policies, and enhance its transparency and accountability.

The Company recognises the value and importance of achieving high corporate governance standards to enhance corporate performance and accountability. The Board will strive to uphold the principles of corporate governance and adopt sound corporate governance practices to meet the legal and commercial standards, focusing on areas such as internal control, fair disclosure and accountability to all Shareholders.

### CORPORATE GOVERNANCE

The Company is committed to achieving high standards of corporate governance. An internal corporate governance policy was adopted by the Board aiming at providing greater transparency, quality of disclosure as well as more effective risk and internal control. The execution and enforcement of the Company’s corporate governance system is monitored by the Board with regular assessments. The Company believes that its commitment to high-standard practices will translate into long-term value and ultimately maximise returns to shareholders. The Company’s management pledges to build long-term interests for shareholders via, for example, conducting business in a socially responsible and professional manner. The Board continues to monitor and review the Company’s corporate governance practices to ensure compliance.

The Company has adopted the principles and code provisions as set out in the Corporate Governance Code (the “CG Code”) contained in Appendix 14 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”), except for the below deviation:

Pursuant to code provision C.2.1 of the CG Code as set out in Appendix 14 to the Listing Rules, the role of the chairman and chief executive of the Company should be separate and should not be performed by the same individual.

Since the commencement of the Reporting Period and up to 16 September 2022, Mr. Liao Chuanqiang is the chairman of the Board and the president of the Company. Under the leadership of Mr. Liao, our Board works efficiently and performs its responsibilities with all key and appropriate issues discussed in a timely manner. In addition, as all major decisions are made in consultation with members of the Board and relevant Board committee, and there are three independent non-executive Directors on the Board offering independent perspective, the Board is therefore of the view that there are adequate safeguards in place to ensure sufficient balance of powers within the Board. The Board has been nevertheless reviewing the structure and composition of the Board from time to time in light of prevailing circumstances, in order to maintain a high standard of corporate governance practices of the Company.

## 企業管治報告 Corporate Governance Report

董事會已委任牟朝輝女士為本公司執行董事及行政總裁，自2022年9月16日起生效。因此，廖傳強先生不再為本公司總裁，惟留任董事會主席。該安排將本公司主席及行政總裁的角色區分，使本公司重新遵守上市規則附錄十四所載的企業管治守則第二部分的守則條文第C.2.1條。

### (A) 董事會

#### 董事會組成

##### 執行董事：

廖傳強先生(主席)

牟朝輝女士(行政總裁)

(於2022年9月16日獲委任)

李海鳴先生

聶強先生(於2022年6月17日獲委任)

趙建華先生(於2022年8月22日獲委任)

郭麗女士(於2022年9月16日辭任)

吳建新先生(於2022年6月17日辭任)

##### 獨立非執行董事：

劉洪柏先生

馬秀敏女士

陳斌先生

本公司董事及高級管理層的履歷詳情披露於本年報「董事及高級管理人員」一節。除該節所披露者外，據本公司所深知，本公司董事及高級管理層之間概無任何其他關係(包括財務、業務、家族或其他重大關係)。

截至2022年12月31日止年度，本公司的公司秘書已確認接受不少於15小時相關專業培訓，以更新其知識及技能。

於2022年12月31日，董事會由八名董事組成，包括執行董事廖傳強先生(主席)、牟朝輝女士(行政總裁)、李海鳴先生、聶強先生、趙建華先生，以及獨立非執行董事劉洪柏先生、馬秀敏女士及陳斌先生。董事會負責整體管理本公司的營運。

#### 董事責任

董事會的職責為監督本公司所有主要事務，包括制定及批准所有政策事務、整體策略、風險管理及內部監控系統，以及監察高級行政人員的表現。董事須以本公司之利益作出客觀的決定。

The Board has appointed Ms. Mou Zhaohui as an executive Director and the chief executive officer of the Company with effect from 16 September 2022. As a result, Mr. Liao Chuanqiang, no longer act as the president of the Company but remain as the chairman of the Board. Such arrangement separates the roles of the chairman and the chief executive of the Company, which enables the Company to re-comply with code provision C.2.1 of Part 2 of the CG Code set out in Appendix 14 to the Listing Rules.

### (A) THE BOARD OF DIRECTORS

#### Board Composition

##### Executive Directors:

Mr. LIAO Chuanqiang (Chairman)

Ms. MOU Zhaohui (Chief executive officer)

(appointed on 16 September 2022)

Mr. LI Haiming

Mr. NIE Qiang (appointed on 17 June 2022)

Mr. ZHAO Jianhua (appointed on 22 August 2022)

Ms. GUO Li (resigned on 16 September 2022)

Mr. WU Jianxin (resigned on 17 June 2022)

##### Independent non-executive Directors:

Mr. LIU Hongbai

Ms. MA Xiumin

Mr. CHEN Bin

Biographical details of the Directors and the senior management of the Company are disclosed in the section headed "Directors and Senior Management" of this annual report. Save as disclosed in the such section, to the best knowledge of the Company, there are no other relationships (including financial, business, family or other material relationships) among the directors and senior management of the Company.

For the year ended 31 December 2022, the company secretary of the Company confirmed that he had received not less than 15 hours of relevant professional training to update his knowledge and skills.

As of 31 December 2022, the Board consisted of eight Directors including Mr. LIAO Chuanqiang (Chairman), Ms. MOU Zhaohui (Chief executive officer), Mr. LI Haiming, Mr. NIE Qiang, Mr ZHAO Jianhua as the executive Directors, and Mr. LIU Hongbai, Ms. MA Xiumin and Mr. CHEN Bin as the independent non-executive Directors. The overall management of the Company's operation is vested in the Board.

#### Directors' Responsibilities

The Board takes on the responsibility to oversee all major matters of the Company, including the formulation and approval of all policy matters, overall strategies, risk management and internal control systems, and monitor the performance of the senior executives. The Directors have to make decisions objectively in the interests of the Company.

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所有董事均可全面和及時查閱本公司所有相關資料，以履行作為董事的職責和職務。其中，透過定期舉行的董事會會議和定期收取關於財務和業務的最新資料，所有董事均可知悉關於本公司經營方式、業務活動和業務發展的最新資料以及適用的監管法規最新條文。

本公司已為董事及高級管理人員購買責任保險，就彼等履行職責時可能引起的任何法律責任提供保障。

### 董事會轉授權力

董事會授權管理層（由本公司執行董事及其他高級行政人員組成），負責實行由董事會不時採納的策略及方針，並處理本集團日常營運業務。執行董事及高級行政人員定期會面，檢討本集團整體的業務表現、調配整體資源及作出財務及營運決定。董事會亦對於彼等之管理權力，包括管理層須向董事會作報告的情況，作出清晰的指引，並會定期檢討轉授權力的安排，確保一直切合本集團的需要。

### 遵守董事進行證券交易之標準守則

本公司已採納上市規則附錄十所載之上市發行人董事進行證券交易的標準守則（「標準守則」），作為董事進行證券交易的準則。本公司已向全體董事作出特定查詢，而全體董事均已確認，彼等於截至2022年12月31日止年度已遵守標準守則所載之規定標準。

本公司亦已就可能擁有本公司內幕消息之本集團有關僱員，訂立有關進行證券交易的書面指引，其條款不低於標準守則之條文。

### 主席及行政總裁

根據上市規則附錄十四所載的企業管治守則第C.2.1段，主席及行政總裁之職責必須區分，不得由同一人出任。截至2022年12月31日止年度，為加強彼等各自的獨立性、問責性及責任承擔，自2022年9月16日起，廖傳強先生擔任本公司主席，而牟朝輝女士則擔任行政總裁。

All Directors have full and timely access to all relevant information about the Company so that they can discharge their duties and responsibilities as Directors. In particular, through regular Board meetings and receipt of regular financial and business updates, all Directors are kept abreast of the conduct, business activities and development, as well as regulatory updates applicable to the Company.

Liability insurance for Directors and members of the senior management of the Company was maintained by the Company with coverage for any legal liabilities which may arise in the course of performing their duties.

### Delegation by the Board

The management, consisting of the executive Directors of the Company along with other senior executives, is delegated with responsibilities for implementing the strategy and direction as adopted by the Board from time to time, and conducting the day-to-day operations of the Group. Executive Directors and senior executives meet regularly to review the performance of the businesses of the Group as a whole, co-ordinate overall resources and make financial and operational decisions. The Board also gives clear directions as to their powers of management including circumstances where management should report back, and will review the delegation arrangements on a periodic basis to ensure that they remain appropriate to the needs of the Group.

### Compliance With the Model Code for Directors' Securities Transactions

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix 10 of the Listing Rules as the standard for securities transactions by the Directors. The Company has made specific enquiries of all the Directors and all the Directors confirmed that they have complied with the required standards set out in the Model Code during the year ended 31 December 2022.

The Company has also established written guidelines on no less exacting terms than the Model Code for securities transactions by the relevant employees of the Group, who are likely to be in possession of inside information of the Company.

### Chairman and Chief Executive Officer

According to paragraph C.2.1 of the CG Code as set out in Appendix 14 of the Listing Rules, the roles of the chairman and the chief executive officer should be separate and should not be performed by the same individual. For the year ended 31 December 2022, in order to reinforce their respective independence, accountability and responsibility, Mr. LIAO Chuanqiang acted as Chairman of the Company and Ms. MOU Zhaohui acted as Chief Executive Officer from 16 September 2022.

## 企業管治報告 Corporate Governance Report

主席擔任領導角色，負責按照本公司採納的良好企業管治常規，以有效的方式發揮董事會的職能，並須向本公司建立企業文化及推動策略計劃。

根據企業管治守則的守則條文第C.2.2及C.2.3條，主席應確保董事會會議上所有董事均適當知悉當前的事項，並應負責確保董事及時收到充分的資訊，而有關資訊亦必須完備可靠。

另一方面，行政總裁的主要職責為推動及實行由董事會批准及授權的目標及政策，並須負責本集團之日常管理及營運，以及制定本公司的組織架構、監控系統及內部程序及流程，呈予董事會批准。

在廖先生的領導下，董事會有效運作並履行其職責，適時商討所有重要及合適議題。此外，由於所有主要決策均經諮詢董事會及相關董事委員會成員後作出，且董事會有三名獨立非執行董事提出獨立見解，故董事會認為有足夠保障措施確保董事會權力達致充分平衡。然而，董事會將不時就現狀檢討董事會架構及組成，以將本公司企業管治常規維持在高水平。

### 獨立非執行董事

獨立非執行董事憑藉獨立判斷於董事會擔任重要角色，其意見對於董事會的決策舉足輕重，並就本公司的策略、績效及監控提供不偏不倚的意見。

全體獨立非執行董事擁有廣泛的學術、專業及行業專長及管理經驗，向董事會提供專業意見。

董事會亦認為獨立非執行董事能就本公司業務策略、業績及管理方面提供獨立意見，以保障本公司及股東之利益。

The chairman plays a leadership role and is responsible for the effective functioning of the Board in accordance with the good corporate governance practice adopted by the Company. He is also responsible for instilling corporate culture and developing strategic plans for the Company.

Under code provisions C.2.2 and C.2.3 of the CG Code, the chairman would ensure that all Directors are properly briefed on issues arising at Board meetings and would be responsible for ensuring that Directors receive adequate information, which must be complete and reliable, in a timely manner.

On the other hand, the chief executive officer primarily focuses on developing and implementing objectives and policies approved and delegated by the Board. The chief executive officer is also responsible for the Group's day-to-day management and operations and the formulation of the organisation structure, control systems and internal procedures and processes of the Company for the Board's approval.

Under the leadership of Mr. Liao, the Board works efficiently and performs its responsibilities with all key and appropriate issues discussed in a timely manner. In addition, as all major decisions are made in consultation with members of the Board and relevant Board committee, and there are three independent non-executive Directors on the Board offering independent perspective, the Board is therefore of the view that there are adequate safeguards in place to ensure sufficient balance of powers within the Board. The Board shall nevertheless review the structure and composition of the Board from time to time in light of prevailing circumstances, to maintain a high standard of corporate governance practices of the Company.

### Independent Non-Executive Directors

The independent non-executive Directors play a significant role in the Board by virtue of their independent judgement and their views carry significant weight in the Board's decision. They bring an impartial view on the Company's strategies, performance and control.

All independent non-executive Directors possess extensive academic, professional and industry expertise and management experience and have provided their professional advice to the Board.

The Board also considers that the independent non-executive Directors can provide independent advice on the Company's business strategies, results and management so as to safeguard the interests of the Company and the Shareholders.

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根據上市規則第3.10(1)條，上市發行人的董事會必須包括至少三名獨立非執行董事。根據上市規則第3.10(2)條，至少有一名獨立非執行董事須具有適當的專業資格或會計或相關的財務管理專業知識。根據上市規則第3.10A條，上市發行人之獨立非執行董事須佔該上市發行人的董事會成員人數至少三分之一。自上市日期起至本年報日期期間，本公司已符合上市規則第3.10(1)、3.10(2)條及3.10A條。

本公司已接獲各名獨立非執行董事根據上市規則第3.13條發出的年度獨立性確認。按照上市規則所載之獨立性指引，本公司認為全體獨立非執行董事均為獨立人士。

### 確保董事會獨立性的機制

本公司已設置機制，確保董事會可獲得獨立意見及建議。董事會應始終包含佔董事會三分之一人數的至少三名獨立非執行董事，以令董事會始終具有較強的獨立元素，能夠有效行使獨立判斷。各獨立非執行董事須提供彼獨立於本公司的年度確認書，而本公司提名委員會負責每年至少評估一次各獨立非執行董事的獨立性及時間投入。

所有董事(包括獨立非執行董事)均有平等的機會和渠道與董事會溝通和表達彼等的意見，並且可以單獨及獨立地接觸本集團的管理層，以便作出知情決定。為便於適當履行職責，所有董事均有權向本公司的公司秘書徵求意見，或在提出合理要求後，尋求獨立專業意見，費用由本公司承擔。董事會主席將與獨立非執行董事每年至少舉行一次其他董事並無參與的會議，以討論任何事宜及問題。

任何董事或其聯繫人如果在董事會審議的事項中存在利益衝突，將通過實體董事會會議而非書面決議案予以處理。該董事將被要求在會議前聲明其利益，並放棄投票，而且不被計入相關決議案的法定人數。並無於該事宜擁有權益的獨立非執行董事及其聯繫人應出席該董事會會議。

截至2022年12月31日止年度，董事會已審查並認為有關機制有效確保董事會獲得獨立意見及資訊。

Pursuant to Rule 3.10(1) of the Listing Rules, every board of directors of a listed issuer must include at least three independent non-executive Directors. Pursuant to Rule 3.10(2) of the Listing Rules, at least one of the independent non-executive directors have appropriate professional qualifications or accounting or related financial management expertise. Pursuant to Rule 3.10A of the Listing Rules, the independent non-executive Directors of a listed issuer must represent at least one-third of the Board of such listed issuer, during the period from the Listing Date to the date of this annual report, the Company has complied with Rules 3.10(1), 3.10(2) and 3.10A of the Listing Rules.

The Company has received an annual confirmation of independence from each independent non-executive Director pursuant to Rule 3.13 of the Listing Rules. The Company considers that all independent non-executive Directors to be independent in accordance with the independence guidelines set out in the Listing Rules.

### Mechanism to Ensure Board Independence

The Company has in place mechanisms to ensure independent views and input are available to the Board. The Board shall at all times comprise at least three independent non-executive Directors that represent at least one-third of the Board, such that there is always a strong element of independence on the Board which can effectively exercise independent judgement. Each independent non-executive Director is required to provide an annual confirmation of his/her independence to the Company and the Nomination Committee of the Company is responsible to assess the independence and time commitment of each independent non-executive Director at least annually.

All the Directors, including the independent non-executive Directors, are given equal opportunity and channels to communicate and express their views to the Board and have separate and independent access to the management of the Group in order to make informed decisions. To facilitate proper discharge of their duties, all the Directors are entitled to seek advice from the company secretary of the Company or, upon reasonable request, seek independent professional advice at the Company's expense. The chairman of the Board will hold meetings with the independent non-executive Directors without the involvement of other Directors at least annually to discuss any issues and concerns.

Any Director or his/her associate who has a conflict of interest in a matter to be considered by the Board will be dealt with by a physical Board meeting rather than by written resolutions. Such Director will be required to declare his/her interests before the meeting and abstain from voting and not counted towards the quorum on the relevant resolutions. Independent non-executive Directors who, and whose associates, have no interest in the matter should attend the Board meeting.

The Board has reviewed and considered that the mechanisms are effective in ensuring that independent views and input are provided to the Board during the year ended 31 December 2022.

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### 董事會會議

董事會定期舉行會議商討及制定本集團的整體策略以及營運及財務表現。董事可親自出席或以電子通訊方式參與會議。常規會議議程乃在諮詢主席後訂定。所有董事均有機會提出事項納入議程。

董事會常規會議的通知最少將會在舉行會議日期前14天前發出，以便全體董事安排出席。至於召開所有其他董事會會議，亦將會發出合理通知。

全體董事於會議前，均須先獲提供相關事項資料，並可提出商討事項，納入董事會會議議程內。董事可隨時單獨聯絡各高級行政人員及公司秘書，並由本公司付費尋求獨立專業意見。董事會會議及董事委員會會議紀錄由會議之公司秘書妥為保管，於任何董事在任何合理情況及合理通知下，該等紀錄應予公開查閱。

根據企業管治守則之守則條文第C.5.5條，董事會及董事委員會的會議紀錄，應對董事會所考慮事項及達致的決定作足夠詳細的記錄，其中包括董事提出的任何疑慮或表達的反對意見。董事會會議結束後，已於合理時段內先後將董事會會議紀錄的初稿及最終定稿發送全體董事，初稿供董事表達意見，最後定稿則作其紀錄之用。

除常規會議外，主席亦會於執行董事避席之情況下，與非執行董事(包括獨立非執行董事)會面，以便非執行董事坦誠地討論有關本集團之事宜。

根據守則之守則條文第C.5.7條，若有主要股東或董事在董事會將予考慮的事項中存有董事會認為屬重大的利益衝突，有關事項將以現場會議而非書面決議案的方式處理。在交易中沒有重大利益的獨立非執行董事，會出席該董事會會議。

董事會程序符合本公司組織章程細則(「章程細則」)及有關規章及規例。截至2022年12月31日止年度，章程細則並無重大變動。

### Board Meetings

The Board meets regularly to discuss and formulate the overall strategy as well as the operation and financial performance of the Group. Directors may participate either in person or through electronic means of communications. Meeting agenda for regular meetings are set after consultation with the Chairman. All Directors are given an opportunity to include matters in the agenda.

At least 14 days' notice will be given for a regular Board meeting to give all Directors an opportunity to attend. For all other Board meetings, reasonable notice will be given.

All Directors are provided with relevant materials relating to the matters in issue in advance before the meetings and have the opportunity to include matters in the agenda for Board meetings. They can separately get access to the senior executives and the company secretary at all time and may seek independent professional advice at the Company's expense. Minutes of board meetings and meetings of Board committees are kept by the company secretary of the meeting and such minutes are open for inspection at any reasonable time on reasonable notice by any Director.

Pursuant to code provision C.5.5 of the CG Code, minutes of Board meetings and meetings of Board committees record in sufficient detail the matters considered by the Board and decisions reached, including any concerns raised by the Directors or dissenting views expressed. Draft and final versions of minutes of Board meetings were sent to all the Directors for their comment and record respectively, in both cases within a reasonable time after the Board meeting was held.

Other than regular meetings, the Chairman also meets with non-executive Directors (including Independent non-executive Directors) without the presence of executive Directors, to facilitate an open discussion among the non-executive Directors on issues relating to the Group.

Pursuant to code provision C.5.7 of the Code, if a substantial shareholder or a Director has a conflict of interest in a matter to be considered by the Board which the Board has determined to be material, the matter would be dealt with by way of a physical meeting, rather than a written resolution. Independent non-executive Directors who have no material interest in the transaction would be present at such Board meeting.

The Board procedures are in compliance with the articles of associations of the Company (the "Articles"), as well as relevant rules and regulations. For the year ended 31 December 2022, there were no significant changes to the Articles.

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### 董事之委任、重選及罷免

每名執行董事及獨立非執行董事均與本公司訂立服務合約或簽訂委任函，指定任期為三年，並於本公司日後股東週年大會（「股東週年大會」）告退及膺選連任。章程細則列明，任何由董事會委任以填補董事會之臨時空缺的董事，任期僅至本公司首屆股東週年大會止，屆時於該大會上合資格膺選連任。另外，任何由董事會委任作為現有董事會額外成員的董事，任期僅至本公司下屆股東週年大會止，屆時合資格膺選連任。

按照章程細則，於本公司每屆股東週年大會上，佔當時董事人數三分之一（若董事人數並非三或三之倍數，則最接近但不少於三分之一）之董事須輪席告退，惟各董事（包括以指定任期委任之董事）須最少每三年輪席告退一次，屆時均符合資格膺選連任。

本公司股東可於任何按照章程細則召開及舉行的股東大會上隨時罷免一名任期並未屆滿的董事，而不論章程細則或本公司與該名董事之間訂立之任何協議有相反規定。

### 董事培訓及支援

董事須瞭解其整體職責。各新委任的董事或替任董事均會接獲整套包括介紹本集團業務及上市公司董事的法定監管責任的資料。本集團亦提供簡介會及其他培訓，以提高及更新董事的知識及技能。本集團持續提供有關上市規則及其他適用監管規定的最新發展予董事，以確保合規性及加強彼等對良好企業管治常規的意識。本公司將於適當時候向董事及高級管理人員發出通函或指引，以確保彼等理解最佳企業管治常規。

各名新委任董事於首次接受委任時均已獲提供正式、全面及特為其而設的就任須知，其後更會獲提供所需的簡介及專業發展，以確保新任董事恰當理解本公司業務及營運情況，並完全清楚根據上市規則及相關法律規定須承擔的董事責任。

### Appointment, Re-election and Removal of Directors

Each of the executive Directors and independent non-executive Directors has entered into a service contract or a letter of appointment with the Company for a specific term of three years. Such term is subject to his/her re-election by the Company at an annual general meeting ("AGM") upon retirement. The Articles provide that any Director appointed by the Board to fill a casual vacancy in the Board shall hold office only until the first general meeting of the members of the Company and shall then be eligible for re-election at such meeting. Besides, any Director appointed by the Board as an addition to the existing Board shall hold office only until the next following AGM of the Company and shall then be eligible for re-election.

In accordance with the Articles, at every AGM of the Company, one third of the Directors for the time being or, if their number is not three or a multiple of three, then the number nearest to but not less than one-third shall retire from office by rotation provided that every Director (including those appointed for a specific term) shall be subject to retirement by rotation at least once every three years and being eligible offer themselves for re-election.

The members of the Company may, at any general meetings convened and held in accordance with the Articles, remove a Director at any time before the expiration of his period of office notwithstanding anything contrary in the Articles or in any agreement between the Company and such Director.

### Training and Support for Directors

Directors must keep abreast of their collective responsibilities. Each newly appointed Director or alternative Director would receive an induction package covering the Group's businesses and the statutory regulatory obligations of a director of a listed company. The Group also provided briefings and other training to develop and refresh Directors' knowledge and skills. The Group continuously updates Directors on the latest developments regarding the Listing Rules and other applicable regulatory requirements, to ensure compliance and enhance their awareness of good corporate governance practices. Circulars or guidance notes are issued to Directors and senior management, where appropriate, to ensure awareness of best corporate governance practices.

Every newly appointed Director has received formal, comprehensive and tailored induction on the first occasion of his/her appointment and subsequently, necessary briefing and professional development to ensure appropriate understanding of the business and operations of the Company and full awareness of Director's responsibilities and obligations under the Listing Rules and relevant statutory requirements.



## 企業管治報告 Corporate Governance Report

根據上市規則附錄十四所載企業管治守則C.1.4段，董事應參與適當持續專業發展，以發展並更新其知識及技能，使得董事妥為履行其職責。本公司鼓勵全體董事參與相關培訓課程且費用由本公司承擔。

上市日期前，全體董事均已就董事之職務及職責、適用於董事的相關法律法規以及利益披露責任獲提供相關指引材料。此外，有關閱覽材料(包括法律及監管更新)將提供予董事供彼等參考及學習。

截至2022年12月31日止年度，全體董事均已通過參加由香港聯交所舉辦的董事培訓網絡直播系列節目及／或參加由專業公司舉辦的培訓及／或閱讀與本公司業務或董事的職責和責任相關的材料，以進行適當的持續專業發展活動。

### 董事會成員多元化政策

董事會已採納董事會成員多元化政策，通過制定方法以達致董事會成員多元化。本公司明白並深信董事會成員多元化之裨益。其致力確保董事會於技能、經驗及多樣化觀點與角度方面具備符合本公司業務規定之平衡發展。董事會所有委任將用人唯才，並在考慮候選人時以客觀准則充分顧及董事會成員多元化的裨益。

截至2022年12月31日止年度，有兩名女性董事及一名女性高級管理人員。董事會的目標是至少保持目前的女性代表水平，並將根據持份者的期望和最佳做法，努力實現平衡的性別多元化，最終目標是於物色到合適候選人時逐步增加女性成員的比例。董事會認為，目前董事會的組成滿足了本公司對性別多元化的具體需求。本公司亦將確保在招聘本集團的中高層人員時實現性別多元化，使其在未來將擁有一批女性高級管理人員及董事會的潛在繼任者。董事會將定期審查其董事會多元化的政策和程序，同時考慮到相關數據和持份者的反饋，並根據需要採取適當行動，以確保實現其性別多元化的目標。

截至2022年12月31日，本集團共有12,159名員工，其中男性約7,903人及女性約4,256人(即男性與女性的比例為6.5:3.5)。

According to paragraph C.1.4 of the CG code as set out in Appendix 14 of the Listing Rules, Directors should participate in appropriate continuous professional development to develop and refresh their knowledge and skills that enable the Directors to discharge their duties properly. All Directors are encouraged to attend relevant training courses at the Company's expenses.

Prior to the Listing Date, all Directors have been given the relevant guideline materials regarding the duties and responsibilities of being a Director, the relevant laws and regulations applicable to the Directors and duty of disclosure of interests. In addition, relevant reading materials including legal and regulatory updates will be provided to the Directors for their reference and studying.

For the year ended 31 December 2022, all the Directors had participated in appropriate continuous professional development activities by ways of attending the director training webcast series organized by the Hong Kong Stock Exchange and/or attending trainings organized by professional firm and/or reading materials relevant to the Company's businesses or to the Directors' duties and responsibilities.

### Board Diversity Policy

The Board adopted a board diversity policy by setting out the approach to achieve diversity on the Board. The Company considered diversity of board members can be achieved through consideration of a number of aspects, including but not limited to gender, age, cultural and educational background, professional experience, skills and knowledge. All Board appointments will be based on meritocracy, and candidates will be considered against objective criteria, having due regard for the benefits of diversity on the Board.

There were two female Directors and one female senior management during the year ended 31 December 2022. The Board aims to maintain at least the current level of female representation and will strive to achieve a balanced gender diversity based on stakeholders' expectations and best practices with the ultimate goal of increasing the proportion of female members over time as and when suitable candidates are identified. The Board believes that the current composition of the Board satisfies the Company's specific needs for gender diversity. The Company will also ensure that there is gender diversity when recruiting staff at mid to senior level of the Group so that it will have a pipeline of female senior management and potential successors to the Board in the future. The Board will regularly review its policies and procedures for board diversity, taking into account relevant data and feedback from stakeholders, and will take appropriate action as needed to ensure that it is achieving its gender diversity goals.

As of 31 December 2022, the Group had 12,159 employees in total comprising of approximately 7,903 males and 4,256 females (that is, a male-to-female ratio of 6.5:3.5).

## 企業管治報告 Corporate Governance Report

年內，在對董事會成員多元化政策的實施和有效性進行年度審查後，董事會信納，董事會成員多元化政策已得到適當實施且屬有效。

### 董事委員會

董事會轄下已成立三個委員會，分別為提名委員會、薪酬委員會及審核委員會，負責監督董事會及本公司事務的特定方面。所有董事委員會均於界定書面職權範圍下成立，該職權範圍可供股東於本公司及香港聯交所網站查閱。董事委員會有充足資源以履行其職責，另在合理要求下，可由本公司付費在適合情況下尋求獨立專業意見。

### 提名委員會及政策

提名委員會的主要職責為(其中包括)考慮及向董事會推薦具有適當資格的人選成為董事會成員，並負責定期及在有需要時檢討董事會的架構、規模及組成。

其書面職權範圍包括向董事會推薦董事之委任、評估董事會之組成及按委員會認可之若干指引評估董事會接續之管理。該等指引包括適合之專業知識及行業經驗、個人操守、行事持正及個人技能及成員所付出之時間。提名委員會挑選及推薦候選人出任董事職務，在有必要時將包括考慮相關介紹信及委聘外部招募專家。

於回顧財政年度內，提名委員會的組成如下：

#### 主席：

廖傳強先生，執行董事

#### 成員：

劉洪柏先生，獨立非執行董事  
馬秀敏女士，獨立非執行董事  
陳斌先生，獨立非執行董事

During the year, after the annual review of the implementation and effectiveness of the Board Diversity Policy, the Board is satisfied that the Board Diversity Policy has been properly implemented and is effective.

### Board Committees

The Board has established three committees, namely, the Nomination Committee, the Remuneration Committee and the Audit Committee, for overseeing particular aspects of the Board and the Company's affairs. All Board committees are established with defined written terms of reference which are available to shareholders on the websites of the Company and the Hong Kong Stock Exchange. The Board committees are provided with sufficient resources to discharge their duties and, upon reasonable request, are able to seek independent professional advice in appropriate circumstances, at the Company's expense.

### Nomination Committee and policy

The Nomination Committee is primarily responsible for, among other things, considering and recommending to the Board suitably qualified persons to become the member of the Board and is also responsible for reviewing the structure, size and composition of the Board on a regular basis and as required.

Its written terms of reference cover recommendations to the Board on the appointment of Directors, evaluation of Board composition and the management of Board succession with reference to certain guidelines as endorsed by the Committee. These guidelines include appropriate professional knowledge and industry experience, personal ethics, integrity and personal skills, and time commitments of members. The Nomination Committee will select and recommend candidates for directorship after consideration of referrals and engagement of external recruitment professionals, when necessary.

The composition of the Nomination Committee during the financial year under review was as follows:

#### Chairman:

Mr. LIAO Chuanqiang, executive Director

#### Members:

Mr. LIU Hongbai, independent non-executive Director  
Ms. MA Xiumin, independent non-executive Director  
Mr. CHEN Bin, independent non-executive Director

## 企業管治報告 Corporate Governance Report

提名委員會主要負責以下職責：

- 定期檢討董事會的架構、人數及組成並就任何擬對董事會組成作出的變動提出建議；
- 物色、挑選或向董事會就挑選提名為董事會成員的人士提出建議，以確保董事會成員的多樣性；
- 評核獨立非執行董事的獨立性；
- 就有關董事委任、續任及罷免董事以及董事繼任計劃的相關事宜向董事會提出建議；
- 檢討提名政策、董事會多元化政策以及董事會就實施有關政策可能不時採納的任何可衡量目標，並檢討實現目標的進展情況。

### 審核委員會

審核委員會的主要職責為(其中包括)審閱及監督本集團的財務匯報程序、內部監控制度及審閱本公司財務報表。其書面職權範圍符合企業管治守則的條文，並解釋了審核委員會的角色及董事會向其轉授的權力。

審核委員會由三名成員組成，全部均為獨立非執行董事。於回顧財政年度內，審核委員會的組成如下：

#### 主席：

陳斌先生，獨立非執行董事

#### 成員：

劉洪柏先生，獨立非執行董事  
馬秀敏女士，獨立非執行董事

The Nomination Committee was primarily responsible for the following duties:

- to review the structure, size and composition of the Board on a regular basis and make recommendations to the Board regarding any proposed changes to the composition of our Board;
- to identify, select or make recommendations to the Board on the selection of individuals nominated for directorship, and ensure the diversity of the Board members;
- to assess the independence of the independent non-executive Directors;
- to make recommendations to the Board on relevant matters relating to the appointment, re-appointment and removal of the Directors and succession planning for the Directors;
- to review the nomination policy, Board diversity policy and any measurable objectives for implementing such policies as may be adopted by the Board from time to time and to review the progress on achieving the objectives.

### Audit Committee

The Audit Committee is primarily responsible for, among other things, the review and supervision of the Group's financial reporting process, internal controls and review of the Company's financial statements. Their written terms of reference are in line with the provisions under the CG Code and explains the role and the authority delegated to the Audit Committee by the Board.

The Audit Committee consists of three members, all of whom are independent non-executive Directors. The composition of the Audit Committee during the financial year under review was as follows:

#### Chairman:

Mr. CHEN Bin, independent non-executive Director

#### Members:

Mr. LIU Hongbai, independent non-executive Director  
Ms. MA Xiumin, independent non-executive Director

## 企業管治報告 Corporate Governance Report

審核委員會主要負責以下職責：

- 就外聘核數師之委任、重新委任及罷免向董事會提供建議、批准外聘核數師之薪酬及聘用條款，及處理任何有關該核數師辭任或罷免之問題；
- 按適用標準檢討及監察外聘核數師是否獨立客觀及核數程序是否有效；並於開始進行審核前，與外聘核數師商討審核性質及範圍，以及有關申報責任；
- 就外聘核數師提供非核數服務制定政策，並予以執行。就此而言，「外聘核數師」包括與核數師事務所處於同一控制權、擁有權或管理權之下的任何機構，或合理及知情的第三方在知悉所有相關資料後可合理斷定為在全國或國際上屬於核數師事務所一部分的任何機構；
- 應就任何須採取行動或改善的事項向董事會報告並提出建議；
- 審閱及監察本公司財務報表、年度報告、賬目、半年度報告，以及(若擬刊發)季度報告之完整性，並審閱其中所載財務申報之重大判斷；
- 監察本公司之財務申報系統、風險管理及內部監控制度；
- 檢討本公司的財務監控，以及(除非另設的董事會轄下風險委員會又或董事會本身會明確處理)檢討本公司的風險管理及內部監控系統；
- 與管理層討論風險管理及內部監控系統，確保管理層已履行職責建立有效的系統。討論內容應包括本公司在會計及財務申報職能方面的資源、員工資歷及經驗是否足夠，以及員工所接受的培訓課程及有關預算是否充足；

The Audit Committee was primarily responsible for the following duties:

- to make recommendation to the Board on the appointment, re-appointment and removal of the external auditor, and to approve the remuneration and terms of engagement of the external auditor, and any issues related to its resignation or dismissal;
- to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards; and to discuss with the external auditor the nature and scope of the audit and reporting obligations before the audit commences;
- to develop and implement policy on engaging an external auditor to supply non-audit services. For this purpose, "external auditor" includes any entity that is under common control, ownership or management with the audit firm or any entity that a reasonable and informed third party knowing all relevant information would reasonably conclude to be part of the audit firm nationally or internationally;
- to report to the Board, identifying and making recommendations on any matters where action or improvement is needed;
- to review and monitor the integrity of the Company's financial statements and annual report and accounts, half-year report and, if prepared for publication, quarterly reports, and to review significant financial reporting judgments contained in them;
- to oversee the Company's financial reporting system, risk management and internal control systems;
- to review the Company's financial controls, and unless expressly addressed by a separate risk committee of the Board, or by the Board itself, to review the Company's risk management and internal control systems;
- to discuss the risk management and internal control systems with management to ensure that management has performed its duty to have effective systems. The discussion should include the adequacy of resources, staff qualifications and experience, training programmes and budget of the Company's accounting and financial reporting functions;

## 企業管治報告 Corporate Governance Report

- 主動或應董事會的委派，就有關風險管理及內部監控事宜的重要調查結果及管理層對調查結果的回應進行研究；
- 檢討本公司及其附屬公司之財務及會計政策及實務；
- 審閱外聘核數師給予管理層之函件、核數師就會計紀錄、財務賬目或監控制度向管理層提出之任何重大疑問及管理層作出之回應，並確保董事會及時回應提出之事宜；
- 檢討風險管理及內部監控系統以及內部審核功能的成效；
- 制訂及檢討本公司企業管治政策及常規，及向董事會提出建議；
- 檢討及監察本公司董事及高級管理人員之培訓及持續專業發展；
- 檢討及監察本公司就遵守法律及監管要求之政策及常規；
- 制定、檢討及監察本公司僱員及董事之操守準則及合規手冊(如有)；
- 檢討本公司遵守守則的情況及在本公司《企業管治報告》披露；及
- 審閱本集團本年度的綜合財務報表。
- to consider major investigation findings on risk management and internal control matters as delegated by the Board or on its own initiative and management's response to such findings;
- to review the financial and accounting policies and practices of the Company and its subsidiaries;
- to review the external auditor's management letter, any material queries raised by the auditor to the management in respect of the accounting records, financial accounts or systems of control and management's response, and to ensure that the Board provides a timely response to the issues raised;
- to review the effectiveness of the risk management and internal control systems and the internal audit function;
- to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;
- to review and monitor the training and continuous professional development of Directors and senior management of the Company;
- to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;
- to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and directors of the Company;
- to review the Company's compliance with the code and disclosure in the Corporate Governance Report of the Company; and
- to review the consolidated financial statements of the Group for the year.

審核委員會已經審閱截至2022年12月31日止年度的本集團經審核年度綜合業績。

The audited consolidated annual results of the Group for the year ended 31 December 2022 had been reviewed by the Audit Committee.

## 企業管治報告 Corporate Governance Report

### 薪酬委員會

薪酬委員會的主要職責為(其中包括)就董事的薪酬及其他福利提供推薦意見。薪酬委員會亦定期檢討所有董事的薪酬，確保彼等獲得合理的薪酬及賠償水平。其書面職權範圍符合守則的條文。根據企業管治守則的守則條文第B.1.4條，薪酬委員會公開其職權範圍，解釋其角色及董事會向其轉授的權力。薪酬委員會於回顧財政年度內的組成如下：

#### 主席：

劉洪柏先生，獨立非執行董事

#### 成員：

廖傳強先生，執行董事

馬秀敏女士，獨立非執行董事

陳斌先生，獨立非執行董事

薪酬委員會主要負責以下職責：

- 就本公司董事及高級管理人員之全體薪酬政策及架構，及就制訂薪酬政策建立正規而具透明度之程序，向董事會提出建議；
- 經參考董事會的企業目標及宗旨檢討及批准管理層的薪酬建議；
- 獲董事會轉授責任釐定本公司全體執行董事及高級管理人員的特定薪酬待遇；
- 就非執行董事的薪酬向董事會提出建議；
- 考慮同類公司支付的薪酬、須付出的時間及職責以及集團內其他職位的僱用條件；

### Remuneration Committee

The Remuneration Committee is primarily responsible for, among other things, making recommendations to the Directors' remuneration and other benefits. The remuneration of all Directors is subject to regular monitoring by the Remuneration Committee to ensure that level of their remuneration and compensation are reasonable. Their written terms of reference are in line with the provisions of the Code. Pursuant to code provision B.1.4 of the CG Code, the remuneration committee would make available its terms of reference, explaining its role and the authority delegated to it by the Board. The composition of the Remuneration Committee during the financial year under review was as follows:

#### Chairman:

Mr. LIU Hongbai, independent non-executive Director

#### Members:

Mr. LIAO Chuanqiang, executive Director

Ms. MA Xiumin, independent non-executive Director

Mr. CHEN Bin, independent non-executive Director

The Remuneration Committee was primarily responsible for the following duties:

- to make recommendations to the Board on the Company's policy and structure for all directors' and senior management remuneration and on the establishment of a formal and transparent procedure for developing remuneration policy;
- to review and approve the management's remuneration proposals with reference to the Board's corporate goals and objectives;
- to determine, with delegated responsibility, the specific remuneration packages of all executive Directors and senior management members of the Company;
- to make recommendations to the Board on the remuneration of non-executive directors;
- to consider salaries paid by comparable companies, time commitment and responsibilities and employment conditions elsewhere in the group;

## 企業管治報告 Corporate Governance Report

- 檢討及批准向執行董事及高級管理人員就其喪失或終止職務或委任而須支付的賠償，以確保該等賠償與相關合約條款一致，若未能與合約條款一致，賠償亦須公平合理，不致過多；
- 檢討及批准因董事行為失當而解僱或罷免有關董事所涉及的賠償安排，以確保該等安排與相關合約條款一致，若未能與合約條款一致，有關賠償亦須合理適當；及
- 確保概無董事或其任何聯繫人參與釐定其本身的薪酬。
- to review and approve the compensation payable to executive directors and senior management for any loss or termination of office or appointment to ensure that it is consistent with contractual terms and is otherwise fair and not excessive;
- to review and approve compensation arrangements relating to dismissal or removal of directors for misconduct to ensure that they are consistent with contractual terms and are otherwise reasonable and appropriate; and
- to ensure that no director or any of his associates is involved in deciding his own remuneration.

本集團薪酬政策及各董事薪酬明細刊載於「董事會報告」一節及綜合財務報表附註12。截至2022年12月31日止年度，薪酬委員會釐定本公司執行董事、獨立非執行董事及高級管理人員的薪酬待遇，及檢討彼等的整體表現及個別表現以及其績效花紅。

The remuneration policy of the Group and details of the remuneration of the Directors are set out in the section headed "Report of the Directors" and note 12 to the consolidated financial statements. During the year ended 31 December 2022, the Remuneration Committee determined the remuneration packages of the executive Directors, independent non-executive Directors and senior management members of the Company, and reviewed the collective performance and individual performance as well as the performance-based bonus payment of them.

根據企業管治守則的守則條文第E.1.5條，高級管理層人員截至2022年12月31日止年度的薪酬按範圍劃分載列如下：

Pursuant to code provision E.1.5 of the CG Code, the remuneration of the members of the senior management by band for the year ended 31 December 2022 is set out below:

薪酬範圍(人民幣元)	Remuneration bands (RMB)	人數 Number of persons
0至1,000,000	0 to 1,000,000	5
1,000,001至2,000,000	1,000,001 to 2,000,000	1
2,000,001至3,000,000	2,000,001 to 3,000,000	0
3,000,001至4,000,000	3,000,001 to 4,000,000	1
		7

### 出席會議次數

截至2022年12月31日止年度，董事出席董事會會議及董事會委員會會議以及股東大會的次數及舉行該等會議次數如下：

### Meeting Attendance

The attendance of Directors at Board meetings and meetings of the Board committees and general meetings during the year ended 31 December 2022, as well as the number of such meetings held, is set out as follows:

## 企業管治報告 Corporate Governance Report

### 出席／舉行的會議

### Meetings attended/held

董事 Directors	董事會 Board	提名委員會 Nomination Committee	審核委員會 Audit Committee	薪酬委員會 Remuneration Committee	股東大會 General Meetings
<b>執行董事</b> Executive Directors					
廖傳強先生 Mr. LIAO Chuanqiang	4/4	1/1	不適用 N/A	1/1	1/1
李海鳴先生 Mr. LI Haiming	4/4	不適用 N/A	不適用 N/A	不適用 N/A	1/1
聶強先生(附註1) Mr. NIE Qiang (Note 1)	3/3	不適用 N/A	不適用 N/A	不適用 N/A	1/1
趙建華先生(附註2) Mr. ZHAO Jianhua (Note 2)	2/2	不適用 N/A	不適用 N/A	不適用 N/A	不適用 N/A
牟朝輝女士(附註3) Ms. MOU Zhaohui (Note 3)	1/1	不適用 N/A	不適用 N/A	不適用 N/A	不適用 N/A
郭麗女士(附註4) Ms. GUO Li (Note 4)	3/3	不適用 N/A	不適用 N/A	不適用 N/A	1/1
吳建新先生(附註5) Mr. WU Jianxin (Note 5)	0/1	不適用 N/A	不適用 N/A	不適用 N/A	不適用 N/A
<b>獨立非執行董事</b> Independent Non-Executive Directors					
劉洪柏先生 Mr. LIU Hongbai	4/4	1/1	4/4	1/1	1/1
馬秀敏女士 Ms. MA Xiumin	4/4	1/1	4/4	1/1	1/1
陳斌先生 Mr. CHEN Bin	4/4	1/1	4/4	1/1	1/1

#### 附註：

- 聶強先生於2022年6月17日獲委任為執行董事。
- 趙建華先生於2022年8月22日獲委任為執行董事。
- 牟朝輝女士於2022年9月16日獲委任為執行董事。
- 郭麗女士於2022年9月16日辭任執行董事。
- 吳建新先生於2022年6月17日辭任執行董事。

#### Notes:

- Mr. NIE Qiang was appointed as an executive director on 17 June 2022.
- Mr. ZHAO Jinhua was appointed as an executive director on 22 August 2022.
- Ms. MOU Zhaohui was appointed as an executive director on 16 September 2022.
- Ms. GUO Li resigned as an executive director on 16 September 2022.
- Mr. WU Jianxin resigned as an executive director on 17 June 2022.

### 企業管治職能

董事會已將企業管治守則守則條文第A.2.1條規定的職能下放予審核委員會。

### Corporate Governance Function

The Board has delegated the functions set out in code provision A.2.1 of the CG Code to the Audit Committee.



## 企業管治報告 Corporate Governance Report

截至2022年12月31日止年度，審核委員會已檢討本公司的企業管治政策及常規、董事及高級管理人員的培訓和持續專業發展、本公司遵守法律和監管規定的政策及常規，以及本公司遵守企業管治守則之情況及在企業管治報告中的披露。

本公司鼓勵董事參與持續的專業發展，以發展和更新其知識和技能。公司秘書可不時根據情況需要，提供與聯交所上市公司董事的角色、職能和職責有關的最新書面培訓材料。

### (B) 財務匯報及內部監控

#### 財務匯報

董事負責編製本集團的財務報表。在編製財務報表的過程中，董事會已採納香港財務報告準則，並貫徹使用及採用合適的會計政策。董事會旨在於年度及中期報告以清晰及均衡的評估方式向股東匯報本集團的表現，並適時作出適當的披露及公告。根據企業管治守則之守則條文第D.1.1條，管理層會向董事會提供足夠解釋及資料，讓董事會可以就提交予董事會批准的財務及其他資料作出知情評估。

本公司之外聘核數師開元信德會計師事務所有限公司的工作涵蓋範圍及匯報責任，刊載於本年報「獨立核數師報告」第183至第188頁內。

#### 外聘核數師酬金

於回顧年內，本公司就開元信德會計師事務所有限公司於截至2022年12月31日止年度向本公司提供的審核服務已付／應付費用載列如下：

服務類別	Service Category	已付／應付費用 Fees Paid/Payable 人民幣千元 RMB'000
審核服務	Audit Service	1,500
非審核服務	Non-audit Services	340

直至2022年4月29日，致同(香港)會計師事務所有限公司為本公司核數師。開元信德會計師事務所有限公司已自2022年4月29日獲委任為本公司核數師。

During the year ended 31 December 2022, the Audit Committee has reviewed the Company's corporate governance policies and practices, training and continuous professional development of the Directors and senior management, the Company's policies and practices on compliance with legal and regulatory requirements, and the Company's compliance with the CG Code and disclosure in its Corporate Governance Report.

The Directors are encouraged to participate in continuous professional development to develop and refresh their knowledge and skills. The company secretary may from time to time and as the circumstances require provide updated written training materials relating to the roles, functions and duties of a director of a company listed on the Stock Exchange.

### (B) FINANCIAL REPORTING AND INTERNAL CONTROL

#### Financial Reporting

The Directors are responsible for the preparation of the financial statements of the Group. In the preparation of financial statements, the Hong Kong financial reporting standards have been adopted and the appropriate accounting policies have been consistently used and applied. The Board aims to present a clear and balanced assessment of the Group's performance in the annual and interim reports to the shareholders, and make appropriate disclosure and announcements in a timely manner. Pursuant to code provision D.1.1 of the CG Code, management would provide sufficient explanation and information to the Board to enable the Board to make an informed assessment of the financial and other information put before the Board for approval.

The working scope and reporting responsibilities of Elite Partners CPA Limited, the Company's external auditor, are set out on pages 183 to 188 of the "Independent Auditor's Report" in this annual report.

#### External Auditor's Remuneration

During the year under review, the fee paid/payable to Elite Partners CPA Limited in respect of its audit services provided to the Company for the year ended 31 December 2022 is set out below:

Grant Thornton Hong Kong Limited was the auditors of the Company until 29 April 2022. Elite Partners CPA Limited has been appointed as the auditor of the Company with effect from 29 April 2022.

## 企業管治報告 Corporate Governance Report

### 風險管理及內部監控

董事會負責本公司的風險管理及內部監控系統及持續檢討其成效，該等系統乃為管理而非消除未能達成業務目標的風險而設，僅可合理而非絕對保證能避免重大錯誤陳述或虧損。

本公司已設有程序以保障資產以防未經授權使用或處置、確保保存適當會計記錄以提供可靠的財務資料供內部使用或發佈，並確保遵守適用法律、規則及規例。

董事會全面負責評估及釐定本公司達成策略目標時所願意承擔的風險性質及程度，並制訂及維持合適且有效的風險管理及內部監控系統。

本公司已制定及採納多項風險管理程序及指引，並通過關鍵業務流程及部門職能明確操作權責。董事會在審核委員會的協助下從風險管理系統收集資料，以及將討論有關風險及管理層未有察覺的風險載入董事會會議的議程。

已設立內部審核部門定期對財務及營運進行檢討，及為本公司及其附屬公司進行審核。高級管理層定期檢討及評估監控程序及監察任何風險因素，並向董事會及審核委員會報告任何調查發現及措施，以應對有關差異及已識別之風險。內部審核部門的工作將確保內部監控按計劃運作及妥善執行。此外，本公司亦已透過審核委員會檢討會計及財務報告部門和內部審核部門人員的資源的充足程度、資歷及經驗，以及其培訓計劃及預算。

外聘核數師進行審核過程中已就其於本年度所注意到的本集團風險管理及內部監控及會計程序的不足作出匯報。

### Risk Management and Internal Control

The Board is responsible for the Company's risk management and internal control systems and for reviewing their effectiveness on an ongoing basis. The systems are designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement or loss.

Procedures have been designed for safeguarding assets against unauthorised use or disposition, the maintenance of proper accounting records for the provision of reliable financial information for internal use or for publications and the compliance of applicable laws, rules and regulations.

The Board has the overall responsibility for evaluating and determining the nature and extent of the risks it is willing to take in achieving the Company's strategic objectives, and establishing and maintaining appropriate and effective risk management and internal control systems.

The Company has developed and adopted risk management procedures and guidelines with defined authority for implementation by key business processes and office functions. The Board, together with the Audit Committee, collect the information from the risk management system, include discussions of risk and oversight of the management of those risks into the agenda of Board meetings.

An internal audit department has been established to perform regular financial and operational reviews and conduct audit of the Company and its subsidiaries. The senior management reviews and evaluates the control process and monitors any risk factors on a regular basis and reports to the Board and the Audit Committee on any findings and measures to address the variances and identified risks. The work carried out by the internal audit department will ensure the internal controls are in place and functioning properly as intended. In addition, the Company, through the Audit Committee, has also reviewed the adequacy of resources, qualifications and experience of staff of the accounting and finance department and internal audit department, and their training programmes and budget.

During the course of audit performed by the external auditors, they reported on the weaknesses of the Group's risk management, internal control and accounting procedures which came to their attention during the year.

## 企業管治報告 Corporate Governance Report

截至2022年12月31日止年度，董事透過審核委員會進行最少每年一次的本集團風險管理及內部監控系統足夠性及有效性檢討，涉及財務、營運及合規控制等所有重要控制層面。經檢討後，董事會認為本公司經加強後的內部監控系統為足夠並有效。

### 處理內幕消息

為遵照證券及期貨條例（香港法例第571章）的規定識別、處理及發佈內幕消息，本集團亦已實施程序，包括通知相關董事及員工有關常規禁制期及證券交易限制、以代號識別項目及按「需要知情」基準向指定目標人士發佈資料，以防止本集團之內可能不當及／或未經授權處理內幕消息。

## (C) 與股東之溝通及投資者關係

本公司已建立及保持不同的溝通渠道與本公司股東及公眾聯繫，確保彼等獲得本公司的最新消息及業務發展。本公司透過刊發中期及年度報告、公告、通函、新聞稿及通訊，發佈本公司之財務業績、企業資料、物業項目及主要活動等相關資料。董事會相信有效的投資者關係能促成較低的資金成本，為本公司的股票帶來較高的市場流通性，取得較穩定的股東基礎。因此，本公司致力保持企業高透明度，依循的政策是及時向股東、投資者、分析師及銀行家披露相關資訊。本公司的投資者關係團隊的其中一項主要任務，就是讓彼等知悉本集團的企業策略及業務營運。

股東大會為董事會與股東直接進行溝通之重要平台。董事及各董事委員會成員將出席本公司股東大會。股東可就本集團之表現及未來發展直接向董事會提問。於其他時間，股東及投資者可以書面形式向本公司作出查詢，以提請執行董事或公司秘書注意，其聯繫方式載於下文。股東溝通政策鼓勵各種形式的溝通，並歡迎股東的回饋、問題或關注，旨在確保股東能夠及時獲得本公司的信息。該政策已經並將定期審查和更新，以保持相關性和有效性。

The Directors, through the Audit Committee, reviewed the adequacy and effectiveness of the risk management and internal control systems of the Group, covering all material controls, including financial, operational and compliance control, at least annually, for the year ended 31 December 2022. After such review, the Board considered that the Company's enhanced internal control system was adequate and effective.

### Handling of Inside Information

With a view to identifying, handling and disseminating inside information in compliance with the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), procedures including notification of regular blackout period and securities dealing restrictions to relevant Directors and employees, identification of project by code name and dissemination of information to stated purpose and on a need-to-know basis have been implemented by the Group to guard against possible mishandling and/or unauthorised use of inside information within the Group.

## (C) COMMUNICATIONS WITH SHAREHOLDERS AND INVESTOR RELATIONS

The Company has established and maintained various channels of communication with the Company's shareholders and the public to ensure that they are kept abreast of the Company's latest news and business development. Information relating to the Company's financial results, corporate details, property projects and major events are disseminated through publications of interim and annual reports, announcements, circulars, press release and newsletters. The Board believes that effective investor relations can contribute towards lower cost of capital, higher market liquidity for the Company's stock and a more stable shareholder base. Therefore, the Company is committed to maintaining a high level of corporate transparency and following a policy of disclosing relevant information to Shareholders, investors, analysts and bankers in a timely manner. Keeping them aware of the Group's corporate strategies and business operations is one of the key missions of the Company's investor relations team.

The general meetings are valuable forums for direct communications between the Board and shareholders. The Directors and members of various Board committees will attend the general meetings of the Company. Shareholders can raise questions directly to the Board in respect of the performance and future development of the Group. At other times, Shareholders and investors can put enquires by writing to the Company for the attention of an Executive Director, or the Company Secretary, whose contact channels are set out below. The shareholder communication policy encourages all forms of communication and welcomes feedback, questions, or concerns from shareholders and aims to ensure that shareholders are provided with timely access to the Company's information. The policy has been and will be reviewed and updated periodically to remain relevant and effective.

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股東可向董事會作出書面查詢。就此而言，股東可將該等查詢或要求發送至：

地址：中國廣東省深圳市福田區  
南園路66號佳兆業中心A座507室

傳真：(86) 0755-25887635

電話：(86) 0755-22658123

根據企業管治守則的守則條文，股東大會主席應於大會上就每項實際獨立的事宜，提出獨立決議案。董事會主席應出席股東週年大會，並邀請審核委員會、薪酬委員會、提名委員會及任何其他委員會（視何者適用而定）的主席出席。若有關委員會主席未能出席，董事會主席應邀請另一名成員（或如該名成員未能出席，則其適當委任的代表）出席。該人士須在股東週年大會上回答提問。獨立委員會（如有）的主席亦應在任何批准以下交易的股東大會上回應問題，即關連交易或任何其他須經獨立股東批准的交易。本公司會安排在股東週年大會舉行前至少足20個營業日向股東發送通知，而就所有其他股東大會而言，則會在大會舉行前至少足10個營業日發送通知。大會主席應確保於會議開始時向股東解釋以投票方式進行表決的詳細程序，並回答股東有關以投票方式表決的任何提問。

持有不少於本公司已繳足股本二十分之一的股東可提出請求召開股東特別大會。請求書須列明會議的目的，並由有關股東簽署及遞交予本公司的註冊辦事處。

根據章程細則，概無任何條文允許股東在本公司股東大會上提呈議案。然而，股東如欲提呈議案，可遵循章程細則要求召開股東特別大會，並在會上提呈決議案。有關規定及程序載於上段。

本公司的章程文件已載於本公司網站 (<http://www.jzywy.com>) 及香港聯交所網站。自上市日期起，本公司的章程文件並無任何變動。

Shareholders may put forward their written enquiries to the Board. In this regard, the Shareholders may send those enquiries or requests as mentioned to the following:

Address: Room 507, Block A, Kaisa Center, No. 66, Nanyuan Road, Futian District, Shenzhen, Guangdong, PRC

Fax: (86) 0755-25887635

Telephone: (86) 0755-22658123

Pursuant to the code provisions of the CG Code, in respect of each substantially separate issue at a general meeting, a separate resolution should be proposed by the chairman of that meeting. The chairman of the Board should attend the AGM and invite for the chairman of the Audit Committee, Remuneration Committee and Nomination Committees any other committee (as appropriate) or in the absence of the chairman of such committees, another member of the committee or failing this his duly appointed delegate, to be available to answer questions at the AGM. The chairman of the independent Board committee (if any) should also be available to answer questions at any general meeting to approve a connected transaction or any other transaction that is subject to independent Shareholders' approval. The Company would arrange for the notice to shareholders to be sent in the case of AGM at least 20 clear business days before the meeting and to be sent at least 10 clear business days in the case of all other general meetings. The chairman of a meeting should at the commencement of the meeting ensure that an explanation is provided of the detailed procedures for conducting a poll and answer any questions from Shareholders on voting by way of a poll.

Shareholder(s) holding not less than one-twentieth of the paid up capital of the Company can make a requisition to convene an extraordinary general meeting. The requisition must state the objects of the meeting, and must be signed by the relevant shareholder(s) and deposited at the registered office of the Company.

There are no provisions in the Articles for Shareholders to put forward proposals at general meetings of the Company. However, Shareholders who wish to put forward proposals may follow the Articles for requisitioning an extraordinary general meeting and including a resolution at such meeting. The requirements and procedures are set out in the above paragraph.

The constitutional documents of the Company are available on the websites of the Company (<http://www.jzywy.com>) and the Hong Kong Stock Exchange. There were no changes in the constitutional documents of the Company since the Listing Date.

## (D) 股息政策

### 目的

本股息政策(「政策」)載列本公司於考慮向本公司股東宣派及支付股息時將採用的原則及指引。

### 原則及指引

根據開曼公司法，本公司可能不時於股東大會上以任何貨幣向股東宣派股息，惟所宣派股息不得超過董事會建議的數額。

在董事會認為本公司溢利足以派付中期股息時，董事會可不時釐定向股東派付中期股息，尤其是(但並無影響上述者的一般性)倘本公司股本於任何時候分為不同類別，則董事會可就本公司股本中賦予其持有人遞延或非優先權利的股份，以及就賦予其持有人優先權利收取股息的股份宣派中期股息，惟在董事會真誠地行事的情況下，有關任何優先股持有人因就任何遞延或非優先權利的股份派付中期股息而蒙受任何損失，則董事會概不對所產生的損失負責。在董事認為有關溢利可合理支持該等支付時，亦可每半年或在任何其他日期就本公司任何股份支付任何固定股息。

## (D) DIVIDEND POLICY

### Purpose

This Dividend Policy (the “Policy”) sets out the principles and guidelines that the Company will apply when considering the declaration and payment of dividends to the shareholders of the Company.

### Principles and Guidelines

The Company may, subject to the Cayman Companies Law, from time to time in general meeting declare dividends in any currency to be paid to the Shareholders but no dividend shall be declared in excess of the amount recommended by the Board.

The Board may from time to time determine to pay to the Shareholders such interim dividends as appear to the Board to be justified by the profits of the Company and in particular (but without prejudice to the generality of the foregoing) if at any time the share capital of the Company is divided into different classes, the Board may determine to pay such interim dividends in respect of those shares in the capital of the Company which confer on the holders thereof deferred or non-preferential rights as well as in respect of those shares which confer on the holders thereof preferential rights with regard to dividend and provided that the Board acts bona fide the Board shall not incur any responsibility to the holders of shares conferring any preference for any damage that they may suffer by reason of the payment of an interim dividend on any shares having deferred or non-preferential rights and may also pay any fixed dividend which is payable on any shares of the Company half-yearly or on any other dates, whenever such profits, in the opinion of the Board, justifies such payment.

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董事會可酌情決定是否向本公司股東宣派股息，惟須遵守本公司章程細則及所有適用法律及法規，並考慮下列因素：

- 財務業績；
- 現金流量情況；
- 業務狀況及戰略；
- 未來營運及利潤；
- 資本要求及開支計劃；
- 股東利益；
- 稅收考慮；
- 支付股息的任何合約、法定及監管限制；及
- 董事會可能認為相關的任何其他因素。

### 審閱政策

董事會將不時審閱本政策。

### (E) 憲章文件變動

截至2022年12月31日止年度，本公司組織章程大綱及細則概無重大變動。

The Board has the discretion to declare dividends to the shareholders of the Company, subject to the Articles of the Company and all applicable laws and regulations, taking into account the factors set out below:

- financial results;
- cash flow situation;
- business conditions and strategies;
- future operations and earnings;
- capital requirements and expenditure plans;
- interests of Shareholders;
- taxation considerations;
- any contractual, statutory and regulatory restrictions on payment of dividends; and
- any other factors that the Board may consider relevant.

### Review of the Policy

The Board will review this Policy as appropriate from time to time.

### (E) CHANGE IN CONSTITUTIONAL DOCUMENTS

For the year ended 31 December 2022, there is no material change to the memorandum and Articles of Association of the Company.

# 董事會報告

## Report of the Directors

董事會(「**董事會**」)謹此提呈佳兆業美好集團有限公司(「**本公司**」)及其附屬公司(統稱「**本集團**」)截至2022年12月31日止年度之年報及經審核綜合財務報表。

### 主要業務

本公司為投資控股公司，其附屬公司主要從事提供物業管理服務，包括物業管理、大廈及輔助設施維護及維修、社區秩序維護管理、停車場管理、設備安裝及物業顧問服務。

本公司附屬公司的活動及詳情載於綜合財務報表附註18。本集團年內營業額及經營溢利按主要業務劃分之分析載於綜合財務報表附註6。

### 業務回顧

本集團之業務目標為發展其業務及達致其業務的持續增長。本集團採用主要表現指標之年內業務回顧、就本集團未來業務發展之討論及有關本集團所面對的主要風險因素及不確定因素的描述載於本年報「主席報告書」及「管理層討論及分析」章節。

### 業績

本集團截至2022年12月31日止年度之業績載於本年報第189頁之綜合損益及全面收益表。

### 股息

董事並不建議派付2022年末期股息(2021年：無)。

概無股東放棄或同意放棄任何股息。

### 股本

年內本公司股本變動詳情載於綜合財務報表附註30。

The board of directors (the “**Board**”) presents the annual report and the audited consolidated financial statements of Kaisa Prosperity Holdings Limited (the “**Company**”) and its subsidiaries (together, the “**Group**”) for the year ended 31 December 2022.

### PRINCIPAL ACTIVITIES

The Company is an investment holding company, and its subsidiaries are principally engaged in the provision of property management services, which includes management of properties, maintenance and repair of buildings and ancillary facilities, community security management, car-park management, equipment installation, and property consulting services.

The activities and particulars of the Company’s subsidiaries are set out in note 18 to the consolidated financial statements. An analysis of the Group’s turnover and operating profit for the year by principal activities is set out in note 6 to the consolidated financial statements.

### BUSINESS REVIEW

The business objectives of the Group are to develop its business and achieve sustainable growth of its business. A review of the businesses of the Group during the year using the key performance indicators, a discussion on the Group’s future business development and description of key risk factors and uncertainties that the Group is facing are provided in the section headed “Chairman’s Statement” and “Management Discussion and Analysis” in this annual report.

### RESULTS

The results of the Group for the year ended 31 December 2022 are set out in the consolidated statement of profit or loss and other comprehensive income on page 189 in this annual report.

### DIVIDENDS

The Directors do not recommend the payment of a final dividend for 2022 (2021: nil).

None of the Shareholders has waived or agreed to waive any dividend.

### SHARE CAPITAL

Details of movements during the year in the share capital of the Company are set out in note 30 to the consolidated financial statements.

## 董事會報告 Report of the Directors

### 儲備及可供分派儲備

年內本集團及本公司儲備變動詳情分別載於本年報第192頁的綜合權益變動表及綜合財務報表附註33。

於2022年12月31日，本公司可供分派儲備金額約為人民幣678.5百萬元。

### 借款

截至2022年12月31日止年度本集團並無任何借款。(截至2021年12月31日止年度：無)

### 物業、廠房及設備

年內本集團物業及設備變動詳情載於綜合財務報表附註15。

### 退休福利計劃

本集團退休福利計劃詳情載於綜合財務報表附註8。

### 購買、出售或贖回本公司上市證券

截至2022年12月31日止年度，本公司或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。

### 股權掛鈎協議

除購股權計劃外，本公司於年內概無訂立而於年終亦無存續將會或可能會導致本公司發行股份之股權掛鈎協議，或要求本公司訂立將會或可能會導致本公司發行股份之任何協議。

### 准許彌償條文

根據章程細則，各董事或本公司其他為本公司任何事務行事的高級職員，就其職務履行職責所產生或存在的一切訴訟、費用、收費、虧損、損害賠償及開支均獲彌償。

### RESERVES AND DISTRIBUTABLE RESERVES

Details of the movements in reserves of the Group and of the Company during the year are set out in the consolidated statement of changes in equity on page 192 and note 33 to the consolidated financial statements in this annual report, respectively.

As at 31 December 2022, the distributable reserves of the Company amounted to approximately RMB678.5 million.

### BORROWINGS

The Group had no borrowing during the year ended 31 December 2022. (For the year ended 31 December 2021: nil)

### PROPERTY, PLANT AND EQUIPMENT

Details of the movements in property and equipment of the Group during the year are set out in note 15 to the consolidated financial statements.

### RETIREMENT BENEFIT SCHEME

Details of retirement benefit scheme of the Group are set out in note 8 to the consolidated financial statements.

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

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

### EQUITY-LINKED AGREEMENTS

Other than the Share Option Scheme, no equity-linked agreements that will or may result in the Company issuing shares, or that require the Company to enter into any agreements that will or may result in the Company issuing shares, were entered into by the Company during the year or subsisted at the end of the year.

### PERMITTED INDEMNITY PROVISION

Under the Articles, every Director or other officers of the Company acting in relation to any of the affairs of the Company shall be entitled to be indemnified against all actions, costs, charges, losses, damages and expenses which he/she may incur or sustain in or about the execution of his/her duties in his/her office.



### 管理合約

截至2022年12月31日止年度內，概無訂立或存在任何與本公司全部或任何重大部分業務的管理及行政有關的合約。

### 優先購買權

章程細則或開曼群島法例概無關於優先購買權而致使本公司須按比例向現有股東發售新股份之條文。

### 遵守不競爭契據

本公司控股股東(「**控股股東**」)概無於任何直接或間接與我們的業務構成競爭的業務中擁有權益。為確保日後不會出現競爭，各控股股東均已於2018年11月12日在不競爭契據(「**不競爭契據**」)中無條件及不可撤回地向我們承諾，其將不會並將促使其緊密聯繫人(本集團成員公司除外)不會直接或間接(包括透過代名人)參與、擁有權益或進行與本集團的業務(包括提供物業管理服務、交付前及顧問服務、智能解決方案服務及社區增值服務(統稱「**受限制業務**」))直接或間接構成或可能構成競爭的任何業務，或於與本集團不時從事的業務直接或間接構成或可能構成競爭的任何公司或業務中持有股份或權益，惟控股股東及彼等各自的緊密聯繫人共同在從事與本集團任何成員公司從事的任何業務構成或可能構成競爭的任何公司中持有已發行股本總額不足5%，且彼等並無控制該公司董事會10%或以上成員的情況除外。

倘控股股東及彼等各自的緊密聯繫人不再持有(不論直接或間接)附有投票權的本公司股份的50%或以上或本公司股份不再於香港聯交所上市，則不競爭契據將自動失效。

### MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the business of the Company were entered into or existed during the year ended 31 December 2022.

### PRE-EMPTIVE RIGHTS

There are no provisions for pre-emptive rights under the Articles, or the laws of the Cayman Islands, which would oblige the Company to offer new shares on a pro-rata basis to existing shareholders.

### Compliance with the Deed of Non-Competition

None of the controlling shareholders of the Company (the “**Controlling Shareholders**”) is interested in any business which is, whether directly or indirectly, in competition with our business. To ensure that competition will not exist in the future, each of the Controlling Shareholders has unconditionally and irrevocably undertaken to us in the Deed of Non-Competition (the “**Deed of Non-Competition**”) on 12 November 2018 that it will not, and will procure its close associates (other than members of the Group) not to directly or indirectly (including through nominees) be involved in, interested in or undertake any business that directly or indirectly competes, or may compete, with the Group’s business, which includes providing property management services, pre-delivery and consulting services, smart solution services and community value-added services (collectively referred to as the “**Restricted Activities**”), or hold shares or interest in any companies or business that compete or may compete directly or indirectly with the business engaged by the Group from time to time except where the Controlling Shareholders and their close associates hold less than 5% of the total issued share capital of any company (whose shares are listed on the Hong Kong Stock Exchange or any other stock exchange) which is engaged in any business that is or may be in competition with any business engaged by any member of the Group and they do not control 10% or more of the composition of the board of directors of such company.

The Deed of Non-Competition will lapse automatically if the Controlling Shareholders and their close associates cease to hold, whether directly or indirectly, 50% or above of the shares of the Company with voting rights or the shares of the Company cease to be listed on the Hong Kong Stock Exchange.

## 董事會報告 Report of the Directors

各控股股東已向本公司提供書面確認，據此，控股股東確認，自上市日期起及直至本年報日期，(1)彼等各自己全面遵守不競爭契據的所有條款及規定；(2)彼等各自己並無直接或間接參與或進行與受限業務直接或間接構成競爭或可能構成競爭的任何業務(我們的業務除外)；及(3)彼等各自己並無於與本集團不時從事的業務直接或間接構成競爭的任何公司或業務中持有超過5%的股份或權益且控制該公司董事會10%或以上成員。

獨立非執行董事已審閱控股股東就遵守不競爭契據提供的一切必需資料，並確認截至本年報日期，控股股東已全面遵守且並無違反不競爭契據的所有條款及規定。

### 董事

截至2022年12月31日止年度內及直至本報告日期止之董事如下：

#### 執行董事

廖傳強先生(主席)  
牟朝輝女士(行政總裁)(於2022年9月16日獲委任)  
李海鳴先生  
郭麗女士(於2022年9月16日辭任)  
聶強先生(於2022年6月17日獲委任)  
趙建華先生(於2022年8月22日獲委任)  
吳建新先生(於2022年6月17日辭任)

#### 獨立非執行董事

劉洪柏先生  
馬秀敏女士  
陳斌先生

按照章程細則第84(1)條細則，於每屆股東週年大會上，當時為數三分之一的董事(或如董事人數並非三(3)的倍數，則須為最接近但不少於三分之一之數目)須輪席退任，每位董事須至少每三年在股東週年大會上輪席退任一次。

Each of the Controlling Shareholders has provided written confirmation to the Company pursuant to which the Controlling Shareholders confirmed that from the Listing Date and up to the date of this annual report, (1) each of them has fully complied with all terms and requirements of the Deed of Non-Competition, (2) each of them not to directly or indirectly be involved in or undertake any business (other than our business) that directly or indirectly competes, or may compete, with the Restricted Activities, and (3) each of them does not hold more than 5% of the shares or interest in any companies or business that compete directly or indirectly with the business engaged by the Group from time to time and controls 10% or more of the composition of the board of directors of such company.

The independent non-executive Directors have reviewed all the necessary information provided by the Controlling Shareholders for compliance with the Deed of Non-Competition and confirmed that as of the date of this annual report, the Controlling Shareholders have fully complied with and did not breach all terms and requirements of the Deed of Non-Competition.

### DIRECTORS

During the year ended 31 December 2022 and up to the date of this report, the Directors were as follows:

#### Executive Directors

Mr. LIAO Chuanqiang (Chairman)  
Ms. MOU Zhaohui (Chief executive officer) (appointed on 16 September 2022)  
Mr. LI Haiming  
Ms. GUO Li (resigned on 16 September 2022)  
Mr. NIE Qiang (appointed on 17 June 2022)  
Mr. ZHAO Jianhua (appointed on 22 August 2022)  
Mr. WU Jianxin (resigned on 17 June 2022)

#### Independent Non-Executive Directors

Mr. LIU Hongbai  
Ms. MA Xiumin  
Mr. CHEN Bin

In accordance with Article 84(1) of the Articles, at each annual general meeting one-third of the Directors for the time being (or, if their number is not a multiple of three (3), the number nearest to but not less than one-third) shall retire from office by rotation provided that every Director shall be subject to retirement at an annual general meeting at least once every three years.

## 董事會報告 Report of the Directors

根據章程細則第83(3)條細則，任何獲董事會委任以填補臨時空缺的董事任期將直至其獲委任後首屆股東大會為止，並於該大會上進行競選連任，而任何獲董事會委任以加入現有董事會的董事任期應僅至本公司下屆股東週年大會為止，屆時將符合資格進行競選連任。

本公司已接獲各獨立非執行董事根據上市規則第3.13條就其獨立性發出的年度確認。本公司認為全體獨立非執行董事均為獨立人士。

根據上市規則第3.10(1)條，各上市發行人的董事會須最少包括三名獨立非執行董事。根據上市規則第3.10A條，上市發行人的獨立非執行董事須至少佔董事會人數的三分之一。本公司已符合上市規則第3.10(1)及3.10A條。

### 董事及高級管理人員簡介

本公司所有董事及高級管理人員簡介載於第37頁至第43頁。

### 董事服務合約

各執行董事已與本公司簽訂為期三年的服務合約，合約其後將繼續直至其中一方向另一方發出不少於三個月事先書面通知而予以終止。各獨立非執行董事與本公司簽訂委任函，任期自上市／委任（視情況而定）日期起為期三年，並將會持續，惟須於本公司股東大會上膺選連任，而有關委任函可透過發出不少於三個月事先書面通知而予以終止。概無董事與本公司訂立不可於一年內不付賠償（法定賠償除外）而終止的服務合約。

In accordance with Article 83(3) of the Articles, any Director appointed by the Board to fill a casual vacancy shall hold office until the first general meeting of the members after his appointment and be subject to re-election at such meeting and any Director appointed by the Board as an addition to the existing Board shall hold office only until the next following annual general meeting of the Company and shall then be eligible for re-election.

The Company has received, from each of the independent non-executive Directors, an annual confirmation of his independence pursuant to Rule 3.13 of the Listing Rules. The Company considers all of the independent non-executive Directors to be independent.

Pursuant to 3.10(1) of the Listing Rules, every board of directors of a listed issuer must include at least three independent non-executive Director Pursuant to Rule 3.10A of the Listing Rules, the independent non-executive directors of a listed issuer must represent at least one-third of the board. The Company has complied with Rules 3.10(1) and 3.10A of the Listing Rules.

### BIOGRAPHY OF DIRECTORS AND SENIOR MANAGEMENT

The biography of all the Directors and members of the senior management of the Company are set out on pages 37 to 43.

### DIRECTOR'S SERVICE CONTRACTS

Each of the executive Directors has entered into service contract with the Company for a term of three years, and which will continue thereafter until terminated by either party thereto giving to the other party not less than three months' prior notice in writing. Each of the independent non-executive Directors has entered into letter of appointment with the Company and is appointed for a period of three years commencing on the date of listing/appointment (as the case may be), which will continue subject to re-election at the Company's general meeting, and such letter of appointment could be terminated by giving not less than three months' prior notice in writing. None of the Directors has entered into a service contract with the Company which is not determinable within one year without payment of compensation other than statutory compensation.

## 董事會報告 Report of the Directors

### 購股權計劃

本公司已透過於2019年6月18日(「採納日期」)通過的本公司股東書面決議案採納一項購股權計劃(「購股權計劃」)。購股權計劃的主要條款概要載列如下：

#### (1) 購股權計劃的目的

購股權計劃旨在使本公司向合資格參與者授出購股權，如下文定義，以達至以下目標。

- (i) 激勵合資格參與者為本集團的利益而優化其表現效率；及
- (ii) 吸引及挽留合資格參與者或與合資格參與者保持持續的業務關係，而該等合資格參與者的貢獻，乃對或將對本集團的長遠發展有利。

#### (2) 購股權計劃的參與者

購股權計劃的參與者包括董事會全權認為將會或已經對本集團作出貢獻的本集團任何全職或兼職僱員、行政人員、高級職員或董事(包括非執行董事及獨立非執行董事)(「合資格參與者」)。

#### (3) 根據購股權計劃可供發行的股份總數

除非本公司股東批准，否則就可能根據購股權計劃予以授出的購股權及本公司其他計劃項下的購股權的最多股份數目為採納日期已發行股份總數的10%(「計劃上限」)。若提高計劃限額，在任何情況下均不得導致於行使根據購股權計劃及本公司其他計劃已授出但有待行使的全部尚未行使購股權時可予發行之股份數目超過不時已發行股份之30%。

根據購股權計劃可予配發及發行的股份總數將為14,000,000股，佔採納日期已發行股份總數140,000,000股的10%及佔本報告日期已發行股份總數154,110,000股約9.09%。截至2022年12月31日止年度，概無根據購股權計劃授出購股權。

### THE SHARE OPTION SCHEME

The Company adopted a share option scheme (the “Share Option Scheme”) by the written resolutions of the shareholders of the company passed on 18 June 2019 (the “Adoption Date”). A summary of the principal terms of the Share Option Scheme is set out as follows:

#### (1) Purpose of the Share Option Scheme

The purpose of the Share Option Scheme is to enable the Company to grant options to Eligible Participants as defined below with the view to achieving the following objectives.

- (i) motivate the Eligible Participants to optimise their performance efficiency for the benefit of the Group; and
- (ii) attract and retain or otherwise maintain an on-going business relationship with the Eligible Participants whose contributions are or will be beneficial to the long-term growth of the Group.

#### (2) Participants of the Share Option Scheme

Participants of the Share Option Scheme include any full-time or part-time employees, executives, officers or directors (including non-executive directors and independent non-executive directors) of the Group who, in the sole opinion of the Board, will contribute or have contributed to the Group (the “Eligible Participants”).

#### (3) Total number of shares available for issue under the Share Option Scheme

The maximum number of shares in respect of which options may be granted under the Share Option Scheme and options under the other schemes of the Company is 10% (“Scheme Limit”) of the total number of shares in issue on the Adoption Date, unless approval has been obtained from the shareholders of the Company. Any increase in the Scheme Limit shall in no event result in the number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and options under other schemes of the Company exceeding 30% of the shares in issue from time to time.

The total number of shares that may fall to be allotted and issued under the Share Option Scheme would be 14,000,000 shares, representing 10% of the total number of 140,000,000 shares in issue on the Adoption Date and approximately 9.09% of the total number of 154,110,000 shares in issue as at the date of this Report. During the year ended 31 December 2022, no options were granted under the Share Option Scheme.

**(4) 各參與者可獲得的最高配額**

除非本公司股東批准，否則在截至授出日期止任何12個月期間，因根據購股權計劃向合資格參與者授出的購股權有關的股份數目上限與(a)根據購股權計劃授出的購股權或授予合資格參與者的其他計劃項下的購股權獲行使而發行的任何股份；(b)根據購股權計劃授出的未行使購股權或授予合資格參與者的其他計劃項下的購股權獲行使而發行的任何股份；及(c)根據購股權計劃授出的購股權或授予並獲合資格參與者接納的其他計劃項下的購股權涉及的已註銷股份合併計算時不得超逾已發行股份數目的1%。

**(5) 根據購股權須認購證券的期限**

購股權行使期由本公司於授出購股權時釐定，惟該段期間不得超過自購股權被視為已授出及接納當日起計十年期間。

除非獲任何一名董事豁免，否則於特定歸屬日期歸屬購股權須待承授人達成若干表現目標後，方可作實。

**(6) 接納購股權要約的付款**

購股權計劃合資格參與者於接納所提呈的購股權時應向本公司支付1.00港元作為授出代價。於本年報日期，本公司概無自合資格參與者收取授出代價。

**(7) 釐定行使價的基準**

根據購股權計劃，每股行使價由董事會全權酌情釐定，惟無論如何不得低於以下三者的最高者：(i)股份於書面提呈購股權日期(「提呈日期」)於聯交所的每日報價表所報的正式收市價；(ii)股份於緊接提呈日期前五個營業日於聯交所的每日報價表所報的平均正式收市價；及(iii)股份的面值，惟就釐定行使價而言，倘提呈日期前股份於聯交所上市不足五個營業日，則有關該上市股份發行價應被視作股份於聯交所上市前期間內的各營業日的股份收市價。

**(4) Maximum entitlement of each Participant**

Unless approved by the shareholders of the Company, the maximum number of shares in respect of which options may be granted under the Share Option Scheme to any Eligible Participant shall not, when aggregated with: (a) any shares issued upon exercise of options granted under the Share Option Scheme or options under the other schemes which have been granted to that Eligible Participant, (b) any shares which would be issued upon the exercise of outstanding options granted under the Share Option Scheme or options under the other schemes granted to that Eligible Participant, and (c) any cancelled shares which were the subject of options granted under the Share Option Scheme or options under the other schemes which had been granted to and accepted by that Eligible Participant, in any 12-month period up to the Offer Date (as defined below) exceed 1% of the number of shares in issue.

**(5) Period within which the securities must be taken up under an option**

The period within which the options must be exercised will be specified by the Company at the time of grant, provided that such period of time shall not exceed a period of ten years commencing on the date on which the share option is deemed to be granted and accepted.

Vesting of the Share Options on a particular vesting date is conditional upon achievement of certain performance targets by the Grantee(s) unless otherwise waived by any one of the Directors.

**(6) Payment on acceptance of option offer**

HK\$1.00 is payable by the Eligible Participant of the Share Option Scheme to the Company upon acceptance of the option offered as consideration for the grant. None of the considerations for the grant from Eligible Participants was received by the Company as at the date of this annual report.

**(7) Basis of determining the exercise price**

The exercise price per share under the Share Option Scheme is determined by the Board in its absolute discretion but in any event must be at least the higher of: (i) the official closing price of the shares as stated in the daily quotation sheets of the Stock Exchange on the date of on which such option is offered in writing (the "Offer Date"); (ii) the average of the official closing price of the shares as stated in the daily quotation sheets of the Stock Exchange for the five business days immediately preceding the Offer Date; and (iii) the nominal value of a share, provided that for the purpose of determining the exercise price where the shares have been listed on the Stock Exchange for less than five business days preceding the Offer Date, the issue price of the shares in connection with such listing shall be deemed to be the closing price of the shares for each business day falling within the period before the listing of the shares on the Stock Exchange.

## 董事會報告 Report of the Directors

### (8) 購股權計劃剩餘年期

購股權計劃有效期直至2029年6月18日，此後不得再授出任何購股權。然而，購股權計劃條文在所有其他方面仍然具有十足效力及作用，以在必要時行使之前授出的任何購股權或根據購股權計劃的條文可能要求行使的其他權利，而之前已授出但尚未行使的購股權應繼續有效並可按照購股權計劃行使。以下概要載列根據購股權計劃於2022年12月31日已授出的購股權詳情：

### (8) Remaining life of the Share Option Scheme

The Share Option Scheme will remain valid until 18 June 2029 after which no further options shall be offered. However, the provisions of the Share Option Scheme shall in all other respects remain in full force and effect to the extent necessary to give effect to the exercise of any options granted prior thereto or otherwise as may be required in accordance with the provisions of this Share Option Scheme and the options granted prior thereto but not yet exercised shall continue to be valid and exercisable in accordance with the Share Option Scheme. The summary below sets out the details of options granted as at 31 December 2022 pursuant to the Share Option Scheme:

承授人	授出日期	於緊接該等購股權授出日期前證券收市價 Closing price of the securities immediately before the date on which the options were granted (每股港元) (HKD per share)	行使期	行使價 Exercise Price (港元) (HKD)	截至2022年	截至2022年	截至2022年	截至2022年	於2022年
					於2022年1月1日的結餘 Balance as of 1 January 2022	12月31日止年度內授出 Granted during the year ended 31 December 2022	12月31日止年度內行使 Exercised during the year ended 31 December 2022	12月31日止年度內註銷/失效 Cancelled/forfeited/lapsed during the year ended 31 December 2022	12月31日的結餘 Balance as of 31 December 2022
廖傳強	2019年7月19日(b)	15.36	2020年7月19日至2029年7月18日 19 July 2020 to 18 July 2029	15.70	400,000	-	-	-	400,000
LIAO Chuanqiang	19 July 2019 (b)	15.36	2021年7月19日至2029年7月18日 19 July 2021 to 18 July 2029	15.70	400,000	-	-	-	400,000
		15.36	2022年7月19日至2029年7月18日 19 July 2022 to 18 July 2029	15.70	400,000	-	-	-	400,000
		15.36	2023年7月19日至2029年7月18日 19 July 2023 to 18 July 2029	15.70	800,000	-	-	-	800,000
郭麗	2019年7月19日(b)	15.36	2020年7月19日至2029年7月18日 19 July 2020 to 18 July 2029	15.70	120,000	-	-	-	120,000
LIAO Chuanqiang	19 July 2019 (b)	15.36	2021年7月19日至2029年7月18日 19 July 2021 to 18 July 2029	15.70	120,000	-	-	-	120,000
		15.36	2022年7月20日至2029年7月18日 20 July 2022 to 18 July 2029	15.70	120,000	-	-	-	120,000
		15.36	2023年7月20日至2029年7月18日 20 July 2023 to 18 July 2029	15.70	240,000	-	-	240,000	-

#### 佳兆業美好董事

#### Directors of Kaisa Prosperity

廖傳強	2019年7月19日(b)	15.36	2020年7月19日至2029年7月18日 19 July 2020 to 18 July 2029	15.70	400,000	-	-	-	400,000
LIAO Chuanqiang	19 July 2019 (b)	15.36	2021年7月19日至2029年7月18日 19 July 2021 to 18 July 2029	15.70	400,000	-	-	-	400,000
		15.36	2022年7月19日至2029年7月18日 19 July 2022 to 18 July 2029	15.70	400,000	-	-	-	400,000
		15.36	2023年7月19日至2029年7月18日 19 July 2023 to 18 July 2029	15.70	800,000	-	-	-	800,000
郭麗	2019年7月19日(b)	15.36	2020年7月19日至2029年7月18日 19 July 2020 to 18 July 2029	15.70	120,000	-	-	-	120,000
LIAO Chuanqiang	19 July 2019 (b)	15.36	2021年7月19日至2029年7月18日 19 July 2021 to 18 July 2029	15.70	120,000	-	-	-	120,000
		15.36	2022年7月20日至2029年7月18日 20 July 2022 to 18 July 2029	15.70	120,000	-	-	-	120,000
		15.36	2023年7月20日至2029年7月18日 20 July 2023 to 18 July 2029	15.70	240,000	-	-	240,000	-

## 董事會報告

### Report of the Directors

承授人	授出日期	於緊接該等 購股權 授出日期前 證券收市價 Closing price of the securities immediately before the date on which the options were granted (每股港元) (HKD per share)	行使期	行使價	截至2022年				
					於2022年 1月1日 的結餘	截至2022年 12月31日 止年度 內授出	截至2022年 12月31日 止年度 內行使	截至2022年 12月31日 止年度內 註銷/ 沒收/失效 Cancelled/ forfeited/ lapsed	於2022年 12月31日 的結餘
Grantee	Date of grant		Exercise Period	Exercise Price (港元) (HKD)	Balance as of 1 January 2022	Granted during the year ended 31 December 2022	Exercised during the year ended 31 December 2022	Cancelled/ forfeited/ lapsed during the year ended 31 December 2022	Balance as of 31 December 2022
馬秀敏 MA Xiumin	2019年7月19日 19 July 2019	15.36	2020年7月19日至2029年7月18日 19 July 2020 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2021年7月19日至2029年7月18日 19 July 2021 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2022年7月19日至2029年7月18日 19 July 2022 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2023年7月19日至2029年7月18日 19 July 2023 to 18 July 2029	15.70	20,000	-	-	-	20,000
劉洪柏 LIU Hongbai	2019年7月19日 19 July 2019	15.36	2020年7月19日至2029年7月18日 19 July 2020 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2021年7月19日至2029年7月18日 19 July 2021 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2022年7月19日至2029年7月18日 19 July 2022 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2023年7月19日至2029年7月18日 19 July 2023 to 18 July 2029	15.70	20,000	-	-	-	20,000
陳斌 CHEN Bin	2019年7月19日 19 July 2019	15.36	2020年7月19日至2029年7月18日 19 July 2020 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2021年7月19日至2029年7月18日 19 July 2021 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2022年7月19日至2029年7月18日 19 July 2022 to 18 July 2029	15.70	10,000	-	-	-	10,000
		15.36	2023年7月19日至2029年7月18日 19 July 2023 to 18 July 2029	15.70	20,000	-	-	-	20,000

## 董事會報告

### Report of the Directors

承授人	授出日期	於緊接該等 購股權 授出日期前 證券收市價 Closing price of the securities immediately before the date on which the options were granted (每股港元) (HKD per share)	行使期	行使價	截至2022年		截至2022年		於2022年 12月31日 的結餘
					於2022年 1月1日 的結餘	截至2022年 12月31日 止年度 內授出	截至2022年 12月31日 止年度 內行使	截至2022年 12月31日 止年度內 註銷/ 沒收/失效 Cancelled/ forfeited/ lapsed during the year ended 31 December 2022	
Grantee	Date of grant		Exercise Period	Exercise Price (港元) (HKD)	Balance as of 1 January 2022	Granted during the year ended 31 December 2022	Exercised during the year ended 31 December 2022	Balance as of 31 December 2022	Balance as of 31 December 2022
其他僱員 Other Employees	2019年7月19日 19 July 2019	15.36	2020年7月19日至2029年7月18日 19 July 2020 to 18 July 2029	15.70	1,460,000	-	-	-	1,460,000
		15.36	2021年7月19日至2029年7月18日 19 July 2021 to 18 July 2029	15.70	1,460,000	-	-	-	1,460,000
		15.36	2022年7月19日至2029年7月18日 19 July 2022 to 18 July 2029	15.70	1,460,000	-	-	60,000	1,400,000
		15.36	2023年7月19日至2029年7月18日 19 July 2023 to 18 July 2029	15.70	2,920,000	-	-	280,000	2,640,000
<b>總計 Total</b>					<b>10,050,000</b>	<b>-</b>	<b>-</b>	<b>580,000</b>	<b>9,470,000</b>

於2022年12月31日，5,970,000份購股權可予行使。

As at 31 December 2022, 5,970,000 options were exercisable.



## 董事會報告 Report of the Directors

### 附註：

- (a) 上述購股權將按照以下日期分四期歸屬：(i) 在授出日期起計12個月屆滿後(即2020年7月18日)的任何時間，向每名承授人授出最多20%購股權；(ii)在授出日期起計24個月屆滿後(即2021年7月18日)的任何時間，向每名承授人授出最多40%的購股權；(iii)在授出日期起計36個月屆滿後(即2022年7月18日)的任何時間，向每名承授人授出最多60%的購股權；及(iv)在授出日期起48個月屆滿後(即2023年7月18日)的任何時間，向每名承授人授出所有剩餘購股權。根據歸屬時間表，購股權可在授出日期起十年期內(即2029年7月18日)行使。除非獲任何一名董事豁免，否則於特定歸屬日期歸屬購股權須待承授人達成若干表現目標後，方可作實。
- (b) 該授出在本公司及佳兆業控股的股東分別於2020年6月16日及2020年6月15日批准後生效。
- (c) 截至2022年12月31日止年度，概無購股權獲行使，且合計有580,000份購股權被沒收/已失效。
- (d) 郭麗女士於2022年9月16日辭任，因此其餘下240,000份購股權已被沒收。

自授出日期起的任何十二個月期間內，因根據購股權計劃向各合資格參與者授出的購股權獲行使而發行或可能將予發行的股份總數超逾本公司已發行股本的1%，則須經股東批准後，方可作實。截至2022年12月31日止年度概無相關授出。

### Notes:

- (a) The above Share Options shall be vested in four tranches in accordance with the following dates: (i) up to 20% of the Share Options granted to each grantee at any time after the expiration of 12 months from the date of grant, i.e. 18 July 2020; (ii) up to 40% of the Share Options granted to each grantee at any time after the expiration of 24 months from the date of grant, i.e. 18 July 2021; (iii) up to 60% of the Share Options granted to each grantee at any time after the expiration of 36 months from the date of grant, i.e. 18 July 2022; and (iv) all the remaining Share Options granted to each grantee at any time after the expiration of 48 months from the date of grant, i.e. 18 July 2023. The Shares Options are exercisable within a period of ten years from the date of grant, i.e. 18 July 2029, subject to the vesting schedule. Vesting of the Share Options on a particular vesting date is conditional upon achievement of certain performance targets by the Grantee(s) unless otherwise waived by any one of the Directors.
- (b) The grant become effective upon approvals by the Shareholders of the Company and Kaisa Holding on 16 June 2020 and 15 June 2020 respectively.
- (c) During the year ended 31 December 2022, no options were exercised and a total of 580,000 options were forfeited/lapsed.
- (d) Ms. GUO Li resigned on 16 September 2022, therefore her remaining 240,000 options were forfeited.

The total number of shares issued and which may fall to be issued upon exercise of the options granted under the Share Option Scheme to each Eligible Participant in any 12-month period exceeding 1% of the issued share capital of the Company from the date of grant shall be subject to the shareholders' approval. No such grant was made during the year ended 31 December 2022.

## 董事會報告 Report of the Directors

### 董事及主要行政人員的證券權益

#### 董事及主要行政人員的證券權益

於2022年12月31日，本公司董事及主要行政人員於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債券中擁有(a)須根據證券及期貨條例第XV部第7及第8分部通知本公司及香港聯交所的權益及淡倉（包括根據證券及期貨條例有關條文被當作或視為由彼等擁有的權益及淡倉）；或(b)根據證券及期貨條例第352條須記入該條所指的登記冊內的權益及淡倉；或(c)根據標準守則規定須通知本公司及香港聯交所的權益及淡倉如下：

#### i. 於本公司股份（「股份」）的好倉

### DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SECURITIES

#### Directors' and Chief Executive's Interests in Securities

As of 31 December 2022, the interests and short positions of Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) which (a) were required to be notified to the Company and the Hong Kong 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 (b) were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (c) were required, pursuant to the Model Code to be notified to the Company and the Hong Kong Stock Exchange were as follows:

#### i. Long position in shares of the Company ("shares")

董事姓名	權益性質	董事根據 購股權計劃 持有之相關 股份數目 <sup>(1)</sup> Number of underlying shares in which the Directors hold under the Share Option Scheme <sup>(1)</sup>	已發行股份 概約百分比 <sup>(2)</sup> Approximate percentage of issued share <sup>(2)</sup>
Name of Director	Nature of interest		
廖傳強 LIAO Chuanqiang	實益 Beneficial	2,000,000	1.30%
馬秀敏 MA Xiumin	實益 Beneficial	50,000	0.03%
劉洪柏 LIU Hongbai	實益 Beneficial	50,000	0.03%
陳斌 CHEN Bin	實益 Beneficial	50,000	0.03%

附註：

- (1) 董事根據購股權計劃持有之相關股份數目詳情載於「購股權計劃」一節。
- (2) 百分比乃按截至2022年12月31日止已發行154,110,000股股份計算而出，假設所有購股權計劃項下授出之購股權已獲行使。

Notes:

- (1) The number of underlying shares in which the Directors hold under the Share Option Scheme are detailed in "The Share Option Scheme" section.
- (2) The percentages were calculated based on 154,110,000 shares in issue as at 31 December 2022, assuming all the share options granted under the Share Option Scheme have been exercised.

## ii. 於相聯法團的權益

## ii. Interest in associated corporation

董事姓名	相聯法團名稱	所擁有權益的股份數目 Number of shares interested	持股權益概約百分比 Approximate percentage of interest
Name of Director	Name of associated corporation		
廖傳強 LIAO Chuangqiang	佳兆業集團控股有限公司 Kaisa Group Holdings Ltd.	4,129,708	0.06%
李海鳴 LI Haiming	佳兆業集團控股有限公司 Kaisa Group Holdings Ltd.	7,226,990	0.10%

除上文披露者外，於2022年12月31日，董事或主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債券中擁有根據證券及期貨條例第352條須記入該條所指的登記冊內的權益或淡倉，或根據標準守則規定須通知本公司及香港聯交所的權益或淡倉。

**購買股份或債券的安排**

除載於綜合財務報表附註31的購股權計劃外，本公司、其控股公司或其任何附屬公司於年內概無訂立任何安排，致使董事可藉收購本公司或任何其他法團的股份或債券而獲益。

**董事之交易、安排及重大合約權益**

除於綜合財務報表附註37披露者外，董事或其關連實體概無於本公司、其控股公司或其附屬公司訂立且於年終或截至2022年12月31日止年度內任何時間仍然生效之交易、安排或重大合約中，直接或間接擁有任何重大權益。

Save for those disclosed above, as of 31 December 2022, none of the Directors or chief executive had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under section 352 of the SFO, or as otherwise notified to the Company and the Hong Kong Stock Exchange pursuant to the Model Code.

**ARRANGEMENTS TO ACQUIRE SHARES OR DEBENTURES**

Other than the Share Option Schemes as set out in note 31 to the consolidated financial statements, at no time during the year was the Company, its holding company, or any of its subsidiaries, a party to any arrangement to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

**DIRECTORS' INTERESTS IN TRANSACTIONS, ARRANGEMENTS AND CONTRACTS OF SIGNIFICANCE**

Other than as disclosed in note 37 to the consolidated financial statements, no transaction, arrangements or contract of significance to which the Company, its holding company or their subsidiaries was a party and in which a Director or his/her connected entity had a material interest, whether directly or indirectly, subsisting at the end of the year or at any time during the year ended 31 December 2022.

## 董事會報告 Report of the Directors

### 董事於競爭業務的權益

董事認為，於截至2022年12月31日止年度，董事及彼等各自聯繫人(定義見上市規則)概無擁有任何與本公司業務構成或可能構成直接或間接競爭之業務而須根據上市規則第8.10條披露的權益。

### 控股股東重大合約權益

控股股東及其任何附屬公司與本集團於截至2022年12月31日止年度概無訂立重大合約。綜合財務報表附註36所披露除外。

### 主要股東

於2022年12月31日，就董事所知，下列人士(除本公司董事或主要行政人員外)擁有須記錄於根據證券及期貨條例第336條規定存置的登記冊的本公司股份或相關股份權益或淡倉：

### DIRECTORS' INTERESTS IN COMPETING BUSINESS

The Directors are of the view that during the year ended 31 December 2022, none of the Directors and their respective associates (as defined in the Listing Rules) had any interest in any business which competes or is likely to compete, either directly or indirectly with the Company's business which would require disclosure under Rule 8.10 of the Listing Rules.

### CONTROLLING SHAREHOLDERS' INTERESTS IN CONTRACTS OF SIGNIFICANCE

No contracts of significance between the Controlling Shareholder and any of its subsidiaries and the Group was made during the year ended 31 December 2022 save as disclosed in note 36 to the consolidated financial statements.

### SUBSTANTIAL SHAREHOLDERS

As of 31 December 2022, so far as the Directors were aware, persons other than the Directors or chief executive of the Company, who had interests or a short positions in the Shares or underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO are set out as follows:

主要股東名稱	身份	股份數目	佔本公司已發行股本概約百分比
Name of substantial shareholder	Capacity	Number of shares	Approximate percentage of the issued share capital of the Company
		(附註1)	(%)
		(Note 1)	(%)
佳兆業集團控股有限公司(「佳兆業控股」)	受控法團權益	103,530,000 (L)	67.18
		(附註2)	
Kaisa Group Holdings Ltd. (「Kaisa Holdings」)	Interest in controlled corporation	(Note 2)	
Paramount Access Investments Limited	受控法團權益	103,530,000 (L)	67.18
(「Paramount Access」)		(附註2)	
	Interest in controlled corporation	(Note 2)	
葉昌投資有限公司(「葉昌」)	實益擁有人	103,530,000 (L)	67.18
		(附註2)	
Ye Chang Investment Company Limited	Beneficial owner	(Note 2)	
(「Ye Chang」)			

附註：

1. 「L」代表其股份好倉。
2. 葉昌由Paramount Access實益全資擁有而Paramount Access由佳兆業控股全資擁有。根據證券及期貨條例，佳兆業控股及Paramount Access各自被視為於葉昌所擁有權益的相同數目股份中擁有權益。
3. 根據於2022年12月31日已發行之154,110,000股股份計算之百分比。

除上文披露者外，於2022年12月31日，就董事所知，概無其他人士擁有須記錄於根據證券及期貨條例第336條規定存置的登記冊或須根據其他規定通知本公司及香港聯交所的本公司股份或相關股份權益或淡倉。

### 五年財務概要

本集團過去五個財政年度的業績及資產與負債概要載於本報告第312至313頁。

### 主要客戶及供應商

年內，本集團向其五大供應商作出的採購佔其商品及服務少於30%，向其五大客戶作出的銷售佔其商品及服務少於50%，而其最大客戶（即佳兆業集團）佔本集團收益約19%。最大客戶的詳情載於綜合財務報表附註6.1。

除上述綜合財務報表附註6.1所述外，截至2022年12月31日止年度內任何時間，董事、彼等的緊密聯繫人或本公司股東（就董事所知擁有本公司已發行股本5%以上者）概無在本集團五大供應商或客戶任何一方中擁有任何權益。

### 關連人士交易

本集團於截至2022年12月31日止年度內訂立之重大關連人士交易載於綜合財務報表附註36。有關構成關連交易或持續關連交易之關連人士交易，本公司已遵守上市規則第14A章之披露規定。

Notes:

1. The letter "L" denotes the person's long position in the Shares.
2. Ye Chang is beneficially wholly-owned by Paramount Access, which is in turn wholly-owned by Kaisa Holdings. By virtue of the SFO, each of Kaisa Holdings and Paramount Access is deemed to be interested in the same number of Shares which Ye Chang is interested in.
3. The percentages were calculated based on 154,110,000 Shares in issue as at 31 December 2022.

Save for those disclosed above, as of 31 December 2022, to the best of the Directors' knowledge, no other persons had any interests or short positions in the Shares or underlying Shares of the Company as recorded in the register required to be kept under section 336 of the SFO, or as otherwise notified to the Company and the Hong Kong Stock Exchange.

### FIVE-YEAR FINANCIAL SUMMARY

A summary of the results and the assets and liabilities of the Group for the last five financial years is set out on pages 312 to 313 of this report.

### MAJOR CUSTOMERS AND SUPPLIERS

During the year, the Group purchased less than 30% of its goods and services from its 5 largest suppliers and sold less than 50% of its goods and services to its 5 largest customers with its largest customer (namely Kaisa Group) contributed approximately 19% of the Group's revenue. Details of the largest customer are set out in note 6.1 to the consolidated financial statements.

Except for the above mentioned note 6.1 to the consolidated financial statements, at no time during the year ended 31 December 2022, none of the Director, their close associate or a shareholder of the Company (who to the knowledge of the Directors own more than 5% of the Company's issued share capital) have any interest in any of the Group's five largest suppliers or customers.

### RELATED PARTY TRANSACTIONS

Significant related party transactions entered by the Group for the year ended 31 December 2022 are set out in note 36 to the consolidated financial statements. In relation to the related party transactions which also constituted connected transactions or continuing connected transactions, the Company has complied with the disclosure requirements of Chapter 14A of the Listing Rules.

## 董事會報告 Report of the Directors

### 持續關連交易

截至2022年12月31日止年度期間，本集團與本集團關連人士進行若干上市規則第14A章所界定的持續關連交易。交易事項詳情載於綜合財務報表附註36及以下各項：

#### 1. 香港商標許可契據

本公司與佳兆業控股於2018年11月20日訂立了一份商標許可契據(「香港商標許可契據」)，據此，佳兆業控股同意不可撤回及無條件授予本公司及本集團其他成員公司權利以(i)使用或(ii)因一般及日常業務過程中及其他業務(「授權範圍」)產生的必要需要，就於香港註冊的若干商標(「佳兆業香港商標」)按免特許權使用費基準向第三方分授許可，年期由香港商標許可契據日期起永久有效。

佳兆業控股為控股股東之一，故其為上市規則下本公司的關連人士。因此，上市後香港商標許可契據下的交易將構成上市規則第14A章下本公司的持續關連交易。

由於佳兆業香港商標的使用權乃免特許權使用費授予本集團，故上市後香港商標許可契據項下交易將屬於第14A.76條所規定的最低豁免水平，並獲豁免遵守上市規則第14A章項下的申報、年度審閱、公告及獨立股東批准規定。

有關香港商標許可契據的詳情載於本公司日期為2018年11月26日的招股章程「關連交易」一節(「招股章程」)。

### CONTINUING CONNECTED TRANSACTIONS

During the year ended 31 December 2022, the Group had conducted certain continuing connected transaction with connected persons of the Group as defined in Chapter 14A of the Listing Rules. Details of the transactions are set out in note 36 to the consolidated financial statements and below:

#### 1. The Deed of HK Trademark Licensing

On 20 November 2018, a deed of trademark licensing was entered into between the Company and Kaisa Holdings (the “**Deed of HK Trademark Licensing**”), pursuant to which Kaisa Holdings agreed to irrevocably and unconditionally grant to the Company and other members of the Group the right to (i) use or (ii) sub-license to a third party due to necessary needs arising from its usual and ordinary course of business and other activities (the “**Licensed Scope**”) certain trademarks (the “**Kaisa HK Trademarks**”) registered in Hong Kong for a perpetual term commencing from the date of the Deed of HK Trademark Licensing on a royalty-free basis.

Kaisa Holdings is one of the Controlling Shareholders and therefore a connected person of the Company under the Listing Rules. Accordingly, the transactions under the Deed of HK Trademark Licensing will constitute continuing connected transactions for the Company under Chapter 14A of the Listing Rules upon Listing.

As the right to use the Kaisa HK Trademark is granted to the Group on a royalty-free basis, the transactions under the Deed of HK Trademark Licensing will be within the de minimis threshold provided under Rule 14A.76 of the Listing Rules upon Listing, and will be exempted from the reporting, annual review, announcement and independent Shareholders’ approval requirements under Chapter 14A of the Listing Rules.

Details of the Deed of HK Trademark Licensing have been set out in the section “CONNECTED TRANSACTIONS” in the Company’s prospectus dated 26 November 2018 (the “**Prospectus**”).

**2. 中國商標許可協議**

本公司與佳兆業控股的間接全資附屬公司佳兆業集團(深圳)有限公司(前稱佳兆業地產(深圳)有限公司)於2018年11月20日訂立了一份商標許可協議(「**中國商標許可協議**」)。據此，佳兆業集團(深圳)有限公司同意不可撤回及無條件授予本公司及本集團其他成員公司權利以(i)使用或(ii)因授權範圍產生的必要需要，就於中國註冊的若干商標(「**佳兆業中國商標**」)按免特許權使用費基準向第三方分授許可，年期由中國商標許可協議日期起永久有效。

佳兆業集團(深圳)有限公司為佳兆業控股的附屬公司，而佳兆業控股為控股股東之一，故其為上市規則下本公司的關連人士。因此，上市後中國商標許可協議下的交易將構成上市規則第14A章下本公司的持續關連交易。

由於佳兆業中國商標的使用權乃免特許權使用費授予本集團，故上市後中國商標許可協議項下交易將屬於第14A.76條所規定的最低豁免水平，並獲豁免遵守上市規則第14A章項下的申報、年度審閱、公告及獨立股東批准規定。

中國商標許可協議的詳情載於招股章程「關連交易」一節。

**3. 助銷服務框架協議**

本公司與佳兆業控股於2018年11月20日訂立了一份助銷服務框架協議(「**2018年助銷服務框架協議**」)。據此，本集團同意自上市日期起至2020年12月31日止期間提供助銷服務，包括但不限於向佳兆業集團及／或其聯繫人轉介潛在買家，以銷售我們所管理的住宅社區內的未售物業(「**助銷服務**」)。

佳兆業控股為控股股東之一，故其為上市規則下本公司的關連人士。因此，上市後助銷服務框架協議下的交易將構成上市規則第14A章下本公司的持續關連交易。

**2. The PRC Trademark Licensing Agreement**

On 20 November 2018, a trademark licensing agreement was entered into between the Company and Kaisa Group (Shenzhen) Co., Ltd. (佳兆業集團(深圳)有限公司) (formerly known as Kaisa Real Estate (Shenzhen) Company Limited (佳兆業地產(深圳)有限公司)), an indirect wholly-owned subsidiary of Kaisa Holdings, (the "**PRC Trademark Licensing Agreement**"), pursuant to which Kaisa Group (Shenzhen) Co., Ltd. agreed to irrevocably and unconditionally grant to the Company and other members of the Group the right to (i) use or (ii) sub-license to a third party due to necessary needs arising from the Licensed Scope certain trademarks (the "**Kaisa PRC Trademarks**") registered in the PRC for a perpetual term commencing from the date of the PRC Trademark Licensing Agreement on a royalty-free basis.

Kaisa Group (Shenzhen) Co., Ltd. is a subsidiary of Kaisa Holdings, which is one of the Controlling Shareholders and therefore a connected person of the Company under the Listing Rules. Accordingly, the transactions under the PRC Trademark Licensing Agreement will constitute continuing connected transactions for the Company under Chapter 14A of the Listing Rules upon Listing.

As the right to use the Kaisa PRC Trademark is granted to the Group on a royalty-free basis, the transactions under the PRC Trademark Licensing Agreement will be within the de minimis threshold provided under Rule 14A.76 of the Listing Rules upon Listing, and will be exempted from the reporting, annual review, announcement and independent Shareholders' approval requirements under Chapter 14A of the Listing Rules.

Details of the PRC Trademark Licensing Agreement have been set out in the section "CONNECTED TRANSACTIONS" in the Prospectus.

**3. Sales Assistance Services Framework Agreement**

On 20 November 2018, the Company entered into a sales assistance services framework agreement with Kaisa Holdings (the "**2018 Sales Assistance Services Framework Agreement**"), pursuant to which the Group agreed to provide sales assistance services, including but not limited to, referring potential buyers to Kaisa Group and/or its associates for the sales of the unsold properties in residential communities managed by us (the "**Sales Assistance Services**"), for a term commencing from the Listing Date until 31 December 2020.

Kaisa Holdings is one of the Controlling Shareholders and therefore a connected person of the Company under the Listing Rules. Accordingly, the transactions under the Sales Assistance Services Framework Agreement will constitute continuing connected transactions for the Company under Chapter 14A of the Listing Rules upon Listing.

## 董事會報告 Report of the Directors

2018年助銷服務框架協議的年期於2020年12月31日屆滿。於2020年11月4日，本公司與佳兆業控股訂立助銷服務框架協議（「**2020年助銷服務框架協議**」），據此，本集團同意向佳兆業集團及／或其聯繫人提供助銷服務，期限由2021年1月1日開始至2023年12月31日為止。

截至2023年12月31日止三個年度各年2020年助銷服務框架協議項下助銷服務分別將不會超過人民幣7,200,000元、人民幣8,640,000元及人民幣10,400,000元。由於有關2020年助銷服務框架協議的一項或多項適用百分比率（盈利比率除外）超過0.1%，但所有百分比率低於5%，故交易須遵守上市規則第14A章項下的申報、年度審閱及公告規定，但獲豁免遵守獨立股東批准規定。

截至2022年12月31日止年度，佳兆業集團就助銷服務應付佣金費用總額為人民幣9,906元，屬年度上限人民幣8,640,000元以內。

有關2018年助銷服務框架協議及2020年助銷服務框架協議的詳情分別載於招股章程「關連交易」一節及日期為2020年11月4日的公告。

#### 4. 物業管理服務框架協議

本公司與佳兆業控股於2018年11月20日訂立了一份物業管理服務框架協議（「**2018年物業管理服務框架協議**」），據此，本集團同意自上市日期起至2020年12月31日止期間，向佳兆業集團及／或其聯繫人提供物業管理服務，包括但不限於(i)交付前服務，包括(a)建築地盤管理服務；及(b)示範單位及物業銷售場地管理服務；及(ii)佳兆業集團及／或其聯繫人所擁有、使用或營運的物業的物業管理服務（「**物業管理服務**」）。於2019年11月29日，本公司與佳兆業集團訂立補充協議（「**2019年物業管理服務補充協議**」），以修訂截至2020年12月31日止年度物業管理服務框架協議項下持續關連交易年度上限。截至2020年12月31日止兩個年度的經修訂年度上限分別為人民幣500,000,000元及人民幣550,000,000元，已於2019年12月24日舉行的股東特別大會上正式通過。

The term of the 2018 Sales Assistance Services Framework Agreement expired on 31 December 2020. On 4 November 2020, the Company entered into a sales assistance services framework agreement with Kaisa Holdings (the “**2020 Sales Assistance Services Framework Agreement**”), pursuant to which the Group agreed to provide to Kaisa Group and/or its associates the Sales Assistance Services, for a term commencing from 1 January 2021 until 31 December 2023.

The Sales Assistance Services under the 2020 Sales Assistance Services Framework Agreement for each of the three years ending 31 December 2023 will not exceed RMB7,200,000, RMB8,640,000 and RMB10,400,000, respectively. As one or more applicable percentage ratios (other than the profits ratio) in respect of the 2020 Sales Assistance Services are over 0.1% but all percentage ratios are below 5%, the transactions are subject to the reporting, annual review and announcement requirements, but exempt from independent shareholders' approval requirements under Chapter 14A of the Listing Rules.

For the year ended 31 December 2022, the total amount of commission fee payable by Kaisa Group for the Sales Assistance Services amounted to RMB9,906, which is within the annual cap of RMB8,640,000.

Details of the 2018 Sales Assistance Services Framework Agreement and the 2020 Sales Assistance Services Framework Agreement have been set out in the section “CONNECTED TRANSACTIONS” in the Prospectus and the announcement dated 4 November 2020, respectively.

#### 4. Property Management Services Framework Agreement

On 20 November 2018, the Company entered into a property management services framework agreement with Kaisa Holdings (the “**2018 Property Management Services Framework Agreement**”), pursuant to which the Group agreed to provide to Kaisa Group and/or its associates property management services, including but not limited to (i) pre-delivery services including (a) construction sites management services; and (b) display units and property sales venues management services; and (ii) property management services for properties owned, used or operated by the Kaisa Group and/or its associates (the “**Property Management Services**”), for a term commencing from the Listing Date until December 31, 2020. On 29 November 2019, the Company entered into the supplemental agreement (“**2019 Property Management Services Supplemental Agreement**”) with Kaisa Group to revise the annual caps of the continuing connected transactions for the year ended 31 December 2020 under the Property Management Services Framework Agreement. The revised annual caps for the two years ended 31 December 2020 were RMB500,000,000 and RMB550,000,000, respectively, which was duly passed during the extraordinary general meeting held on 24 December 2019.



董事會報告  
Report of the Directors

於2020年11月4日，本公司與佳兆業集團就2018年物業管理服務框架協議訂立補充協議（「**2020年物業管理服務補充協議**」）以修訂截至2020年12月31日止年度2018年物業管理服務框架協議及2019年物業管理服務補充協議項下持續關連交易之年度上限。截至2020年12月31日止年度的經修訂年度上限為人民幣660,000,000元，並於2020年12月15日舉行的股東特別大會上正式通過。

佳兆業控股為控股股東之一，故其為上市規則下本公司的關連人士。因此，上市後物業管理服務框架協議下的交易將構成上市規則第14A章下本公司的持續關連交易。

2018年物業管理服務框架協議的年期於2020年12月31日屆滿。於2020年11月4日，本公司與佳兆業控股訂立物業管理服務框架協議（「**2020年物業管理服務框架協議**」），據此，本集團同意向佳兆業集團及／或其聯繫人提供物業管理服務，期限由2021年1月1日開始至2023年12月31日為止。

截至2023年12月31日止三個年度各年2020年物業管理服務框架協議項下物業管理服務分別將不會超過人民幣1,200,000,000元、人民幣1,450,000,000元及人民幣1,750,000,000元，並於2020年12月15日舉行的股東特別大會上正式通過。

截至2022年12月31日止年度，佳兆業集團就物業管理服務應付的費用總額為人民幣280,299,504元，屬年度上限人民幣1,450,000,000元以內。

有關2018年物業管理服務框架協議的詳情載於招股章程「關連交易」一節。有關2020年物業管理服務框架協議的詳情分別載於日期為2020年11月4日及2020年11月24日的公告及通函。

On 4 November 2020, the Company entered into the supplemental agreement (“**2020 Property Management Services Supplemental Agreement**”) with Kaisa Group to the 2018 Property Management Services Framework Agreement to revise the annual cap of the continuing connected transactions for the year ended 31 December 2020 under the 2018 Property Management Services Framework Agreement and 2019 Property Management Services Supplemental Agreement. The revised annual cap for the year ended 31 December 2020 was RMB660,000,000, which was duly passed during the extraordinary general meeting held on 15 December 2020.

Kaisa Holdings is one of the Controlling Shareholders and therefore a connected person of the Company under the Listing Rules. Accordingly, the transactions under the Property Management Services Framework Agreement will constitute continuing connected transactions for the Company under Chapter 14A of the Listing Rules upon Listing.

The term of the 2018 Property Management Services Framework Agreement expired on 31 December 2020. On 4 November 2020, the Company entered into a property management services framework agreement with Kaisa Holdings (the “**2020 Property Management Services Framework Agreement**”), pursuant to which the Group agreed to provide to Kaisa Group and/or its associates Property Management Services, for a term commencing from January 1, 2021 until 31 December 2023.

The Property Management Services under the 2020 Property Management Services Framework Agreement for each of the three years ending 31 December 2023 will not exceed RMB1,200,000,000, RMB1,450,000,000 and RMB1,750,000,000, respectively, which was duly passed during the extraordinary general meeting held on 15 December 2020.

For the year ended 31 December 2022, the total amount of fees payable by Kaisa Group for the Property Management Services amounted to RMB280,299,504, which is with the annual cap of RMB1,450,000,000.

Details of the 2018 Property Management Services Framework Agreement have been set out in the section “CONNECTED TRANSACTIONS” in the Prospectus. Details of the 2020 Property Management Services Framework Agreement have been set out in the announcement and circular dated 4 November 2020 and 24 November 2020, respectively.

## 董事會報告 Report of the Directors

### 5. 設備安裝服務框架協議

本公司與佳兆業控股於2018年11月20日訂立了一份設備安裝服務框架協議(「**2018年設備安裝服務框架協議**」)，據此，本集團同意自上市日期起至2020年12月31日止期間，向佳兆業集團及／或其聯繫人提供設備安裝服務(「**設備安裝服務**」)，主要包括安裝(i)門禁系統；(ii)對講機系統；(iii)監察系統；(iv)停車場管理系統；及(v)向業主交付該等物業前的住宅物業的其他智能工程。

於2020年11月4日，本公司與佳兆業集團就2018年設備安裝服務框架協議訂立補充協議(「**2020年設備安裝服務補充協議**」)，以修訂截至2020年12月31日止年度2018年設備安裝服務框架協議項下持續關連交易年度上限。截至2020年12月31日止年度的經修訂年度上限為人民幣110,000,000元，並於2020年12月15日舉行的股東特別大會上正式通過。

佳兆業控股為控股股東之一，故其為上市規則下本公司的關連人士。因此，上市後設備安裝服務框架協議下的交易將構成上市規則第14A章下本公司的持續關連交易。

2018年設備安裝服務框架協議的年期於2020年12月31日屆滿。於2020年11月4日，本公司與佳兆業控股訂立物業管理服務框架協議(「**2020年設備安裝服務框架協議**」)，據此，本集團同意向佳兆業集團及／或其聯繫人提供設備安裝服務，期限由2021年1月1日開始至2023年12月31日為止。

截至2023年12月31日止三個年度各年2020年設備安裝服務框架協議項下設備安裝服務分別將不會超過人民幣140,000,000元、人民幣180,000,000元及人民幣230,000,000元，並於2020年12月15日舉行的股東特別大會上正式通過。

### 5. Equipment Installation Services Framework Agreement

On 20 November 2018, the Company entered into an equipment installation services framework agreement with Kaisa Holdings (the “**2018 Equipment Installation Services Framework Agreement**”), pursuant to which the Group agreed to provide equipment installation services (the “**Equipment Installation Services**”) to the Kaisa Group and/or its associates equipment installation services, mainly including installation of (i) access control system; (ii) intercom system; (iii) surveillance system; (iv) car parking management system; and (v) other intelligent engineering for residential properties before the delivery of such properties to property owners, for a term commencing from the Listing Date until 31 December 2020.

On 4 November 2020, the Company entered into the supplemental agreement (“**2020 Equipment Installation Services Supplemental Agreement**”) with Kaisa Group to the 2018 Equipment Installation Services Framework Agreement to revise the annual cap of the continuing connected transactions for the year ended 31 December 2020 under the 2018 Equipment Installation Services Framework Agreement. The revised annual cap for the year ended 31 December 2020 was RMB110,000,000, which was duly passed during the extraordinary general meeting held on 15 December 2020.

Kaisa Holdings is one of the Controlling Shareholders and therefore a connected person of the Company under the Listing Rules. Accordingly, the transactions under the Equipment Installation Services Framework Agreement will constitute continuing connected transactions for the Company under Chapter 14A of the Listing Rules upon Listing.

The term of the 2018 Equipment Installation Services Framework Agreement expired on 31 December 2020. On 4 November 2020, the Company entered into a property management services framework agreement with Kaisa Holdings (the “**2020 Equipment Installation Services Framework Agreement**”), pursuant to which the Group agreed to provide to Kaisa Group and/or its associates the Equipment Installation Services, for a term commencing from 1 January 2021 until 31 December 2023.

The Equipment Installation Services under the 2020 Equipment Installation Services Framework Agreement for each of the three years ending 31 December 2023 will not exceed RMB140,000,000, RMB180,000,000 and RMB230,000,000, respectively, which was duly passed during the extraordinary general meeting held on 15 December 2020.

截至2022年12月31日止年度，佳兆業集團就設備安裝服務應付的費用總額為人民幣47,378,496元，屬年度上限人民幣180,000,000元以內。

有關2018年設備安裝服務框架協議的詳情載於招股章程「關連交易」一節。有關2020年設備安裝服務框架協議的詳情分別載於日期為2020年11月4日及2020年11月24日的公告及通函。

#### 6. 物業租賃框架協議

本公司與佳兆業控股於2018年11月20日訂立了一份物業租賃框架協議（「**2018年物業租賃框架協議**」），據此，本集團將向佳兆業集團及／或其聯繫人(i)租賃若干物業作辦公室用途；及(ii)租賃停車場作分租用途。物業租賃框架協議年期為自上市日期起至2020年12月31日止，除非任何一方根據物業租賃框架協議提早終止。雙方的有關附屬公司或聯營公司將分別訂立租賃協議，當中根據物業租賃框架協議規定的原則載列具體條款及條件。

佳兆業控股為控股股東之一，故其為上市規則下本公司的關連人士。因此，上市後2020年物業租賃框架協議下的交易將構成上市規則第14A章下本公司的持續關連交易。

根據2018年物業租賃框架協議，本集團已從佳兆業集團租賃廣東省深圳及東莞的若干物業以作辦公室之用。

此外，本集團從佳兆業集團租賃的若干停車場，由本集團按高於本集團向佳兆業集團支付的租金的溢價分租予本集團所管理的住宅社區的住戶。

For the year ended 31 December 2022, the total amount of fees payable by Kaisa Group for the Equipment Installation Services amounted to RMB47,378,496, which is within the annual cap of RMB180,000,000.

Details of the 2018 Equipment Installation Services Framework Agreement have been set out in the section “CONNECTED TRANSACTIONS” in the Prospectus. Details of the 2020 Equipment Installation Services Framework Agreement have been set out in the announcement and circular dated 4 November 2020 and 24 November 2020, respectively.

#### 6. Property Lease Framework Agreement

On 20 November 2018, the Company entered into a property lease framework agreement with Kaisa Holdings (the “**2018 Property Lease Framework Agreement**”), pursuant to which the Group will lease from the Kaisa Group and/or its associates (i) certain properties for office use; and (ii) car parking lots for sub-leasing. The Property Lease Framework Agreement has a term commencing from the Listing Date until 31 December 2020, unless it is terminated earlier by either party pursuant to the Property Lease Framework Agreement. Relevant subsidiaries or associated companies of both parties will enter into separate lease agreements setting out the specific terms and conditions based on the principles provided in the Property Lease Framework Agreement.

Kaisa Holdings is one of the Controlling Shareholders and therefore a connected person of the Company under the Listing Rules. Accordingly, the transactions under the 2020 Property Lease Framework Agreement will constitute continuing connected transactions for the Company under Chapter 14A of the Listing Rules upon Listing.

Under the 2018 Property Lease Framework Agreement, the Group has leased several properties from the Kaisa Group for office use in Shenzhen and Dongguan, Guangdong Province.

In addition, certain car parking lots leased by the Group from Kaisa Group were sub-leased by the Group to residents of the residential communities the Group managed at a premium over the rent paid by the Group to the Kaisa Group.

## 董事會報告 Report of the Directors

2018年物業租賃框架協議的年期於2020年12月31日屆滿。於2020年11月4日，本公司與佳兆業控股訂立物業租賃框架協議（「2020年物業租賃框架協議」），據此，本集團將向佳兆業集團及／或其聯繫人租賃(i)若干物業作辦公室用途；及(ii)若干停車場作分租用途。2020年物業租賃框架協議年期為自2021年1月1日起至2023年12月31日止，除非任何一方根據2020年物業租賃框架協議提早終止。雙方的有關附屬公司或聯營公司將分別訂立個別租賃協議，當中根據2020年物業租賃框架協議規定的原則載列具體條款及條件。

我們截至2023年12月31日止三個年度根據2020年物業租賃框架協議應付的年度最高費用如下：

		2021	2022	2023
		2021年	2022年	2023年
		RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元
Leased properties for office use	作辦公室用途的租賃物業	5,000,000	5,500,000	6,000,000
Car parking lots	停車場	55,000,000	55,000,000	55,000,000
<b>Total</b>	<b>總計</b>	<b>60,000,000</b>	<b>60,500,000</b>	<b>61,000,000</b>

由於有關2020年物業租賃框架協議的一項或多項適用百分比率（盈利率除外）超過0.1%，但所有百分比率低於5%，故交易須遵守上市規則第14A章項下的申報、年度審閱及公告規定，但獲豁免遵守獨立股東批准規定。

截至2022年12月31日止年度，本集團向佳兆業集團就本集團租賃作辦公室用途的物業應付的租金總額約為人民幣4,532,640元，屬年度上限人民幣5,500,000元以內。

截至2022年12月31日止年度，本集團向佳兆業集團就租賃停車場應付的租金總額約為人民幣3,999,378元，屬年度上限人民幣55,000,000元以內。

The terms of the 2018 Property Lease Framework Agreement expired on 31 December 2020. On 4 November 2020, the Company entered into a property lease framework agreement with Kaisa Holdings (the “2020 Property Lease Framework Agreement”), pursuant to which the Group will lease from the Kaisa Group and/or its associates (i) certain properties for office use; and (ii) certain car parking lots for sub-leasing. The 2020 Property Lease Framework Agreement has a term commencing from 1 January 2021 until 31 December 2023, unless it is terminated earlier by either party pursuant to the 2020 Property Lease Framework Agreement. Relevant subsidiaries or associated companies of both parties will enter into separate lease agreements setting out the specific terms and conditions based on the principles provided in the 2020 Property Lease Framework Agreement.

The maximum annual fee payable by us under the 2020 Property Lease Framework Agreement for the three years ending 31 December 2023 as follow:

As one or more applicable percentage ratios (other than the profits ratio) in respect of the 2020 Property Lease Framework Agreement are over 0.1% but all percentage ratios are below 5%, the transactions are subject to the reporting, annual review and announcement requirements, but exempt from independent shareholders' approval requirements under Chapter 14A of the Listing Rules.

The total amount of rental payable by the Group to the Kaisa Group for properties the Group leased for office use amounted to approximately RMB4,532,640 for the year ended 31 December 2022, which is within the annual cap of RMB5,500,000.

The total amount of rent payable by the Group to the Kaisa Group for the car parking lots we leased amounted to approximately RMB3,999,378 for the year ended 31 December 2022, which is within the annual cap of RMB55,000,000.

## 董事會報告 Report of the Directors

有關2018年物業租賃框架協議及2020年物業租賃框架協議的詳情分別載於招股章程「關連交易」一節及日期為2020年11月4日的公告。

根據上市規則第14A.55條，本公司獨立非執行董事已與本公司高級管理層就上述持續關連交易的協議進行討論，並審閱該等持續關連交易，確認上述持續關連交易乃：

- (i) 於本集團日常及一般業務過程進行；
- (ii) 按正常或更佳商業條款訂立；及
- (iii) 根據規管各項持續關連交易的相關協議及按照公平合理且符合本公司股東整體利益的條款訂立。

就上市規則第14A.56條而言，本公司核數師開元信德會計師事務所有限公司已經向董事會發出信函，確認其並無注意到任何事項導致其相信上述持續關連交易：

- (i) 並未獲董事會批准；
- (ii) 在所有重大方面並不符合本集團的定價政策；
- (iii) 在所有重大方面並未按照規管交易的相關協議訂立；及
- (iv) 已經超過年度上限。

Details of the 2018 Property Lease Framework Agreement and the 2020 Property Lease Framework Agreement have been set out in the section “CONNECTED TRANSACTIONS” in the Prospectus and the announcement dated 4 November 2020, respectively.

Pursuant to Rule 14A.55 of the Listing Rules, the independent non-executive Directors of the Company have discussed with the senior management of the Company on the agreements of the abovementioned continuing connected transactions and reviewed these continuing connected transactions and confirmed that the continuing connected transactions abovementioned have been entered into:

- (i) in the ordinary and usual course of business of the Group;
- (ii) on normal commercial terms or better; and
- (iii) according to the relevant agreement governing each of the Continuing Connected Transactions on terms that are fair and reasonable and in the interests of the shareholders of the Company as a whole.

For the purpose of Rule 14A.56 of the Listing Rules, Elite Partners Limited, the auditor of the Company, has provided a letter to the Board, confirming that nothing has come to their attention that causes them to believe the continuing connected transactions abovementioned:

- (i) have not been approved by the Board;
- (ii) are not, in all material respects, in accordance with the pricing policies of the Group;
- (iii) have not been entered into, in all material respects, in accordance with the relevant agreements governing the transactions; and
- (iv) have exceeded the annual caps.

## 董事會報告 Report of the Directors

### 酬金政策

本集團的僱員薪酬政策(包括向僱員支付酬金)由薪酬委員會按僱員的表現、資歷及經驗制訂。董事薪酬詳情載於綜合財務報表附註12，並已參照本公司營運業績、董事及高級管理人員個人表現及可比較的市場統計數據。

### 環保及遵守法律及法規

作為中國物業服務提供商，本集團須遵守國家及地方有關環境保護的各種法律及法規，包括有關空氣及噪音污染以及廢物及污水的法律及法規。本集團已遵守對本集團營運屬重要的法律及法規。此外，相關僱員及相關經營單位會不時獲知悉適用法律、規則及法規的任何變動。

### 與本集團持份者的主要關係

#### 工作場所質素

本集團認為，本集團董事、高級管理層及僱員為本集團成功的關鍵，而彼等的行業知識及對市場的瞭解讓本集團得以維持市場競爭力。

本集團提供在職培訓及發展機會，以提升僱員的職業生涯發展。透過不同培訓、員工對於企業營運的專業知識、職業及管理技術得以提升。本集團亦為僱員組織員工友好活動(如週年宴會)以增進員工關係。

本集團提供一個安全、有效及舒適的工作環境。落實合適安排、培訓及指引以確保工作環境健康及安全。本集團為員工提供健康及安全通訊，以展示相關資訊並提升對職業健康及安全方面的意識。本集團重視員工的健康及福祉。為了向員工提供健康保障，彼等享有醫療保險福利。

#### 與本集團其他持份者的關係

本公司致力維持高水平的服務質量，保持競爭力。除本報告所披露外，於截至2022年12月31日止年度，董事並無發現本集團與其客戶之間有任何重大爭議。

### EMOLUMENT POLICY

The remuneration policy (which includes the payment of the emoluments to the employees) of the employees of the Group is set up by the Remuneration Committee on the basis of the employees' performance, qualifications and experiences. Details of the remuneration of the Directors are set out in note 12 to the consolidated financial statements, having regard to the Company's operating results, individual performance of the Directors and senior management and comparable market statistics.

### ENVIRONMENTAL PROTECTION AND COMPLIANCE WITH LAWS AND REGULATIONS

As a property service provider in China, the Group is required to comply with various national and local laws and regulations on environmental protection, including laws and regulations of air pollution, sound pollution, waste and sewage. The Group has complied with the laws and regulations which are significant to the operation of the Group. Further, any changes in applicable laws, rules and regulations are brought to the attention of relevant employees and event operation units from time to time.

### KEY RELATIONSHIPS WITH THE GROUP'S STAKEHOLDERS

#### Workplace Quality

The Group believes that the directors, senior management and employees of the Group are instrumental to the success of the Group and that their industry knowledge and understanding of the market will enable the Group to maintain the competitiveness in the market.

The Group provides on-the-job training and development opportunities to enhance its employees' career progression. Through different trainings, staff's professional knowledge in corporate operations, occupational and management skills are enhanced. The Group also organised staff-friendly activities for employees, such as annual dinner, to promote staff relationship.

The Group provides on providing a safe, effective and congenial working environment. Adequate arrangements, trainings and guidelines are implemented to ensure the working environment is healthy and safe. The Group provided health and safety communications for employees to present the relevant information and raise awareness of occupational health and safety issues. The Group values the health and well-being of its staff. In order to provide employees with health coverage, its employees are entitled to medical insurance benefits.

#### Relationships with the Group's other stakeholders

The Group aims at delivering constantly high standards of quality in the services to its customers in order to stay competitive. Save as disclosed in this report, the Directors are not aware of any material and significant dispute between the Group and its customers during the year ended 31 December 2022.

### 充足公眾持股量

根據本公司可公開獲得之資料，就董事所知，茲確認於本報告日期公眾持股量充足，即佔本公司已發行股份最少25%。

### 核數師

於2022年4月29日，致同(香港)會計師事務所有限公司(「致同」)辭任且不再擔任本公司核數師(「獨立核數師」)，而開元信德會計師事務所有限公司(「開元信德」)獲委任為獨立核數師以填補致同辭任(「辭任」)後之臨時空缺，任期直至來屆股東週年大會結束為止。除上文所披露者外，獨立核數師於過去三年維持不變。董事會確認，本公司與致同之間並無意見分歧，其並不知悉任何有關辭任的事宜或情況須提請股東垂注。

有關詳情，請參閱本公司於2022年4月29日刊發的更換核數師公告。開元信德已審核本公司截至2022年12月31日止年度的綜合財務報表。本公司將於應屆股東週年大會上提呈一項決議案，以續聘開元信德為獨立核數師直至來屆股東週年大會結束為止，並授權董事會釐定其酬金。

### 稅項減免及上市證券持有人豁免

本公司並不知悉股東因持有本公司證券而可獲得任何稅項減免或豁免。

### 建議徵詢專業稅務意見

本公司股東如對購買、持有、出售或處置本公司股份或行使任何相關權利的稅務影響有任何疑問，應徵詢專家意見。

本公司並不知悉本公司股東可因各自持有本公司證券而獲任何稅務寬減或豁免。

代表董事會

主席  
廖傳強

香港，2023年3月24日

### SUFFICIENCY OF PUBLIC FLOAT

Based on information that is publicly available to the Company and within the knowledge of the Directors, it is confirmed that there is sufficient public float of at least 25% of the Company's issued shares as at the date of this report.

### AUDITOR

On 29 April 2022, Grant Thornton Hong Kong Limited ("Grant Thornton") resigned and ceased to act as the auditor of the Company (the "Independent Auditor") and Elite Partners Limited ("Elite Partners") was appointed as the Independent Auditor to fill the casual vacancy after the resignation of Grant Thornton (the "Resignation") and to hold office until the conclusion of the next AGM. Save as disclosed above, the Independent Auditor remained unchanged over the past three years. The Board confirmed that there is no disagreement between the Company and Grant Thornton and it is not aware of any matters or circumstances in respect of the Resignation that need to be brought to the attention of the Shareholders.

For details, please refer to the Company's announcement of change of auditor published on 29 April 2022. The consolidated financial statements of the Company for the year ended 31 December 2022 have been audited by Elite Partners. A resolution will be proposed at the forthcoming AGM to re-appoint Elite Partners as the Independent Auditor until the conclusion of the next AGM and to authorise the Board to fix their remuneration.

### TAX RELIEF AND EXEMPTION OF HOLDERS OF LISTED SECURITIES

The Company is not aware of any tax relief or exemption available to the Shareholders by reason of their holding of the Company's securities.

### PROFESSIONAL TAX ADVICE RECOMMENDED

If the shareholders of the Company are unsure about the taxation implications of purchasing, holding, disposing of, dealing in, or the exercise of any rights in relation to the shares of the Company, they are advised to consult an expert.

The Company is not aware of any tax relief or exemption available to the shareholders of the Company by reason of their respective holding of the Company's securities.

On behalf of the Board

LIAO Chuanqiang  
Chairman

Hong Kong, 24 March 2023

# 獨立核數師報告

## Independent Auditor's Report



致佳兆業美好集團有限公司的股東  
(於開曼群島註冊成立的有限公司)

### 意見

本核數師(以下簡稱「我們」)已審核載列於第190至314頁佳兆業美好集團有限公司(「貴公司」)及其附屬公司(統稱「貴集團」)的綜合財務報表，其包括於2022年12月31日的綜合財務狀況表與截至該日止年度的綜合損益及其他全面收益表、綜合權益變動表及綜合現金流量表，以及綜合財務報表的附註(包括重大會計政策概要)。

我們認為，綜合財務報表已根據香港會計師公會(「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」)真實而公允地反映 貴集團於2022年12月31日的綜合財務狀況以及其截至該日止年度的綜合財務表現及綜合現金流量，並已按照香港公司條例的披露規定妥為編製。

### 意見的基準

我們已根據香港會計師公會頒佈的香港審核準則(「香港審核準則」)進行審核。我們在該等準則下的責任已於本報告「核數師就審核綜合財務報表須承擔的責任」中作進一步闡述。根據香港會計師公會頒佈的專業會計師道德守則(以下簡稱「守則」)，我們獨立於 貴集團，並須已履行守則中的其他道德責任。我們相信，我們所獲得的審核憑證能充足及適當地為我們的審核意見提供基礎。

### 主要審計事項

主要審計事項為根據我們的專業判斷，認為對本期間綜合財務報表的審核最為重要的事項。該等事項於我們審核整體綜合財務報表及出具意見時處理，而我們不會對該等事項提供獨立的意見。

To the Members of Kaisa Prosperity Holdings Limited  
(incorporated in the Cayman Islands with limited liability)

### OPINION

We have audited the consolidated financial statements of Kaisa Prosperity Holdings Limited (the "Company") and its subsidiaries (together, the "Group") set out on pages 190 to 314, which comprise the consolidated statement of financial position as at 31 December 2022, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31 December 2022, and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the disclosure requirements of the Hong Kong Companies Ordinance.

### BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the HKICPA's Code of Ethics for Professional Accountants (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



## 主要審計事項

## Key audit matter

## 我們的審核如何處理主要審計事項

## How our audit addressed the key audit matter

請參閱綜合財務報表附註4.1(ii)、附註5.4及附註21以及會計政策附註2.11。

Refer to note 4.1(ii), note 5.4 and note 21 to the consolidated financial statements and the accounting policies note 2.11.

## 應收貿易賬款之可收回性

## Recoverability of trade receivables

我們將應收貿易賬款的可收回性識別為主要審計事項乃由於其對綜合財務報表結餘而言屬重大，且管理層評估應收貿易賬款的預期信貸虧損(「預期信貸虧損」)時作出重大估計，可能影響貴集團於報告期末的應收貿易賬款之賬面值。

We identified the recoverability of trade receivables as a key audit matter due to the significance of the balance to the consolidated financial statements, combined with the significant degree of estimations by the management of the Group, in evaluating the expected credit loss ("ECL") of trade receivables which may affect the carrying value of the Group's trade receivables at the end of the reporting period.

誠如綜合財務報表附註4披露，管理層使用撥備矩陣計算應收貿易賬款的預期信貸虧損，而撥備率乃根據被視為具有類似虧損模型的債務人組別的賬齡情況的內部信貸評級而作出，並考慮歷史回收率、客戶違約可能性及前瞻性資料。誠如綜合財務報表附註21披露，扣除信貸虧損撥備約人民幣271,977,000元後，於2022年12月31日，應收賬款賬面值約為人民幣828,845,000元。而截至2022年12月31日止年度的信貸虧損撥備約人民幣118,990,000元已於損益確認。As disclosed in note 4 to the consolidated financial statements, the management used provision matrix to calculate the ECL of trade receivables and the provision rates are based on internal credit ratings as groupings of various debtors by their ageing, which are considered of similar loss patterns, and taken into consideration the historical recovery rates, probability of default by its customers and the forward-looking information. As disclosed in note 21 to the consolidated financial statements, the carrying amount of trade receivables is approximately RMB828,845,000 as at 31 December 2022, after netting-off the allowance of credit losses of approximately RMB271,977,000. Allowance for credit losses of approximately RMB118,990,000 for the year ended 31 December 2022 was recognised in profit or loss.

應用預期信貸虧損模式，了解管理層如何評估應收賬款的預期信貸虧損；

Obtaining an understanding on how the management assess the ECL of trade receivables by applying the ECL model;

根據包括發票及即期票據等來源文件，以抽樣方式，測試管理層用於制定撥備矩陣的資料，包括賬齡分析；

Testing the integrity of information used by the management to develop the provision matrix, including the ageing analysis, on a sample basis, to the source documents, including invoices and demand notes;

在內部專家的協助下，透過參考歷史回收率、客戶違約可能性及前瞻性資料評估預期平均虧損率是否適當；及

Evaluating the appropriateness of the expected average loss rates applied by reference to the historical recovery rates, probability of default by its customers and forward-looking information, with the assistance of our internal specialists; and

評估有關綜合財務報表應收貿易賬款減值評估的披露。

Evaluating the disclosure regarding the impairment assessment of trade receivables to the consolidated financial statements.

## 獨立核數師報告 Independent Auditor's Report

### 其他資料

董事須對其他資料負責。其他資料包括年報內所載的所有資料，但不包括綜合財務報表及我們就此出具的核數師報告。

我們對綜合財務報表的意見並不涵蓋其他資料，我們亦不對該等其他資料發表任何形式的保證結論。

就我們對綜合財務報表的審核，我們的責任乃閱覽其他資料，在此過程中，考慮其他資料與綜合財務報表或我們在審核過程中所知悉的情況是否存在重大抵觸或看似存在重大錯誤陳述。基於我們已執行的工作，倘我們認為其他資料存在重大錯誤陳述，我們需要報告該事實。就此而言，我們並無事項須予匯報。

### 董事及治理層就綜合財務報表須承擔的責任

董事須負責根據香港會計師公會頒佈的香港財務報告準則及香港公司條例的披露規定編製真實而公允的綜合財務報表，並對董事認為為使綜合財務報表的編製不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部監控負責。

在編製綜合財務報表時，董事負責評估貴集團持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非董事有意將貴集團清盤或停止經營，或別無其他實際的替代方案。

治理層負責監督貴集團財務報告過程。

### OTHER INFORMATION

The directors are responsible for the other information. The other information comprises all the information in the annual report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### RESPONSIBILITIES OF DIRECTORS AND THOSE CHARGE WITH GOVERNANCE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The directors are responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the disclosure requirements of the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Those charge with governance are responsible for overseeing the Group's financial reporting process.

## 獨立核數師報告 Independent Auditor's Report

### 核數師就審核綜合財務報表須承擔的責任

我們的目標乃對綜合財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告，並僅根據我們協定的委聘條款向閣下(作為整體)報告，除此之外本報告別無其他目的。我們概不就本報告的內容對任何其他人士負責或承擔責任。

合理保證為高水平的保證，但不能保證按照香港審核準則進行的審核總能發現重大錯誤陳述。錯誤陳述可以由欺詐或錯誤引起，如果合理預期其單獨或匯總起來可能影響綜合財務報表使用者依賴該等綜合財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

作為根據香港審核準則進行審核其中一環，我們在整個審核過程中運用專業判斷，保持專業懷疑態度。我們亦：

- 識別及評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險，設計及執行審核程序以應對該等風險，以及獲取充足及適當的審核憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部監控之上，因此未能發現因欺詐而導致出現重大錯誤陳述的風險高於未能發現因錯誤而導致出現重大錯誤陳述的風險。
- 了解與審核相關的內部監控，以設計在有關情況下屬適當的審核程序，但目的並非對貴集團內部監控的有效性發表意見。
- 評估董事所採用會計政策的適當性以及作出會計估計及相關披露的合理性。

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. We report our opinion solely to you, as a body, in accordance with our agreed terms of engagements, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

## 獨立核數師報告 Independent Auditor's Report

### 核數師就審核綜合財務報表須承擔的責任(續)

- 對董事採用持續經營會計基礎的適當性作出結論，並根據所獲取的審核憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴集團的持續經營能力產生重大疑慮。倘我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意綜合財務報表中的相關披露。假若有關的披露不足，則修訂我們的意見。我們的結論乃基於直至核數師報告日止所取得的審核憑證。然而，未來事項或情況可能導致貴集團不能持續經營業務。
- 評估綜合財務報表的整體列報方式、結構及內容(包括披露事項)以及綜合財務報表是否公允反映相關交易及事項。
- 就貴集團內實體或業務活動的財務資料獲取充足適當的審核憑證，以便對綜合財務報表發表意見。我們負責貴集團審核的方向、監督及執行。我們為審核意見承擔全部責任。

我們與審核委員會溝通審核的計劃範圍及時間以及重大審核發現等，其中包括我們在審核中識別出內部監控的任何重大不足之處。

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

- conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Audit Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

獨立核數師報告  
Independent Auditor's Report**核數師就審核綜合財務報表須承擔的責任(續)**

我們亦向審核委員會提交聲明，表明我們已符合有關獨立性的相關專業道德要求，並與彼等溝通可能合理被認為會影響我們獨立性的所有關係及其他事項以及在適用的情況下為消除威脅所採取的行動或所應用的防範措施。

從與審核委員會溝通的事項中，我們確定該等對本期綜合財務報表的審核最為重要的事項，因而構成主要審核事項。我們在核數師報告中闡釋該等事項，除非法律或規例不允許公開披露該等事項，或在極端罕見的情況下，合理預期倘於我們之報告中註明某事項造成的負面後果超過產生的公眾利益，則我們決定不應在報告中註明該事項。

出具獨立核數師報告的審核項目合夥人為葉啓賢(執業證書號碼：P07854)。

開元信德會計師事務所有限公司  
執業會計師  
香港九龍  
尖沙咀  
天文臺道8號  
10樓

2023年3月24日

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

We also provide the Audit Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the Audit Committee, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in the independent audit's report is Yip Kai Yin with Practising Certificate number P07854.

Elite Partners CPA Limited  
Certified Public Accountants  
10th Floor  
8 Observatory Road  
Tsim Sha Tsui  
Kowloon, Hong Kong

24 March 2023

# 綜合損益及其他全面收益表

## Consolidated Statement of Profit or Loss and Other Comprehensive Income

截至2022年12月31日止年度  
For the year ended 31 December 2022

		附註 Notes	2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>收益</b>	<b>Revenue</b>	6	<b>1,783,883</b>	2,666,440
直接經營開支	Direct operating expenses		<b>(1,312,776)</b>	(1,877,541)
<b>毛利</b>	<b>Gross profit</b>		<b>471,107</b>	788,899
銷售及市場推廣開支	Selling and marketing expenses		<b>(10,395)</b>	(13,243)
行政開支	Administrative expenses		<b>(229,366)</b>	(245,359)
金融資產及合約資產 虧損準備撥備	Provision for loss allowance on financial assets and contract assets		<b>(125,372)</b>	(142,441)
其他收益淨額	Other gains, net	7	<b>24,391</b>	4,890
<b>經營溢利</b>	<b>Operating profit</b>		<b>130,365</b>	392,746
按公平值經損益入賬的 金融資產公平值變動	Change in fair value on financial assets at fair value through profit or loss	20	<b>(1,215)</b>	(53,549)
出售按公平值經損益入賬 的金融資產虧損	Loss on disposal of financial assets at fair value through profit or loss		—	(159,301)
終止收購交易的虧損	Loss on termination of an acquisition transaction	10	—	(63,920)
應佔聯營公司業績	Share of results of associates	16	<b>10,530</b>	18,846
融資(成本)/收入淨額	Finance (cost)/income, net	9	<b>(770)</b>	228
<b>除所得稅前溢利</b>	<b>Profit before income tax</b>	10	<b>138,910</b>	135,050
所得稅開支	Income tax expenses	11	<b>(32,315)</b>	(66,929)
<b>年內溢利及全面收益 總額</b>	<b>Profit and total comprehensive income for the year</b>		<b>106,595</b>	68,121
<b>以下人士應佔年內溢利及 全面收益總額：</b>	<b>Profit and total comprehensive income attributable to:</b>			
本公司擁有人	Owners of the Company		<b>93,385</b>	56,806
非控股權益	Non-controlling interests		<b>13,210</b>	11,315
			<b>106,595</b>	68,121
<b>本公司擁有人應佔每股 盈利(每股以人民幣元 列示)</b>	<b>Earnings per share attributable to owners of the Company (expressed in RMB per share)</b>			
基本	Basic	13(a)	<b>0.61</b>	0.37
攤薄	Diluted	13(b)	<b>0.61</b>	0.36

第196至第314頁的附註為此等綜合財務報表的  
整體部分。

The notes on pages 196 to 314 are an integral part of these consolidated financial  
statements.

# 綜合財務狀況表

## Consolidated Statement of Financial Position

於2022年12月31日  
As at 31 December 2022

			2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
		附註 Notes		
<b>資產及負債</b>	<b>ASSETS AND LIABILITIES</b>			
<b>非流動資產</b>	<b>Non-current assets</b>			
物業、廠房及設備	Property, plant and equipment	15	23,559	25,131
無形資產	Intangible assets	17	31,456	36,942
商譽	Goodwill	17	160,828	160,828
使用權資產	Right-of-use assets	19	200,566	217,306
金融資產	Financial assets	20	342,731	343,946
於聯營公司之投資	Investment in associates	16	53,233	37,803
其他應收款項	Other receivables	21	6,440	14,839
遞延稅項資產	Deferred tax assets	29	89,576	57,929
			<b>908,389</b>	894,724
<b>流動資產</b>	<b>Current assets</b>			
應收貿易賬款	Trade receivables	21	828,845	738,521
其他應收款項	Other receivables	21	66,828	61,510
代表住戶付款	Payments on behalf of residents	22	79,192	52,992
合約資產	Contract assets	23	113,636	112,934
應收關連人士款項	Amounts due from related parties	24	3,963	1,088
受限制現金	Restricted cash	25	491	517
現金及現金等值項目	Cash and cash equivalents	25	247,320	357,995
			<b>1,340,275</b>	1,325,557
<b>流動負債</b>	<b>Current liabilities</b>			
應付貿易賬款	Trade payables	26	190,992	247,820
其他應付款項	Other payables	26	324,373	358,041
合約負債	Contract liabilities	23	206,126	166,972
應付關連人士款項	Amounts due to related parties	27	9,629	6,939
租賃負債	Lease liabilities	28	5,362	6,089
應付所得稅	Income tax payable		74,957	90,102
			<b>811,439</b>	875,963
<b>流動資產淨值</b>	<b>Net current assets</b>		<b>528,836</b>	449,594
<b>資產總值減流動負債</b>	<b>Total assets less current liabilities</b>		<b>1,437,225</b>	1,344,318

## 綜合財務狀況表 Consolidated Statement of Financial Position

			2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
		附註 Notes		
<b>非流動負債</b>	<b>Non-current liabilities</b>			
其他應付款項	Other payables	26	<b>18,548</b>	31,722
租賃負債	Lease liabilities	28	<b>10,051</b>	12,430
遞延稅項負債	Deferred tax liabilities	29	<b>11,864</b>	13,236
			<b>40,463</b>	57,388
<b>資產淨值</b>	<b>Net assets</b>		<b>1,396,762</b>	1,286,930
<b>權益</b>	<b>EQUITY</b>			
股本	Share capital	30	<b>1,361</b>	1,361
儲備	Reserves		<b>1,332,790</b>	1,233,616
<b>本公司擁有人應佔權益</b>	<b>Equity attributable to owners of the Company</b>		<b>1,334,151</b>	1,234,977
非控股權益	Non-controlling interests		<b>62,611</b>	51,953
<b>權益總額</b>	<b>Total equity</b>		<b>1,396,762</b>	1,286,930

已由董事會於2023年3月24日批准及授權刊發。

Approved and authorised for issue by the Board of Directors on 24 March 2023.

廖傳強  
Liao Chuanqiang  
董事  
Director

牟朝輝  
Mou Zhaohui  
董事  
Director

第196至第314頁的附註為此等綜合財務報表的整體部分。

The notes on pages 196 to 314 are an integral part of these consolidated financial statements.



# 綜合權益變動表

## Consolidated Statement of Changes in Equity

截至2022年12月31日止年度  
For the year ended 31 December 2022

		本公司擁有人應佔權益 Equity attributable to owners of the Company									
		股本	股份溢價	其他儲備	購股權儲備	供款儲備	法定公積	保留盈利	總計	非控股權益	權益總額
		Share capital	Share premium	Other reserve	Share option reserve	Contribution reserve	Statutory reserve	Retained earnings	Total	Non-controlling interests	Total equity
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
於2021年1月1日	As at 1 January 2021	1,360	610,631	76,071	39,824	8,158	153,097	362,318	1,251,459	31,709	1,283,168
年內溢利及全面	Profit and total comprehensive income										
收益總額	for the year	-	-	-	-	-	-	56,806	56,806	11,315	68,121
發行新股份	Issue of new shares	1	2,062	-	(626)	-	-	-	1,437	-	1,437
收購附屬公司	Acquisitions of subsidiaries	-	-	-	-	-	-	-	-	9,400	9,400
確認以股權結算	Recognition of equity-settled share-										
股份支付的交易	based payment transactions										
(附註31)	(note 31)	-	-	-	13,414	343	-	-	13,757	-	13,757
轉撥至法定公積	Transfer to statutory reserve	-	-	-	-	-	29,405	(29,405)	-	-	-
非控股權益注資	Capital injection by non-controlling										
	interests	-	-	-	-	-	-	-	-	1,200	1,200
已宣派股息	Dividend declared	-	(88,482)	-	-	-	-	-	(88,482)	(1,671)	(90,153)
於2021年12月31日及 2022年1月1日	As at 31 December 2021 and 1 January 2022	1,361	524,211	76,071	52,612	8,501	182,502	389,719	1,234,977	51,953	1,286,930
年內溢利及全面	Profit and total comprehensive income										
收益總額	for the year	-	-	-	-	-	-	93,385	93,385	13,210	106,595
確認以股權結算	Recognition of equity-settled share-										
股份支付的交易	based payment transactions										
(附註31)	(note 31)	-	-	-	5,789	-	-	-	5,789	-	5,789
轉撥至法定公積	Transfer to statutory reserve	-	-	-	-	-	18,090	(18,090)	-	-	-
非控股權益注資	Capital injection by non-controlling										
	interests	-	-	-	-	-	-	-	-	245	245
已支付予附屬公司	Dividend paid to non-controlling										
非控股權益的股息	interest of subsidiaries	-	-	-	-	-	-	-	-	(2,797)	(2,797)
於2022年12月31日	As at 31 December 2022	1,361	524,211	76,071	58,401	8,501	200,592	465,014	1,334,151	62,611	1,396,762

第196至第314頁的附註為此等綜合財務報表的整體部分。

The notes on pages 196 to 314 are an integral part of these consolidated financial statements.

# 綜合現金流量表

## Consolidated Statement of Cash Flows

截至2022年12月31日止年度  
For the year ended 31 December 2022

		附註	2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
		Notes		
<b>經營活動所得現金流量</b>	<b>Cash flows from operating activities</b>			
除所得稅前溢利	Profit before income tax		<b>138,910</b>	135,050
經就下列項目調整：	Adjustments for:			
(已收)／撇銷為	Amounts (recovered)/written off			
不可收回的金額	as uncollectible	7	<b>(2,652)</b>	423
折舊及攤銷	Depreciation and amortisation	10	<b>32,287</b>	18,936
按公平值經損益入賬的	Change in fair value on financial assets			
金融資產公平值變動	at fair value through profit or loss		<b>1,215</b>	53,549
出售按公平值經損益	Loss on disposal of financial assets			
入賬的金融資產虧損	at fair value through profit or loss		—	159,301
終止收購交易的虧損	Loss on termination of an acquisition transaction	10	—	63,920
利息開支	Interest expense	9	<b>770</b>	813
利息收入	Interest income	9	—	(1,041)
出售物業、廠房及設備	Net losses on disposal of property,			
虧損淨額	plant and equipment	7	<b>1,035</b>	123
終止租賃的虧損	Loss on termination of leases		<b>25</b>	—
虧損準備撥備	Provision for loss allowance	10	<b>125,372</b>	142,441
應佔聯營公司業績	Share of result of associates		<b>(10,530)</b>	(18,846)
以股權結算股份支付的	Equity-settled share-based payment expenses			
開支		31	<b>5,789</b>	13,757
營運資金變動前的經營	Operating profit before working capital changes		<b>292,221</b>	568,426
溢利				
應收貿易賬款及其他應收	Increase in trade and other receivables		<b>(200,707)</b>	(820,096)
款項增加				
代表住戶付款增加	Increase in payments on behalf of residents		<b>(31,367)</b>	(15,658)
合約資產增加	Increase in contract assets		<b>(4,791)</b>	(29,585)
應付貿易賬款及其他應付	(Decrease)/increase in trade and other payables		<b>(85,075)</b>	51,229
款項(減少)／增加				
合約負債增加	Increase in contract liabilities		<b>39,154</b>	61,389
受限制現金減少	Decrease in restricted cash		<b>26</b>	998
經營所得(所用)現金淨額	Cash generated from (used in) operations		<b>9,461</b>	(183,297)
已付所得稅	Income tax paid		<b>(80,479)</b>	(99,521)
<b>經營活動所用現金淨額</b>	<b>Net cash used in operating activities</b>		<b>(71,018)</b>	(282,818)

綜合現金流量表  
Consolidated Statement of Cash Flows

		2022年 2022	2021年 2021
		人民幣千元 RMB'000	人民幣千元 RMB'000
		附註 Notes	
<b>投資活動所得現金流量</b>	<b>Cash flows from investing activities</b>		
收購附屬公司， 扣除已取得現金	Acquisition of subsidiaries, net of cash acquired	32	(37,082)
收購按公平值經損益入賬 的金融資產	Acquisition of financial assets at fair value through profit or loss		(365,622)
收購按公平值經其他全面 收益入賬的金融資產	Acquisition of financial assets at fair value through other comprehensive income		(15,000)
給予關連人士墊款	Advance to related parties		(268)
出售按公平值經損益入賬 的金融資產的所得款項	Proceeds from disposal of financial assets at fair value through profit or loss		422,852
支付收購附屬公司的應付 代價	Payment for consideration payable related to acquisition of subsidiaries		(30,715)
償還第三方貸款	Repayment of loan from a third party	21	15,941
已收利息	Interest received		1,041
出售物業、廠房及設備 所得款項	Proceeds from disposal of property, plant and equipment		1,434
購買物業、廠房及設備	Purchase of property, plant and equipment	15	(7,911)
收購使用權資產	Purchase of right-of-use assets	19	(200,000)
年內終止的收購交易付款	Payment for acquisition transaction which was terminated during the year	10	(73,920)
就投資聯營公司注資	Capital injection for investment in an associate		–
<b>投資活動所用現金淨額</b>	<b>Net cash used in investing activities</b>		<b>(289,250)</b>
<b>融資活動所得現金流量</b>	<b>Cash flows from financing activities</b>		
發行股份	Issue of shares		1,437
來自關連人士墊款	Advance from related parties		5,275
非控股權益注資	Capital injection by non-controlling interests		1,200
已付股息	Dividend paid		(90,153)
已付利息	Interest paid		(813)
償還租賃負債	Repayment of lease liabilities	34	(5,690)
<b>融資活動所用現金淨額</b>	<b>Net cash used in financing activities</b>		<b>(88,744)</b>
<b>現金及現金等值項目 減少淨額</b>	<b>Net decrease in cash and cash equivalents</b>		<b>(660,812)</b>
年初的現金及現金等值 項目	Cash and cash equivalents at the beginning of the year		1,018,807
年終的現金及現金等值 項目	Cash and cash equivalents at the end of the year	25	357,995

第196至第314頁的附註為此等綜合財務報表的整體部分。

The notes on pages 196 to 314 are an integral part of these consolidated financial statements.

# 綜合財務報表附註

## Notes to the Consolidated Financial Statements

截至2022年12月31日止年度  
For the year ended 31 December 2022

### 1. 公司資料

佳兆業美好集團有限公司(「本公司」)於2017年10月13日在開曼群島根據公司法註冊成立為獲豁免有限公司。其註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands。其主要營業地點地址為中華人民共和國(「中國」)深圳市福田區南園路66號佳兆業中心A座507室。本公司股份於2018年12月6日於香港聯合交易所有限公司(「聯交所」)主板上市。

本公司的直接控股公司為葉昌投資有限公司(「葉昌投資」)，其為在英屬處女群島(「英屬處女群島」)註冊成立的投資公司，而本公司董事視佳兆業集團控股有限公司(「佳兆業控股」)為本公司的最終控股公司，該公司於開曼群島註冊成立，其股份於聯交所主板上市。

本公司及其附屬公司(統稱「本集團」)從事提供物業管理服務，包括物業管理、大廈及輔助設施維護及維修、社區秩序維護管理、停車場管理、設備安裝及物業顧問服務。

截至2022年12月31日止年度的綜合財務報表已經由董事會於2023年3月24日批准發佈。

### 1. CORPORATE INFORMATION

Kaisa Prosperity Holdings Limited (the “Company”) was incorporated in the Cayman Islands on 13 October 2017 as an exempted company with limited liability under the Companies Law. The address of its registered office is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The address of its principal place of business is Room 507, Block A, Kaisa Center, 66 Nanyuan Road, Futian, Shenzhen, the People’s Republic of China (the “PRC”). The Company’s share were listed on the Main Board of the Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 6 December 2018.

The Company’s immediate holding company is Ye Chang Investment Company Limited (“Ye Chang Investment”), an investment company incorporated in the British Virgin Islands (“BVI”), whereas the directors of the Company regard Kaisa Group Holdings Ltd. (“Kaisa Holdings”) as the Company’s ultimate holding company, a company incorporated in the Cayman Islands with its shares listed on the Main Board of The Stock Exchange.

The Company and its subsidiaries (together, the “Group”) engage in the provision of property management services, which includes management of properties, maintenance and repair of buildings and ancillary facilities, community security management, car-park management, equipment installation, and property consulting services.

The consolidated financial statements for the year ended 31 December 2022 were approved for issue by the board of directors on 24 March 2023.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要

### 2.1 編製基準

綜合財務報表乃根據香港財務報告準則(「香港財務報告準則」, 此統稱包括香港會計師公會(「香港會計師公會」)頒佈的所有適用個別香港財務報告準則、香港會計準則及詮釋)以及香港公認會計原則編製。

綜合財務報表亦符合香港公司條例的適用披露規定, 並包括香港聯合交易所有限公司證券上市規則(「上市規則」)的適用披露規定。

編製該等綜合財務報表時所用的重大會計政策概述如下。除另有說明者外, 該等政策已於所有呈列年度貫徹應用。採納新訂或經修訂香港財務報告準則及對本集團綜合財務報表的影響(如有)於附註3披露。

綜合財務報表按歷史成本基準編製, 惟於按公平值經損益入賬(「按公平值經損益入賬」)的金融資產及按公平值經其他全面收益入賬(「按公平值經其他全面收益入賬」)的金融資產按公平值計量則除外。計量基準於下列會計政策中詳述。

謹請注意, 編製綜合財務報表時須作出會計估計及假設。儘管該等估計乃按管理層對現存事件及行動的最佳理解及判斷而作出, 惟實際結果最終可能有別於該等估計。涉及較高程度判斷或複雜性, 或假設及估計對綜合財務報表而言屬重大的方面於附註5披露。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 2.1 Basis of preparation

The consolidated financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and the accounting principles generally accepted in Hong Kong.

The consolidated financial statements also comply with the applicable disclosure requirements of the Hong Kong Companies Ordinance and include the applicable disclosure requirements of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“Listing Rules”).

The significant accounting policies that have been used in the preparation of these consolidated financial statements are summarised below. These policies have been consistently applied to all the years presented unless otherwise stated. The adoption of new or amended HKFRSs and the impacts on the Group’s consolidated financial statements, if any, are disclosed in note 3.

The consolidated financial statements have been prepared on the historical cost basis, except for financial assets at fair value through profit or loss (“FVTPL”) and financial assets at fair value through other comprehensive income (“FVTOCI”) which are stated at fair value. The measurement bases are fully described in the accounting policies below.

It should be noted that accounting estimates and assumptions are used in preparation of the consolidated financial statements. Although these estimates are based on management’s best knowledge and judgement of current events and actions, actual results may ultimately differ from those estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in note 5.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.2 綜合基準

綜合財務報表包含本公司及其附屬公司截至12月31日止年度各年的財務報表。

附屬公司為由本集團控制的實體。當本集團承受或享有參與實體所得之可變回報，且有能力透過其對該實體之控制權影響該等回報，即屬控制該實體。在評估本集團是否對實體具有控制權時，僅考慮與實體有關的(由本集團及其他方持有的)實際性權利。

本集團於取得控制權起計直至本集團終止該附屬公司的控制權當日將附屬公司收入及開支計入綜合財務報表。

於編製財務報表時，集團內公司之間的交易、交易結餘及未變現收益及虧損乃予撇銷。倘集團內公司之間資產銷售的未變現虧損於綜合入賬時撥回，相關資產亦會從本集團角度考量作減值測試。附屬公司財務報表所呈報金額已按需要作出調整，以確保與本集團所採納之會計政策貫徹一致。

非控股權益是指並非由本公司直接或間接擁有於附屬公司的股權，本集團未有對非控股權益持有人同意任何符合金融負債定義的法定義務的額外條款。本集團對企業合併可以選擇按附屬公司的可識別淨資產的公平價值或以其相應的比例計量任何非控股權益。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.2 Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and its subsidiaries made up to 31 December each year.

Subsidiaries are entities controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. When assessing whether the Group has power over the entity, only substantive rights relating to the entity (held by the Group and others) are considered.

The Group includes the income and expenses of a subsidiary in the consolidated financial statements from the date it gains control until the date when the Group ceases to control the subsidiary.

Intra-group transactions, balances and unrealised gains and losses on transactions between group companies are eliminated in preparing the consolidated financial statements. Where unrealised losses on intra-group asset sales are reversed on consolidation, the underlying asset is also tested for impairment from the Group's perspective. Amounts reported in the financial statements of subsidiaries have been adjusted where necessary to ensure consistency with the accounting policies adopted by the Group.

Non-controlling interests represent the equity on a subsidiary not attributable directly or indirectly to the Company, and in respect of which the Group has not agreed any additional terms with the holders of those interests which would result in the Group as a whole having a contractual obligation in respect of those interests that meets the definition of a financial liability. For each business combination, the Group can elect to measure any non-controlling interests either at fair value or at their proportionate share of the subsidiary's net identifiable assets.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.2 綜合基準(續)

非控股權益在綜合財務狀況表的權益項目內區別於本公司擁有人應佔權益而單獨列示。非控股權益應佔本集團的業績作為本年度損益總額及其他全面收益總額在非控股權益及本公司擁有人之間分配，並於綜合損益及其他全面收益表中列示。

倘本集團失去對一間附屬公司之控制權，則於出售時之損益乃以下列兩項之差額計算：(i)所收取代價之公平價值及任何保留權益公平價值之總和，及(ii)附屬公司先前之資產(包括商譽)及負債及任何非控股權益之賬面值。倘附屬公司之若干資產按重估金額或公平價值計算，而相關累計損益已於其他全面收益確認並於權益累計，則早前於其他全面收益確認及於權益累計之金額將會以猶如本公司已直接出售相關資產之方式入賬(即重新分類至損益或直接轉撥至保留盈利)。於失去控制權當日仍保留於前附屬公司之任何投資公平價值，則根據香港財務報告準則第9號「金融工具」，將被視為就其後入賬而言初次確認之公平價值，或(如適用)於聯營公司或合營企業之投資之初步確認成本。

除非附屬公司乃持作出售或計入出售組別，否則本公司的財務狀況報表(附註33)中，附屬公司按成本值扣除減值虧損列賬。成本經調整以反映因或然代價修訂而產生的代價變動。成本亦包括投資直接應佔的成本。

附屬公司的業績由本公司按於報告日期已收及應收股息的基準列賬。不論所收取股息是以投資對象的收購前或收購後溢利作出，全部股息均於本公司的損益中確認。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.2 Basis of consolidation (Continued)

Non-controlling interests are presented in the consolidated statement of financial position within equity, separately from the equity attributable to the owners of the Company. Non-controlling interests in the results of the Group are presented on the face of the consolidated statement of profit or loss and other comprehensive income as an allocation of the total profit or loss and total comprehensive income for the year between non-controlling interests and the owners of the Company.

When the Group loses control of a subsidiary, the profit or loss on disposal is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests. Where certain assets of the subsidiary are measured at revalued amounts or fair values and the related cumulative gain or loss has been recognised in other comprehensive income and accumulated in equity, the amounts previously recognised in other comprehensive income and accumulated in equity are accounted for as if the Company had directly disposed of the related assets (i.e., reclassified to profit or loss or transferred directly to retained earnings). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under HKFRS 9 "Financial Instruments" or, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

In the Company's statement of financial position (note 33), subsidiaries are carried at cost less any impairment loss unless the subsidiary is held for sale or included in a disposal group. Cost is adjusted to reflect changes in consideration arising from contingent consideration amendments. Cost also includes direct attributable costs of investment.

The results of subsidiaries are accounted for by the Company on the basis of dividends received and receivable at the reporting date. All dividends whether received out of the investee's pre or post-acquisition profits are recognised in the Company's profit or loss.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.3 業務合併

收購並非受共同控制的附屬公司及業務使用收購法入賬。業務合併的轉讓代價按公平值，公平值乃按本集團所轉讓資產、本集團對被收購方前擁有人所產生之負債及本集團為換取被收購方控制權而發行之股本權益於收購日期之公平值總和計算。收購相關成本於產生時在損益確認。

業務合併中所收購之可識別資產及所承擔之負債及或然負債初步按其於收購日期之公平值計量。

商譽計量為所轉撥代價、於被收購方之任何非控股權益的金額及收購方之前持有被收購方股本權益(如有)公平值總和超出所收購的可識別資產及所承擔負債於收購日期的淨額部分。倘於進行評估後，所收購的可識別資產及所承擔負債於被收購日期的淨值超出所轉撥的代價、於被收購方的任何非控股權益的金額及收購方先前持有被收購方權益(如有)的公平值總和，超出部分即時於損益中確認為廉價購買收益。

倘本集團於業務合併中轉撥之代價包括或然代價安排產生之資產或負債，該或然代價按其收購日期公平值計量，並視為於業務合併中所轉撥之部分代價。或然代價之公平值變動(合資格作為計量期間調整)會進行追溯調整，並對商譽或廉價購買收益作出相應調整。計量期間調整為於計量期間獲得與收購日期存在之事實及情況有關的額外資料所導致的調整。計量期間不超過收購日期起計一年。或然代價(不合資格作為計量期間調整)公平值變動之其後會計處理取決於或然代價之分類而定。分類為權益之或然代價並無於其後之報告日期重新計量，而其隨後結算於權益內入賬。分類為負債之或然代價於其後之報告日期按公平值重新計量，而相應之收益或虧損則於損益中確認。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.3 Business combinations

Acquisitions of subsidiaries and businesses which are not under common control are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree and the equity interests issued by the Group in exchange for control of the acquiree. Acquisition-related costs are recognised in profit or loss as incurred.

Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity in the acquiree (if any) over the net of the acquisition – date amounts of the identifiable assets acquired and liabilities assumed. If, after assessment, the net of the acquisition-date amounts of the identifiable assets acquired and liabilities assumed exceeds the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree and the fair value on the acquirer's previously held interest in the acquiree (if any), the excess is recognised immediately in profit or loss as bargain purchase gain.

Where the consideration the Group transfers in a business combination includes assets or liabilities resulting from a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and considered as part of the consideration transferred in a business combination. Changes in the fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with the corresponding adjustments being made against goodwill or gain on bargain purchase. Measurement period adjustments are adjustments that arise from additional information obtained during the measurement period about facts and circumstances that existed as of the acquisition date. Measurement period does not exceed one year from the acquisition date. The subsequent accounting for changes in the fair value of the contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as equity is not remeasured at subsequent reporting dates and its subsequent settlement is accounting for within equity. Contingent consideration that is classified as a financial liability is remeasured at subsequent reporting dates at fair value with corresponding gain or loss being recognised in profit or loss.



## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.3 業務合併(續)

於收購日期前已持有並在其他全面收益確認及累計在股權之股本權益的價值之改變，會在本集團取得被收購方之控制權時重列至損益。

#### 2.4 聯營公司

聯營公司為本集團對其具有重大影響力的實體，而重大影響力即參與被投資公司財務及經營政策決定但不控制或共同控制該等政策的權力。

在綜合財務報表中，於聯營公司之投資初步按成本確認，其後採用權益法入賬。收購成本超逾本集團應佔於收購日期所確認該聯營公司的可識別資產、負債及或然負債之公平淨值之任何數額會確認為商譽。商譽計入投資之賬面值，並作為投資之一部分作出減值評估。收購成本按交易當日所給予之資產、所產生或承擔之負債，以及本集團已發行股本工具之公平值總額，另加投資直接應佔之任何成本計量。重新評估後，本集團應佔可識別資產、負債及或然負債之公平淨值超出收購成本之任何差額，即時於損益確認，以釐定購入投資期間本集團應佔聯營公司之損益。

按照權益法，本集團於聯營公司之權益按成本列賬，並就本集團應佔聯營公司之資產淨值減任何已識別減值虧損於收購後之變動作出調整，惟列為持作出售者(或計入持作出售類別之出售組別內者)除外。年度損益包括本集團於本年度應佔聯營公司之收購後及除稅後業績(包括於本年度確認之於聯營公司投資之任何減值虧損)。本集團應佔聯營公司之本年度其他全面收益計入本集團本年度其他全面收益。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.3 Business combinations (Continued)

Changes in the value of the previously held equity interest recognised in other comprehensive income and accumulated in equity before the acquisition date are reclassified to profit or loss when the Group obtains control over the acquiree.

#### 2.4 Associates

An associate is an entity over which the Group has significant influence, which is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control of those policies.

In consolidated financial statements, an investment in an associate is initially recognised at cost and subsequently accounted for using the equity method. Any excess of the cost of acquisition over the Group's share of the net fair value of the identifiable assets, liabilities and contingent liabilities of the associate recognised at the date of acquisition is recognised as goodwill. The goodwill is included within the carrying amount of the investment and is assessed for impairment as part of the investment. The cost of acquisition is measured at the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed and equity instruments issued by the Group, plus any costs directly attributable to the investment. Any excess of the Group's share of the net fair value of the identifiable assets, liabilities and contingent liabilities over the cost of acquisition, after reassessment, is recognised immediately in profit or loss in the determination of the Group's share of the associate's profit or loss in the period in which the investment is acquired.

Under the equity method, the Group's interest in the associate is carried at cost and adjusted for the post-acquisition changes in the Group's share of the associate's net assets less any identified impairment loss, unless it is classified as held for sale (or included in a disposal group that is classified as held for sale). The profit or loss for the year includes the Group's share of the post-acquisition, post-tax results of the associate for the year, including any impairment loss on the investment in associate recognised for the year. The Group's other comprehensive income for the year includes its share of the associate's other comprehensive income for the year.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.4 聯營公司 (續)

本集團與其聯營公司之間交易之未變現收益將會撤銷，惟以本集團所佔聯營公司之權益為限。倘本集團與其聯營公司之間資產銷售之未變現虧損按權益會計法撥回，本集團亦會對有關資產作減值測試。倘聯營公司所用會計政策並非為本集團於同類情況下就類似交易及事件所採用者，則本集團須於採用權益法而使用該聯營公司財務報表時作出必要調整，以使該聯營公司或合營企業之會計政策與本集團所使用者一致。

當本集團應佔聯營公司之虧損相等於或超過其於聯營公司之權益時，除非其擁有法定或推定責任或代表聯營公司付款，否則本集團不會再確認虧損。就此而言，本集團於聯營公司之權益為根據權益法計算投資之賬面值，連同實質構成本集團於該聯營公司之投資淨額之長期權益部分。

於應用權益法後，本集團決定是否須就本集團於其聯營公司之投資確認額外減值虧損。於各報告日期，本集團決定是否有任何客觀憑證顯示於聯營公司之投資出現減值。倘識別出該等跡象，則本集團所計算之減值金額為於聯營公司之可收回金額(即使用價值與公平值減出售成本兩者間之較高者)與其賬面值之差額。於釐定投資之使用價值時，本集團估計其應佔預期將由聯營公司產生之估計未來現金流量之現值，包括該聯營公司之營運所產生以及最終出售該投資之所得款項之現金流量。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.4 Associates (Continued)

Unrealised gains on transactions between the Group and its associate are eliminated to the extent of the Group's interest in the associates. Where unrealised losses on assets sales between the Group and its associate are reversed on equity accounting, the underlying asset is also tested for impairment from the Group's perspective. Where the associate uses accounting policies other than those of the Group for like transactions and events in similar circumstances, adjustments are made, where necessary, to conform the associate or joint venture's accounting policies to those of the Group when the associate's financial statements are used by the Group in applying the equity method.

When the Group's share of losses in an associate equals or exceeds its interest in the associate, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate. For this purpose, the Group's interest in the associate is the carrying amount of the investment under the equity method together with the Group's long-term interests that in substance form part of the Group's net investment in the associate.

After the application of equity method, the Group determines whether it is necessary to recognise an additional impairment loss on the Group's investment in its associate. At each reporting date, the Group determines whether there is any objective evidence that the investment in associate is impaired. If such indications are identified, the Group calculates the amount of impairment as being the difference between the recoverable amount (i.e. higher of value in use and fair value less costs of disposal) of the associate and its carrying amount. In determining the value in use of the investment, the Group estimates its share of the present value of the estimated future cash flows expected to be generated by the associate, including cash flows arising from the operations of the associate and the proceeds on ultimate disposal of the investment.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要 (續)

### 2.5 外幣換算

綜合財務報表以人民幣(「人民幣」)呈列，人民幣亦為本公司的功能貨幣。

於綜合入賬實體的獨立財務報表中，外幣交易乃按交易當日的現行匯率換算為個別實體的功能貨幣。於報告日期，以外幣計值的貨幣資產及負債按該日的匯率換算。該等交易結算及於報告日期重新換算貨幣資產及負債產生的外匯收益及虧損於產生期間的損益內確認。

以外幣計值按公平價值入賬的非貨幣項目，均已按釐定公平價值之日的現行匯率重新換算，惟以外幣計值按歷史成本計算的非貨幣項目則不予重新換算(即僅於交易日期使用匯率換算)。

### 2.6 物業、廠房及設備

物業、廠房及設備乃按歷史成本值減累計折舊及任何減值虧損後列賬。歷史成本包括取得該等資產直接產生的開支。

折舊乃採用撇銷其成本減估計可使用年期餘值以直線法按下列年率計提：

租賃物業裝修	20%-33.33%
傢俬、固定裝置及辦公室設備	10%-33.33%
汽車	10%-20%
樓宇	2.5%-5%

資產餘值、折舊方法及可使用年期於各報告日期檢討並於適當時作出調整。

報廢或出售收益或虧損乃按銷售所得款項與資產賬面值的差額釐定，並於損益中確認。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.5 Foreign currency translation

The consolidated financial statements are presented in Renminbi ("RMB"), which is also the functional currency of the Company.

In the individual financial statements of the consolidated entities, foreign currency transactions are translated into the functional currency of the individual entity using the exchange rates prevailing at the dates of the transactions. At the reporting date, monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the reporting date retranslation of monetary assets and liabilities are recognised in profit or loss in the period in which they arise.

Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated (i.e. only translated using the exchange rates at the transaction date).

### 2.6 Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the asset.

Depreciation is provided to write off the cost less their residual values over their estimated useful lives, using the straight-line method, at the following rates per annum:

Leasehold improvement	20%-33.33%
Furniture, fittings and office equipment	10%-33.33%
Motor vehicles	10%-20%
Buildings	2.5%-5%

The assets' residual values, depreciation methods and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

The gain or loss arising on retirement or disposal is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.6 物業、廠房及設備(續)

當後續成本可能於未來為本集團帶來與該項目相關的經濟利益，而該項目的成本能可靠計量時，有關後續成本方會計入資產的賬面值或確認為一項獨立資產(如適用)。所有其他成本(如維修及保養)於產生時的財政期間於損益中確認。

#### 2.7 商譽

業務合併產生之商譽於獲得控制權之日(收購日期)確認為資產。商譽按於收購日期已轉讓代價的公平值、於被收購方任何非控股權益之金額及收購方先前持有的被收購方股權(如有)的公平值之總額，超逾本集團於被收購方可識別資產及負債淨公平值之權益的差額計量。

商譽按成本減累計減值虧損列賬。商譽被分配至現金產生單位，並會每年進行減值測試。

於日後出售附屬公司時，應佔商譽資本化金額乃包括於釐定出售所得收益或虧損之金額內。

#### 2.8 無形資產(商譽除外)

已取得的無形資產初步按成本值確認。於初步確認後，具有限可使用年期的無形資產按成本減累計攤銷及任何累計減值虧損列賬。具有限可使用年期的無形資產於估計可使用年期內以直線法攤銷。無形資產可供使用時隨即攤銷。可使用年期的應用如下：

客戶關係	7至10年
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資產攤銷法及可使用年期於各報告日期檢討並於適當時作出調整。

具有限可使用年期的無形資產按下文附註2.9所述進行減值測試。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.6 Property, plant and equipment (Continued)

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other costs, such as repairs and maintenance, are recognised to profit or loss during the financial period in which they are incurred.

#### 2.7 Goodwill

Goodwill arising in a business combination is recognised as an asset at the date that control is acquired (the acquisition date). Goodwill is measured as the excess of the aggregate of the fair value of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the Group's interest in the net fair value of the acquiree's identifiable assets and liabilities measured as at the acquisition date.

Goodwill is stated at cost less accumulated impairment losses. Goodwill is allocated to cash-generating units and is tested annually for impairment.

On subsequent disposal of a subsidiary, the attributable amount of goodwill capitalised is included in the determination of the amount of gain or loss on disposal.

#### 2.8 Intangible assets (other than goodwill)

Acquired intangible assets are recognised initially at cost. After initial recognition, intangible assets with finite useful lives are carried at cost less accumulated amortisation and any accumulated impairment losses. Amortisation for intangible assets with finite useful lives is provided on straight-line basis over their estimated useful lives. Amortisation commences when the intangible assets are available for use. The following useful lives are applied:

Customer relationship	7-10 years
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The assets' amortisation methods and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Intangible assets with finite useful lives are tested for impairments as described below in note 2.9.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要 (續)

### 2.9 非金融資產的減值(合約資產除外)

以下資產須進行減值測試：

- 收購附屬公司產生的商譽；
- 其他無形資產；
- 物業、廠房及設備；
- 使用權資產；及
- 本公司於附屬公司的權益(附註33)

具無限可使用年期或仍未可供使用的商譽及其他無形資產最少每年會進行減值測試，而無論是否有任何跡象顯示其已減值。所有其他資產於有跡象顯示資產賬面值可能無法收回之時進行減值測試。

減值虧損按資產賬面值超過可收回金額的金額即時確認為開支。可收回金額為反映市況的公平值減出售成本與使用價值兩者的較高者。於評估使用價值時，估計未來現金流量乃採用反映當時市場對貨幣時間價值及資產特定風險的評估的除稅前貼現率貼現至其現值。

為評估減值，倘資產產生之現金流入大致上並非獨立於其他資產，可收回金額則按可獨立產生現金流入之最少資產組合(即現金產生單位)釐定。因此，部份資產個別進行減值測試，另有部份按現金產生單位水平測試。倘能識別合理一致的分配基準，企業資產會獲分配至個別現金產生單位，否則會按可識別的合理且一致的分配基準分配至最小的現金產生單位組別。其中商譽會分配至預期可從有關業務合併帶來之協同效益受惠之現金產生單位，代表在本集團內為內部管理而監控商譽之最小單位，且不會大於經營分部。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.9 Impairment of non-financial assets (other than contract assets)

The following assets are subject to impairment testing:

- Goodwill arising on acquisition of subsidiaries;
- Other intangible assets;
- Property, plant and equipment;
- Right-of-use assets; and
- The Company's interests in subsidiaries (note 33)

Goodwill and other intangible assets with an indefinite useful life or those not yet available for use are tested for impairment at least annually, irrespective of whether there is any indication that they are impaired. All other assets are tested for impairment whenever there are indications that the asset's carrying amount may not be recoverable.

An impairment loss is recognised as an expense immediately for the amount by which the asset's carrying amount exceeds its recoverable amount. Recoverable amount is the higher of fair value, reflecting market conditions less costs of disposal, and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessment of time value of money and the risk specific to the asset.

For the purposes of assessing impairment, where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generate cash inflows independently (i.e. a cash-generating unit). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level. Corporate assets are allocated to individual cash-generating units, when a reasonable and consistent basis of allocation can be identified, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified. Goodwill in particular is allocated to those cash-generating units that are expected to benefit from synergies of the related business combination and represent the lowest level within the Group at which the goodwill is monitored for internal management purpose and not be larger than an operating segment.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.9 非金融資產的減值(合約資產除外) (續)

就獲分配商譽之現金產生單位所確認之減值虧損初步計入商譽之賬面值。任何剩餘減值虧損按比例自現金產生單位之其他資產中扣除，惟資產之賬面值不得削減至低於其各自公允值減出售成本或使用價值(如數額可確定)。

商譽之減值虧損不能於其後期間撥回。就其他資產而言，倘用於釐定資產可收回款額之估計出現有利變動，則可撥回減值虧損，惟該資產之賬面值(扣除折舊及攤銷後)不得超出倘過往該資產並無確認減值虧損之情況下原應釐定之賬面值。

於中期期間就商譽確認之減值虧損不會於其後期間撥回。即使在僅於與中期期間有關之財政年度年終進行減值評估而不會確認虧損或確認較少虧損之情況下，亦會如此處理。

#### 2.10 金融工具

##### 確認及終止確認

金融資產及金融負債在本集團成為金融工具合約條文一方時確認。

金融資產於自金融資產獲取現金流量之合約權利屆滿，或金融資產及其絕大部分風險及回報已轉讓時終止確認。金融負債於其消除、解除、取消或到期時終止確認。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.9 Impairment of non-financial assets (other than contract assets) (Continued)

Impairment losses recognised for cash-generating units, to which goodwill has been allocated, are credited initially to the carrying amount of goodwill. Any remaining impairment loss is charged pro rata to the other assets in the cash generating unit, except that the carrying value of an asset will not be reduced below its individual fair value less cost of disposal, or value in use, if determinable.

An impairment loss on goodwill is not reversed in subsequent periods. In respect of other assets, an impairment loss is reversed if there has been a favourable change in the estimates used to determine the asset's recoverable amount and only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

Impairment losses recognised in an interim period in respect of goodwill are not reversed in a subsequent period. This is the case even if no loss, or a smaller loss, would have been recognised had the impairment been assessed only at the end of the financial year to which the interim period relates.

#### 2.10 Financial instruments

##### Recognition and derecognition

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all of its risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

綜合財務報表附註  
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## 2. 重大會計政策概要(續)

### 2.10 金融工具(續)

#### 金融資產之分類及初步計量

除並無重大融資成分且根據香港財務報告準則第15號「與客戶合約的收益」按交易價格計量之應收貿易賬款外，所有金融資產均按公平值，如為並非按公平值經損益入賬的金融資產，則另加直接歸屬於收購該金融資產的交易成本。按公平值經損益入賬的金融資產的交易成本於損益支銷。

金融資產(指定及有效作對沖工具的金融資產除外)分為下列類別：

- 按攤銷成本計量；或
- 按公平值經損益入賬；或
- 按公平值經其他全面收益入賬。

分類乃根據下列兩項釐定：

- 實體管理其金融資產之經營模式；及
- 金融資產之合約現金流量特點。

金融資產於損益內確認之所有相關收入及開支均於融資收入淨額呈列，惟虧損準備撥備會以單獨項目於損益呈列。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.10 Financial instruments (Continued)

#### Classification and initial measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with HKFRS 15 "Revenue from Contracts with Customers", all financial assets are initially measured at fair value, in case of a financial asset not at FVTPL plus transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in the profit or loss.

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost; or
- FVTPL; or
- FVOCI.

The classification is determined by both:

- the entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance income, net, except for provision for loss allowance which is presented as a separate item in profit or loss.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.10 金融工具(續)

##### 金融資產之後續計量

##### 債務投資

按攤銷成本計量之金融資產

倘金融資產符合下列條件(且並非指定為按公平值經損益入賬)，則該資產按攤銷成本計量：

- 以收取合約現金流量為目的而持有資產之經營模式下持有之金融資產；及
- 金融資產之合約條款產生之現金流量純粹為支付本金及未償還本金之利息。

於初步確認後，該等資產使用實際利率法按攤銷成本計量。該等金融資產之利息收入計入損益。倘折現影響微乎其微，則折現可忽略不計。本集團之現金及現金等值項目、受限制現金、應收貿易賬款、其他應收款項(不包括預付款項)、代表住戶付款及應收關連人士款項均屬於此類金融工具。

##### 按公平值經損益入賬的金融資產

於「持作收取」或「持作收取及出售」以外之不同業務模型持有之金融資產分類為按公平值經損益入賬。此外，不論何種業務模型，合約現金流量並非僅為本金及利息付款之金融資產入賬為按公平值經損益入賬。

##### 股本投資

股本證券投資會被分類為按公平值經損益計量，除非該股本投資並非以交易為目的持有，且於初步確認投資時本集團選擇指定該投資為按公平值經其他全面收益入賬(不得重新歸入)，以致公平值其後變動於其他全面收益確認並於股本內「公平值儲備—不得重新歸入」項下。該選擇乃按個別工具基準作出，惟僅可於該投資從發行人角度而言符合股本定義時作出。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.10 Financial instruments (Continued)

##### Subsequent measurement of financial assets

##### Debt investments

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Interest income from these financial assets is included in profit or loss. Discounting is omitted where the effect of discounting is immaterial. The Group's cash and cash equivalents, restricted cash, trade receivables, other receivables (excluding prepayments), payments on behalf of residents and amounts due from related parties fall into this category of financial instruments.

##### Financial assets at FVTPL

Financial assets that are held within a different business model other than "hold to collect" or "hold to collect and sell" are categorised at FVTPL. Further, irrespective of business model, financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL.

##### Equity investments

An investment in equity securities is classified as FVTPL unless the equity investment is not held for trading purposes and on initial recognition of the investment, the Group elects to designate the investment at FVOCI (non-recycling) such that subsequent changes in fair value are recognised in other comprehensive income and accumulated in "Fair value reserve – non-recycling" in equity. Such elections are made on an instrument-by-instrument basis, but only be made if the investment meets the definition of equity from the issuer's perspective.



綜合財務報表附註  
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## 2. 重大會計政策概要(續)

### 2.10 金融工具(續)

#### 按公平值經損益入賬的金融資產(續) 股本投資(續)

按公平值經其他全面收益入賬之股本工具毋須進行減值評估。「公平值儲備—不得重新歸入」內之累計盈利或虧損於出售股本投資時將不會重新分類至損益，並將轉撥至保留溢利項下。

#### 金融負債的分類和計量

本集團的金融負債包括應付貿易賬款及其他應付款項(不包括其他應付稅項)、應付關連人士款項，以及租賃負債。

除本集團指定為按公平值經損益入賬的金融負債外，金融負債(租賃負債除外)初步按公平值計量，並於適用時就交易成本作出調整。

其後，金融負債(租賃負債除外)採用實際利率法按攤銷成本計量，惟並非於對沖關係中指定為對沖工具的衍生工具及指定為按公平值經損益入賬的金融負債除外，該等其後按公平值列賬，收益或虧損於損益表確認。

所有於損益呈報的相關利息費用及(如適用)工具的公平值變動均計入融資收入淨額。

#### 應付貿易賬款及其他應付款項(不包括其他應付稅項)及應付關連人士款項

應付貿易賬款及其他應付款項(不包括其他應付稅項)及應付關連人士款項初步按其公平值確認，其後使用實際利息法按攤銷成本計量。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.10 Financial instruments (Continued)

#### Financial assets at FVTPL (Continued)

##### Equity investments (Continued)

The equity instruments at FVOCI are not subject to impairment assessment. The cumulative gain or loss in "Fair value reserve – non-recycling" will not be reclassified to profit or loss upon disposal of the equity investments, and will be transferred to retained profits.

#### Classification and measurement of financial liabilities

The Group's financial liabilities include trade and other payables (excluding other tax payables), amounts due to related parties and lease liabilities.

Financial liabilities (other than lease liabilities) are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Group designated a financial liability at FVTPL.

Subsequently, financial liabilities (other than lease liabilities) are measured at amortised cost using the effective interest method except for derivatives which are not designated as hedging instruments in hedge relationships and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss.

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance income, net.

#### Trade and other payables (excluding other tax payables) and amounts due to related parties

Trade and other payables (excluding other tax payables) and amounts due to related parties are recognised initially at their fair value and subsequently measured at amortised cost, using the effective interest method.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.11 金融資產及合約資產減值

香港財務報告準則第9號的減值規定採用更具前瞻性的資料確認預期信貸虧損(「**預期信貸虧損**」)——「**預期信貸虧損模式**」。屬此範疇內的工具包括按攤銷成本計量的貸款及其他債務類金融資產、應收貿易賬款、根據香港財務報告準則第15號確認及計量的合約資產。

於評估信貸風險及計量預期信貸虧損時，本集團考量更為廣泛的資料，包括過往事件、現時狀況以及會影響有關工具未來現金流量預期可收回性的合理及有據的預測。

採納該前瞻法時，須對下列各項作出區別：

- 自初步確認以來其信貸質量未發生重大退化或具較低信貸風險的金融工具(「**第一階段**」)；及
- 自初步確認以來其信貸質量發生重大退化且其信貸風險不低的金融工具(「**第二階段**」)。

「**第三階段**」將覆蓋於報告日期出現減值的客觀證據的金融資產。

「十二個月的預期信貸虧損」於第一類別下確認，而「整個存續期的預期信貸虧損」於第二階段下確認。

預期信貸虧損的計量乃按概率加權估計於金融工具預計存續期的信貸虧損釐定。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.11 Impairment of financial assets and contract assets

HKFRS 9's impairment requirements use more forward-looking information to recognise expected credit losses ("ECL") – the "ECL model". Instruments within the scope included loans and other debt-type financial assets measured at amortised cost, trade receivables, contract assets recognised and measured under HKFRS 15.

The Group considers a broader range of information when assessing credit risk and measuring ECL, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ("**Stage 1**")；and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ("**Stage 2**").

"Stage 3" would cover financial assets that have objective evidence of impairment at the reporting date.

"12-month ECL" are recognised for the Stage 1 category while "lifetime ECL" are recognised for the Stage 2 category.

Measurement of the ECL is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

綜合財務報表附註  
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## 2. 重大會計政策概要 (續)

### 2.11 金融資產及合約資產減值 (續)

#### 應收貿易賬款及合約資產

就應收貿易賬款及合約資產而言，本集團計算預期信貸虧損時應用簡化法，並於各報告日期根據整個存續期的預期信貸虧損確認虧損撥備。考慮到金融工具存續期內任何時間點均可能出現違約事件，預期合約現金流量會存在不足情況。在計算預期信貸虧損時，本集團已根據過往信貸虧損經驗及外部指標，建立撥備矩陣，並就債務人及經濟環境的特定前瞻性因素作出調整。

為計量預期信貸虧損，應收貿易賬款及合約資產已根據攤估信用風險特點及逾期日數分組。未入賬進行中工程的合同資產與來自同一類型合同的應收貿易賬款具有大致相同的風險特點。因此，本集團總結應收貿易賬款的預期信貸虧損比率與合同資產的損失率相若程度合理。

#### 按攤銷成本計量的其他金融資產

本集團計算其他應收款項的損失準備金等於十二個月的預期信貸虧損，除非自初始確認後信用風險大幅增加，本集團確認終身預期信貸虧損。是否應確認終身預期信貸虧損的評估是基於自初始確認以來發生違約的可能性或風險的顯著增加。

在評估自初始確認後信貸風險是否顯著增加時，本集團將報告日期金融資產發生違約的風險與初始確認日期金融資產違約風險進行比較。在進行評估時，本集團會考慮合理且可支持的定量和定性信息，包括歷史經驗和前瞻性信息，無需過多的成本或努力即可獲得。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.11 Impairment of financial assets and contract assets (Continued)

#### Trade receivables and contract assets

For trade receivables and contract assets, the Group applies a simplified approach in calculating ECL and recognises a loss allowance based on lifetime ECL at each reporting date. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial assets. In calculating the ECL, the Group has established a provision matrix that is based on its historical credit loss experience and external indicators, adjusted for forward-looking factors specific to the debtors and the economic environment.

To measure the ECL, trade receivables and contract assets have been grouped based on shared credit risk characteristics and the days past due. The contract assets relate to unbilled work in progress and have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Group has therefore concluded that the ECL rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

#### Other financial assets measured at amortised cost

The Group measures the loss allowance for other receivables equal to 12-month ECL, unless when there has been a significant increase in credit risk since initial recognition, the Group recognises lifetime ECL. The assessment of whether lifetime ECL should be recognised is based on significant increase in the likelihood or risk of default occurring since initial recognition.

In assessing whether the credit risk has increased significantly since initial recognition, the Group compares the risk of a default occurring on the financial assets at the reporting date with the risk of default occurring on the financial assets at the date of initial recognition. In making this assessment, the Group considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.11 金融資產及合約資產減值(續)

##### 按攤銷成本計量的其他金融資產(續)

特別是，在評估信用風險是否顯著增加時，會考慮以下信息：

- 金融工具外界(如果有)或內部信用評級的實際或預期顯著惡化；
- 信貸風險的外部市場指標顯著惡化，例如信貸利差大幅增加，債務人的信用違約掉期價格；
- 預計會導致債務人履行債務能力大幅下降的監管、業務、財務、經濟狀況及技術環境的現有或預測的不利變化；及
- 債務人經營業績的實際或預期顯著惡化。

不論上述評估的結果如何，本集團假定，當合約付款逾期超過180日，則自初始確認以來信貸風險已顯著增加，除非本集團另有合理且可支持的資料證明則作別論。

儘管如此，本集團假設債務工具的信貸風險自初步確認後並未顯著增加，倘於各報告期末確定債務工具的信貸風險較低。債務工具在下列情況下被釐定為低信貸風險：違約風險低；借款人具有雄厚實力可於短期內履行其合約現金流量責任及經濟及營商環境於較長時期之不利轉變可能(但並非必然)削弱借款人履行其合約現金流量責任之能力。

就內部信貸風險管理而言，本集團認為，違約事件在(i)內部制訂或來自外界來源的資料顯示債務人不大可能悉數向債權人(包括本集團)還款(未計及本集團所持任何抵押品)時；或(ii)金融資產逾期超過三年時發生。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.11 Impairment of financial assets and contract assets (Continued)

##### Other financial assets measured at amortised cost (Continued)

In particular, the following information is taken into account when assessing whether credit risk has increased significantly:

- an actual or expected significant deterioration in the financial instrument's external (if available) or internal credit rating;
- significant deterioration in external market indicators of credit risk, e.g. a significant increase in the credit spread, the credit default swap prices for the debtor;
- existing or forecast adverse changes in regulatory, business, financial, economic conditions, or technological environment that are expected to cause a significant decrease in the debtor's ability to meet its debt obligations; and
- an actual or expected significant deterioration in the operating results of the debtor.

Irrespective of the outcome of the above assessment, the Group presumes that the credit risk has increased significantly since initial recognition when contractual payments are more than 180 days past due, unless the Group has reasonable and supportable information that demonstrates otherwise.

Despite the foregoing, the Group assumes that the credit risk on a debt instrument has not increased significantly since initial recognition if the debt instrument is determined to have low credit risk at the end of each reporting period. A debt instrument is determined to have low credit risk if it has a low risk of default, the borrower has strong capacity to meet its contractual cash flow obligations in the near term and adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfill its contractual cash flow obligations.

For internal credit risk management, the Group considers an event of default occurs when (i) information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Group, in full (without taking into account any collateral held by the Group); or (ii) the financial asset is more than three years past due.

綜合財務報表附註  
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## 2. 重大會計政策概要(續)

### 2.11 金融資產及合約資產減值(續)

#### 按攤銷成本計量的其他金融資產(續)

##### (iii) 信貸減值金融資產

倘發生一項或多項事件對於金融資產的預期未來現金流量產生不利影響，則該金融資產發生信貸減值。金融資產信貸減值的證據包括下列事項的可觀察資料：

- (a) 發行人或借款人出現重大財務困難；
- (b) 違反合約條款，如違約或逾期事件等；
- (c) 借款人的貸款人因有關借款人財政困難的經濟或合約理由而向借款人批出貸款人不會另行考慮的寬免；
- (d) 借款人可能進行破產或其他財務重組；或
- (e) 由於出現財政困難導致該金融資產失去活躍市場；或
- (f) 金融資產按大幅折價而予以購買或產生而反映已發生的信貸虧損。

有關評估應收貿易賬款、合約資產及按攤銷成本計量的其他金融資產的預期信貸虧損的詳盡分析載於附註4.1(ii)。

#### 撇銷

金融資產的賬面價值在不再合理預期能(全部或部分)收回金融資產時撇銷。該情況通常出現在本集團確定債務人並無資產或收入來源可產生足夠現金流量以償還撇銷金額。然而，按照本集團收回到期款項的程序，撇銷的金融資產仍可能受執行活動的制約。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.11 Impairment of financial assets and contract assets

(Continued)

#### Other financial assets measured at amortised cost (Continued)

##### (iii) Credit-impaired financial assets

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event;
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or
- (e) the disappearance of an active market for that financial asset because of financial difficulties; or
- (f) the purchase or origination of a financial asset at a deep discount that reflects the incurred credit losses.

Detailed analysis of the ECL assessment of trade receivables, contract assets and other financial assets measured at amortised cost are set out in note 4.1(ii).

#### Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Group's procedures for recovery of amounts due.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.12 合約資產及合約負債

倘本集團於根據合約所載之付款條款符合資格無條件收取代價之前確認收益(見附註2.21)，則確認合約資產。合約資產根據載於附註2.11之政策評估預期信貸虧損，並於收取代價之權利成為無條件時被重新分類至應收款項(見附註2.10)。

倘客戶於本集團確認相關收益之前支付代價，則確認合約負債(見附註2.21)。倘本集團擁有無條件權利可於本集團確認相關收益前收取代價，亦將確認合約負債。在該等情況下，亦將確認相應的應收款項(見附註2.10)。

就與客戶訂立的單一合約而言，以合約資產淨額或合約負債淨額呈列。就多種合約而言，不相關合約的合約資產及合約負債不以淨額基準呈列。

#### 2.13 現金及現金等值項目

現金及現金等值項目包括銀行和其他金融機構的現金及手頭現金、銀行活期存款和可隨時兌換為已知金額現金且價值變動風險不大及原到期日為三個月或以下的短期高流動性投資。受限制的銀行存款計入綜合財務狀況表「受限制現金」。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.12 Contract assets and contract liabilities

A contract asset is recognised when the Group recognises revenue (see note 2.21) before being unconditionally entitled to the consideration under the payment terms set out in the contract. Contract assets are assessed for ECL in accordance with the policy set out in note 2.11 and are reclassified to receivables when the right to the consideration has become unconditional (see note 2.10).

A contract liability is recognised when the customer pays consideration before the Group recognises the related revenue (see note 2.21). A contract liability would also be recognised if the Group has an unconditional right to receive consideration before the Group recognises the related revenue. In such cases, a corresponding receivable would also be recognised (see note 2.10).

For a single contract with the customer, either a net contract asset or a net contract liability is presented. For multiple contracts, contract assets and contract liabilities of unrelated contracts are not presented on a net basis.

#### 2.13 Cash and cash equivalents

Cash and cash equivalents include cash at bank and other financial institutions and in hand, demand deposits with banks and short term highly liquid investments with original maturities of three months or less that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value. Bank deposits which are restricted are included in "Restricted cash" of the consolidated statement of financial position.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要(續)

### 2.14 租賃

#### (a) 租賃定義及本集團作為承租人

就合約初始，本集團考慮合約是否屬於租賃或是否包含租賃。租賃的定義為「合約或合約部分賦予某期間內使用已識別資產(相關資產)的權益以交換代價的權利」。為應用該定義，本集團就下列各項評估合約是否符合三大關鍵評估：

- 合約包含已識別資產，其於資產可供本集團使用時於合約中清楚地識別或暗示指明；
- 本集團在考慮合約的界定範圍的權利後，於整個使用期間有權獲得因使用已識別資產產生的絕大部分經濟利益；及
- 本集團有權於整個使用期間指示已識別資產的用途。本集團於整個使用期間評估其是否有權指示資產使用的方式及用途。

#### 將代價分配至合約組成部分

就含有租賃成分及一項或以上額外租賃或非租賃部分的合約而言，本集團於合約中將代價按其相關單獨價格分配至各租賃及非租賃部分。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.14 Leases

#### (a) Definition of a lease and the Group as a lessee

At inception of a contract, the Group considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an identified asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition, the Group assesses whether the contract meets three key evaluations which are whether:

- the contracts contain an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Group;
- the Group has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract; and
- the Group has the right to direct the use of the identified asset throughout the period of use. The Group assess whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

#### Allocation of consideration to components of contract

For contracts that contains a lease component and one or more additional lease or non-lease components, the Group allocates the consideration in the contract to each lease and non-lease component on the basis of their relative stand-alone prices.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.14 租賃 (續)

##### (a) 租賃定義及本集團作為承租人 (續)

###### 計量及確認作為承租人的租賃

於租賃開始日期，本集團於綜合財務狀況表中確認使用權資產及租賃負債。使用權資產按成本計量，其包括租賃負債的初步計量、本集團產生的任何初步直接成本、於租賃結束時解除及移除相關資產的成本估計及於租賃開始日期前作出的任何租賃付款（扣除任何已收租賃優惠）。

本集團於租賃開始日期起至使用權資產的可使用年期結束或租賃年期結束（以較早者為準）使用直線法對使用權資產進行折舊，除非本集團合理確定於租賃年期結束時將取得擁有權則除外。本集團亦於出現相關減值跡象時，對使用權資產進行評估。

###### 租賃負債

於開始日期，本集團按該日期未付租賃付款的現值計量租賃負債，並使用租賃指明的利率或（倘該利率無法可靠釐定）本集團的增量借款利率進行貼現。

於計量租賃負債時計入的租賃付款包括根據指數或利率計算的固定付款（包括實質固定付款）減任何應收租賃優惠及可變付款，而該金額預期須於剩餘價值擔保下支付。租賃付款亦包括本集團合理將予行使的購買權的行使價及就終止租賃支付的罰金，倘該租賃年期反映本集團行使終止合約的選擇權。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.14 Leases (Continued)

##### (a) Definition of a lease and the Group as a lessee (Continued)

###### Measurement and recognition of leases as a lessee

At lease commencement date, the Group recognises a right-of-use asset and a lease liability on the consolidated statement of financial position. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Group, an estimate of any costs to dismantle and remove the underlying asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any lease incentives received).

The Group depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term unless the Group is reasonably certain to obtain ownership at the end of the lease term. The Group also assesses the right-of-use asset for impairment when such indicator exists.

###### Lease liabilities

At the commencement date, the Group measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable payments based on an index or rate, and amounts expected to be payable under a residual value guarantee. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payment of penalties for terminating a lease, if the lease term reflects the Group exercising the option to terminate.



綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要(續)

### 2.14 租賃(續)

#### (a) 租賃定義及本集團作為承租人(續)

##### 租賃負債(續)

初始計量後，負債將隨著作出租賃付款而減少，但會因租賃負債的利息成本而增加。負債會重新計量以反映任何重新評估或租賃修改，或實質固定付款的變化。不依賴指數或利率的可變租賃付款將於出現觸發付款的事件或條件時確認為支出。

當重新計量租賃時，相應的調整將反映在使用權資產中，或倘使用權資產已減至零，則反映在損益中。

##### 短期負債

本集團已選擇將短期租賃入賬。這些租賃的付款不是確認使用權資產及租賃負債，而是在租賃期內以直線法於損益確認為開支。短期租賃為租賃期限12個月或以下的租賃。

本集團在綜合財務狀況表將使用權資產呈列為獨立項目。

##### 可退回租賃按金

已付可退回租賃按金乃根據香港財務報告準則第9號入賬，初步按公平值計量。於初始確認時對公平值的調整乃視為額外租賃付款，計入使用權資產的成本。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.14 Leases (Continued)

#### (a) Definition of a lease and the Group as a lessee (Continued)

##### Lease liabilities (Continued)

Subsequent to initial measurement, the liability will be reduced for lease payments made and increased for interest cost on the lease liability. It is remeasured to reflect any reassessment or lease modification, or if there are changes in in-substance fixed payments. The variable lease payments that do not depend on an index or a rate are recognised as expense in the period on which the event or condition that triggers the payment occurs.

When the lease is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

##### Short-term lease

The Group has elected to account for short-term leases. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these leases are recognised as an expense in profit or loss on a straight-line basis over the lease term. Short-term leases are leases with a lease term of 12 month or less.

The Group presents the right-of-use assets as a separate line item on the consolidated statement of financial position.

##### Refundable rental deposits

Refundable rental deposits paid are accounted for under HKFRS 9 and initially measured at fair value. Adjustments to fair value at initial recognition are considered as additional lease payments and included in the cost of right-of-use assets.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.14 租賃 (續)

##### (b) 本集團作為出租人

作為出租人，本集團將其租賃分類為經營租賃或融資租賃。

倘相關資產擁有權附帶的絕大部分風險及回報已轉讓時，租賃分類為融資租賃，否則分類為經營租賃。

本集團分租其部分物業，該等分租合約乃分類為融資租賃。

租賃收入於租期內以直線法確認。

#### 2.15 撥備及或然負債

倘本集團因過往事件而須承擔現有責任(法律或推定責任)，而履行該責任可能會導致經濟利益外流，並可對責任金額作出可靠估計時，會就該等時間或數額不定的負債計提撥備。倘貨幣時間價值重大，撥備則按履行責任的預期開支之現值列賬。

所有撥備於各報告日期審閱，並調整以反映現時最佳估計。

倘不大可能發生經濟利益流出，或相關金額無法可靠估計，則須披露有關責任為或然負債，惟基本不可能發生經濟利益流出則除外。須視乎一項或多項並非全由本集團控制的未來不確定事件是否發生方可確定是否存在的潛在責任亦披露為或然負債，惟基本不可能發生經濟利益流出則除外。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.14 Leases (Continued)

##### (b) The Group as a lessor

As a lessor, the Group classifies its leases as either operating or finance leases.

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of the underlying asset, and classified as an operating lease if it does not.

The Group sub-leases some of its properties and the sub-lease contracts are classified as operating leases.

Rental income is recognised on a straight-line basis over the term of the lease.

#### 2.15 Provisions and contingent liabilities

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

All provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future uncertain events not wholly within the control of the Group, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.16 或然負債

或然負債指由過往事件引起的現有責任，惟未被確認，原因是履行該責任不大可能會導致體現經濟利益的資源流出。

倘本集團對某項責任負有連帶責任，預計將由其他各方履行的該部分責任被視為或然負債，而該負債不在綜合財務報表中確認。

本集團不斷進行評估，以釐定體現經濟利益的資源流出是否已成為可能。倘以前作為或然負債處理的項目很可能需要未來經濟利益的流出，則在可能性發生變化的報告期內在綜合財務報表中確認撥備，惟於極其罕見的情況下無法作出可靠的估計時除外。

#### 2.17 股本

普通股歸類為權益。經扣除發行股份的相關任何交易成本(扣除任何相關所得稅)後，股本採用已發行股份的代價金額確認，惟交易成本須為該項股權交易直接應佔之增加成本。

#### 2.18 借款成本

借款成本於產生時支銷。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.16 Contingent liabilities

A contingent liability is a present obligation arising from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

Where the Group is jointly and severally liable for an obligation, the part of the obligation that is expected to be met by other parties is treated as a contingent liability and it is not recognised in the consolidated financial statements.

The Group assesses continually to determine whether an outflow of resources embodying economic benefits has become probable. If it becomes probable that an outflow of future economic benefits will be required for an item previously dealt with as a contingent liability, a provision is recognised in the consolidated financial statements in the reporting period in which the change in probability occurs, except in the extremely rare circumstances where no reliable estimate can be made.

#### 2.17 Share capital

Ordinary shares are classified as equity. Share capital is recognised at the amount of consideration of shares issued, after deducting any transaction costs associated with the issuing of shares (net of any related income tax benefit) to the extent they are incremental costs directly attributable to the equity transaction.

#### 2.18 Borrowing costs

Borrowing costs are expensed when incurred.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.19 所得稅的會計處理

所得稅包括即期稅項及遞延稅項。

即期所得稅資產及／或負債包括與財務機構就本期或過往報告期間有關而於報告日期尚未支付的責任或申索。該等金額乃根據期內應課稅溢利按相關財政年度適用的稅率及稅法計算。即期稅項資產或負債的所有變動於損益內確認為稅項開支的一部分。

遞延稅項乃按於報告日期財務報表內資產與負債賬面值與其相應稅基間的暫時性差額使用負債法計算。遞延稅項負債一般會就所有應課稅暫時性差額確認。遞延稅項資產就所有可扣稅暫時性差額、可結轉稅項虧損以及其他未運用稅務抵免確認，惟以可能有應課稅溢利(包括現有應課稅暫時性差額)可抵銷可扣稅暫時性差額、未運用稅項虧損及未運用稅務抵免的情況為限。

倘於一宗交易中商譽或初步確認的資產及負債(業務合併除外)產生的暫時性差額並不影響應課稅溢利或會計溢利或虧損，則不會就此確認遞延稅項資產及負債。

於附屬公司之投資產生的應課稅暫時性差額確認為遞延稅項負債，除非本集團可控制暫時性差額的撥回，及暫時性差額於可見將來不會撥回。

遞延稅項乃按預期於清償負債或變現資產期間適用的稅率計算(不作貼現)，惟有關稅率於報告日期須為已實施或實際上實施的稅率。

遞延稅項資產或負債的變動於損益內確認，或倘與其他全面收益或直接於權益扣除或計入的項目有關，則於其他全面收益或直接於權益中確認。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.19 Accounting for income taxes

Income tax comprises current tax and deferred tax.

Current income tax assets and/or liabilities comprise those obligations to, or claims from, fiscal authorities relating to the current or prior reporting period, that are unpaid at the reporting date. They are calculated according to the tax rates and tax laws applicable to the fiscal periods to which they relate, based on the taxable profit for the year. All changes to current tax assets or liabilities are recognised as a component of tax expense in profit or loss.

Deferred tax is calculated using the liability method on temporary differences at the reporting date between the carrying amounts of assets and liabilities in the financial statements and their respective tax bases. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences, tax losses available to be carried forward as well as other unused tax credits, to the extent that it is probable that taxable profit, including existing taxable temporary differences, will be available against which the deductible temporary differences, unused tax losses and unused tax credits can be utilised.

Deferred tax assets and liabilities are not recognised if the temporary difference arises from goodwill or from initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither taxable nor accounting profit or loss.

Deferred tax liabilities are recognised for taxable temporary differences arising on investments in subsidiaries except where the Group is able to control the reversal of the temporary differences and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax is calculated, without discounting, at tax rates that are expected to apply in the period the liability is settled or the asset realised, provided they are enacted or substantively enacted at the reporting date.

Changes in deferred tax assets or liabilities are recognised in profit or loss, or in other comprehensive income or directly in equity if they relate to items that are charged or credited to other comprehensive income or directly in equity.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要(續)

### 2.19 所得稅的會計處理(續)

當不同稅率適用於不同水平的應課稅收益時，遞延稅項資產及負債按預期適用於預計暫時性差額撥回期間的應課稅收益的平均稅率計量。

釐定平均稅率須估計(1)於現有暫時性差額將予撥回時及(2)該等年度未來應課稅溢利金額。未來應課稅溢利金額的估計包括：

- 不包括撥回暫時性差額之損益；及
- 撥回現有暫時性差額。

即期稅項資產與即期稅項負債僅於以下情況以淨額呈列：

- a. 本集團依法有強制執行權可以將已確認金額對銷；及
- b. 計劃以淨額基準結算或同時變現資產及清償負債。

本集團會於以下情況以淨額呈列遞延稅項資產與遞延稅項負債：

- a. 該實體依法有強制執行權可以將即期稅項資產與即期稅項負債對銷；及
- b. 遞延稅項資產與遞延稅項負債是關於同一稅務機關就以下任何一項所徵收的所得稅：
  - i. 同一應課稅實體；或
  - ii. 計劃於各未來期間(而預期在有關期間內將結清或收回大額的遞延稅項負債或資產)以淨額基準結算即期稅項負債與資產或同時變現資產及清償負債的不同應課稅實體。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.19 Accounting for income taxes (Continued)

When different tax rates apply to different levels of taxable income, deferred tax assets and liabilities are measured using the average tax rates that are expected to apply to the taxable income of the periods in which the temporary differences are expected to reverse.

The determination of the average tax rates requires an estimation of (1) when the existing temporary differences will reverse and (2) the amount of future taxable profit in those years. The estimate of future taxable profit includes:

- income or loss excluding reversals of temporary differences; and
- reversals of existing temporary differences

Current tax assets and current tax liabilities are presented in net if, and only if,

- a. the Group has the legally enforceable right to set off the recognised amounts; and
- b. intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

The Group presents deferred tax assets and deferred tax liabilities in net if, and only if,

- a. the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b. the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either:
  - i. the same taxable entity; or
  - ii. different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.20 僱員福利

##### 退休福利成本

本集團根據強制性公積金計劃條例為所有香港僱員向定額供款強制性公積金退休福利計劃(「強積金計劃」)供款。根據強積金計劃的規則，供款按僱員相關入息的某一百分比作出，並於成為應付時於損益中扣除。強積金計劃的資產由獨立管理的基金持有，與本集團的資產分開。本集團的僱主供款於向強積金計劃供款時完全歸屬於僱員。根據強積金計劃，僱主及其僱員各自須按僱員相關入息5%的比率向強積金計劃供款，每月相關入息上限為30,000港元。強積金計劃供款即時歸屬。

本公司在中華人民共和國(「中國」)營運的附屬公司的僱員須參加由當地市政府營運的中央退休金計劃。該等附屬公司須按其工資成本的若干百分比向中央退休金計劃供款。根據中央退休金計劃的規則，供款於成為應付時於損益中扣除。本集團的僱主供款於向中央退休金計劃供款時完全歸屬於僱員。本集團並無沒收退休金計劃供款(即僱主代供款歸屬前已退出計劃的僱員處理的供款)。於2022年12月31日，本集團退休金計劃下概無沒收供款可用於扣除未來年度的應付供款。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.20 Employee benefits

##### Retirement benefit costs

The Group contributes to a defined contribution Mandatory Provident Fund retirement benefits scheme (the "MPF Scheme") under the Mandatory Provident Fund Scheme Ordinance for all employees in Hong Kong. Contributions are made based on a percentage of the employees' relevant income and are charged to profit or loss as they become payable in accordance with the rules of the MPF Scheme. The assets of the MPF Scheme are held separately from those of the Group in an independently administered fund. The Group's employer contributions vest fully with the employees when contributed in the MPF Scheme. Under the MPF Scheme, the employer and its employees are each required to make contribution to the MPF Scheme at 5% of the employees' relevant income subject to a cap of monthly relevant income of HK\$30,000. Contributions to the MPF Scheme vest immediately.

The employees of the Company's subsidiaries which operate in the People's Republic of China ("PRC") are required to participate in a central pension scheme operated by the local municipal government. These subsidiaries are required to contribute a certain percentage of its payroll costs to the central pension scheme. The contributions are charged to profit or loss as they become payable in accordance with the rules of the central pension scheme. The Group's employer contributions vest fully with the employees when contributed in the central pension scheme. The Group has no forfeiture of pension scheme contributions (i.e. contributions processed by the employer on behalf of the employee who has exited the scheme prior to vesting of such contributions). As at 31 December 2022, no forfeited contribution under the pension scheme of the Group is available for deduction of contribution payable in coming years.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要(續)

### 2.20 僱員福利(續)

#### 短期僱員福利

病假及產假等非累計有薪休假於正式告假時方予以確認。

#### 終止福利

終止福利乃於下列兩者中之較早者確認：本集團不再能夠收回提供之該等福利時及確認涉及支付終止福利的重組成本時。

#### 以股權結算股份支付的補償福利

本集團為其董事及僱員的酬金設立以股權結算股份支付補償計劃。

所有為換取授予的任何股份支付補償而獲提供的僱員服務按其公平值計量。此乃參考所獲股本工具而間接釐定，其價值於授出日期評估，且不計及任何非市場歸屬條件(例如：盈利能力及銷售增長目標)影響。

除非合資格確認為資產，否則所有股份支付補償均於歸屬期(如歸屬條件適用)在損益確認為開支，或有關補償於所授出股本工具即時歸屬時在授出日期悉數確認為開支，權益內的「購股權儲備」亦相應增加。如歸屬條件適用，則按對預期歸屬的股本工具數目的最佳估計於歸屬期確認開支。於假設預期歸屬的股本工具數目時，會考慮非市場歸屬條件。如有任何跡象顯示預期歸屬的股本工具數目與先前估計者有所出入，則於其後修訂估計。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.20 Employee benefits (Continued)

#### Short-term employee benefits

Non-accumulating compensated absences such as sick leave and maternity leave are not recognised until the time of leave.

#### Termination benefits

Termination benefits are recognised at the earlier of when the Group can no longer withdraw the offer of those benefits and when it recognises costs for any related restructuring.

#### Equity-settled share-based compensation benefits

The Group operates equity-settled share-based compensation plans for remuneration of its directors and employees.

All employee services received in exchange for the grant of any share-based compensation are measured at their fair values. These are indirectly determined by reference to the equity instruments awarded. Their value is appraised at the grant date and excludes the impact of any non-market vesting conditions (for example, profitability and sales growth targets).

All share-based compensation is recognised as an expense in profit or loss over the vesting period if vesting conditions apply, or recognised as an expense in full at the grant date when the equity instruments granted vest immediately unless the compensation qualifies for recognition as asset, with a corresponding increase in the "Share option reserve" in equity. If vesting conditions apply, the expense is recognised over the vesting period, based on the best available estimate of the number of equity instruments expected to vest. Non-market vesting conditions are included in assumptions about the number of equity instruments that are expected to vest. Estimates are subsequently revised, if there is any indication that the number of equity instruments expected to vest differs from previous estimates.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.20 僱員福利 (續)

以股權結算股份支付的補償福利(續)  
行使購股權時，過往於「購股權儲備」確認的金額將轉撥至「股本」。於歸屬日期後，倘已歸屬的購股權其後被沒收或於屆滿日期仍未行使，則過往於「購股權儲備」確認的金額將轉撥至「保留盈利」。

最終控股公司佳兆業控股亦經營股權結算購股權計劃，並向佳兆業控股集團內的附屬公司的僱員授予股權工具(「購股權」)。

就所獲得僱員服務為交換授出佳兆業控股購股權的公平值乃確認為開支。在歸屬期內須予支銷的總金額乃經參考已授出的購股權的公平值釐定，當中不包括任何服務及非市場表現歸屬條件的影響。於各報告日期，本集團修訂有關預期最終將會歸屬的佳兆業控股購股權數目及獎勵股份的估計。彼等於綜合損益及其他全面收益表內確認修訂原先估計的影響(如有)，並對餘下歸屬期間來自股東的供款作出相應調整。

#### 2.21 收益確認

##### (i) 收益

本集團提供物業管理服務、交付前及顧問服務、社區增值服務及智能解決方案服務。提供服務的收益於提供服務會計期間確認。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.20 Employee benefits (Continued)

##### Equity-settled share-based compensation benefits (Continued)

At the time when the share options are exercised, the amount previously recognised in "Share option reserve" will be transferred to "Share capital". After vesting date, when the vested share options are later forfeited or are still not exercised at the expiry date, the amount previously recognised in "Share option reserve" will be transferred to "Retained earnings".

The ultimate holding company, Kaisa Holdings, also operates equity-settled share option schemes and grants equity instruments ("option") to employees of its subsidiaries within the group of Kaisa Holdings.

The fair value of the employee services received in exchange for the grant of options of Kaisa Holdings is recognised as an expense. The total amount to be expensed over the vesting period is determined by reference to the fair value of the options granted, excluding the impact of any service and non-market performance vesting conditions. At each reporting date, the Group revises the estimates of the number of options and awarded shares of Kaisa Holdings that are expected to ultimately vest. They recognise the impact of the revision of original estimates, if any, in the consolidated statement of profit or loss and other comprehensive income of the Group, with a corresponding adjustment made to contribution from shareholder over the remaining vesting period.

#### 2.21 Revenue recognition

##### (i) Revenue

The Group provides property management services, pre-delivery and consulting services, community value-added services and smart solution services. Revenue from providing services is recognised in the accounting period in which the services are rendered.



綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要 (續)

### 2.21 收益確認 (續)

#### (i) 收益 (續)

本集團循五個步驟釐定是否確認收益：

1. 確定客戶合約
2. 識別履約責任
3. 釐定交易價格
4. 按履約責任分配交易價格；及
5. 當／隨履約責任履行而確認收益。

在所有情況下，合約的總交易價格按照其相對獨立銷售價格分配至各種履約責任。當單獨售價不可直接觀察，則其根據預期成本加邊際利潤或經調整市場評估方法進行估計，視乎可獲取的可觀察資料而定。合約的交易價格不包括分配至代表第三方付款的金額。

當合約的訂約方已履約，本集團根據本集團履約責任及客戶付款之間的關係將其合約於綜合財務狀況表中呈列為合約資產或合約負債。

當(或隨)本集團透過向客戶轉讓承諾商品或服務而履行履約責任時，即於一個時間點或一段時間內確認收益。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.21 Revenue recognition (Continued)

#### (i) Revenue (Continued)

To determine whether to recognise revenue, the Group follows a 5-step process:

1. Identifying the contract with a customer
2. Identifying the performance obligations
3. Determining the transaction price
4. Allocating the transaction price to the performance obligations; and
5. Recognising revenue when/as performance obligation(s) are satisfied

In all cases, the total transaction price for a contract is allocated amongst the various performance obligations based on their relative stand-alone selling prices. If the stand-alone selling prices are not directly observable, they are estimated based on expected cost plus a margin or adjusted market assessment approach, depending on the availability of observable information. The transaction price for a contract excludes any amounts collected on behalf of third parties.

When either party to a contract has performed, the Group presents the contract in the consolidated statement of financial position as a contract asset or a contract liability, depending on the relationship between the Group's performance and the customer's payment.

Revenue is recognised either at a point in time or over time, when (or as) the Group satisfies performance obligations by transferring the promised goods or services to its customers.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要 (續)

#### 2.21 收益確認 (續)

##### (i) 收益 (續)

有關本集團收益及其他收入確認政策的進一步詳情載列如下：

##### *物業管理服務*

就物業管理服務而言，本集團按月就所提供服務收取固定金額並確認為收益，金額以本集團有權開發票及直接與已履行價值相應者為限。

就按包幹制管理的物業所得物業管理服務收入而言，本集團作為委託人且主要負責向業主提供物業管理服務，本集團會將已收或應收業主的費用確認為收益，並將所有相關物業管理成本確認為直接經營開支。

就按酬金制管理的物業所得物業管理服務收入而言，本集團會將佣金費（按物業單位的已收或應收物業管理費總額或物業單位所招致或應計的物業管理成本總額之若干百分比計算）確認為收益，以安排及監控其他供應商向業主提供的服務。

##### *交付前及顧問服務*

向非業主提供的交付前及顧問服務主要包括建築地盤管理服務、示範單位及物業銷售場所管理及在交付前向物業開發商提供的顧問服務的費用以及向其他物業管理公司提供的物業管理顧問服務，該等費用按照預先釐定的價格根據所提供服務的實際水平收取，並在提供有關服務時確認收益。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.21 Revenue recognition (Continued)

##### (i) Revenue (Continued)

Further details of the Group's revenue and other income recognition policies are as follows:

##### *Property management services*

For property management services, the Group bills a fixed amount for services provided on a monthly basis and recognises as revenue in the amount to which the Group has a right to invoice and that corresponds directly with the value of performance completed.

For property management services income from properties managed under lump-sum basis, where the Group acts as a principal and is primary responsible for providing the property management services to the property owners, the Group recognises the fee received or receivable from property owners as its revenue and all related property management costs as its direct operating expenses.

For property management services income from properties managed under commission basis, the Group recognises the commission, which is calculated by certain percentage of the total property management fee received or receivable from the property units, or total property management cost incurred or accrual by the property units, as its revenue for arranging and monitoring the services as provided by other suppliers to the property owners.

##### *Pre-delivery and consulting services*

Pre-delivery and consulting services to non-property owners mainly includes fees for construction sites management, display units and property sales venues management and consulting services to property developers at the pre-delivery stage, and property management consulting services provided to other property management companies which are billed based on actual level of services provided at pre-determined price and revenue is recognised when such services are provided.

綜合財務報表附註  
Notes to the Consolidated Financial Statements**2. 重大會計政策概要 (續)****2.21 收益確認 (續)****(i) 收益 (續)***社區增值服務*

社區增值服務主要包括i)增值服務(主要包括K生活移動應用程式以鞏固本集團原有的平台,為所有住宅社區提供更新的一站式服務),於提供服務時確認;ii)停車場及租賃空間產生的費用,於提供服務期間確認;iii)房地產經紀及資產管理服務的佣金收入於提供服務並被客戶接納時確認;及iv)商品銷售收益在商品的控制權轉移至客戶的時間點確認,一般在客戶接受商品時確認。交易款在向客戶提供社區增值服務時即時應付。

*智能解決方案服務*

就智能解決方案服務而言,本集團履約行為創造或改良了客戶在資產被創造或改良時就控制的資產或施工中工程,因此本集團已滿足履約責任,並按照對指定交易完成的評估隨時間確認收益,完成指定交易的評估基準為截至報告日期所招致的實際成本佔各合約總估計成本百分比。

**(ii) 利息收入**

利息收入使用實際利率法確認。

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.21 Revenue recognition (Continued)****(i) Revenue (Continued)***Community value-added services*

Community value-added services include mainly i) value-added services, which mainly include a K Life mobile app to consolidate the Group's previous platforms to offer an upgraded one-stop service for all of the residential communities, is recognised when the services are rendered; ii) fees generated from our car parking and space leasing, which is recognised over the time when such services are rendered; iii) commission income from real estate brokerage and asset management services is recognised at the point in time when the services are rendered and accepted by the customers; and iv) revenue from sales of goods is recognised at the point in time when control of the goods is transferred to the customer, generally on the acceptance of the goods by the customer. Payment of the transaction is due immediately when the community value-added services are rendered to the customer.

*Smart solution services*

For smart solution services, the Group's performance creates or enhances an asset or work in progress that the customer controls as the asset is created or enhanced, thus the Group satisfies a performance obligation and recognises revenue over time, by reference to completion of the specific transaction assessed on the basis of the actual costs incurred up to the reporting date as a percentage of total estimated costs for each contract.

**(ii) Interest income**

Interest income is recognised using the effective interest method.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 2. 重大會計政策概要(續)

#### 2.22 政府補助金

倘有合理保證可收到政府補助金且本集團亦將會遵行所有附帶條件，政府補助金方會按公平值確認。與成本有關的政府補助金遞延入賬，並按擬補償的成本於相應所需期間在損益中確認。

有關收益的政府補貼於綜合損益及其他全面收益表「其他收益／(虧損)淨額」項下以總額呈列。

#### 2.23 關連人士

就此等綜合財務報表而言，符合以下條件的人士被視為與本集團有關連：

- (a) 該人士為符合以下條件的人士或其緊密家族成員：
  - (i) 對本集團有控制權或共同控制權；
  - (ii) 對本集團有重大影響；或
  - (iii) 為本集團或本集團母公司的主要管理層成員。
- (b) 該人士為實體且符合以下任何條件：
  - (i) 該實體及本集團為同一集團的成員公司。
  - (ii) 一個實體為其他實體的聯營公司或合營企業(或為該實體所屬集團成員公司的聯營公司或合營企業)。

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.22 Government grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Group will comply with all attached conditions. Government grants relating to costs are deferred and recognised in profit or loss over the period necessary to match them with the costs that they are intended to compensate.

Government grants relating to income is presented in gross under "Other gains/(losses), net" in the consolidated statement of profit or loss and other comprehensive income.

#### 2.23 Related parties

For the purposes of these consolidated financial statements, a party is considered to be related to the Group if:

- (a) the party is a person or a close member of that person's family and if that person:
  - (i) has control or joint control over the Group;
  - (ii) has significant influence over the Group; or
  - (iii) is a member of the key management personnel of the Group or of a parent of the Group.
- (b) the party is an entity and if any of the following conditions applies:
  - (i) the entity and the Group are members of the same group.
  - (ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 2. 重大會計政策概要(續)

### 2.23 關連人士(續)

#### (b) (續)

- (iii) 該實體及本集團為同一第三方的合營企業。
- (iv) 一個實體為某第三方實體的合營企業，而另一實體為該第三方實體的聯營公司。
- (v) 該實體屬本集團或與本集團有關連的實體為僱員利益設立的離職後福利計劃。
- (vi) 該實體由一名於(a)指明的人士控制或共同控制。
- (vii) 一名於(a)(i)指明的對該實體有重大影響的人士或為該實體(或該實體的母公司)的主要管理層成員。
- (viii) 該實體或其屬當中一部分的集團旗下任何成員公司向本集團或本集團母公司提供主要管理人員服務。

個別人士的緊密家族成員指與該實體交易時預期可影響該個別人士或受該個別人士影響的家族成員。

### 2.24 分部資料

本集團根據向主要營運決策人(「主要營運決策人」)呈報以供彼等就分配資源至本集團業務分部及檢討該等分部表現之定期內部財務資料識別營運分部及編製分部資料。向主要營運決策人報告的內部財務資料中的業務組成部份，是根據本集團的主要產品及服務線而釐定。

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.23 Related parties (Continued)

#### (b) (continued)

- (iii) the entity and the Group are joint ventures of the same third party.
- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) the entity is a post-employment benefit plan for the benefit of employees of either the Group or an entity related to the Group.
- (vi) the entity is controlled or jointly controlled by a person identified in (a).
- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Group or to the parent of the Group.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

### 2.24 Segment information

The Group identifies operating segments and prepares segment information based on the regular internal financial information reported to the chief operating decision-maker ("CODM") for their decisions about resources allocation to the Group's business components and for their review of the performance of those components. The business components in the internal financial information reported to the CODM are determined following the Group's major product and service lines.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 3. 應用香港財務報告準則(「香港財務報告準則」)修訂本

#### 本年度強制生效的香港財務報告準則修訂本

本年度，本集團已首次應用下列由香港會計師公會頒佈於2022年1月1日或之後開始的年度期間強制生效的香港財務報告準則修訂本，以編製綜合財務報表：

香港財務報告準則第3號(修訂本)	引用合約及相關修訂本
香港財務報告準則第16號(修訂本)	2021年6月30日後與2019冠狀病毒病有關的租金寬減
香港會計準則第16號(修訂本)	物業、廠房及設備－擬定用途前的所得款項
香港會計準則第37號(修訂本)	繁重合約－履行合約的成本
香港財務報告準則(修訂本)	香港財務報告準則2018年至2020年之年度改進

本年度內應用香港財務報告準則修訂本對本集團本年度及過往年度的財務狀況及表現及／或該等綜合財務報表所載的披露並無產生重大影響。

採納經修訂香港財務報告準則對本年度及過往年度編製及呈列業績及財務狀況的方式並無產生重大影響。

### 3. APPLICATION OF AMENDMENT TO HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSS”)

#### Amendments to HKFRSs that are mandatorily effective for the current year

In the current year, the Group has applied the following amendments to HKFRSs issued by HKICPA for the first time, which are mandatorily effective for the annual periods beginning on or after 1 January 2022 for the preparation of the consolidated financial statements:

Amendments to HKFRS 3	Reference to contracts and related Amendment
Amendment to HKFRS 16	COVID-19-Related Rent Concessions beyond 30 June 2021
Amendments to HKAS 16	Property, Plant and Equipment – Proceeds before Intended Use
Amendments to HKAS 37	Onerous Contracts – Cost of Fulfilling a contract
Amendments to HKFRSs	Annual Improvements to HKFRSs 2018-2020

The application of the amendments to HKFRSs in the current year had no material impact on the Group’s financial positions and performance for the current and prior years and/or on the disclosures set out in these consolidated financial statements.

The adoption of the amended HKFRSs had no material impact on how the results and financial position for the current and prior years have been prepared and presented.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

### 3. 應用香港財務報告準則(「香港財務報告準則」)修訂本<sup>(續)</sup>

#### 已頒佈但尚未生效之新訂香港財務報告準則及修訂本

本集團尚未提早應用下列已頒佈但尚未生效之新訂香港財務報告準則及修訂本：

香港財務報告準則 第17號(包括2020年 10月及2022年2月)	保險合約 <sup>1</sup>
香港財務報告準則 第10號及香港會計 準則第28號(修訂本)	投資者與其聯營公司或 合資公司之間的資 產出售或注資 <sup>2</sup>
香港會計準則第1號 (修訂本)	將負債分類為流動或非 流動以及對香港註 釋第5號(2020年)的 相關修訂 <sup>1</sup>
香港會計準則第1號及 香港財務報告準則 實務報告第2號 (修訂本)	會計政策披露 <sup>1</sup>
香港會計準則第8號 (修訂本)	會計估計的定義 <sup>1</sup>
香港會計準則第12號 (修訂本)	單一交易所產生與資產 及負債有關之遞延 稅項 <sup>1</sup>
香港財務報告準則 第16號(修訂本)	銷售及售後租回的 合約負債 <sup>3</sup>

<sup>1</sup> 於2023年1月1日或之後開始的年度期間生效

<sup>2</sup> 生效日期尚未確定

<sup>3</sup> 於2024年1月1日或之後開始的年度期間生效

董事預計，適用的規定將於本集團於有關規定生效日期或之後首個期間之會計政策中採納，且預期有關規定於可見將來不會對本集團綜合財務報表構成重大影響。

### 3. APPLICATION OF AMENDMENT TO HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSS”) (Continued)

#### New and amendment to HKFRSs in issue but not yet effective

The Group has not early applied the following new and amendments to HKFRSs that have been issued but are not yet effective:

HKFRS 17 (including the October 2020 and February 2022)	Insurance Contracts <sup>1</sup>
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>2</sup>
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020) <sup>1</sup>
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies <sup>1</sup>
Amendments to HKAS 8	Definition of Accounting Estimates <sup>1</sup>
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction <sup>1</sup>
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback <sup>3</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2023

<sup>2</sup> Effective date not yet determined

<sup>3</sup> Effective for annual periods beginning on or after 1 January 2024

The directors anticipate that applicable pronouncements will be adopted in the Group's accounting policy for the first period beginning on or after the effective date of the pronouncement and do not expect the pronouncement will have a material impact on the Group's consolidated financial statements in the foreseeable future.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 4. 財務風險管理

#### 4.1 財務風險因素

本集團業務面臨多種財務風險：利率風險、信貸風險、流動性風險、外匯風險及其他價格風險。本集團的整體風險管理計劃注重金融市場的不可預測性，並尋求盡量降低對本集團財務表現的潛在影響。

#### 金融資產及負債類別

### 4. FINANCIAL RISK MANAGEMENT

#### 4.1 Financial risk factors

The Group's activities expose it to a variety of financial risks: interest rate risk, credit risk, liquidity risk, foreign currency risk and other price risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial performance.

#### Categories of financial assets and liabilities

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>按攤銷成本的金融資產：</b>	<b>Financial assets at amortised cost:</b>		
應收貿易賬款	Trade receivables	828,845	738,521
其他應收款項(不包括預付款項)	Other receivables (excluding prepayments)	55,520	60,297
代表住戶付款	Payments on behalf of residents	79,192	52,992
應收關連人士款項	Amounts due from related parties	3,963	1,088
受限制現金	Restricted cash	491	517
現金及現金等值項目	Cash and cash equivalents	247,320	357,995
<b>按公平值經其他全面收益入賬的 金融資產：</b>	<b>Financial assets at FVOCI:</b>		
非上市股本投資	Unlisted equity investment	15,000	15,000
<b>按公平值經損益入賬的金融資產：</b>	<b>Financial assets at FVTPL:</b>		
其他金融資產	Other financial assets	327,731	328,946
		<b>1,558,062</b>	1,555,356
<b>按攤銷成本的金融負債：</b>	<b>Financial liabilities at amortised cost:</b>		
應付貿易賬款	Trade payables	190,992	247,820
其他應付款項(不包括其他 應付稅項)	Other payables (excluding other tax payables)	335,256	384,009
應付關連人士款項	Amounts due to related parties	9,629	6,939
		<b>535,877</b>	638,768



綜合財務報表附註  
Notes to the Consolidated Financial Statements

#### 4. 財務風險管理(續)

##### 4.1 財務風險因素(續)

###### (i) 利率風險

利率風險指金融工具的公平值或現金流量因市場利率變動而波動的風險。本集團的利率風險主要來自受限制現金、現金及現金等值項目、租賃負債及給予第三方貸款。浮動利率的受限制現金以及現金及現金等值項目使本集團面臨現金流量利率風險。固定利率的租賃負債及給予第三方貸款使本集團面臨公平值利率風險。本集團密切監察利率趨勢及其對本集團利率風險的影響。本集團現時並無使用任何利率掉期安排但將於需要時考慮對沖利率風險。

於2022年及2021年12月31日，本集團的利率風險被視為並不重大。

###### (ii) 信貸風險

信貸風險指金融工具的對手方未能根據金融工具的條款履行其責任，因而導致本集團錄得財務虧損的風險。本集團面臨的信貸風險主要來自其日常業務過程中向客戶授出的信貸。

誠如上文所披露，本集團於2022年及2021年12月31日就綜合財務狀況表的組成部分而面臨的最大信貸風險為其賬面值。

###### *應收貿易賬款及合約資產*

本集團擁有大量客戶，並無集中信貸風險。本集團設有監控程序，以確保採取後續行動以收回逾期債務。內部風險控制會考慮客戶的財務狀況、過去經驗及其他因素以評估客戶的信貸質量。此外，本集團根據歷史結算記錄及經驗於各報告日檢討這些應收款項的可收回性，並對前瞻性資料進行調整，以確保對不可收回的金額計提足夠減值虧損。

#### 4. FINANCIAL RISK MANAGEMENT (Continued)

##### 4.1 Financial risk factors (Continued)

###### (i) Interest rate risk

Interest rate risk relates to the risk that the fair value or cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's interest rate risk mainly arises from restricted cash, cash and cash equivalents, lease liabilities and loan to a third party. Restricted cash and cash and cash equivalents at variable rates expose the Group to cash flow interest rate risk. Lease liabilities and loan to a third party at fixed rates expose the Group to fair value interest rate risk. The Group closely monitors trend of interest rate and its impact on the Group's interest rate risk exposure. The Group currently has not used any interest rate swap arrangements but will consider hedging interest rate risk should the need arise.

As at 31 December 2022 and 2021, the Group's exposure to interest rate is considered immaterial.

###### (ii) Credit risk

Credit risk refers to the risk that the counterparty to a financial instrument would fail to discharge its obligation under the terms of the financial instrument and cause a financial loss to the Group. The Group's exposure to credit risk mainly arises from granting credit to customers in the ordinary course of its operations and from its investing activities.

The Group's maximum exposure to credit risk for the components of the consolidated statement of financial position at 31 December 2022 and 2021 is the carrying amount as disclosed in as above.

###### *Trade receivables and contract assets*

The Group has a large number of customers and there was no concentration of credit risk. The Group has monitoring procedures to ensure that follow-up action is taken to recover overdue debts. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. In addition, the Group reviews the recoverability of these receivables at each reporting date based on historical settlements records and experience and adjusts for forward-looking information, to ensure that adequate impairment losses are made for irrecoverable amounts.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 4. 財務風險管理(續)

#### 4.1 財務風險因素(續)

##### (ii) 信貸風險(續)

##### 應收貿易賬款及合約資產(續)

本集團採用香港財務報告準則第9號所規定的簡化方法以計提預期信貸虧損，該方法允許對所有應收貿易賬款及合約資產使用整個存續期預期虧損撥備。為計量預期信貸虧損，已根據共同的信貸風險特徵及過去逾期狀態對應收貿易賬款及合約資產進行分組。預期信貸虧損亦包含前瞻性資料。

於2022年12月31日，本集團經考慮中國新冠疫情及中國的物業開發商經營所在的經濟環境後認為應收關連人士貿易賬款的信貸風險增加。截至2022年12月31日止年度確認預期信貸虧損金額約人民幣118,990,000元(2021年：人民幣129,403,000元)。

與智能解決方案服務有關的合約資產主要與本集團對已完成但未在報告日開具賬單的工作的代價有關。當權利成為無條件時，合約資產將轉移到應收款項中。因此，本集團的結論是，來自智能解決方案服務的與客戶有關的應收貿易賬款的預期虧損率為合約資產損失率的合理近似值。

於2022年12月31日，本集團經考慮中國新冠疫情及中國的物業開發商經營所在的經濟環境後認為來自關連人士的合約資產的信貸風險增加。截至2022年12月31日止年度確認預期信貸虧損金額約人民幣4,089,000元(2021年：人民幣11,921,000元)。

### 4. FINANCIAL RISK MANAGEMENT (Continued)

#### 4.1 Financial risk factors (Continued)

##### (ii) Credit risk (Continued)

##### Trade receivables and contract assets (Continued)

The Group applies the simplified approach to providing for ECL prescribed by HKFRS 9, which permits the use of the lifetime expected loss provision for all trade receivables and contract assets. To measure the ECL, trade receivables and contract assets have been grouped based on shared credit risk characteristics and the past due status. The ECL also incorporate forward-looking information.

As at 31 December 2022, the Group considered that there was an increase in credit risk of trade receivables from related parties having considered the COVID pandemic in the PRC and the economic environment in which property developers in the PRC operate. An ECL amounts of approximately RMB118,990,000 (2021: RMB129,403,000) was recognised for the year ended 31 December 2022.

The contract assets in relation to smart solution services primarily relate to the Group's rights to consideration for work completed but not billed at the reporting date. The contract assets are transferred to receivables when the rights become unconditional. The Group has therefore concluded that the expected loss rates for trade receivables in relation to customers from smart solution services are a reasonable approximation of the loss rates for the contract assets.

As at 31 December 2022, the Group considered that there was an increase in credit risk of contract assets from related parties having considered the COVID pandemic in the PRC and the economic environment in which property developers in the PRC operate. An ECL amounts of approximately RMB4,089,000 (2021: RMB11,921,000) was recognised for the year ended 31 December 2022.

綜合財務報表附註  
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#### 4. 財務風險管理(續)

##### 4.1 財務風險因素(續)

##### (ii) 信貸風險(續)

現金及現金等值項目及受限制現金

就現金及現金等值項目及受限制現金而言，本集團評估該等存放於國有銀行、其他中型或大型上市銀行及獲國際信用評級代理機構評以高信用評級之金融機構。根據市場資料，違約風險很小，本集團認為信貸風險並不重大。

*應收關連人士款項*

於2022年12月31日，本集團經考慮中國新冠疫情及中國的物業開發商經營所在的經濟環境後認為應收關連人士款項的信貸風險增加。截至2022年12月31日止年度就應收關連人士款項，確認預期信貸虧損金額約人民幣104,507,000元(2021年：人民幣124,447,000元)。

*按金、其他應收款項(應收關連人士的款項及代表住戶付款除外)*

本集團設有監察程序以確保已採取跟進行動，以收回逾期賬款。此外，本集團於報告日期檢討該等應收款項的可收回性，以確保就不可收回金額計提足夠預期信貸虧損。本集團於資產初始確認時考慮違約可能性，並於各報告期末持續考慮信貸風險是否有重大增加。為評估信貸風險是否存在重大增加，本集團將資產於報告日期的違約風險與初始確認日期的違約風險進行比較。

#### 4. FINANCIAL RISK MANAGEMENT (Continued)

##### 4.1 Financial risk factors (Continued)

##### (ii) Credit risk (Continued)

*Cash and cash equivalents and restricted cash*

For cash and cash equivalents and restricted cash, the Group has assessed that they were placed at state-owned banks and other medium or large size listed banks and other financial institutions with high credit rating assigned by international credit-rating agencies. The risk of default is low based on market information and the Group considers the credit risk to be insignificant.

*Amounts due from related parties*

As at 31 December 2022, the Group considered that there was an increase in credit risk of amounts due from related parties having considered the COVID pandemic in the PRC and the economic environment in which property developers in the PRC operate. An ECL amounts of approximately RMB104,507,000 (2021: RMB124,447,000) for amounts due from related parties, was recognised for the year ended 31 December 2022.

*Deposits, other receivables other than those from related parties and payments on behalf of residents*

The Group has monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverability of these receivables at the reporting date to ensure that adequate ECL are made for irrecoverable amounts. The Group considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis at the end of each reporting period. To assess whether there is a significant increase in credit risk, the Group compares the risk of default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 4. 財務風險管理(續)

#### 4.1 財務風險因素(續)

##### (ii) 信貸風險(續)

按金、其他應收款項(應收關連人士的款項及代表住戶付款除外)(續)

預期信貸虧損模式包含前瞻性資料。本集團已進行歷史性分析並已識別影響信貸風險及預期信貸虧損的主要經濟變動因素。其亦考慮可用的合理及可證明前瞻性資料。尤其是包含下列指標：

- 內部信貸評級
- 外部信貸評級
- 業務、財務或經濟情況發生實際或預期重大不利變動並預期導致借款人償還債務的能力產生重大變化
- 個別業主或借款人的實際或預期經營業績發生重大變化
- 個別業主或同一借款人的其他金融工具信貸風險顯著增加
- 借款人預期表現及行為發生重大變化，包括本集團內借款人付款情況的變化和借款人經營業績的變化

### 4. FINANCIAL RISK MANAGEMENT (Continued)

#### 4.1 Financial risk factors (Continued)

##### (ii) Credit risk (Continued)

*Deposits, other receivables other than those from related parties and payments on behalf of residents (Continued)*

Forward-looking information is incorporated in the ECL model. The Group has performed historical analysis and identified the key economic variables impacting credit risk and ECL. It also considers available reasonable and supportive forward-looking information. Especially the following indicators are incorporated:

- internal credit rating
- external credit rating
- actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the borrower's ability to meet its obligations
- actual or expected significant changes in the operating results of individual property owner or the borrower
- significant increases in credit risk on other financial instruments of the individual property owner or the same borrower
- significant changes in the expected performance and behaviour of the borrower, including changes in the payment status of borrowers in the Group and changes in the operating results of the borrower.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

#### 4. 財務風險管理(續)

##### 4.1 財務風險因素(續)

##### (ii) 信貸風險(續)

於2022年及2021年12月31日，虧損準備撥備釐定如下：

#### 4. FINANCIAL RISK MANAGEMENT (Continued)

##### 4.1 Financial risk factors (Continued)

##### (ii) Credit risk (Continued)

As at 31 December 2022 and 2021, the loss allowance provision was determined as follows:

			2022年 2022		2021年 2021	
			預期 虧損率	虧損 準備撥備	賬面總值 Gross carrying amount	虧損 準備撥備 Loss allowance provision
			Expected loss rate	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
<b>應收貿易賬款(不包括 應收關連人士貿易 賬款)</b>	<b>Trade receivables (excluding trade receivables from related parties)</b>					
並無逾期亦無減值	Neither past due nor impaired	0%/0%	9,533	—	10,867	—
逾期一年內	Overdue within 1 year	5%/5%	262,819	13,141	203,320	10,166
逾期一至兩年	Overdue 1 to 2 years	25%/25%	68,471	17,118	35,274	8,819
逾期兩至三年	Overdue 2 to 3 years	35%/35%	17,882	6,259	11,842	4,145
逾期超過三年	Overdue over 3 years	60%/60%	10,842	6,505	9,016	5,410
			<b>369,547</b>	<b>43,023</b>	270,319	28,540
<b>應收貿易賬款 (關連人士)</b>	<b>Trade receivables (related parties)</b>					
並無逾期亦無減值	Neither past due nor impaired	0%/0%	7,713	—	29,809	—
逾期一年內	Overdue within 1 year	28.40%/20.58%	397,595	112,908	566,364	116,555
逾期一至兩年	Overdue 1 to 2 years	34.85%/29.50%	318,342	110,928	23,562	6,952
逾期兩至三年	Overdue 2 to 3 years	67.12%/64.70%	7,625	5,118	1,454	940
			<b>731,275</b>	<b>228,954</b>	621,189	124,447
<b>總計</b>	<b>Total</b>		<b>1,100,822</b>	<b>271,977</b>	891,508	152,987

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 4. 財務風險管理(續)

#### 4.1 財務風險因素(續)

##### (ii) 信貸風險(續)

### 4. FINANCIAL RISK MANAGEMENT (Continued)

#### 4.1 Financial risk factors (Continued)

##### (ii) Credit risk (Continued)

		2022年 2022		2021年 2021		
		預期 虧損率	賬面總值 Gross carrying amount	虧損 準備撥備 Loss allowance provision	賬面總值 Gross carrying amount	虧損 準備撥備 Loss allowance provision
		Expected loss rate	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
按金、其他應收款項 及代表住戶付款 (不包括預付款項)	<b>Deposits, other receivables and payments on behalf of residents (excluding prepayments)</b>					
按金	Deposits	1%/15.4%	26,004	260	26,515	4,090
其他應收款項及代表 住戶付款	Other receivables and payments on behalf of residents					
逾期一年內	Overdue within 1 year	5%/5%	86,073	4,304	83,484	4,174
逾期一至兩年	Overdue 1 to 2 years	25%/25%	32,276	8,069	11,992	2,998
逾期兩至三年	Overdue 2 to 3 years	35%/35%	2,510	878	2,948	1,032
逾期超過三年	Overdue over 3 years	60%/60%	3,403	2,043	1,611	967
			150,266	15,554	126,550	13,261

本集團管理層參考數個主要輸入數據(例如：本集團債務人過往違約風險概率、應收賬款信貸風險及未來前瞻性資料)以釐定預期虧損率。於各報告期末，本集團管理層定期重新評估該等輸入數據，並考慮釐定預期虧損率的輸入數據是否顯著改善或惡化。

The management of the Group determines the expected loss rate by reference to several key inputs such as the Group's historical probabilities of the default risk of debtors, the credit risk exposure of the receivables and forward-looking information. At the end of each reporting period, the management of the Group reassesses these inputs regularly and considers whether the input used in the determination of the expected loss rate significantly improved or deteriorated.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

#### 4. 財務風險管理(續)

##### 4.1 財務風險因素(續)

##### (ii) 信貸風險(續)

於2022年及2021年12月31日，應收貿易賬款及其他應收款項、按金及代表住戶付款(不包括預付款項)虧損準備撥備與年初就該撥備的虧損準備對賬如下：

#### 4. FINANCIAL RISK MANAGEMENT (Continued)

##### 4.1 Financial risk factors (Continued)

##### (ii) Credit risk (Continued)

As at 31 December 2022 and 2021, the loss allowance provision for trade and other receivables, deposits and payments on behalf of residents (excluding prepayments) reconciles to the opening loss allowance for that provision as follows:

		應收 貿易賬款 (不包括應收 關連人士 貿易賬款)	應收 關連人士 貿易賬款	按金、其他 應收款項及 代表住戶 付款(不包括 預付款項)	合約資產	總計
		Trade receivables (excluding trade receivables from related parties)	Trade receivables from related parties	Deposits, other receivables and payments on behalf of residents (excluding prepayments)	Contract assets	Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
於2021年1月1日	As at 1 January 2021	20,806	–	11,902	–	32,708
收購附屬公司	Acquisition of a subsidiary	2,778	–	242	–	3,020
於損益中確認的 虧損準備撥備 (附註10)	Provision for loss allowance recognised in profit or loss (note 10)	4,956	124,447	1,117	11,921	142,441
於2021年12月31日及 2022年1月1日	As at 31 December 2021 and 1 January 2022	28,540	124,447	13,261	11,921	178,169
於損益中確認的 虧損準備撥備 (附註10)	Provision for loss allowance recognised in profit or loss (note 10)	14,483	104,507	2,293	4,089	125,372
於2022年12月31日	As at 31 December 2022	43,023	228,954	15,554	16,010	303,541

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 4. 財務風險管理<sup>(續)</sup>

#### 4.1 財務風險因素<sup>(續)</sup>

##### (iii) 流動性風險

流動性風險涉及本集團將無法達致其與金融負債有關的責任的風險，該等金融負債由交付現金或另一金融資產結付。本集團面臨與結付應付貿易賬款、其他應付款項(不包括其他應付稅項)、應付關連人士款項、租賃負債，以及現金流量管理有關的流動性風險。本集團的目標是將流動性資產及承諾融資額度維持在適當水平，以應付短期及長期的流動資金需求。

下文分析本集團於2022年及2021年12月31日的金融負債餘下合約到期日。如債權人可選擇負債的償還時間，負債會按照本集團可能被要求付款的最早日入賬。如負債以分期方式償還，則各期分期付款分配至本集團承諾還款的最早期間。

合約到期日分析以金融負債之未貼現現金流量為基礎。

### 4. FINANCIAL RISK MANAGEMENT <sup>(Continued)</sup>

#### 4.1 Financial risk factors <sup>(Continued)</sup>

##### (iii) Liquidity risk

Liquidity risk relates to the risk that the Group will not be able to meet its obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group is exposed to liquidity risk in respect of settlement of trade payables, other payables (excluding other tax payables), amounts due to related parties, lease liabilities and also in respect of its cash flow management. The Group's objective is to maintain an appropriate level of liquid assets and committed lines of funding to meet its liquidity requirements in the short and long term.

Analysed below is the Group's remaining contractual maturities for its financial liabilities as at 31 December 2022 and 2021. When the creditor has a choice of when the liability is settled, the liability is included on the basis of the earliest date on when the Group can be required to pay. Where the settlement of the liability is in instalments, each instalment is allocated to the earliest period in which the Group is committed to pay.

The contractual maturity analysis below is based on the undiscounted cash flows of the financial liabilities.



綜合財務報表附註  
Notes to the Consolidated Financial Statements

4. 財務風險管理(續)

4.1 財務風險因素(續)

(iii) 流動性風險(續)

4. FINANCIAL RISK MANAGEMENT (Continued)

4.1 Financial risk factors (Continued)

(iii) Liquidity risk (Continued)

		一年內或 按要求 Within 1 year or on demand 人民幣千元 RMB'000	一至兩年 Between 1 and 2 years 人民幣千元 RMB'000	兩至五年 Between 2 and 5 years 人民幣千元 RMB'000	超過五年 Over 5 years 人民幣千元 RMB'000	未貼現 現金流量總額 Total undiscounted cash flow 人民幣千元 RMB'000	賬面值 Carrying amount 人民幣千元 RMB'000
於2022年12月31日	<b>As at 31 December 2022</b>						
應付貿易賬款	Trade payables	190,992	–	–	–	190,992	190,992
其他應付款項 (不包括其他 應付稅項)	Other payables (excluding other tax payables)	316,708	18,492	56	–	335,256	335,256
應付關連人士款項	Amounts due to related parties	9,629	–	–	–	9,629	9,629
租賃負債	Lease liabilities	5,974	4,904	5,712	–	16,590	15,413
		<b>523,303</b>	<b>23,396</b>	<b>5,768</b>	<b>–</b>	<b>552,467</b>	<b>551,290</b>
於2021年12月31日	<b>As at 31 December 2021</b>						
應付貿易賬款	Trade payables	247,820	–	–	–	247,820	247,820
其他應付款項 (不包括其他 應付稅項)	Other payables (excluding other tax payables)	352,287	18,252	13,470	–	384,009	384,009
應付關連人士款項	Amounts due to related parties	6,939	–	–	–	6,939	6,939
租賃負債	Lease liabilities	6,827	4,855	8,500	37	20,219	18,519
		<b>613,873</b>	<b>23,107</b>	<b>21,970</b>	<b>37</b>	<b>658,987</b>	<b>657,287</b>

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 4. 財務風險管理(續)

#### 4.1 財務風險因素(續)

##### (iv) 外幣風險

外幣風險指金融工具之公平值或未來現金流量因外幣匯率變動而波動之風險。本集團承受之外幣風險來自其金融資產(以港元(「港元」)及美元(「美元」)計值)。港元及美元並非集團實體與此等交易有關之功能貨幣。

以美元計值之金融資產以收市匯率換算為人民幣之情況如下：

	2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
現金及現金等值項目 Cash and cash equivalents	2,407	79,348

下表列示本集團於本年度除所得稅後溢利及權益相對集團實體功能貨幣兌美元升值的敏感度。敏感度比率乃於向主要管理人員作內部報告外幣風險時採用，為管理層對匯率可能變動之最佳估計。

### 4. FINANCIAL RISK MANAGEMENT (Continued)

#### 4.1 Financial risk factors (Continued)

##### (iv) Foreign currency risk

Foreign currency risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group's exposures to currency risk arise from its financial assets which are denominated in Hong Kong Dollar ("HKD") and United States Dollar ("USD"). They are not the functional currencies of the group entities to which these transactions relate.

USD denominated financial assets, translated into RMB at the closing rates, are as follows:

The following table illustrates the sensitivity of the Group's profit after income tax for the year and equity in regards to an appreciation in the group entities' functional currencies against USD. These sensitivity rates are the rates used when reporting foreign currency risk internally to key management personnel and represents management's best assessment of the possible change in foreign exchange rates.

	2022年 2022 美元 USD	2021年 2021 美元 USD	敏感度比率 Sensitivity rate	溢利或 虧損減少 Decrease in profit or loss 人民幣千元 RMB'000	權益減少 Decrease in equity 人民幣千元 RMB'000
			50個基點 50 basis point	120	120
			50個基點 50 basis point	3,967	3,967

綜合財務報表附註  
Notes to the Consolidated Financial Statements

#### 4. 財務風險管理(續)

##### 4.1 財務風險因素(續)

##### (iv) 外幣風險(續)

以港元計值之金融資產以收市匯率換算為人民幣之情況如下：

	2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
現金及現金等值項目 Cash and cash equivalents	8,455	8,571

下表列示本集團於本年度除所得稅後溢利及權益相對集團實體功能貨幣兌港元升值的敏感度。敏感度比率乃於向主要管理人員作內部報告外幣風險時採用，為管理層對匯率可能變動之最佳估計。

#### 4. FINANCIAL RISK MANAGEMENT (Continued)

##### 4.1 Financial risk factors (Continued)

##### (iv) Foreign currency risk (Continued)

HKD denominated financial assets, translated into RMB at the closing rates, are as follows:

The following table illustrates the sensitivity of the Group's profit after income tax for the year and equity in regards to an appreciation in the group entities' functional currencies against HKD. These sensitivity rates are the rates used when reporting foreign currency risk internally to key management personnel and represents management's best assessment of the possible change in foreign exchange rates.

	敏感度比率 Sensitivity rate	溢利或虧損減少 Decrease in profit or loss 人民幣千元 RMB'000	權益減少 Decrease in equity 人民幣千元 RMB'000
2022年 港元	2022 HKD 50個基點 50 basis point	423	423
2021年 港元	2021 HKD 50個基點 50 basis point	429	429

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 4. 財務風險管理(續)

#### 4.1 財務風險因素(續)

##### (v) 其他價格風險

本集團於截至2021年及2022年12月31日止年度並無重大價格風險。

#### 4.2 公平值估計

金融工具按計量公平值時所用估值技術的輸入數據層級按公平值列賬。不同層級的定義如下：

- 相同資產或負債在活躍市場的報價(未經調整)(第1層級)。
- 除第1層級的報價外資產或負債的可觀察輸入數據，為直接(即價格)或間接(即源自價格)且並不使用重大不可觀察輸入數據(第2層級)。
- 資產或負債並非可依據可觀察市場數據的輸入數據(即重大不可觀察輸入數據)(第3層級)。

### 4. FINANCIAL RISK MANAGEMENT (Continued)

#### 4.1 Financial risk factors (Continued)

##### (v) Other price risk

The Group did not expose to material price risk for the year ended 31 December 2021 and 2022.

#### 4.2 Fair value estimation

Financial instruments carried at fair value, by level of the inputs to valuation techniques used to measure fair value. The different levels have been defined as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices), and not using significant unobservable inputs (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, significant unobservable inputs) (level 3).

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#### 4. 財務風險管理(續)

##### 4.3 公平值層級

本集團對未來作出估計及假設。

於截至2022年及2021年12月31日止年度，第1、第2及第3級之間概無轉移。本集團的政策是於公平值層級之間的轉換發生的報告日期當日予以確認。

#### 4. FINANCIAL RISK MANAGEMENT (Continued)

##### 4.3 Fair value hierarchy

The Group makes estimates and assumptions concerning the future.

During the years ended 31 December 2022 and 2021, there were no transfers between level 1, 2 and 3. The Group's policy is to recognise transfers between levels of fair value hierarchy as at the reporting date in which they occur.

		第1級 Level 1 人民幣千元 RMB'000	第2級 Level 2 人民幣千元 RMB'000	第3級 Level 3 人民幣千元 RMB'000	總計 Total 人民幣千元 RMB'000
於2022年12月31日	As at 31 December 2022				
按公平值經其他 全面收益入賬的 金融資產	Financial assets at FVOCI	—	—	15,000	15,000
按公平值經損益 入賬的金融資產	Financial assets at FVTPL	—	—	327,731	327,731
		—	—	342,731	342,731
於2021年12月31日	As at 31 December 2021				
按公平值經其他 全面收益入賬的 金融資產	Financial assets at FVOCI	—	—	15,000	15,000
按公平值經損益 入賬的金融資產	Financial assets at FVTPL	—	—	328,946	328,946
		—	—	343,946	343,946

##### 金融工具的公平值計量

於估計公平值時，本集團盡可能使用可觀察市場數據。就本集團按公平值計量分類為第1級的金融工具而言，本集團會參考相同資產在活躍市場的報價。有重大不可觀察輸入數據因而公平值計量分類為第3級的工具而言，本集團會委聘獨立合資格估值師進行估值。下表提供有關如何釐定該等金融資產的公平值的資料。

##### Fair Value Measurements of Financial Instruments

In estimating the fair value, the Group uses market-observable data to the extent it is available. For the Group's financial instruments with fair value measurement that are categorised under Level 1, the Group reference to the quoted market price in active markets for identified assets. For instruments with significant unobservable inputs and hence the fair value measurement are categorised under Level 3, the Group engages independent qualified valuers to perform the valuation. The following table gives information about how the fair values of these financial assets are determined.

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### 4. 財務風險管理(續)

#### 4.3 公平值層級(續) 金融工具的公平值計量(續)

### 4. FINANCIAL RISK MANAGEMENT (Continued)

#### 4.3 Fair value hierarchy (Continued) Fair Value Measurements of Financial Instruments (Continued)

描述	於該年度的公平值		估值技術	重大不可觀察輸入數據	不可觀察輸入數據 與公平值的關係
	2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000			
Description	Fair value at		Valuation technique	Significant unobservable inputs	Relationship of unobservable inputs to fair value
按公平值經其他全面 收益入賬的金融資產	15,000	15,000	收入法—使用折現現金流量法獲得 根據合適折現率將自此資產取 得的預期未來經濟利益的現值。	收益增長率介乎25%至30%，當中 計及管理層的經驗並參考獨立 合資格估值師對特定行業市況 的認知。	收益增長率越高，金融資產公平值 越高。
Financial asset at FVTOCI			Income approach – Discount cash flow method was used to capture the present value of the expected future economic benefits to be derived from the asset with suitable discount rate.	Revenue growth rate ranged from 25% to 30%, taking into account the management's experience with reference to the independent qualified valuer's knowledge of market conditions of the specific industries.  折現率13.5%，當中計及採用資本 資產定價模型釐定的加權平均 資本成本。 Discount rate of 13.5%, taking into account weighted average cost of capital determined using a Capital Asset Pricing Model.	Higher the revenue growth rate would increase the fair value of financial assets  折現率越低，金融資產公平值 越高。 Lower the discount rate would increase the fair value of the financial assets

綜合財務報表附註  
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4. 財務風險管理(續)

4.3 公平值層級(續)  
金融工具的公平值計量(續)

4. FINANCIAL RISK MANAGEMENT (Continued)

4.3 Fair value hierarchy (Continued)  
Fair Value Measurements of Financial Instruments (Continued)

描述	於該年度的公平值	估值技術	重大不可觀察輸入數據	不可觀察輸入數據與公平值的關係
Description	Fair value at	Valuation technique	Significant unobservable inputs	Relationship of unobservable inputs to fair value
	2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000		
按公平值經損益入賬的金融資產	327,731	328,946	收入法—使用折現現金流量法獲得根據合適折現率將自此資產取得的預期未來經濟利益的現值。	售價增長率越高，金融資產公平值越高。
Financial asset at FVTPL			Income approach – Discount cash flow method was used to capture the present value of the expected future economic benefits to be derived from the asset with suitable discount rate.	Higher the selling price growth rate would increase the fair value of the financial assets
			非住宅物業按介乎每年2%至5% (2021年：3%至5%)的預期增長率估計售價，當中計及管理層的經驗並參考獨立合資格估值師對特定行業市況的認知。	折現率越低，金融資產公平值越高。
			Estimation selling price with expected growth rate for non-residential properties ranged from 2% to 5% (2021: 3% to 5%), p.a. taking into account the management's experience with reference to the independent qualified valuer's knowledge of market conditions of the specific industries.	Lower the discount rate would increase the fair value of the financial assets
			折現率10.5%(2021年：10.5%)，當中計及採用資本資產定價模型釐定的加權平均資本成本。	
			Discount rate of 10.5% (2021: 10.5%), taking into account weighted average cost of capital determined using a Capital Asset Pricing Model.	

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 4. 財務風險管理<sup>(續)</sup>

#### 4.4 資本風險管理

本集團管理資本的目標為保障本集團持續經營的能力，為股東提供回報及為其他持份者提供利益，維持最佳資本結構，減低資本成本。

本集團積極及定期檢討其資本架構，並隨經濟環境轉變作出調整。為維持或調整該比率，本集團可能調整支付予股東的股息金額、發行新股份或出售資產以減低債務。

### 5. 重大會計估計及判斷

本集團對未來作出估計及假設。按此界定，由此產生的會計估計很少會與其相關的實際結果相同。對下一財政年度資產及負債的賬面值產生重大調整的重大風險的估計及假設討論如下：

#### 5.1 商譽估計減值

本集團根據附註2.9的會計政策，每年檢測商譽有否出現任何減值，現金產生單位的可回收金額按使用價值釐定。於進行上述計算時須作出估計。有關減值評估及主要假設的詳情於附註17披露。

#### 5.2 非金融資產(商譽除外)減值

於報告日期，本集團評估所有非金融資產(商譽以外)是否有任何減值跡象。當有跡象表明未必能收回賬面值時，該等非金融資產會進行減值測試。當資產或現金產生單位的賬面值超過其可回收金額(即其公平值減出售成本和使用價值兩者中的較大者)時，則存在減值。公平值減出售成本是根據公平原則進行具有約束力的類似資產出售交易所得的數據或可觀察市場價格減去出售資產的增量成本而計算。當計算使用價值時，管理層必須估計預期未來來自資產或現金產生單位的現金流量，同時選擇適當的貼現率計算該等現金流量的現值。

### 4. FINANCIAL RISK MANAGEMENT <sup>(Continued)</sup>

#### 4.4 Capital risk management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

The Group actively and regularly reviews its capital structure and makes adjustments in light of changes in economic conditions. In order to maintain or adjust the ratio, the Group may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt.

### 5. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

#### 5.1 Estimated impairment of goodwill

The Group tests annually whether goodwill has suffered any impairment, in accordance with the accounting policy stated in note 2.9, where the recoverable amounts of the CGU is determined based on value-in-use calculations. These calculations require the use of estimates. Details of impairment assessment and key assumptions are disclosed in note 17.

#### 5.2 Impairment of non-financial assets (other than goodwill)

The Group assesses whether there are any indicators of impairment for all non-financial assets (other than goodwill) at the reporting date. These non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable. An impairment exists when the carrying value of an asset or a CGU exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value-in-use. The calculation of the fair value less costs of disposal is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset. When value-in-use calculations are undertaken, management must estimate the expected future cash flows from the asset or CGU and choose a suitable discount rate in order to calculate the present value of those cash flows.



綜合財務報表附註  
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## 5. 重大會計估計及判斷(續)

### 5.2 非金融資產(商譽除外)減值(續)

於2022年12月31日，物業、廠房及設備、無形資產、使用權資產及於聯營公司之投資的賬面值分別為人民幣23,559,000元、人民幣31,456,000元、人民幣200,566,000元及人民幣53,233,000元(2021年：人民幣25,131,000元、人民幣36,942,000元、人民幣217,306,000元及人民幣37,803,000元)。

### 5.3 於業務合併時確認的客戶關係的估計可使用年期

於各收購日期(附註32)業務合併時確認的客戶關係確認為無形資產(附註17)。於2022年12月31日，於該收購中確認的客戶關係的賬面值為人民幣31,456,000元(2021年：人民幣36,942,000元)。客戶關係主要與於收購日期被收購方的現有合約有關。被收購方的現有合約大多並無具體到期日，其餘合約的合約期限為一至五年。根據過往經驗，與物業開發商或業主委員會終止或不重續物業管理合約屬不常見。根據有關物業管理合約的預計合約期限，本集團估計可使用年期並釐定客戶關係的攤銷期為7至10年。

然而，實際可使用年期或會短於或長於估計年期，此乃取決於被收購方日後取得其與物業開發商的合約及關係或與業主委員會重續合約的能力。倘實際合約期限有別於原始估計，有關差異將對客戶關係的無形資產賬面值及有關估計產生變動期間的攤銷費用產生影響。

## 5. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (Continued)

### 5.2 Impairment of non-financial assets (other than goodwill) (Continued)

As at 31 December 2022, the carrying amounts of the property, plant and equipment, intangible assets, right-of-use assets and investment in associates are RMB23,559,000, RMB31,456,000, RMB200,566,000 and RMB53,233,000 (2021: RMB25,131,000, RMB36,942,000, RMB217,306,000 and RMB37,803,000) respectively.

### 5.3 Estimation of the useful life of customer relationship identified in business combination

Customer relationship identified in the business combination on respective acquisition date (note 32) is recognised as intangible assets (note 17). As at 31 December 2022, the carrying amount of the customer relationship identified in the acquisition was RMB31,456,000 (2021: RMB36,942,000). Customer relationship primarily related to the existing contracts of acquirees on the acquisition date. A large portion of the existing contracts of acquirees are with no specific expiration date and the remaining contracts are with contract periods of one to five years. Based on past experience, termination or non-renewal of property management contracts with the property developers or property owners' association are uncommon. The Group thus estimates the useful life and determines the amortisation period of the customer relationship to be 7 to 10 years based on the expected contract duration of the property management contracts.

However, the actual useful life may be shorter or longer than estimate, depending on acquirees' ability to secure its contracts and relationships with property developers or renew the contracts with property owners' associations in the future. Where the actual contract duration is different from the original estimate, such difference will impact the carrying amount of the intangible asset of customer relationship and the amortisation expenses in the periods in which such estimate has been changed.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 5. 重大會計估計及判斷(續)

#### 5.4 符合香港財務報告準則第9號項下預期信貸虧損範疇內應收貿易款項及其他項目的減值估計

本集團基於有關違約風險及預期虧損率的假設對產生預期信貸虧損的項目(包括應收貿易賬款及其他應收款項(不包括預付款項)、代表住戶付款、應收關連人士款項及合約資產)作出準備。基於本集團過往的歷史、現有的市況及於各報告期末的前瞻性估計，本集團於作出該等假設及選擇減值計算的輸入數據時會運用判斷。

倘預期與原先估計有所不同，則有關差額將影響更改該估計期間的應收貿易賬款及香港財務報告準則第9號預期信貸虧損範圍內的其他項目的賬面值，以及預期信貸虧損準備。有關使用的主要假設計輸入數據的詳情，請見上文附註4.1(ii)。

於2022年12月31日，應收貿易賬款及其他應收款項(不包括預付款項)、代表住戶付款，應收關連人士款項及合同資產的賬面值為人民幣884,365,000元、人民幣79,192,000元、人民幣3,963,000元及人民幣113,636,000元(2021年：人民幣798,818,000元、人民幣52,992,000元、人民幣1,088,000元及人民幣112,934,000元)。應收貿易賬款及其他應收款項(不包括預付款項)、代表住戶付款、應收關連人士款項及合約資產的預期信貸虧損準備的撥備詳情分別載於附註21、22、24及23。

### 5. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (Continued)

#### 5.4 Estimation of impairment of trade receivables and other items within the scope of ECL under HKFRS 9

The Group makes allowances on items subjects to ECL (including trade and other receivables (excluding prepayments), payments on behalf of residents, amounts due from related parties and contract assets) based on assumptions about risk of default and expected loss rates. The Group used judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Where the expectation is different from the original estimate, such difference will impact the carrying amount of trade receivables and other items within the scope of ECL of HKFRS 9 and ECL allowances in the periods in which such estimate has been changed. For details of the key assumptions and inputs used, see note 4.1(ii) above.

As at 31 December 2022, the carrying amounts of trade and other receivables (excluding prepayments), payments on behalf of residents, amounts due from related parties and contract assets are RMB884,365,000, RMB79,192,000, RMB3,963,000 and RMB113,636,000 (2021: RMB798,818,000, RMB52,992,000, RMB1,088,000 and RMB112,934,000), respectively. Details of the provision for ECL allowance of trade and other receivables (excluding prepayments), payments on behalf of residents, amounts due from related parties and contract assets are set out in notes 21, 22, 24 and 23 respectively.

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## 6. 收益及分部資料

### 6.1 收益

- (a) 收益主要包括提供物業管理服務、交付前及顧問服務、社區增值服務及智能解決方案服務的所得款項。本集團於截至2022年及2021年12月31日止年度的收益分析如下：

## 6. REVENUE AND SEGMENT INFORMATION

### 6.1 Revenue

- (a) Revenue mainly comprises of proceeds from provision of property management services, pre-delivery and consulting services, community value-added services and smart solution services. An analysis of the Group's revenue for the years ended 31 December 2022 and 2021 are as follows:

		2022年 2022		2021年 2021	
		收益	直接經營開支	收益	直接經營開支
			Direct operating expenses		Direct operating expenses
		Revenue	expenses	Revenue	expenses
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
服務類別	Type of services				
物業管理服務	Property management services	1,248,191	964,885	1,196,469	893,109
交付前及顧問服務	Pre-delivery and consulting services	239,941	182,324	1,072,147	752,538
社區增值服務	Community value-added services	155,495	51,946	182,164	90,211
智能解決方案服務	Smart solution services	140,256	113,621	215,660	141,683
		<b>1,783,883</b>	<b>1,312,776</b>	2,666,440	1,877,541

		2022年 2022	2021年 2021
		人民幣千元	人民幣千元
		RMB'000	RMB'000
確認收益時間	Timing of revenue recognition		
隨時間確認	Recognise over time	1,740,812	2,614,169
某一時間點確認	Recognise at a point in time	43,071	52,271
		<b>1,783,883</b>	2,666,440

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### 6. 收益及分部資料(續)

#### 6.1 收益(續)

##### (a) (續)

截至2022年12月31日止年度，從佳兆業控股及其附屬公司(「佳兆業集團」)及其聯營公司及合營企業所產生收益佔本集團收益19%(2021年：45%)。除與佳兆業集團及其聯營公司及合營企業的交易外，本集團擁有大量客戶而彼等概無佔本集團於截至2022年及2021年12月31日止年度收益10%或以上。

合約資產及合約負債詳情於附註23披露。

##### (b) 未達成的履約責任

就物業管理服務及交付前及顧問服務而言，在有權開具發票的金額與本集團至今表現對於客戶的價值直接對應時，本集團將收益確認為相等於有權開具發票的金額。作為實際權宜方法，本集團已選擇不披露該等類型合約之剩餘履約責任。

就社區增值服務而言，該等服務於短時間內提供，且於年末並無尚未履行的履約責任。

### 6. REVENUE AND SEGMENT INFORMATION

(Continued)

#### 6.1 Revenue (Continued)

##### (a) (Continued)

For the year ended 31 December 2022, revenue from Kaisa Holdings and its subsidiaries (the "Kaisa Group") and its associates and joint ventures contributed 19% (2021: 45%) of the Group's revenue. Other than the transactions with Kaisa Group and its associates and joint ventures, the Group had a large number of customers and none of whom contributed 10% or more of the Group's revenue for the years ended 31 December 2022 and 2021.

The details of contract assets and contract liabilities were disclosed in note 23.

##### (b) Unsatisfied performance obligations

For property management services and pre-delivery and consulting services, the Group recognises revenue in the amount that equals to the right to invoice which corresponds directly with the value to the customer of the Group's performance to date. The Group has elected the practical expedient for not to disclose the remaining performance obligations for these types of contracts.

For community value-added services, they are rendered in a short period of time and there is no unsatisfied performance obligation at the end of the year.

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## 6. 收益及分部資料(續)

### 6.1 收益(續)

#### (b) (續)

就智能解決方案服務而言，於2022年及2021年12月31日，分配至餘下尚未履約或已部分履約義務的交易價格如下：

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
一年內	Within one year	123,073	131,126
超過一年	More than one year	104,748	130,773
		<b>227,821</b>	261,899

上文披露的該等金額不包括已分配至履約義務的交易價格，該等交易價格已經履約但由於可變代價限制尚未確認。

## 6. REVENUE AND SEGMENT INFORMATION

(Continued)

### 6.1 Revenue (Continued)

#### (b) (Continued)

For smart solution services, the transaction price allocated to the remaining unsatisfied or partially satisfied performance obligations as at 31 December 2022 and 2021 are as follows:

These amounts disclosed above do not include transaction price allocated to performance obligations which have been satisfied but not yet recognised due to variable consideration constraint.

### 6.2 分部資料

管理層已根據主要營運決策人已審閱的報告釐定經營分部。本集團的執行董事已被認定為負責分配資源及評估經營分部表現的主要營運決策人。

截至2022年及2021年12月31日止年度，本集團主要在中國從事提供物業管理服務、交付前及顧問服務、社區增值服務及智能解決方案服務。管理層作出分配資源決策方面，視業務為單一經營分部來檢視其經營業績。因此，本公司的主要營運決策人認為用以作出決策的業務分部僅有一個。

本集團的主要經營實體位於中國。因此，本集團於截至2022年及2021年12月31日止年度所有收益均來自中國。

於2022年及2021年12月31日，所有非流動資產均位於中國。

### 6.2 Segment information

Management has determined the operating segments based on the reports reviewed by the CODM. The CODM, who is responsible for allocating resources and assessing performance of the operating segment, has been identified as the executive directors of the Group.

For the years ended 31 December 2022 and 2021, the Group engaged mainly in the provision of the provision of property management services, pre-delivery and consulting services, community value-added services and smart solution services in the PRC. Management reviews the operating results of the business as one operating segment to make decisions about resources allocations. Therefore, the CODM of the Company regards that there is only one segment which is used to make strategic decisions.

The major operating entities of the Group are domiciled in the PRC. Accordingly, all the Group's revenue were derived in the PRC for the years ended 31 December 2022 and 2021.

As at 31 December 2022 and 2021, all of the non-current assets were located in the PRC.

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## 7. 其他收益淨額

## 7. OTHER GAINS, NET

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
無條件政府補貼收入(附註)	Unconditional government subsidy income (note)	21,234	8,937
出售物業、廠房及設備虧損淨額	Net losses on disposal of property, plant and equipment	(1,035)	(123)
收回(撇銷)為不可收回的應收貿易賬款及其他應收款項以及代表住戶付款	Trade and other receivables and payment on behalf of residents recovery (written off) as uncollectible	2,652	(423)
外匯收益/(虧損)淨額	Exchange gains/(losses), net	254	(4,426)
其他	Others	1,286	925
		<b>24,391</b>	<b>4,890</b>

附註：該金額指收取來自中國地方政府部門的補貼。概無就收取該補貼而附有尚未達成的條件及其他或然事項。

Note: The amount represented subsidy received from the local government bureau in the PRC. There was no unfulfilled condition and other contingency attached to the receipt of subsidy.

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8. 僱員福利開支(包括董事酬金) 8. EMPLOYEE BENEFITS EXPENSES  
(INCLUDING DIRECTORS' EMOLUMENTS)

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
工資、薪酬及其他福利	Wages, salaries and other benefits	762,813	1,188,945
以股權結算股份支付的開支 (附註31)	Equity-settled share-based payment expenses (note 31)	5,789	13,757
住房公積金供款	Contributions to housing provident funds	17,622	20,243
界定供款退休計劃供款	Contributions to defined contribution retirement plans	72,775	91,778
		<b>858,999</b>	<b>1,314,723</b>

中國附屬公司的僱員乃屬中國各市政府設立之退休福利計劃之成員。就退休福利計劃而言，本集團的唯一責任為作出指定供款。

截至2022年及2021年12月31日止年度，概無任何沒收供款(由僱主代表於在有關供款全數歸屬前退出該計劃的僱員作出的供款)可供僱員用於降低現時供款水平。

The employees of the PRC subsidiaries are members of a retirement benefits scheme operated by the government of the respective cities in the PRC. The only obligation of the Group with respect to the retirement benefits schemes is to make the specified contributions.

During the years ended 31 December 2022 and 2021, there is no forfeited contributions (by employers on behalf of employees who leave the scheme prior to vesting fully in such contributions) may be used by the employer to reduce the existing level of contributions.

9. 融資(成本)/收入淨額 9. FINANCE (COST)/INCOME, NET

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>融資收入</b>	<b>Finance income</b>		
給予第三方貸款的利息收入	Interest income from loans to third parties	—	1,041
<b>融資開支</b>	<b>Finance expenses</b>		
租賃負債利息開支	Interest expense of lease liabilities	(770)	(813)
融資(成本)/收入淨額	Finance (cost)/income, net	<b>(770)</b>	<b>228</b>

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 10. 除所得稅前溢利

### 10. PROFIT BEFORE INCOME TAX

	2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
除所得稅前溢利經扣除下列各項後達致：		
核數師酬金	1,500	1,500
員工成本－包括董事酬金(附註8)		
－計入直接經營成本	691,959	1,120,644
－計入行政開支	167,040	194,079
有關智能解決方案服務的成本	113,621	140,677
租賃費用：		
－短期租賃及租賃年期少於12個月的租賃	15,975	53,028
其他稅項	8,238	12,433
業務招待費	7,632	8,795
折舊		
－物業、廠房及設備(附註15)	6,876	6,819
－使用權資產(附註19)	19,925	6,630
無形資產的攤銷(附註17)	5,486	5,487
法律及專業費用	5,210	6,458
終止收購交易的虧損(附註)	–	63,920
辦公室開支	16,636	17,018
按公平值經損益入賬的金融資產公平值變動	1,215	53,549
出售按公平值經損益入賬的金融資產虧損	–	159,301
虧損準備撥備		
－應收貿易賬款(附註4.1)	118,990	129,403
－按金、其他應收款項及代表住戶付款(不包括預付款項)(附註4.1)	2,293	1,117
－合約資產(附註4.1)	4,089	11,921
(已收)／撇銷為不可收回的應收貿易賬款及其他應收款項以及代表住戶付款	(2,652)	423
差旅費	3,851	4,862

附註：有關金額為終止收購河北昌潤達環境工程有限公司(「河北昌潤達」)的交易的賠償金。

於2021年8月27日，本集團與獨立第三方就收購河北昌潤達70%的權益訂立買賣協議，代價為人民幣369.6百萬元。

於2021年12月21日，所有訂約方同意終止買賣協議。有關詳情請參閱本公司日期為2021年12月22日的公告。因此，本集團將獲退還人民幣10,000,000元，並向賣方支付人民幣63,920,000元作為賠償金。本集團其後於2022年1月收到退款。

Note: The amount represented compensation for termination of acquisition transaction of Hebei Changrunda Environmental Engineering Co., Ltd (“Hebei Changrunda”).

On 27 August 2021, the Group entered into a sales and purchase agreement with independent third parties for the acquisition of 70% equity interest in Hebei Changrunda at a consideration of RMB369.6 million.

On 21 December 2021, all parties agreed to terminate the sales and purchase agreement, please refer to the announcement of the Company dated 22 December 2021 for details. Accordingly, RMB10,000,000 will be refunded to the Group and RMB63,920,000 was treated as compensation to the vendors. The Group has received the refund in January 2022 subsequently.



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## 11. 所得稅開支

## 11. INCOME TAX EXPENSES

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
即期所得稅	Current income tax		
— 中國企業所得稅	— PRC Corporate Income Tax	65,334	117,277
遞延稅項(附註29)	Deferred tax (note 29)	(33,019)	(50,348)
		<b>32,315</b>	66,929

稅項開支與按適用稅率計算的會計溢利的對賬：

Reconciliation between tax expense and accounting profit at applicable tax rates:

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
除所得稅前溢利	Profit before income tax	138,910	135,050
除所得稅前溢利的稅項，按稅率計算(適用於所涉及稅務司法權區的溢利)	Tax on profit before income tax calculated at the rates applicable to profit in the tax jurisdictions concerned	34,728	33,763
— 若干公司的優惠所得稅率	— preferential income tax rates of certain companies	(4,890)	(11,014)
— 不可扣稅開支	— non-deductible expenses	4,662	48,267
— 應佔聯營公司業績	— share of results of associates	(2,633)	(4,711)
— 尚未確認稅項虧損	— tax loss not recognised	696	723
— 使用過去未動用的稅項虧損	— utilisation of previously unutilised tax losses	(248)	(99)
所得稅開支	Income tax expenses	<b>32,315</b>	66,929

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 11. 所得稅開支(續)

#### 中國企業所得稅

本集團就中國內地業務的所得稅撥備，乃根據當地現行法例、詮釋及慣例，就該等年度估計應課稅溢利按適用稅率計算。

中國企業所得稅的稅率一般為25%。成都市佳兆業物業管理有限公司、重慶市佳兆業物業管理有限公司及柳州佳兆業物業管理有限公司於截至2022年及2021年12月31日止兩個年度的企業所得稅撥備乃按照估計應課稅溢利之15%計算。該等公司符合中國西部大開發下的合資格公司，可享優惠所得稅率15%。

深圳市佳科智能科技有限公司已於2017年12月取得「高新技術企業」證書，故可於2017年至2019年的三年期間按15%較低優惠稅率繳稅。於2020年12月，其已經延長「高新技術企業」狀態，故可於2020年至2022年的三年期間按15%較低優惠稅率繳稅。

就若干從事物業管理服務的集團實體(「物業管理實體」)而言，根據中國相關地方稅收法規，本集團已選擇就物業管理實體提交綜合報稅表，將與物業管理實體及若干由物業管理實體按酬金制管理的社區應佔的應課稅溢利及稅務虧損併入。由於進行有關安排，本集團可暫時動用虧損社區的稅務虧損，導致遞延支付若干稅項撥備。

### 11. INCOME TAX EXPENSES (Continued)

#### PRC Corporate Income Tax

Income tax provision of the Group in respect of operations in Mainland China has been calculated at the applicable tax rate on the estimated assessable profits for the years, based on the existing legislation, interpretations and practices in respect thereof.

The general corporate income tax rate in the PRC is 25%. Provision for the PRC Corporate Income Tax for Kaisa Property Management (Chengdu) Co., Ltd.\* (“成都市佳兆業物業管理有限公司”), Kaisa Property Management (Chongqing) Co., Ltd.\* (“重慶市佳兆業物業管理有限公司”) and Kaisa Property Management (Liuzhou) Co., Ltd.\* (“柳州佳兆業物業管理有限公司”) are calculated at 15% of the estimated assessable profits for both years ended 31 December 2022 and 2021. Those companies are qualified as the company under the development strategy of the PRC’s western region and are able to enjoy a preferential income tax rate of 15%.

Shenzhen Jiake Intelligence Technology Co., Ltd.\* (“深圳市佳科智能科技有限公司”) has obtained the certificate of “High and New Technology Enterprise” (“HNTE”) in December 2017, and it is subject to a reduced preferential enterprise income tax rate of 15% for 3-years period from 2017 to 2019. In December 2020, it has extended the status of HNTE and subjected to a reduced preferential enterprise income tax rate of 15% for 3-years period from 2020 to 2022.

\* The English translation of the name of the company established in the PRC is for reference only. The official name of this company is in Chinese.

For certain group entities engaged in property management services (“**The PM Entities**”), pursuant to relevant local tax regulations in the PRC, the Group has elected to file consolidated tax return for the PM Entities incorporating assessable profit and tax losses attributable to the PM Entities as well as certain communities which are managed by the PM Entities under commission basis. As a result of such arrangement, the Group is able to temporarily utilise tax losses of loss making communities, resulting in deferral of payment of certain provision.

綜合財務報表附註  
Notes to the Consolidated Financial Statements**11. 所得稅開支 (續)****中國預扣稅**

根據中國企業所得稅法，自2008年1月1日起，倘中國附屬公司於2008年1月1日以後從賺取的盈利中宣派股息，中國境外直接控股公司會被徵收10%預扣稅。根據中國與香港的稅務條約安排，倘中國附屬公司的直接控股公司在香港成立，則可能適用較低的5%預扣稅率。

於截至2022年及2021年12月31日止年度，本公司附屬公司益勝投資(香港)有限公司可應用5%預扣稅率。

**香港利得稅**

截至2022年及2021年12月31日止年度，並無計提香港利得稅，因為本集團於該等年度並無來自或源自香港的應課稅溢利。

**海外所得稅**

本公司為根據開曼群島公司法於開曼群島註冊成立的獲豁免有限公司，故獲豁免繳納開曼群島所得稅集團公司為根據英屬處女群島國際商業公司法於英屬處女群島註冊成立，因此獲豁免繳納英屬處女群島所得稅。

**11. INCOME TAX EXPENSES (Continued)****PRC Withholding Income Tax**

According to the Corporate Income Law of the PRC, starting from 1 January 2008, a withholding tax of 10% will be received on the immediate holding companies outside the PRC where their PRC subsidiaries declare dividend of profits earned after 1 January 2008. A lower 5% withholding tax rate can be applied to the immediate holding company of the PRC subsidiaries, which is incorporated in Hong Kong, according to the tax treaty arrangements between the PRC and Hong Kong.

The Company's subsidiary, Profit Victor Investments (Hong Kong) Limited, is able to apply for the 5% withholding tax rate during the years ended 31 December 2022 and 2021.

**Hong Kong Profit Tax**

No Hong Kong Profit Tax has been provided for the years ended 31 December 2022 and 2021 as the Group has no assessable profits arising in or derived from Hong Kong for the years.

**Overseas income tax**

The Company was incorporated in the Cayman Islands as an exempted company with limited liability under the Company Law of Cayman Islands and, accordingly, is exempted from payment of Cayman Islands income tax. The group companies incorporated in the BVI were under the International Business Companies Act of the British Virgin Islands and, accordingly, exempted from British Virgin Islands income tax.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 12. 董事酬金及五名最高薪人士

#### 12.1 董事酬金

根據適用的上市規則及香港公司條例披露的年內董事及主要行政人員酬金如下：

### 12. DIRECTORS' EMOLUMENTS AND FIVE HIGHEST PAID INDIVIDUALS

#### 12.1 Directors' emoluments

Director's and chief executive's remuneration for the year, disclosed pursuant to the applicable Listing Rules and the Hong Kong Companies Ordinance, is as follows:

		截至2022年12月31日止年度 Year ended 31 December 2022					
		袍金	薪金、津貼 及實物福利 Salaries, allowances and benefits in kind	酌情花紅 Discretionary bonuses	退休計劃 供款 Retirement scheme contributions	以股權結算 股份支付 的款項 Equity-settled share-based payment	總計 Total
		Fees 人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
<b>執行董事：</b>	<b>Executive directors:</b>						
廖傳強先生(主席)	Mr. Liao Chuanqiang (Chairman)	-	2,004	-	119	958	3,081
郭麗女士(副總裁)(附註(f))	Ms. Guo Li (Vice President) (note (f))	-	732	-	88	172	992
吳建新先生(附註(c))	Mr. Wu Jianxin (note (c))	38	-	-	-	-	38
李海鳴先生(附註(c))	Mr. Li Haiming (note (c))	86	-	-	-	-	86
聶強先生(附註(d))	Mr. Nie Qiang (note (d))	48	-	-	-	-	48
趙建華先生(附註(e))	Mr. Zhao Jianhua (note (e))	118	-	-	-	-	118
牟朝輝女士(附註(g))	Ms. MOU Zhaohui (note (g))	133	187	-	41	-	361
<b>獨立非執行董事：</b>	<b>Independent non-executive directors:</b>						
劉洪柏先生	Mr. Liu Hongbai	155	-	-	-	24	179
馬秀敏女士	Ms. Ma Xiumin	155	-	-	-	24	179
陳斌先生	Mr. Chen Bin	155	-	-	-	24	179
		888	2,923	-	248	1,202	5,261

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## 12. 董事酬金及五名最高薪人士 (續)

## 12. DIRECTORS' EMOLUMENTS AND FIVE HIGHEST PAID INDIVIDUALS (Continued)

## 12.1 董事酬金 (續)

## 12.1 Directors' emoluments (Continued)

		截至2021年12月31日止年度 Year ended 31 December 2021					
		袍金	薪金、津貼 及實物福利	酌情花紅	退休計劃 供款	以股權結算 股份支付 的款項	總計
		Fees	Salaries, allowances and benefits in kind	Discretionary bonuses	Retirement scheme contributions	Equity-settled share-based payment	Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
<b>執行董事：</b>	<b>Executive directors:</b>						
廖傳強先生(主席及總裁)	Mr. Liao Chuangqiang (Chairman and President)	-	1,505	-	102	3,161	4,768
郭麗女士(副總裁)	Ms. Guo Li (Vice President)	-	887	-	102	948	1,937
吳建新先生(附註(c))	Mr. Wu Jianxin (note (c))	90	-	-	-	-	90
郭曉亭女士(副主席) (附註(a))	Ms. Kwok Hiu Ting (Vice Chairwoman) (note (a))	84	-	-	-	-	84
李海鳴先生(附註(b))	Mr. Li Haiming (note (b))	90	-	-	-	-	90
<b>獨立非執行董事：</b>	<b>Independent non-executive directors:</b>						
劉洪柏先生	Mr. Liu Hongbai	163	-	-	-	79	242
馬秀敏女士	Ms. Ma Xiumin	163	-	-	-	79	242
陳斌先生	Mr. Chen Bin	163	-	-	-	79	242
		753	2,392	-	204	4,346	7,695

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 12. 董事酬金及五名最高薪人士 (續)

#### 12.1 董事酬金 (續)

附註：

- (a) 郭曉亭女士於2020年4月8日獲委任為本公司執行董事及副主席，並於2021年12月6日辭任。
- (b) 李海鳴先生於2020年4月8日獲委任為本公司執行董事。
- (c) 吳建新先生於2022年6月17日辭任執行董事。
- (d) 聶強先生於2022年6月17日獲委任為執行董事。
- (e) 趙建華先生於2022年8月22日獲委任為執行董事。
- (f) 郭麗女士於2022年9月16日辭任執行董事。
- (g) 牟朝輝女士於2022年9月16日獲委任為執行董事及行政總裁。

### 12. DIRECTORS' EMOLUMENTS AND FIVE HIGHEST PAID INDIVIDUALS (Continued)

#### 12.1 Directors' emoluments (Continued)

Notes:

- (a) Ms. Kwok Hiu Ting was appointed as executive director and vice chairman of the Company on 8 April 2020 and resigned on 6 December 2021.
- (b) Mr. Li Haiming was appointed as an executive director of the Company on 8 April 2020.
- (c) Mr. Wu Jianxin was resigned as executive director on 17 June 2022.
- (d) Mr. Nie Qiang was appointed as executive director on 17 June 2022.
- (e) Mr. Zhao Jianhua was appointed as executive director on 22 August 2022.
- (f) Ms. Guo Li was resigned as executive director on 16 September 2022.
- (g) Ms. MOU Zhaohui was appointed as executive director and chief executive officer on 16 September 2022.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 12. 董事酬金及五名最高薪人士 (續)

### 12.1 董事酬金 (續)

上文列示的執行董事酬金為彼等就管理本公司及本集團事務提供的服務的酬金。

上文列示的獨立非執行董事酬金為彼等作為本公司董事提供的服務的酬金。

年內概無有關董事或主要行政人員放棄或同意放棄任何薪酬的安排。

以股權結算股份支付的開支按照附註2.19所載會計政策計量。本公司及最終控股公司根據本公司購股權計劃授予董事的購股權的詳情載於附註31。

上文所示酬金為董事於截至2022年及2021年12月31日止年度以其作為本集團僱員的身份及／或作為本集團旗下公司董事身份收取本集團的酬金。

### 12.2 五名最高薪人士

年內，本集團的五名最高薪人士包括兩名(2021年：兩名)董事，其酬金反映於上文所示分析。年內，於應付餘下三名(2021年：三名)個人的酬金如下：

## 12. DIRECTORS' EMOLUMENTS AND FIVE HIGHEST PAID INDIVIDUALS (Continued)

### 12.1 Directors' emoluments (Continued)

The executive directors' emoluments shown above were for their services in connection with the management of the affairs of the Company and the Group.

The independent non-executive directors' emoluments shown above were for their services as directors of the Company.

There was no arrangement under with a director or the chief executive waived or agreed to waive any remuneration during the year.

Equity-settled share-based payment expenses are measured according to the accounting policies as set out in note 2.19. Particulars of the share options granted to the directors under the share option scheme of the Company by the Company and the ultimate holding company are set out in note 31.

The emoluments shown above represents emoluments received from the Group by the director in his capacity as employee of the Group and/or in their capacity as director of the companies comprising the Group for the years ended 31 December 2022 and 2021.

### 12.2 Five highest paid individuals

The five individuals whose emoluments were the highest in the Group for the year included two (2021: two) directors whose emoluments are reflected in the analysis presented above. The emoluments payable to the remaining three (2021: three) individuals during the year are as follows:

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
薪金、津貼及實物福利	Salaries, allowances and benefits in kind	2,213	2,421
酌情花紅	Discretionary bonuses	—	—
以股權結算股份支付的款項	Equity-settled share-based payment	857	1,553
退休計劃供款	Retirement scheme contributions	358	307
		<b>3,428</b>	4,281

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 12. 董事酬金及五名最高薪人士(續)

#### 12.2 五名最高薪人士(續)

上述人士酬金介乎以下範圍：

		2022年 2022	2021年 2021
1,000,001港元至2,000,000港元	HKD1,000,001 to HKD2,000,000	3	2
2,000,001港元至3,000,000港元	HKD2,000,001 to HKD3,000,000	—	1
3,000,001港元至4,000,000港元	HKD3,000,001 to HKD4,000,000	—	—
		3	3

截至2022年及2021年12月31日止年度，概無董事或五名最高薪人士向本集團收取任何酬金作為吸引加入本集團或入職時的獎勵或離職補償。截至2022年及2021年12月31日止年度，概無董事或五名最高薪人士放棄或同意放棄任何酬金。

No directors or the five highest paid individuals received any emoluments from the Group as an inducement to join or upon joining the Group or as compensation for loss of office for the years ended 31 December 2022 and 2021. No directors or the five highest paid individuals have waived or agreed to waive any emoluments for the years ended 31 December 2022 and 2021.

### 13. 每股盈利

#### (a) 每股基本盈利

每股基本盈利乃按截至2022年及2021年12月31日止年度本公司擁有人應佔溢利除以已發行普通股加權平均數計算。

### 13. EARNINGS PER SHARE

#### (a) Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares in issue for the years ended 31 December 2022 and 2021.

		2022年 2022	2021年 2021
本公司擁有人應佔年度溢利總額(人民幣千元)	Total profit for the year attributable to owners of the Company (in RMB'000)	93,385	56,806
已發行普通股加權年度平均數	Weighted average number of ordinary share in issue	154,110,000	154,075,000
每股基本盈利(人民幣元)	Basic earnings per share (in RMB)	0.61	0.37



綜合財務報表附註  
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### 13. 每股盈利(續)

#### (b) 每股攤薄盈利

### 13. EARNINGS PER SHARE (Continued)

#### (b) Diluted earnings per share

		2022年 2022	2021年 2021
年內已發行普通股加權平均數	Weighted average number of ordinary shares in issue during the year	154,110,000	154,075,000
就購股權計劃作出調整發行股份的影響(附註)	Effect of issue of shares under adjustment for share option scheme (note)	—	1,719,000
就計算每股攤薄盈利的普通股的加權平均數	Weighted average number of ordinary shares for the purpose of calculating diluted earnings per share	154,110,000	155,794,000
每股攤薄盈利(人民幣元)	Diluted earnings per share (in RMB)	0.61	0.36

附註：

截至2022年12月31日止年度，由於股份的平均市價低於該等購股權之經調整行使價，因此計算年內每股攤薄盈利時，並無假設本公司於2019年7月19日授出之未行使購股權已獲轉換。

截至2021年12月31日止年度，由於股份的平均市價高於該等購股權之經調整行使價，因此計算年內每股攤薄盈利時，假設本公司於2019年7月19日授出之未行使購股權已獲轉換。

Note:

For the year ended 31 December 2022, the computation of diluted earnings per share for the year does not assume the conversion of the Company's outstanding share options granted on 19 July 2019 because the average market price of the shares is lower than the adjusted exercise price of those share options.

For the year ended 31 December 2021, the computation of diluted earnings per share for the year assume the conversion of the Company's outstanding share options granted on 19 July 2019 because the average market price of the shares is higher than the adjusted exercise price of those share options.

### 14. 股息

董事會已議決不宣派截至2022年及2021年12月31日止年度的末期股息。

### 14. DIVIDEND

The Board of Directors has resolved not to declare a final dividend for the years ended 31 December 2022 and 2021.

綜合財務報表附註  
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## 15. 物業、廠房及設備

## 15. PROPERTY, PLANT AND EQUIPMENT

		樓宇	租賃物業 裝修	傢私、固定 裝置及 辦公室設備 Furniture, fittings and office equipment	汽車	總計
		Buildings	Leasehold improvement	Motor vehicles		Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
<b>成本</b>	<b>Cost</b>					
於2021年1月1日	As at 1 January 2021	1,246	–	38,263	3,194	42,703
添置	Additions	–	17	7,894	–	7,911
收購附屬公司(附註32)	Acquisition of a subsidiary (note 32)	–	429	1,862	4,417	6,708
出售	Disposals	–	–	(2,589)	(490)	(3,079)
於2021年12月31日及 2022年1月1日	As at 31 December 2021 and 1 January 2022	<b>1,246</b>	<b>446</b>	<b>45,430</b>	<b>7,121</b>	<b>54,243</b>
添置	Additions	–	–	<b>6,721</b>	<b>158</b>	<b>6,879</b>
出售	Disposals	–	–	<b>(6,704)</b>	<b>(1,021)</b>	<b>(7,725)</b>
<b>於2022年12月31日</b>	<b>As at 31 December 2022</b>	<b>1,246</b>	<b>446</b>	<b>45,447</b>	<b>6,258</b>	<b>53,397</b>
<b>累計折舊</b>	<b>Accumulated depreciation</b>					
於2021年1月1日	As at 1 January 2021	110	–	21,472	2,233	23,815
年度支出(附註10)	Charge for the year (note 10)	82	275	5,678	784	6,819
出售時撥回	Written back on disposals	–	–	(1,221)	(301)	(1,522)
於2021年12月31日及 2022年1月1日	As at 31 December 2021 and 1 January 2022	<b>192</b>	<b>275</b>	<b>25,929</b>	<b>2,716</b>	<b>29,112</b>
年度支出(附註10)	Charge for the year (note 10)	<b>83</b>	<b>130</b>	<b>5,791</b>	<b>872</b>	<b>6,876</b>
出售時撥回	Written back on disposals	–	–	<b>(5,775)</b>	<b>(375)</b>	<b>(6,150)</b>
<b>於2022年12月31日</b>	<b>As at 31 December 2022</b>	<b>275</b>	<b>405</b>	<b>25,945</b>	<b>3,213</b>	<b>29,838</b>
<b>賬面淨值</b>	<b>Net book amount</b>					
於2022年12月31日	As at 31 December 2022	<b>971</b>	<b>41</b>	<b>19,502</b>	<b>3,045</b>	<b>23,559</b>
於2021年12月31日	As at 31 December 2021	1,054	171	19,501	4,405	25,131

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 16. 於聯營公司之投資

## 16. INVESTMENT IN ASSOCIATES

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
於聯營公司之投資成本	Cost of investment in associates	23,182	18,282
應佔收購後溢利及其他全面 收益，扣除已收股息	Share of post-acquisition profit and other comprehensive income, net of dividends received	30,051	19,521
		53,233	37,803

於2022年及2021年12月31日，本集團之非上市聯營公司(其並無市場報價，且其報告日期為12月31日)詳情如下：

As at 31 December 2022 and 2021, particulars of the Group's unlisted associates, whose quote market price is not available and having a reporting date of 31 December, are as follows:

聯營公司名稱 Name of associates	註冊成立及 經營之地點 Place of incorporation and operation	註冊資本 詳情 Particulars of registered capital	本公司持有 的權益比例 Proportion of interest held by the Company	主要業務 Principal activities
深圳佳兆業科技集團有限公司 (「佳兆業科技」)	中國	人民幣 16,327,000元	45.20% (2021年： 45.20%)	電腦網絡開發及銷售
深圳佳兆業科技集團有限公司 ("Kaisa Technology Group Co., Ltd.")* ("Kaisa Technology")	PRC	RMB16,327,000	45.20% (2021: 45.20%)	Development and sales of computer network
鹽城市亭源城市服務有限公司(「鹽城」)	中國	人民幣 30,000,000元	49.00% (2021年： 49.00%)	環境及公共設施管理
鹽城市亭源城市服務有限公司 ("Yancheng Tingyuan City Service Co., Ltd.")* ("Yancheng")	PRC	RMB30,000,000	49.00% (2021: 49.00%)	Environmental and public facility management
浙江德瑞城市運營服務有限公司(「德瑞」)	中國	人民幣 10,000,000元	49.00% (2021年： 不適用)	物業管理
浙江德瑞城市運營服務有限公司 ("Zhejiang Derui Urban Operation Service Co., Ltd.")* ("Derui")	PRC	RMB10,000,000	49.00% (2021: N/A)	Property management

\* The English translation of the name of the company established in the PRC is for reference only. The official name of this company is in Chinese.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 16. 於聯營公司之投資(續)

以下載列按權益法入賬的重大聯營公司鹽城之財務資料概要：

### 16. INVESTMENT IN ASSOCIATES (Continued)

Set out below are the summarised financial information of a material associate, Yancheng, which is accounted for using the equity method:

		鹽城 2022年 Yancheng 2022 人民幣千元 RMB'000	鹽城 2021年 Yancheng 2021 人民幣千元 RMB'000
流動資產	Current assets	32,838	22,426
非流動資產	Non-current assets	29,787	22,109
流動負債	Current liabilities	(19,547)	(13,791)
資產淨值	Net assets	43,078	30,744
收益	Revenue	87,842	73,408
年內溢利	Profit for the year	12,333	744
年內其他全面收益	Other comprehensive income for the year	—	—
年內全面收益總額	Total comprehensive income for the year	12,333	744

上述財務資料概要與於聯營公司鹽城的投資的賬面值的對賬載列如下：

A reconciliation of the above summarised financial information to the carrying amount of investment in an associate, Yancheng, is set out below:

		鹽城 2022年 Yancheng 2022 人民幣千元 RMB'000	鹽城 2021年 Yancheng 2021 人民幣千元 RMB'000
聯營公司的資產淨值總額	Total net assets of associate	43,078	30,744
本集團所持擁有權權益比例	Proportion of ownership interests held by the Group	49%	49%
綜合財務狀況表內的賬面值	Carrying amount in the consolidated statements of financial position	21,108	15,065

綜合財務報表附註  
Notes to the Consolidated Financial Statements

16. 於聯營公司之投資 (續)

以下載列按權益法入賬的重大聯營公司佳兆業科技之財務資料概要：

16. INVESTMENT IN ASSOCIATES (Continued)

Set out below are the summarised financial information of a material associate, Kaisa Technology, which is accounted for using the equity method:

		佳兆業科技 2022年 Kaisa Technology 2022 人民幣千元 RMB'000	佳兆業科技 2021年 Kaisa Technology 2021 人民幣千元 RMB'000
流動資產	Current assets	47,542	536,458
非流動資產	Non-current assets	20,591	20,650
流動負債	Current liabilities	(16,526)	(513,593)
資產淨值	Net assets	51,607	43,515
收益	Revenue	1,374	69,198
年內溢利	Profit for the year	8,091	40,887
年內其他全面收益	Other comprehensive income for the year	—	—
年內全面收益總額	Total comprehensive income for the year	8,091	40,887

上述財務資料概要與於聯營公司佳兆業科技的投資的賬面值的對賬載列如下：

A reconciliation of the above summarised financial information to the carrying amount of investment in an associate, Kaisa Technology, is set out below:

		佳兆業科技 2022年 Kaisa Technology 2022 人民幣千元 RMB'000	佳兆業科技 2021年 Kaisa Technology 2021 人民幣千元 RMB'000
聯營公司的資產淨值總額	Total net assets of associate	51,607	43,515
本集團所持擁有權權益比例	Proportion of ownership interests held by the Group	45.20%	45.20%
投資賬面值	Carrying amount of the investment	23,326	19,669
商譽	Goodwill	3,069	3,069
綜合財務狀況表內的賬面值	Carrying amount in the consolidated statements of financial position	26,395	22,738

本集團並無就其於聯營公司之投資而產生任何或然負債或其他承擔。

The Group has not incurred any contingent liabilities or other commitments relating to its investment in associates.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 16. 於聯營公司之投資(續)

以下載列按權益法入賬的重大聯營公司德瑞之財務資料概要：

### 16. INVESTMENT IN ASSOCIATES (Continued)

Set out below are the summarised financial information of a material associate, Derui, which is accounted for using the equity method:

		德瑞 2022年 Derui 2022 人民幣千元 RMB'000
流動資產	Current assets	15,912
非流動資產	Non-current assets	1,680
流動負債	Current liabilities	(5,900)
資產淨值	Net assets	11,692
收益	Revenue	19,016
期內溢利	Profit for the period	1,692
期內其他全面收益	Other comprehensive income for the period	—
期內全面收益總額	Total comprehensive income for the period	1,692

上述財務資料概要與於聯營公司德瑞的投資的賬面值的對賬載列如下：

A reconciliation of the above summarised financial information to the carrying amount of investment in an associate, Derui, is set out below:

		德瑞 2022年 Derui 2022 人民幣千元 RMB'000
聯營公司的資產淨值總額	Total net assets of associate	11,692
本集團所持擁有權權益比例	Proportion of ownership interests held by the Group	49%
綜合財務狀況表內的賬面值	Carrying amount in the consolidated statements of financial position	5,729

本集團並無就其於聯營公司的權益而產生任何或然負債或其他承擔。

The Group has not incurred any contingent liabilities or other commitments relating to its investment in associates.

綜合財務報表附註  
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## 17. 商譽及無形資產

## 17. GOODWILL AND INTANGIBLE ASSETS

		商譽 Goodwill	無形資產 Intangible assets	
		物業管理 服務分部 Property management services segment	客戶關係 Customer relationships	總計 Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
<b>成本</b>	<b>Cost</b>			
於2021年1月1日	As at 1 January 2021	67,222	28,187	95,409
收購附屬公司(附註32)	Acquisition of a subsidiary (note 32)	93,606	18,000	111,606
於2021年12月31日、 2022年1月1日及 2022年12月31日	As at 31 December 2021, 1 January 2022 and 31 December 2022	160,828	46,187	207,015
<b>累計攤銷</b>	<b>Accumulated amortisation</b>			
於2021年1月1日	As at 1 January 2021	–	3,758	3,758
攤銷	Amortisation	–	5,487	5,487
於2021年12月31日及 2022年1月1日	As at 31 December 2021 and 1 January 2022	–	9,245	9,245
攤銷	Amortisation	–	5,486	5,486
<b>於2022年12月31日</b>	<b>As at 31 December 2022</b>	<b>–</b>	<b>14,731</b>	<b>14,731</b>
<b>賬面淨值</b>	<b>Net book amount</b>			
於2022年12月31日	As at 31 December 2022	<b>160,828</b>	<b>31,456</b>	<b>192,284</b>
於2021年12月31日	As at 31 December 2021	160,828	36,942	197,770

於截至2021年12月31日止年度，本集團收購浙江瑞源60%股權(附註32)，總代價為人民幣107,706,000元。於收購日所收購的該實體的可識別資產淨值總額為人民幣23,500,000元，包括本集團確認的可識別客戶關係人民幣18,000,000元。

During the year ended 31 December 2021, the Group acquired 60% of the equity interests in the Zhejiang Ruiyuan (note 32) at a total consideration of RMB107,706,000. Total identifiable net assets of this entity acquired as at the acquisition date were amounted to RMB23,500,000, including identified customer relationships of RMB18,000,000 recognised by the Group.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 17. 商譽及無形資產(續)

所轉讓代價及所收購的非控股權益的金額超出所收購可識別資產淨值公平值的部分入賬為商譽(附註32)。

於業務合併中實現的客戶關係乃按於收購日期的公平值確認。合約客戶關係具有確定可使用年期，並按成本減累計攤銷列賬。攤銷乃於其估計可使用年期7至10年按直線法計算。

獨立估值乃由獨立估價師進行，以釐定本集團於相關收購日期確認的移動應用程式及客戶關係款項。

就減值測試而言，現金產生單位可收回金額按覆蓋詳細的五年預算計劃的使用價值計算，並按以下增長率推斷預期現金流，並經獨立估價師進行估值及本公司董事批准。增長率反映產品相關業務的長遠平均增長。增長率反映現金產生單位服務線的長期平均增長率。

下表載列管理層作為於2022年及2021年12月31日進行商譽減值測試的現金流量預測基準的各項主要假設：

		2022年 2022	2021年 2021
五年期內增長率	Growth rate within the five-year period	2-14%	3-12%
稅前貼現率	Pre-tax discount rate	20%	19-22%
永久增長率	Terminal growth rate	2%	3%

物業管理服務分部所收購的附屬公司的可收回金額按使用價值(「使用價值」)計算(預期將超出賬面值)。於2022年及2021年12月31日毋須計提減值撥備。

本集團管理層相信，使用價值計算中主要估計的任何合理可能變動將不會導致賬面值超出其可收回金額。

### 17. GOODWILL AND INTANGIBLE ASSETS (Continued)

The excess of the consideration transferred and the amount of the non-controlling interests in the acquires over the fair value of the identifiable net assets acquired is recorded as goodwill (note 32).

Customer relationships acquired in business combinations are recognised at fair value at the acquisition date. The contractual customer relations have a finite useful life and are carried at cost less accumulated amortisation. Amortisation is calculated using the straight-line method over the expected life of 7 to 10 years.

Independent valuations were performed by independent valuers to determine the amount of the mobile application and customer relationships recognised by the Group as at respective acquisition dates.

For the purpose of impairment testing, the recoverable amounts for the cash generating unit was determined based on value-in-use calculations covering a detailed five-year budget plan followed by an extrapolation of expected cash flows at the growth rates stated below and the valuation conducted by an independent valuer and approved by the directors of the Company. The growth rates reflect the long-term average growth rates for the service lines of the cash generating unit.

The following table sets forth each key assumption on which management has based its cash flow projections to undertake impairment testing of goodwill as at 31 December 2022 and 2021:

The recoverable amounts of the subsidiaries acquired under property management service segment are calculated based on value in use ("VIU") exceeded its carrying value. No impairment provision was considered necessary to be provided as at 31 December 2022 and 2021.

The management of the Group believes that any reasonably possible changes in the key estimation of the VIU calculations would not cause the carrying amounts to exceed its recoverable amounts.



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## 18. 主要附屬公司詳情

主要附屬公司於2022年及2021年12月31日的詳情如下：

## 18. PARTICULAR OF PRINCIPAL SUBSIDIARIES

Particulars of the principal subsidiaries at 31 December 2022 and 2021 are as follows:

公司名稱 Name of company	註冊成立/成立/ 經營地點及日期 Place and date of incorporation/ establishment/ operations	法律實體類別 Type of legal entity	註冊/已發行及 繳足股本 Registered/Issued and fully paid capital	本公司持有所有 權益百分比 Percentage of ownership interests held by the Company		主要業務 Principal activities
				2022年 2022	2021年 2021	
<b>本公司直接持有</b> <b>Directly held by the Company</b>						
協茂投資有限公司 Xie Mao Investment Company Limited	英屬處女群島， 2007年7月26日 BVI, 26 July 2007	有限責任公司 Limited liability company	2美元 USD2	100%	100%	投資控股 Investment holding
<b>本公司間接持有</b> <b>Indirectly held by the Company</b>						
益勝投資(香港)有限公司 Profit Victor Investments (Hong Kong) Limited	香港，2012年4月2日 Hong Kong, 2 April 2012	有限責任公司 Limited liability company	10,000港元 HKD10,000	100%	100%	投資控股 Investment holding
佳兆業物業集團有限公司 Kaisa Property Group Company Limited*	中國， 2012年12月21日 The PRC, 21 December 2012	有限責任公司 Limited liability company	人民幣65,723,000元 RMB65,723,000	100%	100%	物業管理 Property management
佳兆業物業管理(深圳)有限公司 Kaisa Property Management (Shenzhen) Co., Limited.*	中國， 1999年10月20日 The PRC, 20 October 1999	有限責任公司 Limited liability company	人民幣310,000,000元 RMB310,000,000	100%	100%	物業管理 Property management
深圳市佳兆業商業物業管理有限公司 Kaisa Commercial Property Management (Shenzhen) Co., Ltd.*	中國，2013年5月8日 The PRC, 8 May 2013	有限責任公司 Limited liability company	人民幣50,000,000元 RMB50,000,000	100%	100%	物業管理 Property management
深圳市佳科智能科技有限公司 Shenzhen Jiake Intelligence Technology Co., Limited*	中國， 2013年12月23日 The PRC, 23 December 2013	有限責任公司 Limited liability company	人民幣20,000,000元 RMB20,000,000	100%	100%	設備安裝 Equipment installation

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 18. 主要附屬公司詳情 (續)

### 18. PARTICULAR OF PRINCIPAL SUBSIDIARIES

(Continued)

公司名稱 Name of company	註冊成立/成立/ 經營地點及日期 Place and date of incorporation/ establishment/ operations	法律實體類別 Type of legal entity	註冊/已發行及 繳足股本 Registered/Issued and fully paid capital	本公司持有所有 權益百分比 Percentage of ownership interests held by the Company		主要業務 Principal activities
				2022年 2022	2021年 2021	
深圳市大蓬車工程維修服務有限公司 Shenzhen Dapengche Engineering Maintenance Service Co., Ltd.*	中國， 2014年11月27日 The PRC, 27 November 2014	有限責任公司 Limited liability company	人民幣50,000,000元 RMB50,000,000	100%	100%	維修及保養 Maintenance and repairing
東莞市佳兆業物業管理有限公司 Kaissa Property Management (Dongguan) Co., Ltd.	中國，2007年7月18日 The PRC, 18 July 2007	有限責任公司 Limited liability company	人民幣10,000,000元 RMB10,000,000	100%	100%	物業管理 Property management
成都市佳兆業物業管理有限公司 Kaissa Property Management (Chengdu) Co., Ltd.*	中國，2008年1月30日 The PRC, 30 January 2008	有限責任公司 Limited liability company	人民幣30,000,000元 RMB30,000,000	100%	100%	物業管理 Property management
重慶市佳兆業物業管理有限公司 Kaissa Property Management (Chongqing) Co., Ltd.*	中國，2013年7月11日 The PRC, 11 July 2013	有限責任公司 Limited liability company	人民幣3,000,000元 RMB3,000,000	100%	100%	物業管理 Property management
惠州佳兆業物業管理有限公司 Kaissa Property Management (Huizhou) Co., Ltd.*	中國，2013年7月16日 The PRC, 16 July 2013	有限責任公司 Limited liability company	人民幣500,000元 RMB500,000	100%	100%	物業管理 Property management
柳州佳兆業物業管理有限公司 Kaissa Property Management (Liuzhou) Co., Ltd.*	中國，2017年4月27日 The PRC, 27 April 2017	有限責任公司 Limited liability company	人民幣500,000元 RMB500,000	100%	100%	物業管理 Property management
河北佳科智合科技發展有限公司 Hebei Changrunda Environmental Engineering Co., Limited*	中國，2020年10月28日 The PRC, 28 October 2020	有限責任公司 Limited liability company	人民幣10,000,000元 RMB10,000,000	60%	60%	物業管理相關業務 Property management related business
太原佳兆業物業管理有限公司 Taiyuan Kaissa Property Management Co., Ltd.*	中國，2018年6月27日 The PRC, 27 June 2018	有限責任公司 Limited liability company	人民幣500,000元 RMB500,000	51%	51%	物業管理 Property management
寧波佳兆業物業服務有限公司 Ningbo Kaissa Property Service Co., Ltd.*	中國，2018年11月6日 The PRC, 6 November 2018	有限責任公司 Limited liability company	人民幣500,000元 RMB500,000	51%	51%	物業管理 Property management

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## 18. 主要附屬公司詳情 (續)

## 18. PARTICULAR OF PRINCIPAL SUBSIDIARIES

(Continued)

公司名稱 Name of company	註冊成立/成立/ 經營地點及日期 Place and date of incorporation/ establishment/ operations	法律實體類別 Type of legal entity	註冊/已發行及 繳足股本 Registered/Issued and fully paid capital	本公司持有所有 權權益百分比 Percentage of ownership interests held by the Company		主要業務 Principal activities
				2022年 2022	2021年 2021	
嘉興大樹物業管理有限公司(「嘉興大樹集團」) Jiaxing Dashu Property Management Company Limited* ("Jiaxing Dashu Group")	中國，1999年7月30日 The PRC, 30 July 1999	有限責任公司 Limited liability company	人民幣5,000,000元 RMB5,000,000	60%	60%	物業管理 Property management
嘉興市融樹酒店管理有限公司(「嘉興融樹集團」) Jiaxing Rongshu Hotel Management Co., Ltd* ("Jiaxing Rongshu Group")	中國，2007年9月11日 The PRC, 11 September 2007	有限責任公司 Limited liability company	人民幣1,000,000元 RMB1,000,000	60%	60%	物業管理 Property management
江蘇恒源物業管理有限公司(「江蘇恒源」) Jiangsu Hengyuan Property Management Company Limited* ("Jiangsu Hengyuan")	中國，2004年6月29日 The PRC, 29 June 2004	有限責任公司 Limited liability company	人民幣10,000,000元 RMB10,000,000	51%	51%	物業管理 Property management
鹽城恒源環衛服務有限公司 Yancheng Hengyuan Sanitation Service Company Limited*	中國，2017年3月9日 The PRC, 9 March 2017	有限責任公司 Limited liability company	人民幣1,000,000元 RMB1,000,000	51%	51%	物業管理 Property management
寧波朗通物業服務有限公司(「寧波朗通」) Ningbo Langtong Property Service Company Limited* ("Ningbo Langtong")	中國，2013年1月9日 The PRC, 9 January 2013	有限責任公司 Limited liability company	人民幣2,000,000元 RMB2,000,000	60%	60%	物業管理 Property management
浙江瑞源物業管理有限公司(「浙江瑞源」)(附註32) Zhejiang Ruiyuan Property Management Co., Limited* ("Zhejiang Ruiyuan") (note 32)	中國，2002年7月17日 The PRC, 17 July 2002	有限責任公司 Limited liability company	人民幣10,000,000元 RMB10,000,000	60%	60%	物業管理 Property management

上表列出本公司董事認為主要影響本集團年度業績或構成淨資產重大部分的本公司附屬公司。本公司董事認為，列出其他附屬公司詳情將會令到篇幅過於冗長。

The above table lists the subsidiaries of the Company which, in the opinion of the directors, principally affected the results for the year or formed a substantial portion of the net assets of the Group. To give details of other subsidiaries would, in the opinion of the directors, result in particulars of excessive length.

\* The English translation of the name of the company established in the PRC is for reference only. The official name of this company is in Chinese.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 18. 主要附屬公司詳情 (續)

本集團包括四家擁有重大非控股權益的附屬公司集團，詳情及集團內對銷前的財務資料概要載列如下：

### 18. PARTICULAR OF PRINCIPAL SUBSIDIARIES

(Continued)

The Group includes four subsidiaries group with material non-controlling interests (“**NCI**”), the details and the summarised financial information, before intragroup eliminations, are as follows:

		於2022年12月31日 As at 31 December 2022			
		嘉興大樹集團 Jiangsu Jiaxing Dashu Group 於2022年 12月31日 As at 31 December 2022 人民幣千元 RMB'000	江蘇恒源集團 Hengyuan Group 於2022年 12月31日 As at 31 December 2022 人民幣千元 RMB'000	寧波朗通 Ningbo Langtong 於2022年 12月31日 As at 31 December 2022 人民幣千元 RMB'000	浙江瑞源 Zhejiang Ruiyuan 於2022年 12月31日 As at 31 December 2022 人民幣千元 RMB'000
非控股權益持有的擁有權及 投票權比例	Proportion of ownership interests and voting rights held by the NCI	40%	49%	40%	40%
流動資產	Current assets	58,978	68,337	16,973	85,739
非流動資產	Non-current assets	12,296	34,696	2,970	24,162
流動負債	Current liabilities	(32,077)	(56,754)	(8,266)	(56,456)
非流動負債	Non-current liabilities	(1,945)	(2,221)	(483)	(3,214)
資產淨值	Net assets	37,252	44,058	11,194	50,231
非控股權益賬面值	Carrying amount of NCI	14,901	21,588	4,478	20,092

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## 18. 主要附屬公司詳情(續)

## 18. PARTICULAR OF PRINCIPAL SUBSIDIARIES

(Continued)

		於2022年12月31日 As at 31 December 2022			
		嘉興大樹集團 Jiaxing Dashu Group 人民幣千元 RMB'000	江蘇恒源集團 Jiangsu Hengyuan Group 人民幣千元 RMB'000	寧波朗通 Ningbo Langtong 人民幣千元 RMB'000	浙江瑞源 Zhejiang Ruiyuan 人民幣千元 RMB'000
收益	Revenue	157,038	166,823	48,490	190,278
開支總額	Total expenses	(152,895)	(155,988)	(48,072)	(176,258)
年內溢利	Profit for the year	4,143	10,835	418	14,020
年內其他全面收益	Other comprehensive income for the year	—	—	—	—
年內全面收益總額	Total comprehensive income for the year	4,143	10,835	418	14,020
非控股權益應佔溢利	Profit attributable to NCI	1,657	5,309	167	5,608
非控股權益應佔全面收益 總額	Total comprehensive income attributable to NCI	1,657	5,309	167	5,608
經營活動所得/(所用)現金 流量淨額	Net cash flows from/(used in) operating activities	3,440	2,442	834	11,690
投資活動所用現金流量 淨額	Net cash flows used in investing activities	(308)	(398)	(506)	(5,404)
融資活動所得/(所用) 現金流量淨額	Net cash flows from/(used in) financing activities	(6,097)	865	—	(141)
現金及現金等值項目 增加/減少淨額	Net increase/decrease in cash and cash equivalents	(2,965)	2,909	328	6,145

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18. 主要附屬公司詳情 (續)

18. PARTICULAR OF PRINCIPAL SUBSIDIARIES

(Continued)

		於2021年12月31日 As at 31 December 2021			
		嘉興大樹集團	江蘇恒源集團	寧波朗通	浙江瑞源
		Jiaying	Hengyuan	Ningbo	Zhejiang
		Dashu Group	Group	Langtong	Ruiyuan
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
非控股權益持有的擁有權及 投票權比例	Proportion of ownership interests and voting rights held by the NCI	40%	49%	40%	40%
流動資產	Current assets	57,036	48,126	16,336	71,789
非流動資產	Non-current assets	13,851	30,371	3,062	22,430
流動負債	Current liabilities	(29,428)	(42,729)	(8,040)	(54,151)
非流動負債	Non-current liabilities	(2,253)	(2,546)	(580)	(3,857)
資產淨值	Net assets	39,206	33,222	10,778	36,211
非控股權益賬面值	Carrying amount of NCI	15,682	16,279	4,311	14,484

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## 18. 主要附屬公司詳情(續)

## 18. PARTICULAR OF PRINCIPAL SUBSIDIARIES

(Continued)

		截至2021年12月31日止年度 For the year ended 31 December 2021			
		嘉興大樹集團 Jiaying Dashu Group 人民幣千元 RMB'000	江蘇恒源集團 Jiangsu Hengyuan Group 人民幣千元 RMB'000	寧波朗通 Ningbo Langtong 人民幣千元 RMB'000	浙江瑞源 Zhejiang Ruiyuan 人民幣千元 RMB'000
收益	Revenue	143,367	168,486	46,277	184,179
開支總額	Total expenses	(138,828)	(162,229)	(42,505)	(171,469)
年內溢利	Profit for the year	4,539	6,257	3,772	12,710
年內其他全面收益	Other comprehensive income for the year	-	-	-	-
年內全面收益總額	Total comprehensive income for the year	4,539	6,257	3,772	12,710
非控股權益應佔溢利	Profit attributable to NCI	1,816	3,066	1,509	5,084
非控股權益應佔全面收益 總額	Total comprehensive income attributable to NCI	1,816	3,066	1,509	5,084
經營活動所得/(所用)現金 流量淨額	Net cash flows from/(used in) operating activities	3,756	2,974	(2,786)	16,030
投資活動所用現金流量 淨額	Net cash flows used in investing activities	(381)	(1,002)	(274)	(629)
融資活動所用現金流量 淨額	Net cash flows used in financing activities	(192)	-	(2)	(160)
現金及現金等值項目 增加/減少淨額	Net increase/decrease in cash and cash equivalents	3,183	1,972	(3,062)	15,241

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## 19. 使用權資產

## 19. RIGHT-OF-USE ASSETS

		業主自用 租賃資產 Leased assets for owners- occupied purpose 人民幣千元 RMB'000	提供物業管理 服務租賃資產 Leased assets for provision of properties management services 人民幣千元 RMB'000 (附註) (Note)	總計 Total 人民幣千元 RMB'000
於2021年1月1日	As at 1 January 2021	5,938	–	5,938
增添	Additions	16,853	200,000	216,853
收購附屬公司(附註32)	Acquisition of subsidiaries (note 32)	1,145	–	1,145
折舊	Depreciation	(6,630)	–	(6,630)
於2021年12月31日及 2022年1月1日	As at 31 December 2021 and as at 1 January 2022	<b>17,306</b>	<b>200,000</b>	<b>217,306</b>
增添	Additions	<b>4,254</b>	–	<b>4,254</b>
終止租賃	Termination of leases	<b>(1,069)</b>	–	<b>(1,069)</b>
折舊	Depreciation	<b>(6,592)</b>	<b>(13,333)</b>	<b>(19,925)</b>
<b>於2022年12月31日</b>	<b>As at 31 December 2022</b>	<b>13,899</b>	<b>186,667</b>	<b>200,566</b>

附註：根據本集團一家附屬公司與多名獨立第三方於截至2021年12月31日止年度內訂立的若干租賃協議，本集團獲授權利自2022年1月1日起計15年內使用若干中國非住宅物業，包括但不限於提供物業管理服務及分租非住宅物業以收取租金收入。租賃協議為不可註銷，本集團已支付總代價人民幣200,000,000元，並無進一步責任就使用租賃資產支付款項。該等使用權資產按成本扣除減值虧損(如有)列賬。由於截至2021年12月31日租期尚未開始，故此截至2021年12月31日止年度並無計提折舊。

Note: Pursuant to certain leasing agreements entered by a subsidiary of the Group with a number of independent third parties during the year ended 31 December 2021, the Group was granted the rights to use of certain non-residential properties in the PRC for 15 years commencing from 1 January 2022, including but not limited to the right to provide property management services and sublease the non-residential properties for rental income. The leasing agreements were non-cancellable and the Group has paid total considerations of RMB200,000,000 and no further obligation to pay for the use of the leased assets. These right-of-use assets are carried at costs less impairment loss, if any. No depreciation had been provided for the year ended 31 December 2021 as the leasing period had yet to commence as at 31 December 2021.



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## 20. 金融資產

## 20. FINANCIAL ASSETS

		按公平值經 損益入賬的 金融資產	按公平值經 其他全面收益 入賬的金融資產	總計
		Financial assets at fair value through profit or loss	Financial assets at fair value through other comprehensive income	Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
於2022年12月31日	As at 31 December 2022			
非流動	Non-current			
非上市股本投資(附註(a))	Unlisted equity investment (Note (a))	–	15,000	15,000
其他金融資產(附註(b))	Other financial assets (Note (b))	327,731	–	327,731
於2022年12月31日的 金融資產總額	Total financial assets at 31 December 2022			342,731
於2021年12月31日	As at 31 December 2021			
非流動	Non-current			
非上市股本投資(附註(a))	Unlisted equity investment (Note (a))	–	15,000	15,000
其他金融資產(附註(b))	Other financial assets (Note (b))	328,946	–	328,946
於2021年12月31日的 金融資產總額	Total financial assets at 31 December 2021			343,946

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 20. 金融資產(續)

附註：

- (a) 該金額指投資於中國成立的非上市實體的股本股份投資，該實體主要從事提供汽車行業的網上保險服務。誠如附註4.3所述，非上市股本投資的公平值計量分類為第3級公平值層級。
- (b) 截至2021年12月31日止年度，本集團一家附屬公司與本公司母公司持有5%股份的獨立第三方訂立合約安排，本集團已就獨家權利支付按金人民幣382,495,000元(「按金」)以銷售位於中國的若干非住宅物業(「物業」)，為期五年。根據相關合約安排，附屬公司有權分佔售價超過與合約安排的交易對手協定的最低價格的部分的70%。附屬公司於物業售出前亦有權收取物業的租金收入。董事認為，上述獨家權利下的業務(即提供銷售服務)構成本集團一般業務一部分。

誠如相關合約安排所詳述，如有任何不足額本集團年內支付的按金可予以退還。

由於合約安排賦予本集團收取上述可變現金的合約權利，該資產被視為按公平值經損益入賬的金融資產。本年度已確認公平值虧損人民幣1,215,000元(2021年：人民幣53,549,000元)。如附註4.3所述，公平值計量分類為第3級公平值等級。

### 20. FINANCIAL ASSETS (Continued)

Notes:

- (a) The amount represents an investment in equity shares in an unlisted entity established in the PRC, which is mainly engaged in providing internet insurance services of car industry. The fair value measurement of unlisted equity investment is classified as Level 3 fair value hierarchy as described in note 4.3.
- (b) During the year ended 31 December 2021, a subsidiary of the Group entered into contractual arrangements with independent third parties of which the parent of the Company was a 5% registered shareholder, and the Group paid a deposit of RMB382,495,000 (the "Deposit") for an exclusive right to sell certain non-residential properties in the PRC (the "Properties") for a five-year period. Pursuant to the relevant contractual arrangements, the subsidiary is entitled to 70% of the excess of the selling price over the agreed minimum price with the counterparties to the contractual arrangements. The subsidiary also has the right to receive rental income arising from the Properties prior the Properties are sold. The directors considered that the operations under the abovementioned exclusive right namely, the provision of sale services, form part of the Group's ordinary course of business.

The Deposit paid by the Group during the year is refundable in case of any shortfall as stipulated in details in the related contractual arrangements.

Since the contractual arrangements give the Group a contractual right to receive cash which are variable as described above, the asset is considered as a financial asset at fair value through profit or loss. A fair value loss of RMB1,215,000 (2021: RMB53,549,000) has been recognised during the current year. The fair value measurement is classified as Level 3 fair value hierarchy as described in note 4.3.

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21. 應收貿易賬款及其他應收款項 21. TRADE AND OTHER RECEIVABLES

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>Trade receivables</b>	<b>應收貿易賬款</b>		
– Third parties	– 第三方	369,547	270,319
– Related parties (note 24)	– 關連人士(附註24)	731,275	621,189
		<b>1,100,822</b>	891,508
Less: loss allowance for trade receivables (note 4.1)	減：應收貿易賬款虧損準備 (附註4.1)	(271,977)	(152,987)
		<b>828,845</b>	738,521
<b>Other receivables</b>	<b>其他應收款項</b>		
Other deposits	其他按金	26,004	26,515
Prepayments	預付款項	17,748	16,052
Payments on behalf of staff	代表員工付款	9,474	12,431
Payments on behalf of residents under lump-sum basis	按包幹制代表住戶付款	22,394	16,356
Other receivable in relation to termination of acquisition transaction (note 10)	終止收購交易的其他應收款項 (附註10)	–	10,000
Others	其他	2,525	2,746
Less: loss allowance for other receivables (note 4.1)	減：其他應收款項虧損準備 (附註4.1)	(4,877)	(7,751)
Total other receivables	其他應收款項總額	<b>73,268</b>	76,349
Less: other receivables under non-current portion	減：非流動部分的其他應 收款項	(6,440)	(14,839)
Current portion	流動部分	<b>66,828</b>	61,510

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 21. 應收貿易賬款及其他應收款項 21. TRADE AND OTHER RECEIVABLES (Continued)

(續)

附註：

- (a) 於2022年12月31日，本集團所有應收貿易賬款及其他應收款項均以人民幣計值(2021年：全部均以人民幣計值)。董事認為流動部分的應收貿易賬款及其他應收款項的公平值與其賬面值並無重大差異，此乃由於該等結餘大部分自開始起計到期日較短。
- (b) 物業管理服務收入乃根據相關服務協議的條款收取，並於發出付款通知書時到期支付。交付前及顧問服務以及智能解決方案服務收入乃根據相關服務協議的條款收取，而本集團一般向客戶授予的平均信貸期介乎0日至90日。

於2022年及2021年12月31日，應收貿易賬款(計提虧損準備前)按發票日期的賬齡分析如下：

Notes:

- (a) All of the Group's trade and other receivables as at 31 December 2022 are denominated in RMB (2021: all RMB). The directors consider that the fair values of trade and other receivables under current portion are not materially different from their carrying amounts because these balances have short maturity periods on their inception.
- (b) Property management services income is received in accordance with the terms of the relevant service agreements and due for payment upon the issuance of demand note. Pre-delivery and consulting services and smart solution services are received in accordance with the terms of the relevant service agreements, and the Group normally allows an average credit period ranged from 0 days to 90 days to its customers.

The ageing analysis of the trade receivables before loss allowances as at 31 December 2022 and 2021 based on the invoice date is as follows:

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
180日內	Within 180 days	431,383	644,208
181至365日	181-365 days	246,279	171,038
1至2年	1-2 years	386,813	55,364
2至3年	2-3 years	25,507	12,711
3年以上	Over 3 years	10,840	8,187
		<b>1,100,822</b>	891,508

綜合財務報表附註  
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## 22. 代表住戶付款

## 22. PAYMENTS ON BEHALF OF RESIDENTS

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
代表住戶付款	Payments on behalf of residents	89,869	58,502
減：代表住戶付款減值準備 (附註4.1)	Less: allowance for impairment of payments on behalf of residents (note 4.1)	(10,677)	(5,510)
		79,192	52,992

與本集團按酬金制管理住宅社區的物業管理辦事處的結餘指本集團代表住宅社區支付的開支超過自該住宅社區住戶收取物業管理費的部分。

The balances with the property management offices of residential communities managed by the Group under the terms of commission basis represents expenditures paid by the Group on behalf of the residential community in excess of the property management fees collected from the residents of that residential community.

於2022年及2021年12月31日，代表住戶付款乃以人民幣計值。

As at 31 December 2022 and 2021, the payments on behalf of residents were denominated in RMB.

## 23. 合約資產／負債

## 23. CONTRACT ASSETS/LIABILITIES

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>合約資產</b>	<b>Contract assets</b>		
與智能解決方案服務有關的 合約資產	Contract assets related to smart solution services	129,646	124,855
減：合約資產虧損準備	Less: loss allowance for contract assets	(16,010)	(11,921)
		113,636	112,934
<b>合約負債</b>	<b>Contract liabilities</b>		
與智能解決方案服務有關的 合約負債	Contract liabilities related to smart solution services	(39,335)	(29,612)
與物業管理服務有關的合約 負債	Contract liabilities related to property management services	(166,791)	(137,360)
		(206,126)	(166,972)

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 23. 合約資產／負債(續)

合約資產主要與本集團有權享有於報告日期尚未計價的已完成工程的代價有關。合約資產於有關權利成為無條件時轉撥至應收款項。合約負債主要與尚未提供相關服務而預收客戶代價有關。代價一般在履約前收到。有關資產及負債因本集團業務增長而增加。

計入關連人士的合約資產及合約負債分別為人民幣73,190,000元(2021年：人民幣73,254,000元)及人民幣22,056,000元(2021年：人民幣20,135,000元)。

下表列示於本報告期間確認的收益與結轉合約負債的相關性：

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
年初計入合約負債結餘的 已確認收益	Revenue recognised that was included in the contract liabilities balance at the beginning of the year	<b>118,214</b>	69,199

預期所有合約資產及負債將於一至兩年內收回／結付。

### 23. CONTRACT ASSETS/LIABILITIES (Continued)

The contract assets primarily relate to the Group's rights to consideration for work completed but not billed at the reporting date. The contract assets are transferred to receivables when the rights become unconditional. The contract liabilities primarily relate to the advanced consideration received from customers while the underlying services are yet to be provided. Considerations are usually received in advance of the performance under the contracts. Such assets and liabilities increased as a result of the growth of the Group's business.

The contract assets and contract liabilities included the related parties with amount RMB73,190,000 (2021: RMB73,254,000) and RMB22,056,000 (2021: RMB20,135,000) respectively.

The following table shows how much of the revenue recognised in the current reporting period relates to carried-forward contract liabilities:

All contract assets and liabilities are expected to be recovered/settled within one to two years.

綜合財務報表附註  
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## 24. 應收關連人士款項

## 24. AMOUNTS DUE FROM RELATED PARTIES

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>應收同系附屬公司款項</b>	<b>Amounts due from fellow subsidiaries</b>		
— 貿易性質	— Trade nature	448,075	500,459
— 非貿易性質	— Non-trade nature	2,768	777
		<b>450,843</b>	501,236
<b>應收同系附屬公司合營企業款項</b>	<b>Amounts due from joint ventures of fellow subsidiaries</b>		
— 貿易性質	— Trade nature	193,312	115,768
— 非貿易性質	— Non-trade nature	1,163	307
		<b>194,475</b>	116,075
<b>應收最終控股公司的聯營公司款項</b>	<b>Amounts due from associates of ultimate holding company</b>		
— 貿易性質	— Trade nature	89,888	4,962
— 非貿易性質	— Non-trade nature	32	4
		<b>89,920</b>	4,966
		<b>735,238</b>	622,277
減：貿易性質結餘的虧損準備	Less: loss allowance for trade nature balance	(228,954)	(124,447)
		<b>506,284</b>	497,830

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 24. 應收關連人士款項(續)

下表載列於各報告日期按發票日期所呈列應收關連人士款項(貿易性質)的賬齡分析。

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
180日內	Within 180 days	239,830	465,687
181至365日	181-365 days	165,478	130,485
1至2年	1-2 years	318,342	23,562
2至3年	2-3 years	7,625	1,455
		<b>731,275</b>	621,189

於2022年及2021年12月31日，非貿易性質的應收同系附屬公司、同系附屬公司的合營企業及最終控股公司的聯營公司款項為無抵押、免息並須按要求償還。

於2022年及2021年12月31日，應收關連人士款項以人民幣計值。

本集團給予關連公司的信貸限額乃基於對彼等的財務可行性及業內聲譽(包括過往付款記錄)進行的評估。

本集團已應用香港財務報告準則第9號規定的簡化方法計提貿易性質結餘的預期信貸虧損。

### 24. AMOUNTS DUE FROM RELATED PARTIES

(Continued)

The following is the ageing analysis of amounts due from related parties (trade nature) based on invoice date presented at each of the reporting dates.

The non-trade nature of amounts due from fellow subsidiaries, joint ventures of fellow subsidiaries and associate of ultimate holding company are unsecured, interest-free and recoverable on demand as at 31 December 2022 and 2021.

As at 31 December 2022 and 2021, amounts due from related parties were denominated in RMB.

The Group's credit limits offered to related companies are based on assessment of their financial viability and reputation in the industry, including historical payment records.

The Group applied simplified approach to provide the expected credit losses prescribed by HKFRS 9 for the trade nature balance.



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## 25. 受限制現金及現金及現金等值項目

現金及在銀行和其他金融機構的結餘以下列貨幣計值：

## 25. RESTRICTED CASH AND CASH AND CASH EQUIVALENTS

Cash and balances with banks and other financial institutions are denominated in the following currencies:

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
計值－以人民幣	Denominated in – RMB	236,949	270,593
計值－以港元	Denominated in – HKD	8,455	8,571
計值－以美元	Denominated in – USD	2,407	79,348
		<b>247,811</b>	358,512
減：受限制現金(附註)	Less: Restricted cash (note)	(491)	(517)
		<b>247,320</b>	357,995

附註：於2022年12月31日，受限制現金主要指代表住戶持有的維護基金人民幣428,000元(2021年：人民幣395,000元)以及就使用中國境外銀行服務而作出的擔保存款，分別為人民幣63,000元(2021年：人民幣122,000元)。

計入本集團的現金及在銀行和其他金融機構的結餘的以人民幣計值的銀行結餘為人民幣236,949,000元(2021年：人民幣270,593,000元)乃存置於中國的銀行。人民幣為不可自由兌換的貨幣。根據中國外匯管理條例及外匯結算、銷售及付款管理條例，本集團獲准透過獲授權開展外匯業務的銀行將人民幣兌換為外幣。

Note: As at 31 December 2022, restricted cash mainly represents the maintenance fund held on behalf of the residents amounting to RMB428,000 (2021: RMB395,000) and guarantee deposits for the use of bank service outside mainland China amounting to RMB63,000 (2021: RMB122,000) respectively.

Included in cash and balances with banks and other financial institutions of the Group is RMB236,949,000 (2021: RMB270,593,000) of bank balances denominated in RMB placed with banks in the PRC. RMB is not a freely convertible currency. Under the PRC's Foreign Exchange Control Regulations and Administration of Settlement and Sales and Payment of Foreign Exchange Regulations, the Group is permitted to exchange RMB for foreign currencies through banks that are authorised to conduct foreign exchange business.

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26. 應付貿易賬款及其他應付款項 26. TRADE AND OTHER PAYABLES

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>應付貿易賬款</b>	<b>Trade payables</b>		
— 第三方	— Third parties	<b>182,681</b>	236,635
— 關連人士(附註27)	— Related parties (note 27)	<b>8,311</b>	11,185
		<b>190,992</b>	247,820
<b>其他應付款項</b>	<b>Other payables</b>		
收購附屬公司應付代價	Consideration payables for acquisition of subsidiaries	<b>26,941</b>	45,536
應計員工成本	Accrued staff costs	<b>87,423</b>	106,861
其他應付稅項	Other tax payables	<b>7,665</b>	5,754
已收按金	Deposits received	<b>74,486</b>	76,555
代表住戶收款	Receipt on behalf of residents	<b>126,938</b>	134,137
其他應付款項及應計費用	Others payables and accruals	<b>19,468</b>	20,920
其他應付款項總額	Total other payables	<b>342,921</b>	389,763
減：非流動部分	Less: non-current portion		
其他應付款項	Other payables	<b>(5,077)</b>	(4,781)
收購附屬公司應付代價	Consideration payables for acquisition of subsidiaries	<b>(13,471)</b>	(26,941)
非流動部分的其他應付款項 總額	Total other payables under non-current portion	<b>(18,548)</b>	(31,722)
<b>流動部分</b>	<b>Current portion</b>	<b>324,373</b>	358,041

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**26. 應付貿易賬款及其他應付款項** **26. TRADE AND OTHER PAYABLES** (Continued)

(續)

應付貿易賬款包括應付本集團供應商款項。未償還結餘為貿易性質，信貸期介乎30至180日。根據發票日期，於2022年及2021年12月31日應付貿易賬款的賬齡分析如下：

Included in trade payables were amounts due to the Group's suppliers. The outstanding balances were trading in nature and credit periods ranging from 30-180 days were granted. Based on the invoice dates, the ageing analysis of the trade payables as at 31 December 2022 and 2021 is as follows:

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
90日內	Within 90 days	98,512	178,472
91至180日	91-180 days	40,832	39,766
181至270日	181-270 days	20,509	17,511
271至365日	271-365 days	10,644	7,742
超過365日	Over 365 days	20,495	4,329
		<b>190,992</b>	247,820

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## 27. 應付關連人士款項

## 27. AMOUNTS DUE TO RELATED PARTIES

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
應付關連人士款項	Amounts due to related parties		
— 貿易性質	— Trade nature	8,311	11,185
— 非貿易性質	— Non-trade nature	9,629	6,939
		<b>17,940</b>	18,124

下表載列於報告日期按發票日期所呈列的應付關連人士款項(貿易性質)賬齡分析：

The following is the ageing analysis of amounts due to related parties (trade nature) based on invoice date presented the reporting date:

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
90日內	Within 90 days	3,391	6,879
91至180日	91-180 days	1,168	3,494
181至270日	181-270 days	1,113	252
271至365日	271-365 days	1,545	299
超過365日	Over 365 days	1,094	261
		<b>8,311</b>	11,185

應付關連人士款項為無抵押、免息並須按  
要求償還。

The amounts due to related parties are unsecured, interest-free and repayable on demand.



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### 28. 租賃負債(續)

#### 租賃活動詳情

於截至2022年12月31日止年度，本集團訂立額外5份(2021年：18份)新租賃協議作辦公室用途，年期介乎一至五年。所有租約須支付每月固定租金。

本集團認為該等租賃並無任何續租或終止選擇權。

於截至2022年12月31日止年度，租約的現金流出總額為人民幣23,061,000元(2021年：人民幣59,531,000元)。

### 28. LEASE LIABILITIES (Continued)

#### Details of the lease activities

During the year ended 31 December 2022, the Group entered into additional 5 (2021: 18) new lease agreements for office uses for one to five years. All leases are subjected to monthly fixed rental payment.

The Group considered these leases do not have any extension or termination options.

During the year ended 31 December 2022, the total cash outflows for the leases are RMB23,061,000 (2021: RMB59,531,000).

### 29. 遞延稅項資產／負債

### 29. DEFERRED TAX ASSETS/LIABILITIES

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>遞延稅項資產：</b>	<b>Deferred tax assets:</b>		
年初結餘	Balance at beginning of year	57,929	8,177
於損益計入(附註11)	Credited to profit or loss (note 11)	31,647	48,997
收購附屬公司(附註32)	Acquisitions of subsidiaries (note 32)	—	755
年終結餘	Balance at end of year	89,576	57,929
<b>遞延稅項負債：</b>	<b>Deferred tax liabilities:</b>		
年初結餘	Balance at beginning of year	(13,236)	(10,107)
於損益計入(附註11)	Credited to profit or loss (note 11)	1,372	1,371
收購附屬公司(附註32)	Acquisitions of subsidiaries (note 32)	—	(4,500)
年終結餘	Balance at end of year	(11,864)	(13,236)

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29. 遞延稅項資產／負債(續)

遞延稅項資產及負債應佔部分如下：

29. DEFERRED TAX ASSETS/LIABILITIES (Continued)

Deferred tax assets and liabilities are attributable to the following:

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>資產</b>	<b>Assets</b>		
虧損準備撥備	Provision for loss allowance	75,885	44,542
其他金融資產公平值變動	Change in fair value of other financial assets	13,691	13,387
遞延稅項資產總額	Total deferred tax assets	89,576	57,929
<b>負債</b>	<b>Liabilities</b>		
無形資產賬面值超過稅基的數額	Excess of carrying amount of intangible asset over the tax bases	(7,864)	(9,236)
未分派溢利的預扣稅	Withholding tax for undistributed profits	(4,000)	(4,000)
稅項負債淨值	Net tax liabilities	(11,864)	(13,236)

企業所得稅法及其實施細則規定中國居民企業就2008年1月1日起產生的溢利向其非中國居民公司投資者派發的股息須繳納10%的預扣稅(除由稅務條約或安排減徵外)。由於本集團能控制本集團中國附屬公司分派溢利之數額及時間性，故此僅在該等溢利預期於可見將來可供分派之情況下始計提遞延稅項負債。

於香港成立的中國附屬公司的直接控股公司可按照中國與香港所訂立的稅務條約安排規定，按5%之較低稅率繳納預扣稅。

本集團有可結轉用以抵銷未來應課稅收入的未確認稅項虧損人民幣6,478,000元(2021年：人民幣1,655,000元)。此等稅項虧損將於2023年至2027年間屆滿。

The EIT Law and its implementation rules impose a withholding tax at 10%, unless reduced by a tax treaty or arrangement, for dividends distributed by the PRC-resident enterprises to their non-PRC-resident corporate investors for profits earned since 1 January 2008. Since the Group controls the quantum and timing of distribution of profits of the Group's subsidiaries in the PRC, deferred tax liabilities are only provided to the extent that such profits are expected to be distributed in the foreseeable future.

A lower 5% withholding tax rate can be applied to the immediate holding company of the PRC subsidiaries, which is incorporated in Hong Kong, according to the tax treaty arrangements between the PRC and Hong Kong.

The Group has unrecognised tax losses of RMB6,478,000 (2021: RMB1,655,000) to carry forward against future taxable income. These tax losses will be expired from 2023 to 2027.

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## 30. 股本

## 30. SHARE CAPITAL

每股面值0.01港元的普通股 Ordinary shares of HKD0.01 each		股份數目 No. of shares	人民幣千元 RMB'000
<b>法定：</b> 於2021年1月1日、2021年 12月31日、2022年1月1日及 2022年12月31日	<b>Authorised:</b> As at 1 January 2021, 31 December 2021, 1 January 2022 and 31 December 2022		
		500,000,000	4,400
<b>已發行及繳足：</b> 於2021年1月1日 發行股份(附註)	<b>Issued and fully paid:</b> As at 1 January 2021 Issue of shares (note)	154,000,000 110,000	1,360 1
<b>於2021年12月31日、2022年 1月1日及2022年12月31日</b>	<b>As at 31 December 2021, 1 January 2022 and 31 December 2022</b>	<b>154,110,000</b>	<b>1,361</b>

附註：

於截至2021年12月31日止年度，購股權已獲行使以認購本公司110,000股普通股，代價約為人民幣1,437,000元，當中約人民幣1,000元已入賬為股本，約人民幣2,062,000元入賬為股份溢價賬。行使購股權導致購股權儲備人民幣626,000元轉移至股份溢價賬。

Notes:

During the year ended 31 December 2021, share options were exercised to subscribe for 110,000 ordinary shares of the Company at a consideration of approximately RMB1,437,000 of which approximately RMB1,000 was credited to share capital and approximately RMB2,062,000 was credited to the share premium account. As a result of the exercise of share options, share option reserve of RMB626,000 was transferred to the share premium account.



綜合財務報表附註  
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### 31. 以股權結算股份支付的交易

#### (a) 本公司授出的購股權計劃

根據股東於2019年6月18日通過的決議案，一項購股權計劃獲有條件採納。根據購股權計劃之條款，本公司可酌情向任何合資格人士(包括本集團任何成員公司的董事、僱員、高級職員、顧問、諮詢人、供應商、代理人及客戶)授出購股權。因行使根據購股權計劃或本公司採納之任何其他購股權計劃已授出及未獲行使的所有購股權而可能發行的股份最多不得超過本公司不時之已發行股份30%。

概不得於採納購股權計劃起計10年後根據購股權計劃授出購股權。歸屬期、行使期及歸屬條件可由本公司於授出時指定，而購股權將不遲於相關授出日期後10年屆滿。

購股權計劃項下之購股權之行使價不得低於以下之最高者：(i)本公司之股份於授出日期於聯交所發出之每日報價表所報之正式收市價；(ii)本公司之股份於緊接授出日期前五個聯交所營業日於聯交所發出之每日報價表所報之平均正式收市價；(iii)本公司股份之面值。

### 31. EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS

#### (a) Share Option Scheme granted by the Company

Pursuant to the shareholders' resolution passed on 18 June 2019, a share option scheme was conditionally adopted. Pursuant to the terms of the share option scheme, the Company may grant options at its discretion, to any eligible person (including directors, employees, officers of any member of the Group, advisers, consultants, suppliers, agents and customers of any member of the Group). The maximum number of shares which may be issued upon exercise of all options granted and yet to be exercised under the share option scheme or any other share option schemes adopted by the Company must not exceed 30% of the Company's shares in issue from time to time.

No options may be granted under the share option scheme after 10 years since the adoption. The vesting periods, exercise periods and vesting conditions may be specified by the Company at the time of the grant, and the options expire no later than 10 years from the relevant date of grant.

The exercise price of the option under the share option scheme shall be no less than the highest of (i) the official closing price of the Company's shares as stated in the daily quotation sheet issued by the Stock Exchange on the date of grant; (ii) the average of the official closing price of the Company's shares as stated in the daily quotation sheets issued by the Stock Exchange for the five Stock Exchange business days immediately preceding the date of grant; (iii) the nominal value of a share of the Company.

綜合財務報表附註  
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31. 以股權結算股份支付的交易 (續)

(a) 本公司授出的購股權計劃 (續)

購股權計劃項下之購股權變動詳情如下：

		每股加權 平均行使價 (以港元列示) Weighted average exercise price in HKD per share	數目 Number
於2021年1月1日	As at 1 January 2021	15.7	10,600,000
年內行使	Exercise during the year	15.7	(110,000)
年內沒收	Forfeited during the year	15.7	(440,000)
於2021年12月31日及 於2022年1月1日	As at 31 December 2021 and as at 1 January 2022	15.7	10,050,000
年內沒收	Forfeited during the year	15.7	(580,000)
<b>於2022年12月31日</b>	<b>As at 31 December 2022</b>	<b>15.7</b>	<b>9,470,000</b>

於2019年7月19日，本公司向本公司董事及本公司及其附屬公司若干僱員分別提呈授出(「**2019年7月授出**」) 2,750,000份及8,700,000份本公司股本中每股面值0.01港元股份的購股權。緊接授出日期前股份的收市價為15.36港元。向僱員授出的8,700,000份購股權及向本公司董事授出的2,750,000份購股權在二項式模式下的公平值分別為62,564,000港元及22,241,000港元。

31. EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS (Continued)

(a) Share Option Scheme granted by the Company (Continued)

Details of the movement of the share options under share option scheme are as follows:

On 19 July 2019, the Company offered to grant to the directors of the Company and certain employees of the Company and its subsidiaries (the “**July 2019 Grant**”) of 2,750,000 and 8,700,000 share options respectively, of HKD0.01 each in the capital of the Company. The closing price of the shares immediately before the date of grant was HKD15.36. 8,700,000 share options granted to the employees and 2,750,000 share options granted to the directors of the Company have a fair value under the binomial model of HKD62,564,000 and HKD22,241,000, respectively.

綜合財務報表附註  
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### 31. 以股權結算股份支付的交易 (續)

- (a) 本公司授出的購股權計劃(續)  
估值乃根據二項式期權定價模式以下列數據及假設作出：

### 31. EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS (Continued)

- (a) **Share Option Scheme granted by the Company** (Continued)  
The valuations were based on the Binomial Option Pricing Model with the following data and assumptions:

		2019年7月19日 19 July 2019 授出 Grant
二項式期權定價模式下的公平值	Fair value under binomial model	HKD84,805,000港元
授出日期的股份收市價	Closing share price at grant date	HKD15.70港元
行使價	Exercise price	HKD15.70港元
年度無風險利率	Annual risk free interest rate	1.87%
預期波幅	Expected volatility	50.86%
預期購股權期限	Expected option life	10 years年
預期股息回報	Expected dividend yield	1.15%

預期波幅乃以本公司股價於上市日期至授出日期之歷史波幅而釐定。無風險利率相等於授出日期可行使期間港元掉期利率。

二項式期權定價模式已用以估計購股權之公平值。計算購股權公平值所用之可變因素及假設乃按董事之最佳估計得出。購股權之價值因若干主觀假設之不同可變因素而有所改變。預期股息回報乃根據歷史數據釐定。

於截至2022年12月31日止年度，合共人民幣5,789,000元僱員補償開支已於損益確認(2021年：人民幣13,414,000元)，而其相應金額已計入「購股權儲備」。概無因股份支付交易而確認任何負債。

於2022年12月31日，5,970,000份購股權計劃項下授出的尚未行使購股權可予行使(2021年：4,020,000份)。

Expected volatility was determined by using the historical volatility of the Company's share price from the listing date to the grant date. The risk free interest rate is equal to HKD swap rate over the exercise period at the grant date.

The Binomial Option Pricing Model has been used to estimate the fair value of the options. The variables and assumptions used in computing the fair value of the share options are based on the Directors' best estimate. The value of an option varies with different variables of certain subjective assumptions. Expected dividend yield are based on historical data.

In total, RMB5,789,000 of employee compensation expense has been recognised in profit or loss for the year ended 31 December 2022 (2021: RMB13,414,000) and the corresponding amount of which has been credited to "Share option reserve". No liabilities were recognized for the share-based payment transactions.

As at 31 December 2022, 5,970,000 of the outstanding options granted under the share option scheme were exercisable (2021: 4,020,000).

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31. 以股權結算股份支付的交易 (續)

(a) 本公司授出的購股權計劃 (續)

附註：

於報告日期的購股權條款如下：

行使期	Exercise period	每股行使價 Exercise price per share 港元 HKD	於12月31日未行使購股權數目 Number of share options outstanding as at 31 December	
			2022年 2022	2021年 2021
2020年7月19日至2029年7月18日	19/7/2020-18/7/2029	15.70	2,010,000	2,010,000
2021年7月19日至2029年7月18日	19/7/2021-18/7/2029	15.70	2,010,000	2,010,000
2022年7月19日至2029年7月18日	19/7/2022-18/7/2029	15.70	1,950,000	2,010,000
2023年7月19日至2029年7月18日	19/7/2023-18/7/2029	15.70	3,500,000	4,020,000
			<b>9,470,000</b>	10,050,000

(b) 最終控股公司授出的購股權計劃

根據最終控股公司佳兆業控股於2009年11月22日通過之決議案，購股權計劃已獲採納並於2019年11月21日屆滿。根據購股權計劃之條款，佳兆業控股董事會可酌情向任何合資格人士(包括佳兆業控股任何成員公司的董事、僱員、高級職員、顧問、諮詢人、供應商、代理人及客戶)授出購股權。

31. EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS (Continued)

(a) Share Option Scheme granted by the Company (Continued)

Note:

Terms of share options at the reporting date were as follows:

(b) Share option scheme granted by the ultimate holding company

The share option scheme of its ultimate holding company, Kaisa Holdings was adopted pursuant to its resolution passed on 22 November 2009 and expired on 21 November 2019. Pursuant to the terms of the share option scheme, the board of directors of Kaisa Holdings may, at its discretion, grant options to any eligible person (including directors, employees, officers of any member of Kaisa Holdings, advisers, consultants, suppliers, agents and customers of any member of Kaisa Holdings).

綜合財務報表附註  
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### 31. 以股權結算股份支付的交易 (續)

#### (b) 最終控股公司授出的購股權計劃 (續)

歸屬期、行使期及歸屬條件可由佳兆業控股於授出時指定，而購股權將不遲於相關授出日期後10年屆滿。購股權計劃項下之購股權之行使價不得低於以下之最高者：(i)佳兆業控股之股份於授出日期於聯交所發出之每日報價表所報之正式收市價；(ii)佳兆業控股之股份於緊接授出日期前五個聯交所營業日於聯交所發出之每日報價表所報之平均正式收市價；(iii)佳兆業控股股份之面值。

購股權計劃項下之購股權變動詳情如下：

### 31. EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS (Continued)

#### (b) Share option scheme granted by the ultimate holding company (Continued)

The vesting periods, exercise periods and vesting conditions may be specified by Kaisa Holdings at the time of the grant, and the options expire no later than 10 years from the relevant date of grant. The exercise price of the option under the share option scheme shall be no less than the highest of (i) the official closing price of Kaisa Holdings' shares as stated in the daily quotation sheet issued by the Stock Exchange on the date of grant; (ii) the average of the official closing price of Kaisa Holdings' shares as stated in the daily quotation sheets issued by the Stock Exchange for the five Stock Exchange business days immediately preceding the date of grant; (iii) the nominal value of a share of Kaisa Holdings.

Details of the movement of the share options under share option scheme are as follows:

		2022年 2022		2021年 2021	
		每股加權 平均行使價 (以港元列示) Weighted average exercise price in HKD per share	數目 Number	每股加權 平均行使價 (以港元列示) Weighted average exercise price in HKD per share	數目 Number
於1月1日	As at 1 January	3.35	4,336,193	3.45	4,200,000
年內失效	Lapsed during the year	1.45	(206,485)	—	—
完成供股發行的影響	Effect of completion of right issue	—	—	—	136,193
		<b>3.44</b>	<b>4,129,708</b>	3.35	4,336,193

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 31. 以股權結算股份支付的交易 (續)

#### (b) 最終控股公司授出的購股權計劃 (續)

二項式期權定價模式已用以估計購股權之公平值。計算購股權公平值所用之可變因素及假設乃按董事之最佳估計得出。購股權之價值因若干主觀假設之不同可變因素而有所改變。

於2022年12月31日，4,129,708份購股權計劃項下授出的尚未行使購股權可予行使(2021年：4,336,193份)。

附註：

於報告日期的購股權條款如下：

### 31. EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS (Continued)

#### (b) Share option scheme granted by the ultimate holding company (Continued)

The Binomial Option Pricing Model has been used to estimate the fair value of the options. The variables and assumptions used in computing the fair value of the share options are based on the directors' best estimate. The value of an option varies with different variables of certain subjective assumptions.

As at 31 December 2022, 4,129,708 of the outstanding options granted under the share option scheme were exercisable (2021: 4,336,193).

Note:

Terms of share options at the reporting date were as follows:

行使期	Exercise period	每股行使價* Exercise price per share* 港元 HKD	購股權數目*	
			2022年	2021年
			2022	2021
2015年6月6日至2022年6月5日	6/6/2015-5/6/2022	1.45	—	53,686
2017年6月6日至2022年6月5日	6/6/2017-5/6/2022	1.45	—	152,799
2018年7月19日至2027年7月18日	19/7/2018-18/7/2027	3.44	825,942	825,942
2019年7月19日至2027年7月18日	19/7/2019-18/7/2027	3.44	825,942	825,942
2020年7月19日至2027年7月18日	19/7/2020-18/7/2027	3.44	825,942	825,942
2021年7月19日至2027年7月18日	19/7/2021-18/7/2027	3.44	1,651,882	1,651,882
			<b>4,129,708</b>	4,336,193

本集團於截至2022年12月31日止年度確認購股權開支為零(2021年：人民幣343,000元)。

\* 購股權數目及行使價於最終控股公司於2021年5月7日完成供股後予以調整。

The Group recognised a share option expense of Nil (2021: RMB343,000) during the year ended 31 December 2022.

\* The number of options and exercise price was adjusted upon the ultimate holding company's completion of right issue on 7 May 2021.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 32. 收購附屬公司

#### 收購浙江瑞源

於2020年12月27日，本集團與獨立第三方就收購浙江瑞源物業管理有限公司（「浙江瑞源」）60%股權訂立買賣協議，其主要業務乃為住宅物業、商業物業及其他非住宅物業提供物業管理服務。收購事項已於2021年1月1日完成。

商譽人民幣93,606,000元乃產生自浙江瑞源的預期未來發展及市場覆蓋率的優化。由於該等利益不符合可識別無形資產的確認標準，因此並無從商譽獨立確認。預計因收購所產生的商譽均不可扣稅。

於2021年1月透過執行買賣協議，所有策略性財務及經營決策須經董事會簡單多數決定批准，其中兩名董事及一名董事分別由本集團及其他股東提名。由於本集團已取得管治實體相關活動的投票權的有效控制，故浙江瑞源被視作本集團的附屬公司。

### 32. ACQUISITIONS OF SUBSIDIARIES

#### Acquisition of Zhejiang Ruiyuan

On 27 December 2020, the Group entered into a sales and purchase agreement with independent third parties for the acquisition of 60% of equity interests in Zhejiang Ruiyuan Property Management Co., Ltd.\* (“浙江瑞源物業管理有限公司”) (“Zhejiang Ruiyuan”), a company whose principal activity is provision of property management services for residential properties, commercial properties and other non-residential properties. The acquisition has been completed on 1 January 2021.

Goodwill of RMB93,606,000 arose from expected future development of Zhejiang Ruiyuan’s business and improvement on market coverage. These benefits are not recognized separately from goodwill, because they do not meet the recognition criteria for identifiable intangible assets. Goodwill arising from the acquisition is not expected to be deductible for tax purpose.

By execution of the sales and purchase agreement in January 2021, all of the strategic financial and operating decisions required approval by simple majority of the board of directors, of which two directors and one director are nominated by the Group and the other shareholder, respectively. Since the Group obtained effective control of voting power to govern the relevant activities of the entity, Zhejiang Ruiyuan is regarded as a subsidiary of the Group.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 32. 收購附屬公司(續)

#### 收購浙江瑞源(續)

收購事項旨在擴大本集團現有運營規模及本集團的市場份額，並已按收購法列賬作收購業務。

於收購日期所收購資產及負債的公平值如下：

### 32. ACQUISITIONS OF SUBSIDIARIES (Continued)

#### Acquisition of Zhejiang Ruiyuan (Continued)

The acquisition was made with the aims to expand the Group's existing scale of operation and enlarge the Group's market presence and has been accounted for as acquisition of business using the acquisition method.

The fair value of assets and liabilities acquired as at the date of acquisition was as follows:

		2021年 2021 人民幣千元 RMB'000
物業、廠房及設備	Property, plant and equipment	6,708
無形資產	Intangible assets	18,000
使用權資產	Right-of-use assets	1,145
遞延稅項資產	Deferred tax assets	755
應收貿易賬款	Trade receivables	27,905
其他應收款項	Other receivables	24,904
現金及銀行結餘	Cash and bank balances	16,771
應付貿易賬款	Trade payables	(5,447)
其他應付款項	Other payables	(42,834)
合約負債	Contract liabilities	(16,475)
租賃負債	Lease liabilities	(1,315)
遞延稅項負債	Deferred tax liabilities	(4,500)
應付所得稅	Income tax payables	(2,117)
按公平值計量的可識別總資產淨值	Total identifiable net assets at fair value	23,500
減：非控股權益	Less: non-controlling interests	(9,400)
所收購可識別資產淨值	Identifiable net assets acquired	14,100
商譽	Goodwill	93,606
購買代價總額	Total purchase consideration	107,706
轉讓的代價	Consideration transferred	107,706
應付代價	Consideration payable	(53,853)
以現金結付的購買代價	Purchase consideration settled in cash	53,853
收購的附屬公司的現金及銀行結餘	Cash and bank balances in a subsidiary acquired	(16,771)
收購附屬公司現金流出	Cash outflow on acquisition of a subsidiary	37,082



綜合財務報表附註  
Notes to the Consolidated Financial Statements**32. 收購附屬公司** (續)**收購浙江瑞源** (續)

附註：

- (i) 浙江瑞源於2021年1月1日至2021年12月31日期間為本集團貢獻收益人民幣184,179,000元及純利人民幣12,710,000元。
- (ii) 本集團已確認與收購浙江瑞源有關的客戶關係的無形資產人民幣18,000,000元。
- (iii) 應付代價人民幣53,853,000元可能因應浙江瑞源於2020年至2023年的若干表現目標向下調整。本公司董事認為，不能達成該等表現目標的可能性不大。因此，應付或然代價的公平值調整被認為不大。截至2022年及2021年12月31日止年度，浙江瑞源的表現目標已經達成，而截至2022年12月31日止年度已繳付應付代價合共人民幣10,771,000元。

**32. ACQUISITIONS OF SUBSIDIARIES** (Continued)**Acquisition of Zhejiang Ruiyuan** (Continued)

Notes:

- (i) Zhejiang Ruiyuan contributed revenue of RMB184,179,000 and net profit of RMB12,710,000 to the Group for the period from 1 January 2021 to 31 December 2021.
- (ii) Intangible assets of customer relationship of RMB18,000,000 in relation to the acquisition of Zhejiang Ruiyuan has been recognised by the Group.
- (iii) The consideration payable of RMB53,853,000 is subjected to downward adjustment of certain performance targets of Zhejiang Ruiyuan from 2020 to 2023. The directors of the Company consider that the probability of not meeting these performance targets is low. Accordingly, the fair value adjustment on contingent consideration payable is considered as minimal. For the years ended 31 December 2022 and 2021, the performance targets of Zhejiang Ruiyuan had been satisfied and total of RMB10,771,000 consideration payable paid up during the year ended 31 December 2022.

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 33. 本公司財務狀況表

## 33. STATEMENT OF FINANCIAL POSITION OF THE COMPANY

		附註 Note	2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
<b>資產及負債</b>	<b>ASSETS AND LIABILITIES</b>			
<b>非流動資產</b>	<b>Non-current assets</b>			
於附屬公司的權益	Interests in subsidiaries		610,529	588,450
<b>流動資產</b>	<b>Current assets</b>			
應收股息	Dividend receivables		120,000	120,000
現金及現金等值項目	Cash and cash equivalents		10,823	31,073
			130,823	151,073
<b>流動負債</b>	<b>Current liability</b>			
其他應付款項	Other payables		3,059	6,124
<b>流動資產淨值</b>	<b>Net current assets</b>		127,764	144,949
<b>資產總值減流動負債</b>	<b>Total assets less current liabilities</b>		738,293	733,399
<b>資產淨值</b>	<b>Net assets</b>		738,293	733,399
<b>權益</b>	<b>EQUITY</b>			
股本	Share capital	30	1,361	1,361
儲備(附註)	Reserves (note)		736,932	732,038
<b>權益總額</b>	<b>Total equity</b>		738,293	733,399

已由董事會於2023年3月24日批准及授權刊發。

Approved and authorised for issue by the Board of Directors on 24 March 2023.

廖傳強  
Liao Chuanqiang  
董事  
Director

牟朝輝  
Mou Zhaohui  
董事  
Director

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 33. 本公司財務狀況表(續)

附註：

本公司儲備變動如下：

## 33. STATEMENT OF FINANCIAL POSITION OF THE COMPANY (Continued)

Note:

The movement of the Company's reserves are as follows:

		股份溢價 Share premium 人民幣千元 RMB'000	購股權儲備 Share options reserve 人民幣千元 RMB'000	保留盈利 Retained earnings 人民幣千元 RMB'000	總計 Total 人民幣千元 RMB'000
於2021年1月1日	As at 1 January 2021	610,631	39,824	240,494	890,949
根據購股權計劃發行股份	Issue of shares under share option scheme	2,062	(626)	–	1,436
年度虧損及全面開支總額	Loss and total comprehensive expenses for the year	–	–	(85,279)	(85,279)
確認以股權結算股份支付的交易(附註31(a))	Recognition of equity-settled share-based payment transactions (note 31(a))	–	13,414	–	13,414
已宣派股息	Dividend declared	(88,482)	–	–	(88,482)
於2021年12月31日及 2022年1月1日	As at 31 December 2021 and 1 January 2022	<b>524,211</b>	<b>52,612</b>	<b>155,215</b>	<b>732,038</b>
年度虧損及全面開支總額	Loss and total comprehensive expenses for the year	–	–	(895)	(895)
確認以股權結算股份支付的交易(附註31(a))	Recognition of equity-settled share-based payment transactions (note 31(a))	–	<b>5,789</b>	–	<b>5,789</b>
<b>於2022年12月31日</b>	<b>As at 31 December 2022</b>	<b>524,211</b>	<b>58,401</b>	<b>154,320</b>	<b>736,932</b>

綜合財務報表附註  
Notes to the Consolidated Financial Statements

34. 綜合現金流量表附註

自融資活動產生的負債對賬如下：

34. NOTES TO CONSOLIDATED STATEMENT OF CASH FLOWS

Reconciliation of liabilities arising from financing activities is as follows:

		租賃負債 Lease liabilities 人民幣千元 RMB'000	應付股息 Dividend payable 人民幣千元 RMB'000	應付關連 人士款項 Amounts due to related parties 人民幣千元 RMB'000
於2021年1月1日	As at 1 January 2021	6,041	—	1,664
<b>融資現金流量變動：</b>	<b>Changes from financial cash flows:</b>			
應收關連人士款項	Advance from related parties	—	—	5,275
已付股息	Dividend paid	—	(90,153)	—
已付利息	Interest paid	(813)	—	—
償還租賃負債	Repayment of lease liabilities	(5,690)	—	—
融資現金流量變動總額	Total changes from financial cash flow	(462)	(90,153)	6,939
其他變動：	Other changes:			
收購附屬公司(附註32)	Acquisition of subsidiaries (note 32)	1,315	—	—
已宣派股息	Dividend declared	—	90,153	—
租賃負債增加(附註37)	Increase in lease liabilities (note 37)	16,853	—	—
融資成本(附註9)	Finance cost (note 9)	813	—	—
於2021年12月31日及 2022年1月1日	As at 31 December 2021 and 1 January 2022	<b>18,519</b>	—	<b>6,939</b>
<b>融資現金流量變動：</b>	<b>Changes from financial cash flows:</b>			
應收關連人士款項	Advance from related parties	—	—	<b>2,690</b>
已付股息	Dividend paid	—	<b>(2,797)</b>	—
已付利息	Interest paid	<b>(770)</b>	—	—
償還租賃負債	Repayment of lease liabilities	<b>(6,316)</b>	—	—
融資現金流量變動總額	Total changes from financial cash flow	<b>11,433</b>	<b>(2,797)</b>	<b>9,629</b>
其他變動：	Other changes:			
終止租賃	Termination of leases	<b>(1,044)</b>	—	—
已宣派股息	Dividend declared	—	<b>2,797</b>	—
租賃負債增加(附註37)	Increase in lease liabilities (note 37)	<b>4,254</b>	—	—
融資成本(附註9)	Finance cost (note 9)	<b>770</b>	—	—
於2022年12月31日	<b>As at 31 December 2022</b>	<b>15,413</b>	—	<b>9,629</b>

綜合財務報表附註  
Notes to the Consolidated Financial Statements

### 35. 承擔

#### 租賃承擔

##### 本集團為承租人

於報告日期，短期租賃的租賃承擔如下：

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
不超過一年	Within one year	3,717	2,959
第二至五年	In the second to fifth years	—	—
		3,717	2,959

於2022年12月31日，本集團租用的員工宿舍及辦公室的租約為期一至十二個月(2021年：一至十二個月)。

於2022年12月31日，本集團已承諾租用員工宿舍及辦公室(租賃尚未開始)。該等租賃的未來現金流出總額為零(2021年：人民幣1,705,000元)，已計入上表。

##### 本集團為出租人

於2022年及2021年12月31日，本集團根據不可撤銷經營租賃就樓宇收取之未來最低租金總額如下：

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
不超過一年	Within one year	3,650	3,319
第二至五年	In the second to fifth years	246	10,944
		3,896	14,263

租約初步為期一至五年，並於屆滿日期或本集團與各租戶相互協定的日期可選擇重續租約並重新磋商條款。租約概不包含或然租金。

### 35. COMMITMENTS

#### Lease commitments

##### The Group as lessee

At the reporting date, the lease commitments for short-term leases are as follows:

As at 31 December 2022, the Group leases staff quarters and offices with a lease period of one to twelve months (2021: one to twelve months).

As at 31 December 2022, the Group had committed to leases for staff quarters and offices in which the leases had not yet commenced. The total future cash outflows for these leases amounting to Nil (2021: RMB1,705,000) in aggregate which are included in the table above.

##### The Group as lessor

At 31 December 2022 and 2021, the Group had future aggregate minimum lease receipts under non-cancellable operating leases in respect of buildings as follows:

The lease run for an initial period of one to five years, with an option to renew the lease and renegotiate the terms at the expiry date or at dates mutually agreed between the Group and respective tenants. None of the leases include contingent rentals.

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 36. 關連人士交易

除其他章節所披露者外，本集團與關連人士進行的交易如下：

#### (a) 主要管理層薪酬

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
董事袍金	Directors' fee	887	753
薪金及其他短期僱員福利	Salaries and other short-term employee benefits	5,688	4,684
酌情花紅	Discretionary bonuses	—	—
退休計劃供款	Retirement scheme contributions	846	582
以股權結算股份支付的開支	Equity-settled share-based payment expenses	1,894	5,651
		<b>9,315</b>	11,670

### 36. RELATED PARTY TRANSACTIONS

Except as disclosed in elsewhere, the Group entered into the following transactions with related parties as follows:

#### (a) Key management compensation

綜合財務報表附註  
Notes to the Consolidated Financial Statements

## 36. 關連人士交易 (續)

## (b) 與關連人士的交易

## 36. RELATED PARTY TRANSACTIONS (Continued)

## (b) Transactions with related parties

			2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000
		附註 Notes		
<b>提供物業管理服務</b>	<b>Provision of property management services</b>			
本集團的同系附屬公司	Fellow subsidiaries of the Group	(i), (ii)	67,604	83,791
同系附屬公司的合營企業	Joint ventures of fellow subsidiaries	(i), (ii)	6,507	1,242
最終控股公司的聯營公司	Associates of the ultimate holding company	(i), (ii)	4,776	—
<b>提供交付前及顧問服務</b>	<b>Provision of pre-delivery and consulting services</b>			
本集團的同系附屬公司	Fellow subsidiaries of the Group	(i), (ii)	92,696	763,713
同系附屬公司的合營企業	Joint ventures of fellow subsidiaries	(i), (ii)	80,334	251,668
最終控股公司的聯營公司	Associates of the ultimate holding company	(i), (ii)	30,581	11,378
<b>提供社區增值及 智能解決方案服務</b>	<b>Provision of community value-added and smart solution services</b>			
本集團的同系附屬公司	Fellow subsidiaries of the Group	(i), (ii)	18,918	88,475
同系附屬公司的合營企業	Joint ventures of fellow subsidiaries	(i), (ii)	24,977	9,179
最終控股公司的聯營公司	Associates of the ultimate holding company	(i), (ii)	5,070	85
<b>租賃開支</b>	<b>Lease expenses</b>			
本集團的同系附屬公司	Fellow subsidiaries of the Group	(i), (ii)	8,532	39,972
同系附屬公司的合營企業	Joint ventures of fellow subsidiaries	(i), (ii)	—	2,044
<b>員工福利開支</b>	<b>Staff welfare expenses</b>			
本集團的同系附屬公司	Fellow subsidiaries of the Group	(iii)	45	101
同系附屬公司的合營企業	Joint ventures of fellow subsidiaries	(iii)	—	7

## 綜合財務報表附註 Notes to the Consolidated Financial Statements

### 36. 關連人士交易 (續)

#### (b) 與關連人士的交易 (續)

附註：

- (i) 物業管理服務收入、交付前及顧問服務收入、智能解決方案服務及停車場及辦公室租金開支以不遜於本集團向其他第三方所收取的及訂約的價格及條款收取。
- (ii) 除有關提供社區增值服務的關連人士交易達人民幣1,375,000元(2021年：人民幣1,903,000元)(獲豁免披露)外，其他關連人士交易構成上市規則第14A章所界定的關連交易或持續關連交易，並須遵守上市規則第14A章項下的申報、年度審閱、公告及／或獨立非執行董事或股東批准(倘適用)規定。
- (iii) 該等關連人士交易構成上市規則14A章所界定的關連交易或持續關連交易。然而，該等交易獲豁免遵守上市規則第14A章項下的披露、申報、年度審閱、公告及／或獨立非執行董事或股東批准規定，乃由於該等交易按一般商業條款或更佳條款進行，且並無根據上市規則第14A.90條由本集團資產作抵押。

### 37. 非現金交易

本集團訂立下列非現金投資及融資活動，其並未在綜合現金流量表反映：

於截至2022年12月31日止年度，本集團訂立添置使用權資產及租賃負債的若干租約，金額為人民幣4,254,000元(2021年：人民幣16,853,000元)，已於租賃開始日期確認。

### 38. 報告日期後事項

除本報告其他地方所披露事項外，本集團於報告日期後並無重大事項。

### 36. RELATED PARTY TRANSACTIONS (Continued)

#### (b) Transactions with related parties (Continued)

Notes:

- (i) Property management services income, pre-delivery and consulting services income, smart solution services and rental expenses for car parks and office are charged at prices and terms no less favourable than those charged to and contracted with other third parties of the Group.
- (ii) Except for related party transactions related to the provision of community value-added services amounting to RMB1,375,000 (2021: RMB1,903,000) which are exempted from disclosure, the other related party transactions constitute connected transactions or continuing connected transactions as defined in Chapter 14A of the Listing Rules and are subject to reporting, annual review, announcement and/or independent non-executive director or shareholder's approval (where applicable) requirements under Chapter 14A of the Listing Rules.
- (iii) These related party transactions constitute connected transactions or continuing connected transactions as defined in Chapter 14A of the Listing Rules. However, those transactions are exempt from the disclosure, reporting, annual review, announcement and/or independent non-executive director or shareholder's approval requirements under Chapter 14A of the Listing Rules as they are conducted on normal commercial terms or better and not secured by the assets of the Group under Rule 14A.90.

\* The English translation of the name of the company established in the PRC is for reference only. The official name of this company is in Chinese.

### 37. NON-CASH TRANSACTIONS

The Group entered into the following non-cash investing and financing activities which are not reflected in the consolidated statement of cash flows:

During the year ended 31 December 2022, the Group entered into certain lease contracts in which additions to right-of-use assets and lease liabilities amounting to RMB4,254,000 (2021: RMB16,853,000) was recognised at the lease commencement date.

### 38. EVENTS AFTER THE REPORTING PERIOD

Apart from the events disclosed elsewhere in this report, the Group had no significant events after the reporting date.



# 五年財務概要

## Five-Year Financial Summary

### 綜合損益及其他全面收益表

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

截至12月31日止年度  
Year ended 31 December

		2018年 2018 人民幣千元 RMB'000	2019年 2019 人民幣千元 RMB'000	2020年 2020 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000	2022年 2022 人民幣千元 RMB'000
<b>收益</b>	<b>Revenue</b>	895,768	1,261,909	1,730,149	2,666,440	<b>1,783,883</b>
直接經營開支	Direct operating expenses	(618,730)	(883,498)	(1,202,510)	(1,877,541)	<b>(1,312,776)</b>
<b>毛利</b>	<b>Gross profit</b>	277,038	378,411	527,639	788,899	<b>471,107</b>
其他(虧損)及收益淨額	Other (losses) and gains, net	(3,645)	590	(7,323)	4,890	<b>24,391</b>
銷售及市場推廣開支	Selling and marketing expenses	(5,160)	(9,172)	(8,595)	(13,243)	<b>(10,395)</b>
行政開支	Administrative expenses	(152,188)	(155,850)	(185,293)	(245,359)	<b>(229,366)</b>
金融資產及合約資產 虧損準備撥備	Provision for loss allowance on financial assets and contract assets	(4,235)	(4,831)	(10,986)	(142,441)	<b>(125,372)</b>
<b>經營溢利</b>	<b>Operating profit</b>	111,810	209,148	315,442	392,746	<b>130,365</b>
應佔聯營公司業績	Share of results of associates	–	–	675	18,846	<b>10,530</b>
按公平值經損益入賬的 金融資產公平值變動	Change in fair value on financial assets at fair value through profit or loss	–	(2,089)	(7,150)	(53,549)	<b>(1,215)</b>
視作出售附屬公司收益	Gain on deemed disposal of a subsidiary	–	–	1,192	–	<b>–</b>
出售按公平值經損益入賬 金融資產(虧損)/收益	(Loss)/gain on disposal of financial assets at fair value through profit or loss	–	–	1,202	(159,301)	<b>–</b>
終止收購交易的虧損	Loss on termination of an acquisition transaction	–	–	–	(63,920)	<b>–</b>
融資收入/(開支)淨額	Finance income/(expenses), net	(1,175)	3,235	1,223	228	<b>(770)</b>
<b>除所得稅前溢利</b>	<b>Profit before income tax</b>	110,635	210,294	312,584	135,050	<b>138,910</b>
所得稅開支	Income tax expenses	(57,125)	(43,225)	(83,059)	(66,929)	<b>(32,315)</b>
<b>年內溢利及全面收益 總額</b>	<b>Profit and total comprehensive income for the year</b>	53,510	167,069	229,525	68,121	<b>106,595</b>
<b>以下人士應佔溢利及 全面收益總額：</b>	<b>Profit and total comprehensive income attributable to:</b>					
本公司擁有人	Owners of the Company	54,056	163,898	221,951	56,806	<b>93,385</b>
非控股權益	Non-controlling interests	(546)	3,171	7,574	11,315	<b>13,210</b>
		53,510	167,069	229,525	68,121	<b>106,595</b>
<b>本公司擁有人應佔每股 盈利(以每股人民幣元 列示)</b>	<b>Earnings per share attributable to owners of the Company (expressed in RMB per share)</b>					
基本	Basic	0.50	1.17	1.51	0.37	<b>0.61</b>
攤薄	Diluted	0.50	1.17	1.48	0.36	<b>0.61</b>

## 五年財務概要 Five-Year Financial Summary

### 綜合資產、權益及負債

### CONSOLIDATED ASSETS, EQUITY AND LIABILITIES

於12月31日  
As at 31 December

		2018年 2018 人民幣千元 RMB'000	2019年 2019 人民幣千元 RMB'000	2020年 2020 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000	2022年 2022 人民幣千元 RMB'000
<b>資產</b>	<b>Assets</b>					
非流動資產	Non-current assets	23,319	140,717	145,237	894,724	908,389
流動資產	Current assets	1,030,942	1,152,867	1,829,995	1,325,557	1,340,275
<b>資產總額</b>	<b>Total assets</b>	1,054,261	1,293,584	1,975,232	2,220,281	2,248,664
<b>權益及負債</b>	<b>Equity and Liabilities</b>					
<b>權益總額</b>	<b>Total equity</b>	506,170	688,848	1,283,168	1,286,930	1,396,762
非流動負債	Non-current liabilities	25,126	25,890	32,643	57,388	40,463
流動負債	Current liabilities	522,965	578,846	659,421	875,963	811,439
<b>負債總額</b>	<b>Total Liabilities</b>	548,091	604,736	692,064	933,351	851,902
<b>權益及負債總額</b>	<b>Total equity and liabilities</b>	1,054,261	1,293,584	1,975,232	2,220,281	2,248,664





中國領先的城市綜合服務運營商



**佳兆業美好集團有限公司**

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