



## CLSA Premium Limited

(於開曼群島註冊成立之有限公司)

(Incorporated in the Cayman Islands with limited liability)

股份代號 Stock Code: 6877



Interim Report  
中期報告 **2023**

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# CORPORATE INFORMATION

## 公司資料

### DIRECTORS

#### Executive Directors

Mr. YUAN Feng (*Deputy Chief Executive Officer*)  
Mr. CHUNG Cheuk Fan Marco

#### Non-executive Directors

Mr. LI Jiong (*Chairman*)  
Mr. XU Jianqiang

#### Independent non-executive Directors

Mr. WU Jianfeng  
Ms. HU Zhaoxia  
Mr. MA Xufei

### AUDIT COMMITTEE

Ms. HU Zhaoxia (*Committee Chairman*)  
Mr. WU Jianfeng  
Mr. MA Xufei

### REMUNERATION COMMITTEE

Mr. MA Xufei (*Committee Chairman*)  
Mr. YUAN Feng  
Mr. WU Jianfeng

### NOMINATION COMMITTEE

Mr. LI Jiong (*Committee Chairman*)  
Ms. HU Zhaoxia  
Mr. MA Xufei

### CORPORATE GOVERNANCE COMMITTEE

Mr. XU Jianqiang (*Committee Chairman*)  
Ms. HU Zhaoxia  
Mr. MA Xufei

### COMPANY SECRETARY

Mr. SHEK Wing Wa

### 董事

#### 執行董事

袁峰先生 (*副行政總裁*)  
鍾卓勳先生

#### 非執行董事

李冏先生 (*主席*)  
許建強先生

#### 獨立非執行董事

武劍鋒先生  
胡朝霞女士  
馬旭飛先生

### 審核委員會

胡朝霞女士 (*委員會主席*)  
武劍鋒先生  
馬旭飛先生

### 薪酬委員會

馬旭飛先生 (*委員會主席*)  
袁峰先生  
武劍鋒先生

### 提名委員會

李冏先生 (*委員會主席*)  
胡朝霞女士  
馬旭飛先生

### 企業管治委員會

許建強先生 (*委員會主席*)  
胡朝霞女士  
馬旭飛先生

### 公司秘書

石永華先生

### AUTHORISED REPRESENTATIVES

Mr. XU Jianqiang  
Mr. YUAN Feng

### REGISTERED OFFICE

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

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

Suite 810, Level 8,  
One Pacific Place,  
88 Queensway,  
Hong Kong

### 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 BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Union Registrars Limited  
Suites 3301-04, 33/F,  
Two Chinachem Exchange Square,  
338 King's Road, North Point,  
Hong Kong

### 授權代表

許建強先生  
袁峰先生

### 註冊辦事處

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

### 香港總部及主要營業地點

香港  
金鐘道88號  
太古廣場一座  
8樓810室

### 開曼群島主要股份過戶及登記處

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

### 香港股份過戶及登記分處

聯合證券登記有限公司  
香港  
北角英皇道338號  
華懋交易廣場2期  
33樓3301-04室

## CORPORATE INFORMATION

### 公司資料

#### PRINCIPAL BANKERS

Bank of Communications (Hong Kong) Limited  
20 Pedder Street,  
Central, Hong Kong

Bank of China (Hong Kong) Limited  
1 Garden Road, Hong Kong

China CITIC Bank International Limited  
79/F, International Commerce Centre,  
1 Austin Road West,  
Kowloon, Hong Kong

#### AUDITOR

BDO Limited  
Certified Public Accountants  
Registered Public Interest Entity Auditor  
25th Floor, Wing On Centre,  
111 Connaught Road Central,  
Hong Kong

#### STOCK CODE

6877

#### COMPANY'S WEBSITE

[www.clsapremium.com](http://www.clsapremium.com)

note:

- As disclosed in the Company's announcement dated 31 March 2023, Mr. Christopher Wesley Satterfield has tendered his resignation as the Company's independent non-executive Director, the chairman of the Company's remuneration committee and the member of each of the Company's audit committee, corporate governance committee and nomination committee with effect from 31 March 2023 and Mr. Ma Xufei has been appointed as the Company's independent non-executive Director, the chairman of the Company's remuneration committee and the member of each of the Company's audit committee, corporate governance committee and nomination committee with effect from 1 April 2023.

#### 主要往來銀行

交通銀行(香港)有限公司  
香港中環  
畢打街20號

中國銀行(香港)有限公司  
香港花園道1號

中信銀行(國際)有限公司  
香港九龍  
柯士甸道西1號  
環球貿易廣場79樓

#### 核數師

香港立信德豪會計師事務所有限公司  
註冊會計師  
註冊公眾利益實體核數師  
香港  
干諾道中111號  
永安中心25樓

#### 股份代號

6877

#### 公司網站

[www.clsapremium.com](http://www.clsapremium.com)

附註：

- 誠如本公司日期為二零二三年三月三十一日之公告所披露，Christopher Wesley Satterfield先生已提呈辭任本公司獨立非執行董事、本公司薪酬委員會主席以及本公司審核委員會、企業管治委員會及提名委員會各自之成員等職務，自二零二三年三月三十一日起生效，及馬旭飛先生已獲委任為本公司獨立非執行董事、本公司薪酬委員會主席以及本公司審核委員會、企業管治委員會及提名委員會各自之成員，自二零二三年四月一日起生效。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層之討論及分析

The board (the “Board”) of directors (the “Directors”) of CLSA Premium Limited (the “Company”, together with its subsidiaries, the “Group”) presents the unaudited condensed consolidated interim financial information of the Group for the six months ended 30 June 2023 (the “2023 Interim Period”), together with the comparative figures for the corresponding period in 2022 (the “2022 Interim Period”).

CLSA Premium Limited (「本公司」，連同其附屬公司統稱「本集團」) 董事(「董事」) 會(「董事會」) 提呈本集團截至二零二三年六月三十日止六個月(「二零二三年中期期間」) 之未經審核簡明綜合中期財務資料，連同二零二二年同期(「二零二二年中期期間」) 的比較數字。

### FINANCIAL PERFORMANCE AND BUSINESS REVIEW

#### Financial Performance

#### Significant financial information for the period ended 30 June

#### Consolidated profit and loss analysis

#### 財務表現及業務回顧

#### 財務表現

#### 截至六月三十日止期間之重要財務資料

#### 綜合損益分析

Items	項目	Six months ended 30 June 2023 截至二零二三年六月三十日止六個月 HK\$'000 千港元	Six months ended 30 June 2022 截至二零二二年六月三十日止六個月 HK\$'000 千港元 (Restated) (經重列)	Percentage changes over the corresponding period of last year 較去年同期變動百分比
<b>Operating results</b>	<b>經營業績</b>			
Total income	收入總額	<b>143,008</b>	8,575	+1,568%
– Continuing operations	– 持續經營業務	<b>143,005</b>	8,544	
– Discontinued operations	– 已終止經營業務	<b>3</b>	31	
Profit/(loss) before tax	除稅前溢利／(虧損)	<b>6,858</b>	(17,270)	+140%
– Continuing operations	– 持續經營業務	<b>6,621</b>	(16,917)	
– Discontinued operations	– 已終止經營業務	<b>237</b>	(353)	
Profit/(loss) for the period attributable to equity holders of the Company	本公司權益持有人應佔期內溢利／(虧損)	<b>5,554</b>	(17,495)	+132%
– Continuing operations	– 持續經營業務	<b>5,317</b>	(17,142)	
– Discontinued operations	– 已終止經營業務	<b>237</b>	(353)	
Net cash used in operating activities	經營活動所用現金淨額	<b>(2,652)</b>	(7,543)	+65%
<b>Profit/(loss) per share (HK cents/share)</b>	<b>每股溢利／(虧損) (港仙／股)</b>			
Basic and diluted profit/(loss) per share <sup>note</sup>	每股基本及攤薄溢利／(虧損) <sup>附註</sup>	<b>0.27</b>	(0.86)	+132%
– Continuing operations	– 持續經營業務	<b>0.26</b>	(0.84)	
– Discontinued operations	– 已終止經營業務	<b>0.01</b>	(0.02)	

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層之討論及分析

### Consolidated financial position analysis

### 綜合財務狀況分析

Items	項目	30 June 2023 二零二三年 六月三十日 HK\$'000 千港元	31 December 2022 二零二二年 十二月 三十一日 HK\$'000 千港元	Percentage changes over the end of last year 較去年底 變動 百分比
<b>Financial position</b>	<b>財務狀況</b>			
Total assets	資產總值	<b>268,733</b>	284,310	-5%
Total equity	權益總額	<b>235,874</b>	230,800	+2%
Total equity attributable to equity holders of the Company	本公司權益持有人應佔權益總額	<b>235,874</b>	230,800	+2%
Total issued share capital (in thousand shares)	已發行股本總數 (以千股計)	<b>2,033,290</b>	2,033,290	-
Net assets attributable to equity holders of the Company per share (HK\$/share) <sup>note</sup>	本公司權益持有人應佔每股資產淨值 (港元/股) <sup>附註</sup>	<b>0.12</b>	0.11	+9%
Gearing ratio	負債比率	<b>Nil零</b>	Nil零	N/A不適用

note: The denominator is the weighted average number of the Company's ordinary shares in issue.

附註：分母為本公司已發行普通股之加權平均數。

### Analysis on changes in owner's equity

### 持有人權益變動分析

Items	項目	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Balance at 1 January	於一月一日之結餘	<b>230,800</b>	268,757
Profit/(loss) for the period	期內溢利/(虧損)	<b>5,554</b>	(17,495)
Other comprehensive expense	其他全面開支	<b>(480)</b>	(5,740)
Total equity balance as at 30 June	於六月三十日之權益結餘總額	<b>235,874</b>	245,522



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層之討論及分析

### **The 2023 Interim Period compared with the 2022 Interim Period**

#### **Total Income**

The total income for the continuing operations of the Group increased by approximately 15 times to HK\$143.01 million for the 2023 Interim Period from HK\$8.54 million for the 2022 Interim Period.

#### **A. Sales of goods**

The sales of goods for the continuing operations of the Group was approximately HK\$138.11 million for the 2023 Interim Period when compared with HK\$7.60 million for the 2022 Interim Period, mainly driven by the expansion of the healthcare business of the Group in 2023.

#### **B. Leveraged foreign exchange and other trading income**

The leveraged foreign exchange and other trading income for the continuing operations of the Group decreased by approximately 64% to HK\$0.22 million for the 2023 Interim Period from HK\$0.61 million for the 2022 Interim Period.

#### **C. Other income**

The other income for the continuing operations of the Group increased by approximately 13 times to HK\$4.68 million for the 2023 Interim Period from HK\$0.33 million for the 2022 Interim Period. The increase is mainly due to the increase in interest income from HK\$0.18 million for the 2022 Interim Period to HK\$4.68 million for the 2023 Interim Period.

#### **Cost of sales**

The cost of sales for the continuing operations of the Group was HK\$118.65 million for the 2023 Interim Period when compared with HK\$5.33 million for the 2022 Interim Period, which has included the cost of sales of the healthcare products.

### **二零二三年中期期間與二零二二年中期期間的比較**

#### **收入總額**

本集團持續經營業務的收入總額由二零二二年中期期間的8,540,000港元增加約15倍至二零二三年中期期間的143,010,000港元。

#### **A. 銷售貨品**

於二零二三年中期期間，本集團持續經營業務的貨品銷售額為約138,110,000港元，而二零二二年中期期間則為7,600,000港元，主要受本集團於二零二三年擴充保健業務推動。

#### **B. 槓桿式外匯及其他交易收入**

本集團持續經營業務的槓桿式外匯及其他交易收入由二零二二年中期期間的610,000港元減少約64%至二零二三年中期期間的220,000港元。

#### **C. 其他收入**

本集團持續經營業務的其他收入由二零二二年中期期間的330,000港元增加約13倍至二零二三年中期期間的4,680,000港元。增加乃主要由於利息收入由二零二二年中期期間的180,000港元增加至二零二三年中期期間的4,680,000港元所致。

#### **銷售成本**

於二零二三年中期期間，本集團持續經營業務的銷售成本為118,650,000港元，而二零二二年中期期間則為5,330,000港元，包括保健產品銷售成本。



## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層之討論及分析

#### Referral expenses and other charges

The referral expenses and other charges for the continuing operations of the Group increased to HK\$1.20 million for the 2023 Interim Period from HK\$1.09 million for the 2022 Interim Period. The increase was mainly due to the increase in business activities in the healthcare business.

#### Staff costs

The staff costs for the continuing operations of the Group decreased by approximately 71% to HK\$2.45 million for the 2023 Interim Period from HK\$8.51 million for the 2022 Interim Period. The decrease was mainly driven by the redundancy of staff following the suspension of the Australian operation.

#### Depreciation – property, plant and equipment

Depreciation of property, plant and equipment for the continuing operations decreased to approximately HK\$0.23 million for the 2023 Interim Period from approximately HK\$0.43 million for the 2022 Interim Period. The depreciation expense in the 2023 Interim Period is less than that of the 2022 Interim Period as some of the assets became fully depreciated in 2022.

#### Depreciation – right-of-use assets

Depreciation for right of use of assets for the continuing operations decreased to nil for the 2023 Interim Period from approximately HK\$1.39 million for the 2022 Interim Period. The decrease was mainly due to the office relocation in 2022 and there are no more right-of-use assets as at 30 June 2023 and 31 December 2022.

#### Other operating expenses

The other operating expenses for the continuing operations of the Group increased by approximately 62% to HK\$13.86 million for the 2023 Interim Period from HK\$8.55 million for the 2022 Interim Period. This was mainly due to the combined effect of the increase of storage expenses of HK\$1.58 million and the increase of postage and courier expenses of HK\$0.85 million when compared to that of the 2022 Interim Period.

#### Net profit/(loss)

For the reasons set forth above, the Group had a net profit for the continuing operations of HK\$5.32 million for the 2023 Interim Period, compared with a net loss of HK\$17.14 million for the 2022 Interim Period.

#### 轉介開支及其他費用

本集團持續經營業務的轉介開支及其他費用由二零二二年年中期期間的1,090,000港元增加至二零二三年中期期間的1,200,000港元。增加乃主要由於保健業務的商業活動的增加所致。

#### 員工成本

本集團持續經營業務的員工成本由二零二二年年中期期間的8,510,000港元減少約71%至二零二三年中期期間的2,450,000港元。減少乃主要由於澳洲業務暫停後的裁員所致。

#### 折舊－物業、廠房及設備

持續經營業務的物業、廠房及設備的折舊由二零二二年年中期期間約430,000港元減少至二零二三年中期期間約230,000港元。由於部分資產已於二零二二年全數折舊，二零二三年中期期間的折舊開支少於二零二二年年中期期間的折舊開支。

#### 折舊－使用權資產

持續經營業務的使用權資產折舊由二零二二年年中期期間約1,390,000港元減少至二零二三年中期期間的零。減少乃主要由於二零二二年的辦公室搬遷及於二零二三年六月三十日以及二零二二年十二月三十一日不再有使用權資產所致。

#### 其他經營開支

本集團持續經營業務的其他經營開支由二零二二年年中期期間的8,550,000港元增加約62%至二零二三年中期期間的13,860,000港元。此乃主要由於，與二零二二年年中期期間相比，倉儲開支增加1,580,000港元以及郵政及快遞費用增加850,000港元之綜合影響所致。

#### 溢利淨額／(虧損淨額)

基於上述理由，與二零二二年年中期期間錄得虧損淨額17,140,000港元比較，本集團持續經營業務於二零二三年中期期間錄得溢利淨額5,320,000港元。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層之討論及分析

### Significant investments, material acquisitions and disposals of subsidiaries

During the 2023 Interim Period, the Group did not have any significant investments held, material acquisitions and disposals.

### Liquidity and financial resources

During the 2023 Interim Period, the operations of the Group were financed principally by equity capital, cash generated by the Group's business operations and cash and bank deposits.

As at 30 June 2023, cash and bank balances (including fixed deposits with banks with original maturity within three months) held by the Group amounted to HK\$213.33 million (as at 31 December 2022: HK\$211.79 million).

### Gearing ratio

The gearing ratio calculated on the basis of net debts (lease liabilities) over the total shareholders' equity as at 30 June 2023 was zero (as at 31 December 2022: zero).

### Foreign currency exposure

During the 2023 Interim Period, the Group recorded an exchange gain of HK\$0.52 million for the continuing operations (the 2022 Interim Period: gain of HK\$1.39 million). This was mainly due to the half year end translation of monetary assets denominated in foreign currency into local reporting currency by the Company's subsidiaries in Australia and New Zealand. The foreign currency risk is managed proactively by regular reviews of the currency positions in the basket of currency mix. To minimize the risk exposure, the Group has a hedging strategy based on prevailing market conditions and working capital requirements of subsidiaries.

### Capital Structure

During the 2023 Interim Period, the Group's capital structure consists of equity attributable to owners of the Company, comprising issued share capital and reserves.

### 重大投資、重大收購及出售附屬公司

於二零二三年中期期間，本集團並無持有任何重大投資、重大收購及出售事項。

### 流動資金及財務資源

於二零二三年中期期間，本集團的營運主要由股本、本集團業務營運所得現金以及現金及銀行存款提供資金。

於二零二三年六月三十日，本集團持有的現金及銀行結餘（包括原到期日在三個月內的銀行定期存款）為213,330,000港元（於二零二二年十二月三十一日：211,790,000港元）。

### 負債比率

負債比率乃根據債務淨額（租賃負債）除以股東權益總額計算，於二零二三年六月三十日為零（於二零二二年十二月三十一日：零）。

### 外匯風險

於二零二三年中期期間，本集團錄得持續經營業務的匯兌收益520,000港元（二零二二年年中期期間：收益1,390,000港元），主要由於本公司於澳洲及新西蘭之附屬公司於半年度結算日將以外幣計值的貨幣資產換算為當地呈報貨幣所致。本集團透過定期檢討一籃子貨幣組合內的貨幣持倉積極管理外匯風險。為盡量降低所面臨的風險，本集團根據現行市況及附屬公司的營運資金需求運用對沖策略。

### 資本架構

於二零二三年中期期間，本集團的資本架構包括本公司擁有人應佔股權（包括已發行股本）及儲備。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層之討論及分析

### **New products and services**

During the 2023 Interim Period, save as disclosed under Business Review section, no other new products or services was launched.

### **Charges on the Group's assets**

As at 30 June 2023, there were no charge on the Group's assets (as at 31 December 2022: nil).

### **Contingent liabilities**

Details of the Group's contingent liabilities as at 30 June 2023 are set out in Note 26 to the interim financial information.

### **Employees and remuneration policies**

As at 30 June 2023, the Group engaged a total of 8 employees (as at 31 December 2022: a total of 8). Total staff costs including Directors' remuneration but excluding pension scheme contributions for the 2023 Interim Period amounting to approximately HK\$2.44 million (the 2022 Interim Period: HK\$9.69 million). The Group's remuneration policies are in line with the prevailing market practices and are determined on the basis of performance and experience of individual employees. The Group provides retirement benefits in accordance with the relevant laws and regulations in the place where the staff is employed.

### **Business Review**

The Group has faced challenges in recent years due to the ongoing COVID-19 pandemic and unresolved legacy issues, which have negatively impacted the global economy and our business performance. In an effort to regain profitability and strengthen the Group's financial standing, the management team has been working to seek out new opportunities.

Starting from 2022, the management has decided to (i) explore business opportunities in the healthcare industry, (ii) suspend the operation in New Zealand and Australia; and (iii) continue the cost reduction measures. These combined efforts have simultaneously increased the total revenue by more than 10 times and the Group recorded profits again in the 2023 Interim Period.

### **新產品及服務**

於二零二三年中期期間，除業務回顧一節所披露者外，本集團並無推出任何其他新產品或服務。

### **本集團資產抵押**

於二零二三年六月三十日，本集團並無資產抵押（於二零二二年十二月三十一日：無）。

### **或然負債**

於二零二三年六月三十日之本集團或然負債之詳情載於中期財務資料附註26。

### **僱員及薪酬政策**

於二零二三年六月三十日，本集團合共聘用8名僱員（於二零二二年十二月三十一日：合共8名）。於二零二三年中期期間的員工成本總額（包括董事酬金，惟不包括退休金計劃供款）約為2,440,000港元（二零二二年中期期間：9,690,000港元）。本集團的薪酬政策符合現行市場慣例並根據員工個人的表現及經驗而釐定。本集團根據員工受聘所在地的相關法律法規提供退休福利。

### **業務回顧**

近年來，由於新型冠狀病毒疫情及對全球經濟及我們的業務表現造成負面影響的未決遺留問題，本集團面臨重重挑戰。為重新獲得盈利能力及加強本集團的財務狀況，管理團隊一直在努力尋找新的機會。

自二零二二年起，管理層已決定(i)探索保健行業的業務機會；(ii)暫停營運新西蘭及澳洲業務；及(iii)繼續採取成本削減措施。該等綜合措施同時使收益總額增加十倍以上，令本集團於二零二三年中期期間再次錄得溢利。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層之討論及分析

### **Margin Dealing Business**

#### *CLSA Premium New Zealand Limited (“CLSAP NZ”)*

In June 2022, CLSAP NZ has returned its derivatives issuer licence to the Financial Markets Authority of New Zealand and it has returned all the clients' money in the segregation account to the clients.

#### *CLSA Premium Pty Limited (“CLSAP AU”)*

In November 2022, the Australian Financial Services Licence of CLSAP AU was cancelled by the Australian Securities and Investments Commission. CLSAP AU was in the process of returning the clients' money and has not yet completed as at 30 June 2023.

#### *CLSA Premium International (HK) Limited (“CLSAP HK”)*

With the limited prospect for the Group's remaining margin dealing and the bullion trading business (collectively, the “Margin Dealing Business”) in Hong Kong to obtain new clients and to improve its performance, the Board considered that the resources and effort deployed in the Margin Dealing Business could potentially be better utilized in the healthcare business, and has decided to suspend the operation of the Margin Dealing Business starting from June 2023. CLSAP HK was in the process of returning the clients' money and has not yet completed as at 30 June 2023.

Regarding the Australian and New Zealand operation, as announced in 2022, the Group has suspended the operations due to regulatory and financial challenges in both countries. The suspension has significantly reduced the total operation costs by HK\$6.8 million and HK\$3.9 million for the Australian and New Zealand subsidiaries respectively for the 2023 Interim Period as compared with that for the 2022 Interim Period, contributing to a reduction of the related expense of the Group of approximately HK\$10.9 million in the 2023 Interim Period.

### **Healthcare Business**

After due consideration, the Group decided in April 2022 to pursue and commence the Healthcare Business and to monitor the on-going development of the pharmaceutical e-commerce business.

2023 is the year of turnaround and the new healthcare business has shown encouraging outcome since its debut in mid-2022. In the 2023 Interim Period, large majority of the Group's revenue and profit are contributed by the healthcare business.

### **保證金交易業務**

#### *CLSA Premium New Zealand Limited (「CLSAP NZ」)*

於二零二二年六月，CLSAP NZ將其衍生產品發行人牌照歸還予新西蘭金融市場管理局並已將獨立賬戶內的所有客戶款項退還予客戶。

#### *CLSA Premium Pty Limited (「CLSAP AU」)*

於二零二二年十一月，CLSAP AU的澳洲金融服務牌照被澳洲證券與投資管理委員會註銷。CLSAP AU正在退還客戶款項及於二零二三年六月三十日尚未完成。

#### *CLSA Premium International (HK) Limited (「CLSAP HK」)*

由於本集團於香港的餘下保證金交易及貴金屬交易業務(「保證金交易業務」)中獲取新客戶及改善其表現的前景有限，董事會認為，部署於保證金交易業務的資源及精力有可能更好地用於保健業務，並已決定自二零二三年六月暫停保證金交易業務的運營。CLSAP HK正在退還客戶款項及於二零二三年六月三十日尚未完成。

關於澳洲及新西蘭業務，誠如二零二二年所公佈，由於兩國的監管及金融挑戰，本集團已決定暫停營運。與二零二二年中期期間相比，有關暫停於二零二三年中期期間分別為澳洲及新西蘭附屬公司大幅減少營運成本總額6,800,000港元及3,900,000港元，令本集團二零二三年中期期間的相關開支減少約10,900,000港元。

### **保健業務**

經過周詳考慮，本集團於二零二二年四月決定從事及開展保健業務，並留意醫藥電商業務的持續發展。

二零二三年是轉折之年，新的保健業務自其於二零二二年年中推出以來已取得令人鼓舞的成績。於二零二三年中期期間，本集團的大部分收益及溢利乃由保健業務貢獻。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層之討論及分析

Three years of the COVID-19 pandemic have made huge impacts to consumer's value and lifestyle which has also shifted the dynamics in the healthcare value chain globally. In the post-COVID-19 era, people are more concerned over their wellbeing. People are more health conscious and willing to spend on healthcare products in order to stay well.

Despite the COVID-19 pandemic, China has remained the bellwether of the e-commerce sector with one of the largest digital buyer population in the world. Technology has also brought about changes to the sectors as live streaming and the rapid courier services, we are expecting a positive outcome in both the customer experience and also the business profitability. Management believes there could be more opportunities in the future in this sector.

In August 2022, the Group successfully obtained the Wholesaler Licence in Proprietary Chinese Medicines issued by the Chinese Medicines Traders Committee pursuant to the Chinese Medicine Ordinance (Cap. 549 of the Laws of Hong Kong). The licence enables the Group to expand its sales networks to both individual customers online via the e-commerce stores (the "B2C Model") and wholesale customers offline (the "B2B Model").

Under our B2C Model, the Group purchases products from suppliers, manages cross-border supply chains, identifies target customers, and sells products to individual customers in Mainland China through online e-commerce stores operated by the Group. The Group manages the entire operation of the e-commerce stores, including merchandise operation, digital marketing, customer services and logistics management. Under the B2B model, the Group sells the products sourced from its suppliers to its wholesale customers, which, in turn, on-sell to end users.

Benefited from the above mentioned strategies, the new Healthcare Business has achieved promising results for the 2023 Interim Period, with sales of goods from the healthcare business amounted to HK\$138.11 million, when compared to only HK\$7.60 million from healthcare business for the 2022 Interim Period. B2C Model and B2B Model have recorded HK\$21.12 million and HK\$116.99 million revenue respectively for the 2023 Interim Period.

三年新型冠狀病毒疫情已極大地影響了消費者的價值及生活方式，亦改變了全球保健價值鏈的態勢。在後疫情時代，人們更關注其健康，健康意識更強並願意為保持健康而在保健產品上花費更多。

儘管經歷了新型冠狀病毒疫情，中國仍然是電商領域的領頭羊，擁有著全球最大的數字買家群體之一。技術亦給直播及快遞服務等行業帶來了變化，我們期望在客戶體驗及業務盈利能力方面取得良好成果。管理層相信，未來此行業有更多可能的機會。

於二零二二年八月，本集團成功獲得由中藥業管理小組根據香港法例第549章《中醫藥條例》頒發的中成藥批發商牌照。該牌照使本集團能夠擴展其銷售網絡至通過電商商店購買的線上個人客戶（「B2C模式」）及線下批發客戶（「B2B模式」）。

在B2C模式下，本集團向供應商採購產品、管理跨境供應鏈、識別目標客戶及通過由本集團營運的線上電商商店向中國內地的個人客戶銷售產品。本集團負責管理電商商店的整體營運，包括商品營運、數字化市場推廣、客戶服務及物流管理。在B2B模式下，本集團將自供應商採購的產品銷售予批發客戶，而批發客戶再將產品轉售予終端用戶。

得益於上述策略，新保健業務於二零二三年中期期間取得可喜的成績，保健業務貨品銷售額達138,110,000港元，而二零二二年年中期期間保健業務貨品銷售額僅為7,600,000港元。B2C模式及B2B模式於二零二三年中期期間分別錄得21,120,000港元及116,990,000港元的收益。



## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層之討論及分析

The aforementioned combined efforts have allowed the Group to significantly increase the total income and reduce the operating expenses (excluding healthcare business segment related expenses). As a result, the Group has a turnaround – from a loss before tax of HK\$17.27 million in the 2022 Interim Period to a profit before tax of HK\$6.86 million in the 2023 Interim Period.

#### **Business development update and progress on business plan**

As disclosed in the Company's announcement dated 12 May 2023, following the suspension of trading in the shares of the Company on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 25 April 2023, the Board considered that the resources and effort deployed in the Margin Dealing Business could potentially be better utilized in the Healthcare Business and has decided to suspend the operation of the Margin Dealing Business.

In order to further expand the healthcare business, the management is looking into:

1. expanding the overseas product varieties that can be sold in stores;
2. expanding the scale of promotion and the market share of the exclusive brands; and
3. relying on the domestic supply chain advantages, develop more products for online and offline sales.

#### **Updates on the decision of the Stock Exchange on rule 13.24 of the Listing Rules**

Reference is made to the Company's announcements dated 13, 24 April and 17 May 2023 (the "Announcements") in relation to, among others, the decision of the Listing Committee to suspend trading in the Company's shares on the Stock Exchange. Capitalised terms used herein shall have the same meanings as those defined in the Announcements, unless otherwise specified.

通過上述效果結合，本集團大幅增加收入總額並減少經營開支（不包括保健業務分部相關開支）。因此，本集團自二零二二年中期期間的除稅前虧損17,270,000港元扭虧為盈，於二零二三年中期期間實現除稅前溢利6,860,000港元。

#### **業務發展更新及業務計劃進度**

誠如本公司日期為二零二三年五月十二日的公告所披露，繼本公司股份於二零二三年四月二十五日於香港聯合交易所有限公司（「聯交所」）停牌後，董事會認為部署於保證金交易業務的資源及精力有可能更好地用於保健業務，因而決定暫停保證金交易業務的運營。

為進一步擴展保健業務，管理層正尋求：

1. 擴大可於商店出售的海外產品品種；
2. 擴大推廣規模及獨家品牌的市場份額；及
3. 憑藉國內的供應鏈優勢，開發更多可進行線上及線下銷售之產品。

#### **有關聯交所根據上市規則第13.24條所作決定的最新資料**

茲提述本公司日期為二零二三年四月十三日、二十四日及五月十七日的公告（「該等公告」），內容有關（其中包括）上市委員會決定暫停本公司股份於聯交所買賣。除文義另有界定者外，本公告所採用之詞彙與該等公告所界定者具有相同涵義。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層之討論及分析

As disclosed in the Announcements, the Listing Committee was of the view that the Company failed to maintain a sufficient level of operations and assets of sufficient value to support its operations as required under Rule 13.24 of the Listing Rules. After seeking professional advice and careful consideration of the relevant factors pertaining the prospect of success for a review of the LC Decision, the Company decided not to exercise its rights to review of the LC Decision under Chapter 2B of the Listing Rules. Accordingly, trading in the shares of the Company on the Stock Exchange has been suspended with effect from 9:00 a.m. on Tuesday, 25 April 2023 and will remain suspended pending fulfilment of the Resumption Guidance and any supplement or modification thereto.

Under Rule 6.01A(1) of the Listing Rules, the Stock Exchange may cancel the listing of any securities that have been suspended from trading for a continuous period of 18 months. In the case of the Company, the 18-month period expires on 24 October 2024. If the Company fails to remedy the substantive issues causing its trading suspension, fulfill the Resumption Guidance and fully comply with the Listing Rules to the Stock Exchange's satisfaction and resume trading in its shares by 24 October 2024, the Listing Division will recommend the Listing Committee to proceed with the cancellation of the Company's listing. Under Rules 6.01 of the Listing Rules, the Stock Exchange also has the right to impose a shorter specific remedial period, where appropriate.

The Company has been and is taking appropriate steps to resolve the issues causing its trading suspension and, in light of the complexity of the issues and amount of resources involved, has been in discussions with professional advisers to explore and consider opportunities and options available to the Company in formulating a viable resumption plan to resolve the issues leading to the trading suspension and to address the matters set out in the Resumption Guidance. The Company remains committed to using its best endeavors to satisfy the Resumption Guidance and to comply with Rule 13.24 of the Listing Rules in a manner satisfactory to the Stock Exchange as soon as practicable and will make further announcement(s) as and when appropriate should there be any material development.

誠如該等公告所披露，上市委員會認為本公司未能根據上市規則第13.24條的規定維持足夠的運營水平和足夠價值的資產以支持其運營。於尋求專業意見並仔細考慮到成功覆核上市委員會決定之機會的相關因素後，本公司決定不行使根據上市規則第2B章賦予之權力對上市委員會決定進行覆核。因此，本公司股份已於二零二三年四月二十五日(星期二)上午九時正起於聯交所停牌，並將繼續暫停買賣，直至達成復牌指引及其任何補充或修訂為止。

根據上市規則第6.01A(1)條，聯交所可能將任何連續18個月暫停交易之證券除牌。就本公司而言，該18個月期限將於二零二四年十月二十四日屆滿。倘本公司未能糾正導致其停牌的實質性問題、履行復牌指引及全面遵守上市規則以使聯交所信納，以及於二零二四年十月二十四日之前恢復其股票交易，上市科將建議上市委員會展開註銷本公司上市地位之程序。根據上市規則第6.01條規定，聯交所亦有權給予較短之糾正期限(倘適用)。

本公司已經以及正採取適當措施以糾正導致其停牌的問題，且鑒於問題的複雜性及所涉及的資源數量，本公司一直與專業顧問進行討論，以探索及考慮本公司可用的機會及選項，從而制定可行的復牌計劃，糾正導致停牌的問題並處理復牌指引中所載的事項。本公司將繼續盡最大努力滿足復牌指引要求，並在可行情況下盡快以令聯交所信納的方式遵守上市規則第13.24條，且如有任何重大進展，將於適當時候另行刊發公告。



## CORPORATE GOVERNANCE AND OTHER INFORMATION 企業管治及其他資料

### INTERESTS AND SHORT POSITIONS OF DIRECTORS AND CHIEF EXECUTIVES IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 June 2023, none of the Directors nor the Company's chief executives 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 Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong, the "SFO")) (i) which were required, pursuant to section 352 of the SFO, to be recorded in the register as referred to therein; or (ii) which were required to be notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") contained in Appendix 10 to the Rules (the "Listing Rules") Governing the Listing of Securities on the Stock Exchange.

### INTERESTS AND SHORT POSITIONS OF SHAREHOLDERS DISCLOSEABLE UNDER THE SFO

As at 30 June 2023, so far as the Directors and the Company's chief executives are aware, other than the interests and short positions of the Directors and the Company's chief executives as disclosed, the following persons had interests or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under section 336 of the SFO, or as otherwise notified to the Company and the Stock Exchange:

### 董事及最高行政人員於股份、相關股份及債券之權益及淡倉

於二零二三年六月三十日，概無董事及本公司之最高行政人員於本公司或其任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份或債券中擁有任何(i)根據證券及期貨條例第352條須載入該條例所指之登記冊中之權益或淡倉；或(ii)根據聯交所證券上市規則（「上市規則」）附錄10所載上市發行人董事進行證券交易之標準守則（「標準守則」）須知會本公司及聯交所之權益或淡倉。

### 根據證券及期貨條例須予披露之股東權益及淡倉

據董事及本公司最高行政人員所知，於二零二三年六月三十日，除所披露之董事及本公司最高行政人員之權益及淡倉外，以下人士於本公司的股份或相關股份中擁有須根據證券及期貨條例第XV部第2及3分部之條文向本公司披露或記錄於本公司根據證券及期貨條例第336條須備存的登記冊或以其他方式知會本公司及聯交所的權益或淡倉：

## CORPORATE GOVERNANCE AND OTHER INFORMATION

### 企業管治及其他資料

Names	Capacity	Number of shares/ underlying shares held		Derivative interests	Total	Approximate% of the number of issued shares
		所持股份	相關股份數目			
名稱	身份	股份		衍生權益	總數	佔已發行 股份數目 概約百分比
CITIC Securities International Company Limited 中信證券國際有限公司	Beneficial owner 實益擁有人	1,200,310,001		–	1,200,310,001	59.03%
CITIC Securities Company Limited 中信証券股份有限公司	Interests of controlled corporation 受控制法團權益	1,200,310,001		–	1,200,310,001	59.03%
KVB Holdings Limited	Beneficial owner 實益擁有人	300,000,000		–	300,000,000	14.75%
Li Zhi Da 李志達	Interests of controlled corporation 受控制法團權益	300,000,000		–	300,000,000	14.75%
Calypso International Investment Co., Limited	Beneficial owner 實益擁有人	106,355,000		–	106,355,000	5.23%
Hainan Province Cihang Foundation 海南省慈航公益基金會	Interests of controlled corporation 受控制法團權益	106,355,000		–	106,355,000	5.23%
Cihang Sino-Western Cultural and Educational Exchange Foundation Limited 慈航東西方文教交流基金會有限公司	Interests of controlled corporation 受控制法團權益	106,355,000		–	106,355,000	5.23%

notes:

- As disclosed in the Company's announcements dated 17 November 2022 and 22 November 2022, CITIC Securities Overseas Investment Company Limited transferred its entire interest in the Company to CITIC Securities International Company Limited ("CSI"). CSI, therefore, beneficially owns 1,200,310,001 shares of the Company. As CSI is wholly and beneficially owned by CITIC Securities Company Limited ("CITIC Securities"), by virtue of the SFO, CITIC Securities was deemed to be interested in those shares of the Company held by CSI.
- KVB Holdings Limited ("KHL") beneficially owns 300,000,000 ordinary shares of the Company. KHL is held 75% of shares by Mr. Li Zhi Da ("Mr. Li"). By virtue of the SFO, Mr. Li was deemed to be interested in those shares held by KHL.

附註：

- 誠如本公司日期為二零二二年十一月十七日及二零二二年十一月二十二日之公告所披露，中信証券海外投資有限公司將其在本公司的全部權益轉讓予中信証券國際有限公司（「中信証券國際」）。因此，中信証券國際實益擁有1,200,310,001股本公司股份。由於中信証券國際由中信証券股份有限公司（「中信証券」）全資實益擁有，根據證券及期貨條例，中信証券被視為於中信証券國際持有的該等本公司股份中擁有權益。
- KVB Holdings Limited（「KHL」）實益擁有本公司300,000,000股普通股股份。KHL由李志達先生（「李先生」）持有75%股份。根據證券及期貨條例，李先生被視為於KHL擁有的股份中擁有權益。

## CORPORATE GOVERNANCE AND OTHER INFORMATION 企業管治及其他資料

- Calypso International Investment Co., Limited was a wholly owned subsidiary of 海航速運投資(上海)有限公司, which was in turn wholly owned by HNA Group Co., Ltd.. HNA Group Co., Ltd. was held as to 70% by Hainan Traffic Administration Holding Co., Ltd.. Hainan Traffic Administration Holding Co., Ltd. was in turn held as to 50% by Sheng Tang Development (Yangpu) Co., Ltd.. Sheng Tang Development (Yangpu) Co., Ltd. was held as to 65% by Hainan Province Cihang Foundation and 35% by Tang Dynasty Development Co. Ltd. which was in turn 98% held by Pan-American Aviation Holding Company, which was wholly owned by Cihang Sino-Western Cultural and Educational Exchange Foundation Limited. Cihang Sino-Western Cultural and Educational Exchange Foundation Limited and Hainan Province Cihang Foundation were deemed under the SFO to be interested in entire 106,355,000 ordinary shares of the Company held by Calypso International Investment Co., Limited.

Save as disclosed above, as at 30 June 2023, there was no other person (other than the Directors and the Company's chief executives) who had an interest or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under section 336 of the SFO, or as otherwise notified to the Company and the Stock Exchange.

### INTERIM DIVIDEND

The Board has resolved not to declare any payment of dividend for the 2023 Interim Period (for the 2022 Interim Period: nil).

### PURCHASE, SALE AND REDEMPTION OF THE COMPANY'S LISTED SECURITIES

During the 2023 Interim Period, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

### COMPLIANCE WITH CORPORATE GOVERNANCE CODE

The Company has complied with the code provisions set out in the Corporate Governance Code contained in Appendix 14 to the Listing Rules throughout the 2023 Interim Period.

### DIRECTORS' INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS

Save as disclosed, no transactions, arrangements or contracts of significance in relation to the Group's business to which the Group was a party and in which a Director or an entity connected with a Director had a material interest, whether directly or indirectly, subsisted at the 2023 Interim Period or at any time during such period.

- Calypso International Investment Co., Limited為海航速運投資(上海)有限公司之全資附屬公司,而海航速運投資(上海)有限公司由海航集團有限公司全資擁有。海航集團有限公司由海南交管控股有限公司持有70%權益,而海南交管控股有限公司由盛唐發展(洋浦)有限公司持有50%權益。盛唐發展(洋浦)有限公司由海南省慈航公益基金會持有65%及盛唐發展有限公司持有35%權益,盛唐發展有限公司由Pan-American Aviation Holding Company持有98%權益,而Pan-American Aviation Holding Company由慈航東西方文教交流基金會有限公司全資擁有。根據證券及期貨條例,慈航東西方文教交流基金會有限公司及海南省慈航公益基金會被視為於Calypso International Investment Co., Limited全數持有本公司的106,355,000股普通股股份中擁有權益。

除上文所披露者外,於二零二三年六月三十日,概無任何其他人士(董事及本公司最高行政人員除外)於本公司股份或相關股份擁有根據證券及期貨條例第XV部第2及3分部之條文須向本公司披露或記錄於本公司須根據證券及期貨條例第336條所備存的登記冊或須知會本公司及聯交所之權益或淡倉。

### 中期股息

董事會已決議不就二零二三年中期期間宣派任何股息(二零二二年中期期間:無)。

### 購買、出售及贖回本公司之上市證券

於二零二三年中期期間,本公司及其任何附屬公司概無購買、出售或贖回本公司之任何上市證券。

### 遵守企業管治守則

於二零二三年中期期間,本公司一直遵守上市規則附錄14所載之企業管治守則之守則條文。

### 董事於交易、安排或合約的權益

除所披露者外,於二零二三年中期期間或有關期間內任何時間,本集團概無訂立對本集團業務屬重大且董事或與董事有關連的實體直接或間接擁有重大權益的持續有效交易、安排或合約。

## CORPORATE GOVERNANCE AND OTHER INFORMATION

### 企業管治及其他資料

#### DISCLOSURE OF DIRECTORS' INFORMATION PURSUANT TO RULE 13.51B (1) OF THE LISTING RULES

On 10 March 2023, the Company received notices from Mr. Li Jiong, Mr. Xu Jianqiang and Mr. Yuan Feng accordingly for waiving the director's fee (the director's fee for Mr. Li Jiong and Mr. Xu Jianqiang both are HK\$120,000 for each year and for Mr. Yuan Feng is HK\$20,000 per month) with effect from 1 April 2023 till the termination of the appointment as the Company's non-Executive Director/Executive Director.

The basis for determining the Directors' emoluments (including bonus payments) remained unchanged during the six months ended 30 June 2023.

Save as disclosed, during the six months ended 30 June 2023, there were no other changes to the Directors' information that are required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

#### REVIEW OF FINANCIAL STATEMENTS

The Audit Committee comprises three independent non-executive Directors, namely, Ms. Hu Zhaoxia, Mr. Wu Jianfeng and Mr. Ma Xufei. Ms. Hu Zhaoxia is the chairman of the Audit Committee. The Audit Committee had reviewed and expressed no disagreement with the accounting treatment adopted by the Company in preparing the unaudited condensed consolidated interim results of the Group for the 2023 Interim Period and has provided advice and comments thereon.

#### SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as the code of conduct regarding transactions in the Company's securities by the Directors and the directors or employees of the Company's subsidiaries who are likely to possess the Group's inside information.

Having made specific enquiry, all the Directors confirmed that they had complied with the Model Code during the 2023 Interim Period. Besides, no incident of non-compliance of the Model Code by the employees was noted by the Company.

By Order of the Board  
**CLSA Premium Limited**  
**Yuan Feng**  
*Executive Director*

Hong Kong, 14 August 2023

#### 根據上市規則第13.51B(1)條披露之董事資料

於二零二三年三月十日，本公司分別收到李冏先生、許建強先生及袁峰先生的通知，內容有關自二零二三年四月一日起放棄收取董事袍金（李冏先生及許建強先生的董事袍金均為每年120,000港元及袁峰先生的董事袍金為每月20,000港元），直至終止擔任本公司非執行董事／執行董事為止。

截至二零二三年六月三十日止六個月，董事酬金（包括花紅）的釐定基準維持不變。

除所披露者外，於截至二零二三年六月三十日止六個月，並無其他董事資料變動而須根據上市規則第13.51B(1)條予以披露。

#### 審閱財務報表

審核委員會由三名獨立非執行董事組成，分別為胡朝霞女士、武劍鋒先生及馬旭飛先生。胡朝霞女士為審核委員會主席。審核委員會已審閱及對本公司就編製本集團二零二三年中期期間之未經審核簡明綜合中期業績所採納之會計處理方法並無異議，及為此已提供建議及意見。

#### 董事進行的證券交易

本公司已採納標準守則作為可能持有本集團之內幕消息的董事及本公司附屬公司之董事或僱員在進行本公司證券交易時的行為守則。

經作出具體查詢後，所有董事確認，彼等於二零二三年中期期間已遵守標準守則。此外，本公司未發現僱員違反標準守則之事件。

承董事會命  
**CLSA Premium Limited**  
*執行董事*  
**袁峰**

香港，二零二三年八月十四日

# CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

## 簡明綜合中期全面收益表

As at 30 June 2023 於二零二三年六月三十日

		<b>Unaudited</b>	
		未經審核	
		<b>Six months ended 30 June</b>	
		截至六月三十日止六個月	
	Notes 附註	<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元 (Restated) (經重列)
<b>CONTINUING OPERATIONS</b> 持續經營業務			
Sales of goods from healthcare business	4	<b>138,108</b>	7,601
Leveraged foreign exchange and other trading income	4	<b>217</b>	610
Other income	4, 5	<b>4,680</b>	333
<b>Total income</b>		<b>143,005</b>	8,544
Cost of sales from healthcare business		<b>(118,651)</b>	(5,328)
Referral expenses and other charges		<b>(1,200)</b>	(1,089)
Staff costs	6	<b>(2,447)</b>	(8,514)
Depreciation – property, plant and equipment	11	<b>(227)</b>	(430)
Depreciation – right-of-use assets	13	–	(1,388)
Other operating expenses	7	<b>(13,858)</b>	(8,546)
<b>Total expenses</b>		<b>(136,383)</b>	(25,295)
Operating profit/(loss) from continuing operations		<b>6,622</b>	(16,751)
Finance cost		<b>(1)</b>	(166)
Profit/(loss) before tax from continuing operations		<b>6,621</b>	(16,917)
Income tax expense	8	<b>(1,304)</b>	(225)
<b>Profit/(loss) for the period from continuing operations</b>		<b>5,317</b>	(17,142)

# CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

## 簡明綜合中期全面收益表

As at 30 June 2023 於二零二三年六月三十日

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元 (Restated) (經重列)
		<i>Notes</i> 附註	
<b>DISCONTINUED OPERATIONS</b>	<b>已終止經營業務</b>		
Profit/(loss) for the period from discontinued operations	來自已終止經營業務之期內溢利／(虧損)	<b>237</b>	(353)
Profit/(loss) for the period	期內溢利／(虧損)	<b>5,554</b>	(17,495)
<b>Other comprehensive expense</b>	<b>其他全面開支</b>		
<i>Items that may be reclassified to profit or loss</i>	<i>可能重新分類至損益之項目</i>		
Currency translation difference	貨幣匯兌差額	<b>(480)</b>	(5,740)
Other comprehensive expense for the period, net of tax	期內其他全面開支(扣除稅項)	<b>(480)</b>	(5,740)
Total comprehensive income/(expense) for the period	期內全面收益／(開支) 總額	<b>5,074</b>	(23,235)
<b>Profit/(loss) attributable to</b>	<b>以下項目應佔溢利／(虧損)</b>		
Continuing operations	持續經營業務	<b>5,317</b>	(17,142)
Discontinued operations	已終止經營業務	<b>237</b>	(353)
<b>Total comprehensive income/expense attributable to</b>	<b>以下項目應佔全面收益／(開支) 總額</b>	<b>5,554</b>	(17,495)
Continuing operations	持續經營業務	<b>4,883</b>	(18,012)
Discontinued operations	已終止經營業務	<b>191</b>	(5,223)
<b>Profit/(loss) per share for profit/(loss) attributable to the equity holders of the Company for the period</b>	<b>期內本公司股權持有人應佔溢利／(虧損) 之每股溢利／(虧損)</b>	<b>5,074</b>	(23,235)
Continuing operations	持續經營業務	<b>0.26</b>	(0.84)
Discontinued operations	已終止經營業務	<b>0.01</b>	(0.02)
– Basic and diluted (HK cents per share)	– 基本及攤薄 (每股港仙)	<b>0.27</b>	(0.86)

The Notes on pages 27 to 60 form part of the interim financial information.

第27至60頁的附註構成中期財務資料的一部分。



# CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

## 簡明綜合中期財務狀況表

As at 30 June 2023 於二零二三年六月三十日

		Notes 附註	Unaudited 未經審核 30 June 2023 二零二三年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
<b>ASSETS</b>	<b>資產</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	11	607	845
Right-of-use assets	使用權資產	13	-	-
<b>Total non-current assets</b>	<b>非流動資產總值</b>		<b>607</b>	845
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨	14	12,231	37,795
Trade receivables	貿易應收款項	15	37,310	17,991
Other receivables, prepayments and deposits	其他應收款項、預付款項及按金	16	2,932	6,999
Tax prepayment	預繳稅項		4	4
Balances due from agents	應收代理結餘		-	4,651
Cash and bank balances and client trust bank balances	現金及銀行結餘以及客戶信託銀行結餘	18	215,649	216,025
<b>Total current assets</b>	<b>流動資產總值</b>		<b>268,126</b>	283,465
<b>Total assets</b>	<b>資產總值</b>		<b>268,733</b>	284,310
<b>EQUITY AND LIABILITIES</b>	<b>權益及負債</b>			
<b>Equity</b>	<b>權益</b>			
Share capital	股本	22	20,333	20,333
Reserves	儲備		215,541	210,467
<b>Total equity</b>	<b>權益總額</b>		<b>235,874</b>	230,800



# CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

## 簡明綜合中期財務狀況表

As at 30 June 2023 於二零二三年六月三十日

		<i>Notes</i>	<b>Unaudited</b>	Audited
		<i>附註</i>	<b>未經審核</b>	經審核
			<b>30 June</b>	31 December
			<b>2023</b>	2022
			<b>二零二三年</b>	二零二二年
			<b>六月三十日</b>	十二月三十一日
			<b>HK\$'000</b>	HK\$'000
			<b>千港元</b>	千港元
<b>Current liabilities</b>	<b>流動負債</b>			
Tax payable	應付稅項		<b>1,401</b>	97
Trade and other payables	貿易及其他應付款項	20	<b>30,305</b>	51,486
Derivative financial instruments	衍生金融工具	17	-	12
Clients' balances	客戶結餘	21	<b>1,153</b>	1,915
<b>Total current liabilities</b>	<b>流動負債總額</b>		<b>32,859</b>	53,510
<b>Total liabilities</b>	<b>負債總額</b>		<b>32,859</b>	53,510
<b>Total equity and liabilities</b>	<b>總權益及負債</b>		<b>268,733</b>	284,310

The Notes on pages 27 to 60 form part of the interim financial information.

第27至60頁的附註構成中期財務資料的一部分。

# CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

## 簡明綜合中期權益變動表

For the six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Unaudited 未經審核					Total equity
		Share capital	Share premium	Capital reserve	Currency translation reserve	Accumulated losses	
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	資本儲備 HK\$'000 千港元	貨幣匯兌 儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	權益總額 HK\$'000 千港元
				Note 22(b) 附註22(b)			
<b>Balance at 1 January 2023</b> <b>(audited)</b>	於二零二三年一月一日 之結餘(經審核)	<b>20,333</b>	<b>180,493</b>	<b>171,892</b>	<b>(23,298)</b>	<b>(118,620)</b>	<b>230,800</b>
<b>Comprehensive income/(expense)</b>	全面收益/(開支)						
Profit for the period	期內溢利	-	-	-	-	5,554	5,554
Other comprehensive expense for the period	期內其他全面開支	-	-	-	(480)	-	(480)
Total comprehensive income for the period	期內全面收益總額	-	-	-	(480)	5,554	5,074
<b>Balance at 30 June 2023</b>	於二零二三年 六月三十日之結餘	<b>20,333</b>	<b>180,493</b>	<b>171,892</b>	<b>(23,778)</b>	<b>(113,066)</b>	<b>235,874</b>

# CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

## 簡明綜合中期權益變動表

For the six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Share capital	Share premium	Capital reserve	Unaudited 未經審核 Share option reserve 購股權儲備	Currency translation reserve 貨幣匯兌儲備	Accumulated losses	Total equity
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	資本儲備 HK\$'000 千港元	購股權儲備 HK\$'000 千港元	貨幣匯兌儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	權益總額 HK\$'000 千港元
				Note 22(b) 附註22(b)				
<b>Balance at 1 January 2022 (audited)</b>	於二零二二年一月一日之結餘(經審核)	20,333	180,493	171,892	558	(16,393)	(88,126)	268,757
<b>Comprehensive expense</b>	全面開支							
Loss for the period	期內虧損	-	-	-	-	-	(17,495)	(17,495)
Other comprehensive expense for the period	期內其他全面開支	-	-	-	-	(5,740)	-	(5,740)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	(5,740)	(17,495)	(23,235)
Share option scheme (Note 24)	購股權計劃(附註24)	-	-	-	(558)	-	558	-
<b>Balance at 30 June 2022</b>	於二零二二年六月三十日之結餘	20,333	180,493	171,892	-	(22,133)	(105,063)	245,522

The Notes on pages 27 to 60 form part of the interim financial information.

第27至60頁的附註構成中期財務資料的一部分。

# CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

## 簡明綜合中期現金流量表

For the six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		<b>Unaudited</b>	
		未經審核	
		<b>Six months ended 30 June</b>	
		截至六月三十日止六個月	
	Notes 附註	<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元
<b>Cash flows from operating activities</b>	<b>經營活動所得現金流量</b>		
Profit/(loss) before tax	除稅前溢利／(虧損)		
Continuing operations	持續經營業務	<b>6,621</b>	(16,917)
Discontinued operations	已終止經營業務	<b>237</b>	(353)
		<b>6,858</b>	(17,270)
Adjustments for:	調整：		
Depreciation – property, plant and equipment	折舊－物業、廠房及設備	11 <b>236</b>	445
Depreciation – right-of-use assets	折舊－使用權資產	13 –	1,388
Interest income	利息收入	5 <b>(4,683)</b>	(177)
Interest expense	利息開支	<b>1</b>	166
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	11 –	25
Gain on disposal of right-of-use assets and lease liabilities	出售使用權資產及租賃負債之收益	–	(108)
Cash flows generated from/(used in) operating activities before working capital changes	營運資金變動前經營活動所得／(所用) 現金流量	<b>2,412</b>	(15,531)
Changes in working capital:	營運資金變動：		
Trade receivables	貿易應收款項	<b>(19,319)</b>	(6,515)
Inventories	存貨	<b>25,564</b>	(4,126)
Client trust bank balances	客戶信託銀行結餘	<b>1,716</b>	12,789
Balances due from agents	應收代理結餘	<b>4,650</b>	14,504
Derivative financial instruments	衍生金融工具	<b>(12)</b>	1,274
Other receivables, prepayments and deposits	其他應收款項、預付款項及按金	<b>4,010</b>	1,661
Clients' balances	客戶結餘	<b>(663)</b>	(17,876)
Trade and other payables	貿易及其他應付款項	<b>(21,010)</b>	6,277
Net cash used in operating activities	經營活動所用現金淨額	<b>(2,652)</b>	(7,543)

# CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

## 簡明綜合中期現金流量表

For the six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		<b>Unaudited</b>	
		未經審核	
		<b>Six months ended 30 June</b>	
		截至六月三十日止六個月	
	<i>Notes</i>	<b>2023</b>	2022
	<i>附註</i>	<b>二零二三年</b>	二零二二年
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
<b>Cash flows from investing activities</b>	<b>投資活動所得現金流量</b>		
Interest received	已收利息	<b>4,683</b>	177
Purchase of property, plant and equipment	購買物業、廠房及設備	–	(4)
	11		
Net cash generated from investing activities	投資活動所得現金淨額	<b>4,683</b>	173
<b>Cash flows from financing activities</b>	<b>融資活動所得現金流量</b>		
Repayment of principal portion of lease liabilities	償還租賃負債本金部分	–	(1,374)
Interest paid	已付利息	<b>(1)</b>	(166)
Net cash used in financing activities	融資活動所用現金淨額	<b>(1)</b>	(1,540)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>現金及現金等價物增加／(減少)淨額</b>	<b>2,030</b>	(8,910)
Cash and cash equivalents at beginning of period	期初現金及現金等價物	<b>211,791</b>	234,467
Effect of foreign exchange rate changes, net	匯率變動影響淨額	<b>(491)</b>	(4,281)
<b>Cash and cash equivalents at end of period</b>	<b>期末現金及現金等價物</b>	<b>213,330</b>	221,276
	18		

The Notes on pages 27 to 60 form part of the interim financial information.

第27至60頁的附註構成中期財務資料的一部分。

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 1 GENERAL INFORMATION

CLSA Premium Limited (“the Company”) was incorporated in the Cayman Islands on 9 November 2010 as an exempted company with limited liability under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. Its registered office address is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The Company is a holding company and its subsidiaries are principally engaged in the provision of leveraged foreign exchange trading and healthcare business.

The Company’s shares are listed on the main board of The Stock Exchange of Hong Kong Limited. As disclosed in the Company’s announcements dated 17 and 22 November 2022, the Company’s immediate controlling shareholder has been changed from CITIC Securities Overseas Investment Company Limited to CITIC Securities International Company Limited (“CSI”) (both incorporated in Hong Kong and their holding company are CITIC Securities Company Limited which was incorporated in the People’s Republic of China). As at 31 December 2022 and 30 June 2023, 59.03% of the Company’s issued shares are held by CSI, 14.75% of the Company’s issued shares are held by KVB Holdings Limited.

These unaudited condensed consolidated interim financial information are presented in Hong Kong dollars (“HK\$”), unless otherwise stated. These interim financial information have not been audited but were reviewed by the Company’s audit committee and approved for issuance by the Board on 14 August 2023.

### 1 一般資料

CLSA Premium Limited (「本公司」) 於二零一零年十一月九日根據開曼群島公司法第22章(經綜合及修訂的一九六一年第三號法例)於開曼群島註冊成立為獲豁免有限公司。本公司的註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands。本公司為一間控股公司，其附屬公司主要從事提供槓桿式外匯交易及保健業務。

本公司股份於香港聯合交易所有限公司主板上市。誠如本公司日期為二零二二年十一月十七日及二十二日的公告所披露，本公司的直接控股股東已由中信証券海外投資有限公司變更為中信証券國際有限公司(「中信証券國際」)(均於香港註冊成立，及其控股公司均為於中華人民共和國註冊成立的中信証券股份有限公司)。於二零二二年十二月三十一日及二零二三年六月三十日，本公司已發行股份的59.03%由中信証券國際持有，及本公司已發行股份的14.75%由KVB Holdings Limited持有。

除非另有說明，該等未經審核簡明綜合中期財務資料以港元(「港元」)呈列。該等中期財務資料尚未經審核，惟已由本公司審核委員會審閱，並於二零二三年八月十四日獲董事會批准刊發。

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 2 BASIS OF PREPARATION

The condensed consolidated interim financial information for the six months ended 30 June 2023 has been prepared in accordance with Hong Kong Accounting Standard 34, 'Interim Financial Reporting' issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). The condensed consolidated interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2022, which has been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the HKICPA.

Except as described below, the accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period.

The preparation of interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this condensed consolidated interim financial information, the significant judgements made by management in applying the Group's accounting policies and the critical accounting estimates and judgements were the same as those that applied to the consolidated financial statements for the year ended 31 December 2022.

### 2 編製基準

截至二零二三年六月三十日止六個月的簡明綜合中期財務資料已根據由香港會計師公會（「香港會計師公會」）頒佈之香港會計準則第34號「中期財務報告」編製。簡明綜合中期財務資料應與根據由香港會計師公會頒佈之香港財務報告準則（「香港財務報告準則」）所編製的截至二零二二年十二月三十一日止年度的年度財務報表一併閱讀。

除下文所述者外，所採用的會計政策與上一個財政年度及相關中期報告期間所採納者一致。

編製中期財務資料需要管理層作出影響會計政策應用以及所呈報資產及負債、收入及開支金額的判斷、估計及假設。實際結果可能有別於該等估計。

編製此簡明綜合中期財務資料時，管理層於應用本集團會計政策時作出的重大判斷及重要會計估計及判斷與就其截至二零二二年十二月三十一日止年度的綜合財務報表所應用者一致。



# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 3 FINANCIAL RISK MANAGEMENT

The Group's activities expose it to a variety of financial risks: interest rate risk, foreign currency risk, credit risk and liquidity risk.

The interim financial information does not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements as at 31 December 2022.

There has been no change in the financial risk management policies since previous year end.

#### 3.1 Foreign currency risk

Exchange rate fluctuation is the most significant risk in leveraged foreign exchange trading. The Group takes on exposure to the effects of fluctuations in the prevailing foreign currency exchange rates on its financial position and cash flows. The Group is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to Renminbi, New Zealand dollars and Australian dollars. The Group will suffer a loss if it fails to cover a client deal at a better exchange rate. The Group monitors foreign exchange exposure by reviewing the open position of the Group and client trading performance. The risk is measured by the use of sensitivity analysis and cash flow forecasting. Specific risk limits are set to measure and monitor foreign exchange risk. Any excessive foreign exchange risks are passed on to other financial institutions through execution of trades with those institutions. The management sets limits on the level of exposure by currency and in aggregate for both overnight and intra-day positions, which are monitored on an intra-day basis.

### 3 財務風險管理

本集團業務須承受各類財務風險：利率風險、外幣風險、信貸風險及流動性風險。

中期財務資料並不包括年度財務報表所要求的全部財務風險管理資料及披露，應與本集團於二零二二年十二月三十一日的年度財務報表一併閱讀。

財務風險管理政策自去年結以來並無變動。

#### 3.1 外匯風險

匯率浮動乃槓桿式外匯交易中最重大的風險。本集團的財務狀況及現金流量因應當時匯率變動的影響而承擔風險。本集團承受以人民幣、新西蘭元及澳元為主的各種外匯風險。倘本集團未能按更佳匯率進行客戶交易，則將蒙受損失。本集團透過審查本集團的未平倉合約及客戶交易表現監控外匯風險。風險乃通過利用敏感性分析及現金流量預測等方法進行計量。特定風險限制乃為計量及監控外匯風險而設。任何重大外匯風險則透過與其他金融機構進行交易轉移至該等機構。管理層對隔夜及即日持倉貨幣及總額所承擔的風險水平設定限額，於當日時間內予以監察。

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 3 FINANCIAL RISK MANAGEMENT (continued)

#### 3.1 Foreign currency risk (continued)

The Group has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk. The Group currently does not have a foreign currency policy to hedge its currency exposure arising from the net assets of the Group's foreign operations.

The Group trades in foreign currencies, commodities and other products through its margin trading business. In order to protect against their exposures to fluctuations in foreign exchange rates and commodity prices, the Group has entered into a number of derivative contracts with the Group's counterparties in the normal course of business.

The carrying amounts of the Group's financial assets and financial liabilities denominated in a currency other than functional currency of the Group are as follows:

### 3 財務風險管理 (續)

#### 3.1 外匯風險 (續)

本集團持有若干海外業務投資，其資產淨值面臨外幣兌換風險。本集團目前並無制定外幣政策，以對沖因本集團海外業務資產淨值產生的外匯風險。

本集團透過其保證金交易業務進行外幣、商品及其他產品交易。為保障本集團不受匯率及商品價格波動之風險影響，本集團於正常業務過程中與其交易對手訂立多項衍生合約。

以本集團功能貨幣以外之貨幣計值之本集團金融資產及金融負債之賬面值載列如下：

		As at 30 June 2023 (Unaudited)			As at 31 December 2022 (Audited)		
		於二零二三年六月三十日			於二零二二年十二月三十一日		
		(未經審核)			(經審核)		
		Assets	Liabilities	Net exposure	Assets	Liabilities	Net exposure
		資產	負債	淨敞口	資產	負債	淨敞口
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
United States dollars	美元						
("USD")		<b>183,236</b>	<b>(788)</b>	<b>182,448</b>	196,597	(1,269)	195,328
Renminbi ("RMB")	人民幣	<b>18,149</b>	<b>(910)</b>	<b>17,239</b>	20,798	(3,301)	17,497
Australian dollars ("AUD")	澳元	<b>7,342</b>	<b>(705)</b>	<b>6,637</b>	8,899	(1,733)	7,166
New Zealand dollars	新西蘭元						
("NZD")		<b>150</b>	<b>(5)</b>	<b>145</b>	217	(703)	(486)
Japanese Yen ("JPY")	日圓	<b>4</b>	<b>-</b>	<b>4</b>	5	-	5
Others	其他	<b>14</b>	<b>-</b>	<b>14</b>	1,017	-	1,017
		<b>208,895</b>	<b>(2,408)</b>	<b>206,487</b>	227,533	(7,006)	220,527

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 3 FINANCIAL RISK MANAGEMENT (continued)

#### 3.1 Foreign currency risk (continued)

The following table indicates the impact on the Group's loss before taxation to movements in foreign exchange rate as at 30 June 2023 and 31 December 2022:

Foreign currency risk		Movement in foreign currency	Unaudited	Movement in foreign currency	Audited
			未經審核		經審核
			30 June		31 December
			2023		2022
			二零二三年		二零二二年
		外匯變動	六月三十日	外匯變動	十二月三十一日
			HK\$'000		HK\$'000
			千港元		千港元
RMB	人民幣	+/-5%	862	+/-5%	886
AUD	澳元	+/-5%	332	+/-5%	358
NZD	新西蘭元	+/-5%	7	+/-5%	24

As HK\$ is closely pegged with USD, the currency risk in this respect is considered not significant.

#### 3.2 Fair value of financial assets and liabilities

The following table represents the carrying value of financial instruments measured at fair value at the Consolidated Statement of Financial Position date across the three levels of the fair value hierarchy defined in HKFRS 7, Financial Instruments: Disclosures, with the fair value of each financial instrument categorised in its entirety based on the lowest level of input that is significant to that fair value measurement. The levels are defined as follows:

Level 1 (highest level): fair values measured using quoted prices (unadjusted) in active markets.

Level 2: fair values measured using quoted price in active markets for similar financial instruments, or using valuation techniques in which all significant inputs are directly or indirectly based on observable market data.

Level 3 (lowest level): fair values measured using valuation techniques in which any significant input is not based on observable market data.

### 3 財務風險管理 (續)

#### 3.1 外匯風險 (續)

下表列示於二零二三年六月三十日及二零二二年十二月三十一日外匯匯率變動對本集團除稅前虧損的影響：

Foreign currency risk		Movement in foreign currency	Unaudited	Movement in foreign currency	Audited
			未經審核		經審核
			30 June		31 December
			2023		2022
			二零二三年		二零二二年
		外匯變動	六月三十日	外匯變動	十二月三十一日
			HK\$'000		HK\$'000
			千港元		千港元
RMB	人民幣	+/-5%	862	+/-5%	886
AUD	澳元	+/-5%	332	+/-5%	358
NZD	新西蘭元	+/-5%	7	+/-5%	24

由於港元與美元緊密掛鉤，因此認為就此產生的貨幣風險並不重大。

#### 3.2 金融資產及負債的公允值

下表呈列於綜合財務狀況表日期按香港財務報告準則第7號「金融工具：披露」所界定的公允值層級的三個等級中以公允值計量的金融工具的賬面值，每種金融工具的公允值根據其對該公允值計量屬重大的最低等級參數進行整體歸類。有關等級定義如下：

第1級（最高等級）：使用在活躍市場中的報價（未經調整）計量公允值。

第2級：使用活躍市場類似金融工具的報價，或使用估值技術（其中所有重要參數乃直接或間接來源於可觀察市場數據）計量公允值。

第3級（最低等級）：使用估值技術（其中任何重要參數均不來源於可觀察市場數據）計量公允值。

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 3 FINANCIAL RISK MANAGEMENT (continued)

#### 3.2 Fair value of financial assets and liabilities (continued)

		Level 1 第1級 HK\$'000 千港元	Level 2 第2級 HK\$'000 千港元	Level 3 第3級 HK\$'000 千港元	Total 總計 HK\$'000 千港元
<b>At 30 June 2023 (Unaudited)</b>	於二零二三年六月三十日 (未經審核)				
<b>Liabilities</b>	負債				
Derivative financial instruments	衍生金融工具	-	-	-	-
<b>At 31 December 2022 (Audited)</b>	於二零二二年十二月三十一日 (經審核)				
<b>Liabilities</b>	負債				
Derivative financial instruments	衍生金融工具	-	12	-	12

The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

The fair value of derivative financial instruments in level 2 are measured by reference to counterparties' quotes.

並非於活躍市場買賣之金融工具，其公允值採用估值技術釐定。該等估值技術充分使用可獲得的可觀察市場數據，並盡可能不依賴實體的特定估計。倘按公允值計量一項工具所需的全部重要參數均可觀察獲得，則該項工具會被列入第2級。

第2級衍生金融工具之公允值已參考交易對手之報價計量。

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 4 SEGMENT REPORTING

Operating segments are reported in a manner consistent with the internal reporting provided to the executive directors and senior management of the Group. The Group's operating businesses are structured and managed separately according to the nature of their operations and the services they provide. Each of the Group's business segments represents a strategic business unit that offers services which are subject to risks and returns that are different from those of the other business segments. The Board of Directors considers the business from geographical and service/product perspective.

In 2022, the Group had ceased its margin dealing business in New Zealand and returned its derivatives issuer licence to the Financial Markets Authority of New Zealand (the "FMA"). In accordance with HKFRS 5, the segments of New Zealand business for the six months ended 30 June 2023 and 2022 were presented as discontinued operations in the Group's consolidated financial statements.

Summary details of the business segments from geographical and service/product perspective are as follows:

- (a) the healthcare business segment engages in the sales of healthcare products;
- (b) the margin dealing segment engages in the provision of leveraged foreign exchange, commodity and index trading services in Australia, Hong Kong and New Zealand; and
- (c) unallocated segment engages in the provision of services other than margin dealing and healthcare businesses, and the operations of the investment holding companies.

The Group has commenced the healthcare business and established online stores through internationally renowned online sale platforms in 2022. The Group sells the healthcare products sourced from its suppliers to end-customers and wholesale customers. The healthcare business was organically grown and not as result of a business combination.

Inter-segment transactions, if any, are conducted with reference to the prices charged to third parties and there was no change in the basis during the six months ended 30 June 2023 and 2022.

### 4 分部報告

經營分部的報告方式與向本集團執行董事及高級管理層提供的內部報告一致。本集團的經營業務乃按其營運性質及所提供服務分開組織及管理。本集團旗下各業務分部均為提供服務的策略業務單位，其服務所承受風險及所享有回報有別於其他業務分部。董事會從地區及服務／產品角度考慮業務。

於二零二二年，本集團已終止其於新西蘭的保證金交易業務並將其衍生產品發行人牌照歸還予新西蘭金融市場管理局（「金融市場管理局」）。根據香港財務報告準則第5號，於截至二零二三年及二零二二年六月三十日止六個月的新西蘭業務分部於本集團綜合財務報表呈列為已終止經營業務。

從地區及服務／產品角度概述的業務分部詳情如下：

- (a) 保健業務分部從事銷售保健產品；
- (b) 保證金交易分部從事於澳洲、香港及新西蘭提供槓桿式外匯、商品及指數交易服務；及
- (c) 未分配分部從事保證金交易及保健業務以外的業務，以及投資控股公司的營運。

本集團於二零二二年已開展保健業務並透過國際知名電商平台成立了網店。本集團將自供應商採購的保健產品銷售予其終端客戶及批發客戶。保健業務屬自然增長而非業務合併的結果。

分部間的交易（如有）乃參照向第三方收取的價格而進行，有關基準於截至二零二三年及二零二二年六月三十日止六個月期間並無變動。

## NOTES TO THE INTERIM FINANCIAL INFORMATION

### 中期財務資料附註

#### 4 SEGMENT REPORTING (continued)

The segment information provided to the management for the reportable segments for the six months period ended 30 June 2023 and 2022 is as follows:

##### For the six months ended 30 June 2023 (Unaudited)

#### 4 分部報告 (續)

截至二零二三年及二零二二年六月三十日止六個月期間，就可報告分部向管理層提供的分部資料如下：

截至二零二三年六月三十日止六個月(未經審核)

		Continuing operations			Discontinued operations	Total
		持續經營業務			已終止 經營業務	總計
		Healthcare business	Margin dealing	Unallocated	Margin dealing	Total
		保健業務	保證金交易	未分配	保證金交易	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元
Segment revenue from external customers	來自外部客戶的分部收益	138,108	217	-	-	138,325
Other income	其他收入	-	893	3,787	3	4,683
Total revenue and other income	收益及其他收入總額	138,108	1,110	3,787	3	143,008
Segment profit/(loss)	分部溢利/(虧損)	8,597	(1,645)	(331)	237	6,858
Income tax expense	所得稅開支	(1,304)	-	-	-	(1,304)
Profit/(loss) for the period	期內溢利/(虧損)	7,293	(1,645)	(331)	237	5,554
Other segment information:	其他分部資料：					
Depreciation	折舊	-	227	-	9	236
Lease payments	租賃付款	-	236	431	-	667
Finance cost	融資成本	-	1	-	-	1

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 4 SEGMENT REPORTING (continued)

The segment information provided to the management for the reportable segments for the six months period ended 30 June 2023 and 2022 is as follows: (continued)

For the six months ended 30 June 2022 (Restated) (Unaudited)

### 4 分部報告 (續)

截至二零二三年及二零二二年六月三十日止六個月期間，就可報告分部向管理層提供的分部資料如下：(續)

截至二零二二年六月三十日止六個月(經重列)(未經審核)

		Continuing operations			Discontinued operations	
		持續經營業務			已終止經營業務	
		Healthcare business	Margin dealing	Unallocated	Margin dealing	Total
		保健業務	保證金交易	未分配	保證金交易	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元
Segment revenue from external customers	來自外部客戶的分部收益	7,601	610	–	31	8,242
Other income	其他收入	–	175	158	–	333
<b>Total revenue and other income</b>	<b>收益及其他收入總額</b>	<b>7,601</b>	<b>785</b>	<b>158</b>	<b>31</b>	<b>8,575</b>
Segment profit/(loss)	分部溢利/(虧損)	1,189	(11,827)	(6,279)	(353)	(17,270)
Income tax expense	所得稅開支	(225)	–	–	–	(225)
<b>Profit/(loss) for the period</b>	<b>期內溢利/(虧損)</b>	<b>964</b>	<b>(11,827)</b>	<b>(6,279)</b>	<b>(353)</b>	<b>(17,495)</b>
Other segment information:	其他分部資料：					
Depreciation	折舊	–	928	890	15	1,833
Lease payments	租賃付款	–	364	144	164	672
Finance cost	融資成本	–	31	135	–	166



## NOTES TO THE INTERIM FINANCIAL INFORMATION

### 中期財務資料附註

#### 4 SEGMENT REPORTING (continued)

The Company is domiciled in Hong Kong. The Group's major income from external customers is derived from its operations in Hong Kong.

#### 4 分部報告 (續)

本公司駐於香港。本集團來自外部客戶的主要收入來自於香港的經營業務。

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元
Continuing operations	持續經營業務		
Hong Kong	香港	<b>138,325</b>	8,979
Australia	澳洲	-	(768)
		<b>138,325</b>	8,211
Discontinued operations	已終止經營業務		
New Zealand	新西蘭	-	31
		<b>138,325</b>	8,242

#### Major customer

During the six months period ended 30 June 2023, the following external customer contributed more than 10% of the total revenue of the Group.

#### 主要客戶

截至二零二三年六月三十日止六個月期間，以下外部客戶貢獻本集團收益總額超過10%。

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年	2022 二零二二年
Customer A	客戶A	<b>23,797</b>	-

Information on segment assets and liabilities are not disclosed as this information is not presented to the Board of Directors as they do not assess performance of reportable segments using information on assets and liabilities.

由於董事會並無使用有關資產及負債的資料評估可報告分部的表現，故有關分部資產及負債的資料並無呈報予董事會，因而並無披露有關資料。

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 5 OTHER INCOME

Other income of continuing operations:

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元 (Restated) (經重列)
Interest income	利息收入	<b>4,680</b>	177
Others	其他	-	156
		<b>4,680</b>	333

### 5 其他收入

持續經營業務產生之其他收入：

### 6 STAFF COSTS

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元 (Restated) (經重列)
Staff costs of continuing operations (including directors' remuneration):	持續經營業務產生之員工成本 (包括董事酬金)：		
Salaries and allowances	工資及津貼	<b>2,411</b>	8,123
Pension scheme contributions	退休金計劃供款	<b>36</b>	391
		<b>2,447</b>	8,514

### 6 員工成本

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 7 OTHER OPERATING EXPENSES

Other operating expenses of continuing operations:

### 7 其他經營開支

持續經營業務產生之其他經營開支：

		<b>Unaudited</b>	
		未經審核	
		<b>Six months ended 30 June</b>	
		截至六月三十日止六個月	
		<b>2023</b>	2022
		二零二三年	二零二二年
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
			(Restated)
			(經重列)
Auditors' remuneration	核數師酬金		
– Audit services	– 審核服務	<b>791</b>	1,230
– Non-audit services	– 非審核服務	<b>27</b>	27
Professional and consultancy fee	專業及諮詢費	<b>3,040</b>	2,183
Marketing, advertising and promotion expenses	市場推廣、廣告及宣傳開支	<b>3,686</b>	904
Storage expenses	倉儲費用	<b>1,599</b>	18
Insurance	保險	<b>604</b>	1,977
Repair and maintenance (including system maintenance)	維修及維護 (包括系統維護)	<b>869</b>	1,715
Short term lease payments under land and building	土地及樓宇之短期租賃付款	<b>667</b>	508
Information services expenses	資訊服務開支	<b>257</b>	390
Other office occupation expenses	其他寫字樓租用開支	<b>–</b>	310
Postage and courier expenses	郵政及快遞費用	<b>907</b>	52
Net foreign exchange gain	匯兌收益淨額	<b>(524)</b>	(1,394)
Bank charges	銀行費用	<b>283</b>	55
Travelling expenses	差旅費	<b>32</b>	111
Staff training	員工培訓	<b>8</b>	24
Others	其他	<b>1,612</b>	436
		<b>13,858</b>	8,546

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 8 DISCONTINUED OPERATIONS

During the year ended 31 December 2022, the Group ceased its margin dealing business in New Zealand due to future uncertainties in this business. In June 2022, the Group has returned its derivatives issuer licence to the FMA. The analysis of the results of discontinued operations is as follows:

### 8 已終止經營業務

於截至二零二二年十二月三十一日止年度，由於於新西蘭的保證金交易業務的未來不確定性，本集團已終止該業務。於二零二二年六月，本集團已將其衍生產品發行人牌照歸還予金融市場管理局。已終止經營業務的業績分析如下：

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Leverage foreign exchange and other trading income	槓桿式外匯及其他交易收入	-	8
Fee and commission income	費用及佣金收入	-	23
Other income	其他收入	<b>3</b>	-
<b>Total income</b>	<b>收入總額</b>	<b>3</b>	31
Referral expenses and other charges	轉介開支及其他費用	-	(236)
Staff costs	員工成本	<b>(29)</b>	(1,600)
Depreciation – property, plant and equipment	折舊—物業、廠房及設備	<b>(9)</b>	(15)
Other operating expenses	其他經營開支	<b>272</b>	1,467
<b>Total expenses</b>	<b>開支總額</b>	<b>234</b>	(384)
Operating profit/(loss) from discontinued operations	已終止經營業務產生之經營溢利／(虧損)	<b>237</b>	(353)
Finance cost	融資成本	-	-
Profit/(loss) before tax from discontinued operations	已終止經營業務產生之除稅前溢利／(虧損)	<b>237</b>	(353)
Income tax	所得稅	-	-
<b>Profit/(loss) for the period from discontinued operations</b>	<b>已終止經營業務產生之期內溢利／(虧損)</b>	<b>237</b>	(353)

## NOTES TO THE INTERIM FINANCIAL INFORMATION

### 中期財務資料附註

#### 8 DISCONTINUED OPERATIONS (continued)

Net cash flows from discontinued operations are as follows:

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元
Operating cash (outflows)/inflows	經營現金 (流出) / 流入	<b>(231)</b>	8,236
Total cash (outflows)/inflows	現金 (流出) / 流入總額	<b>(231)</b>	8,236

#### 9 INCOME TAX EXPENSE

Hong Kong profits tax on continuing operations has been provided for at the rate of 16.5% (2022: 16.5%) on the estimated assessable profit for the period. Taxation on overseas profits has been calculated on the estimated assessable profit for the respective periods at the rates of taxation prevailing in the countries in which the Group operates. The income tax expenses of the Group are charged at a tax rate of 28% (2022: 28%) in New Zealand, 30% (2022: 30%) in Australia and 25% (2022: 25%) in the People's Republic of China respectively in accordance with the local tax law.

#### 8 已終止經營業務 (續)

已終止經營業務所得現金流量淨額如下：

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元
Operating cash (outflows)/inflows	經營現金 (流出) / 流入	<b>(231)</b>	8,236
Total cash (outflows)/inflows	現金 (流出) / 流入總額	<b>(231)</b>	8,236

#### 9 所得稅開支

持續經營業務產生之香港利得稅乃按期內的估計應課稅溢利以16.5% (二零二二年：16.5%) 的稅率計提撥備。海外溢利的稅項已按各期間估計應課稅溢利以本集團經營所在國家通行的稅率計算。根據當地稅務法律，本集團於新西蘭、澳洲及中華人民共和國的所得稅開支分別按28% (二零二二年：28%)、30% (二零二二年：30%) 及25% (二零二二年：25%) 的稅率計算。

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元 (Restated) (經重列)
Current tax: Expense for the period	即期稅項： 期內開支	<b>1,304</b>	225
Total current tax expense	即期稅項開支總額	<b>1,304</b>	225
Income tax expense	所得稅開支	<b>1,304</b>	225

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 10 DIVIDENDS

The Board has resolved not to declare any payment of dividend for the six months ended 30 June 2023 (for the six months ended 30 June 2022: nil).

### 11 PROFIT/(LOSS) PER SHARE

Basic profit/(loss) per share is calculated by dividing the profit/(loss) attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the respective periods.

### 10 股息

董事會已決議不就截至二零二三年六月三十日止六個月宣派任何股息（截至二零二二年六月三十日止六個月：無）。

### 11 每股溢利／（虧損）

每股基本溢利／（虧損）按本公司股權持有人應佔溢利／（虧損）除以於相關期間已發行普通股的加權平均數計算。

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元 (Restated) (經重列)
Profit/(loss) from continuing operations	持續經營業務產生之溢利／（虧損）	<b>5,317</b>	(17,142)
Profit/(loss) from discontinued operations	已終止經營業務產生之溢利／（虧損）	<b>237</b>	(353)
Profit/(loss) attributable to equity holders of the Company	本公司股權持有人應佔溢利／（虧損）	<b>5,554</b>	(17,495)



NOTES TO THE INTERIM FINANCIAL INFORMATION  
 中期財務資料附註

11 PROFIT/(LOSS) PER SHARE (continued)

11 每股溢利／(虧損) (續)

	Number of shares 股份數目	Number of shares 股份數目
Weighted average number of ordinary shares in issue 已發行普通股的加權平均數	<b>2,033,290,000</b>	2,033,290,000

		Unaudited 未經審核 Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元 (Restated) (經重列)
Basic and diluted profit/(loss) per share (HK cents) 每股基本及攤薄溢利／(虧損) (港仙)			
Continuing operations 持續經營業務		<b>0.26</b>	(0.84)
Discontinued operations 已終止經營業務		<b>0.01</b>	(0.02)
Total basic and diluted profit/(loss) per share (HK cents) 每股基本及攤薄溢利／(虧損) 總額 (港仙)		<b>0.27</b>	(0.86)

For the six months ended 30 June 2023 and 2022, basic profit/(loss) per share is the same as diluted profit/(loss) per share.

截至二零二三年及二零二二年六月三十日止六個月，每股基本溢利／(虧損) 與每股攤薄溢利／(虧損) 相同。

NOTES TO THE INTERIM FINANCIAL INFORMATION  
 中期財務資料附註

12 PROPERTY, PLANT AND EQUIPMENT

12 物業、廠房及設備

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
Opening net carrying amount	期初賬面淨值	<b>845</b>	1,656
Additions	添置	-	3
Disposals	出售	-	(60)
Depreciation	折舊	<b>(236)</b>	(735)
Exchange adjustments	匯兌調整	<b>(2)</b>	(19)
Closing net carrying amount	期末賬面淨值	<b>607</b>	845

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 13 RIGHT-OF-USE ASSETS

#### (i) Amount recognised in the consolidated statement of financial position

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
<b>Right-of-use assets</b>	<b>使用權資產</b>		
Buildings	樓宇	-	-
<b>Lease liabilities</b>	<b>租賃負債</b>		
Current	流動	-	-
Non-current	非流動	-	-
		-	-

During the six months ended 30 June 2022, right-of-use assets of HK\$7,567,000 was disposed. There is no additions to the right-of-use assets during the six months ended 30 June 2023 and 2022.

### 13 使用權資產

#### (i) 於綜合財務狀況表確認之金額

於截至二零二二年六月三十日止六個月，本集團出售使用權資產 7,567,000 港元。於截至二零二三年及二零二二年六月三十日止六個月期間並無增加任何使用權資產。

NOTES TO THE INTERIM FINANCIAL INFORMATION  
中期財務資料附註

13 RIGHT-OF-USE ASSETS (continued)

(ii) Amount recognised in the consolidated interim statement of comprehensive income

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
<b>Depreciation charge of right-of-use assets</b>	<b>使用權資產之折舊費用</b>		
Buildings	樓宇	-	1,388
Interest expense (included in finance cost)	利息開支 (計入融資成本)	-	157
Expense relating to short-term leases (included in other operating expenses)	短期租賃相關開支 (計入其他經營開支)	-	672

The total cash outflow for leases for the period ended 30 June 2022 were HK\$1,531,000.

(iii) The Group's leasing activities and how these are accounted for

The Group leases various offices. Rental contracts are typically made for fixed periods of 1 year.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

13 使用權資產 (續)

(ii) 於綜合中期全面收益表確認之金額

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
<b>Depreciation charge of right-of-use assets</b>	<b>使用權資產之折舊費用</b>		
Buildings	樓宇	-	1,388
Interest expense (included in finance cost)	利息開支 (計入融資成本)	-	157
Expense relating to short-term leases (included in other operating expenses)	短期租賃相關開支 (計入其他經營開支)	-	672

於截至二零二二年六月三十日止期間之租賃現金流出總額為1,531,000港元。

(iii) 本集團之租賃活動及該等活動之入賬方式

本集團租賃多間辦公室。租約一般固定為期1年。

租賃條款乃按個別基準協商，並包含各種不同之條款及條件。租賃協議並無施加任何契諾，惟出租人所持有之租賃資產之抵押品權益除外。租賃資產不可用作借款之抵押品。

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 14 INVENTORIES

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
Finished goods – merchandise	製成品—商品	<b>12,231</b>	37,795

The cost of goods recognised as cost of sales amounted to approximately HK\$118,651,000 for the six months ended 30 June 2023 (for the six months ended 30 June 2022: HK\$5,328,000).

### 14 存貨

截至二零二三年六月三十日止六個月，確認為銷售成本之貨品成本約為118,651,000港元（截至二零二二年六月三十日止六個月：5,328,000港元）。

### 15 TRADE RECEIVABLES

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
Trade receivables	貿易應收款項	<b>37,310</b>	17,991
Less: provision for impairment allowance	減：減值撥備	–	–
		<b>37,310</b>	17,991

The Group seeks to maintain strict control over its outstanding receivables and has a credit control department to minimise credit risk. Overdue balances are reviewed regularly by senior management.

### 15 貿易應收款項

本集團致力嚴格監控其未償還的應收款項並設立信貸監控部門，以盡量減低信貸風險。高級管理層定期審閱逾期結餘。

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 15 TRADE RECEIVABLES (continued)

An ageing analysis of trade receivables by invoice date as at the end of the reporting period is as follows:

		<b>Unaudited</b> 未經審核 <b>30 June 2023</b> 二零二三年六月三十日		Audited 經審核 31 December 2022 二零二二年十二月三十一日	
		<b>Balance</b> 結餘 <b>HK\$'000</b> 千港元	<b>Percentage</b> 百分比 <b>%</b>	Balance 結餘 HK\$'000 千港元	Percentage 百分比 %
Current	即期	<b>21,257</b>	<b>57.0</b>	9,686	53.8
Less than 3 months past due	逾期少於三個月	<b>10,572</b>	<b>28.3</b>	5,821	32.4
3-6 months past due	逾期三至六個月	<b>5,481</b>	<b>14.7</b>	1,047	5.8
Over 6 months past due	逾期多於六個月	-	-	1,437	8.0
<b>Total</b>	<b>總計</b>	<b>37,310</b>	<b>100.0</b>	17,991	100.0

The Group applies the HKFRS 9 simplified approach to measure expected credit losses which use a lifetime expected loss allowance for all trade receivables.

Trade receivables past due but not impaired represents balance that the Group considered to be fully recoverable based on the past experience. As at 30 June 2023, none of the trade receivables (31 December 2022: nil) were impaired and the expected credit losses for the trade receivables balance are not significant. No provision was made as at 30 June 2023 (31 December 2022: nil).

### 15 貿易應收款項 (續)

截至報告期末，按發票日期分類之貿易應收款項之賬齡分析如下：

本集團應用香港財務報告準則第9號的簡化方法計量預期信貸虧損，即對所有貿易應收款項採用全期預期虧損撥備。

已逾期但未出現減值之貿易應收款項指本集團根據以往經驗認為可悉數收回之結餘。於二零二三年六月三十日，概無貿易應收款項（二零二二年十二月三十一日：無）出現減值，而貿易應收款項結餘之預期信貸虧損並不重大。於二零二三年六月三十日，本集團並無作出撥備（二零二二年十二月三十一日：無）。



## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 15 TRADE RECEIVABLES (continued)

Trade receivables are denominated in the following currencies:

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
HK\$	港元	<b>27,764</b>	8,115
RMB	人民幣	<b>9,546</b>	9,876
		<b>37,310</b>	17,991

All trade receivables' carrying amounts approximate to their fair values.

### 15 貿易應收款項 (續)

貿易應收款項按以下貨幣計值：

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
HK\$	港元	<b>27,764</b>	8,115
RMB	人民幣	<b>9,546</b>	9,876
		<b>37,310</b>	17,991

所有貿易應收款項的賬面值與其公允值相若。

### 16 OTHER RECEIVABLES, PREPAYMENTS AND DEPOSITS

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
Prepayments	預付款項	<b>1,413</b>	3,264
Right-of-return assets	退貨權資產	<b>416</b>	2,587
Interest receivables	應收利息	<b>926</b>	978
Other receivables	其他應收款項	<b>136</b>	129
Rental and utility deposits	租金及公用設施按金	<b>41</b>	41
Total	總計	<b>2,932</b>	6,999

The carrying amounts of the Group's other receivables and deposits approximate to their fair values.

### 16 其他應收款項、預付款項及按金

本集團其他應收款項及按金的賬面值與其公允值相若。

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 17 DERIVATIVE FINANCIAL INSTRUMENTS

### 17 衍生金融工具

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
<b>Current liabilities</b>	<b>流動負債</b>		
Derivative contracts	衍生合約	-	(12)
Total	總計	-	(12)

The Group trades in foreign currencies, commodities and other products through its margin trading business. In order to protect against their exposures to fluctuations in foreign exchange rates and commodity prices, the Group has entered into a number of derivative contracts with the Group's counterparties in the normal course of business.

本集團透過其保證金交易業務進行外幣、商品及其他產品交易。為保障本集團不受匯率及商品價格波動之風險影響，本集團於正常業務過程中與其交易對手訂立多項衍生合約。

### 18 CASH AND BANK BALANCES AND CLIENT TRUST BANK BALANCES

### 18 現金及銀行結餘以及客戶信託銀行結餘

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
Cash and bank balances	現金及銀行結餘	<b>30,362</b>	13,228
Fixed deposits with banks	銀行定期存款	<b>182,968</b>	198,563
Client trust bank balances	客戶信託銀行結餘	<b>2,319</b>	4,234
		<b>215,649</b>	216,025

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 18 CASH AND BANK BALANCES AND CLIENT TRUST BANK BALANCES (continued)

The Group maintains trust and segregated accounts with authorised financial institutions to hold clients' deposits arising from normal business transactions. The Group is not allowed to use the clients' monies to settle its own obligations in the ordinary course of business, and therefore they are not included as cash and cash equivalents in the condensed consolidated interim statement of cash flows.

As at 30 June 2023 and 31 December 2022, no bank balances are pledged to banks for banking facilities. No overdraft facility was utilised by the Group as at 30 June 2023 and 31 December 2022. None of the bank deposits are placed with market makers as collateral as at 30 June 2023 and 31 December 2022.

For the purposes of the condensed consolidated interim statement of cash flows, cash and cash equivalents comprises of the followings:

### 18 現金及銀行結餘以及客戶信託銀行結餘 (續)

本集團於獲授權金融機構持有信託及獨立賬戶，以保管客戶來自一般業務交易的存款。本集團不可動用客戶的資金清償其自身於日常業務過程中的債務，因此該等款項並無計入簡明綜合中期現金流量表中列作現金及現金等價物。

於二零二三年六月三十日及二零二二年十二月三十一日，概無銀行結餘就銀行信貸抵押予銀行。於二零二三年六月三十日及二零二二年十二月三十一日，本集團概無動用任何透支額。於二零二三年六月三十日及二零二二年十二月三十一日，概無銀行存款作為抵押品存置於市場莊家。

就簡明綜合中期現金流量表而言，現金及現金等價物包括以下各項：

	<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2023</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
Cash and bank balances 現金及銀行結餘	<b>30,362</b>	13,228
Fixed deposits with banks with original maturity within three months 原訂於三個月內到期的銀行定期存款	<b>182,968</b>	198,563
	<b>213,330</b>	211,791

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 19 LEASE LIABILITIES

#### Nature of leasing activities (in the capacity as lessee)

The Group leases properties in Hong Kong and Australia. Under the property lease, the periodic rents are fixed over the lease term. The values in the table below reflect the current proportions of lease payments that are fixed.

The movements in lease liabilities:

		HK\$'000 千港元
Balance as at 1 January 2022	於二零二二年一月一日之結餘	9,639
Interest expense	利息開支	161
Lease payments	租賃付款	(2,072)
Disposal	出售	(7,675)
Exchange adjustment	匯兌調整	(53)
<hr/>		
Balance as at 31 December 2022 (audited), 1 January 2023 and 30 June 2023 (unaudited)	於二零二二年十二月三十一日(經審核)、 二零二三年一月一日及二零二三年 六月三十日(未經審核)之結餘	-

There is no future lease payments as at 31 December 2022 and 30 June 2023.

### 19 租賃負債

#### 租賃活動性質(以承租人身份)

本集團於香港及澳洲租賃多項物業。根據物業租賃，定期租金於租賃期內為固定租金。下表之價值反映固定租賃付款之當前比例。

租賃負債之變動：

		HK\$'000 千港元
Balance as at 1 January 2022	於二零二二年一月一日之結餘	9,639
Interest expense	利息開支	161
Lease payments	租賃付款	(2,072)
Disposal	出售	(7,675)
Exchange adjustment	匯兌調整	(53)
<hr/>		
Balance as at 31 December 2022 (audited), 1 January 2023 and 30 June 2023 (unaudited)	於二零二二年十二月三十一日(經審核)、 二零二三年一月一日及二零二三年 六月三十日(未經審核)之結餘	-

於二零二二年十二月三十一日及二零二三年六月三十日並無未來租賃付款。

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 20 TRADE AND OTHER PAYABLES

### 20 貿易及其他應付款項

		<b>Unaudited</b> 未經審核 <b>30 June</b> 二零二三年 六月三十日 <b>HK\$'000</b> 千港元	Audited 經審核 31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元
Trade payables	貿易應付款項	<b>18,738</b>	41,486
Refund liabilities	退款負債	<b>910</b>	2,676
Contract liabilities	合約負債	<b>8,634</b>	2,412
Other accruals	其他應計費用	<b>1,261</b>	2,415
Accrued audit fees	應計審計費用	<b>755</b>	1,972
Other payables	其他應付款項	<b>7</b>	525
		<b>30,305</b>	51,486

notes:

- (a) The carrying amounts of the Group's trade and other payables approximate to their fair values.
- (b) The credit terms of merchandise payables granted by the suppliers are usually current to 90 days. At 30 June 2023, the aging analysis of the merchandise payables based on invoice date is as follows:

附註：

- (a) 本集團貿易及其他應付款項的賬面值與其公允值相若。
- (b) 供應商授予之商品應付款項之信貸期通常為即期至90日。於二零二三年六月三十日，基於發票日期之商品應付款項之賬齡分析如下：

		<b>Unaudited</b> 未經審核 <b>30 June 2023</b> 二零二三年六月三十日		Audited 經審核 31 December 2022 二零二二年十二月三十一日	
		<b>Balance</b> 結餘 <b>HK\$'000</b> 千港元	<b>Percentage</b> 百分比 <b>%</b>	Balance 結餘 HK\$'000 千港元	Percentage 百分比 %
Within 30 days	30日內	-	-	-	-
30-90 days	30至90日	<b>18,738</b>	<b>100.0</b>	41,486	100.0
90-180 days	90至180日	-	-	-	-
Over 180 days	180日以上	-	-	-	-
Total	總計	<b>18,738</b>	<b>100.0</b>	41,486	100.0

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 21 CLIENTS' BALANCES

The balances represent margin deposits received from clients and the realised profit or loss from their trading activities under normal course of business. The carrying amounts approximate to their fair values.

### 21 客戶結餘

該等結餘指於正常業務過程中收取客戶的保證金存款及彼等的交易活動的已變現溢利或虧損。賬面值與其公允值相若。

### 22 SHARE CAPITAL AND RESERVES

#### (a) Share capital

		Unaudited 未經審核 30 June 2023 二零二三年六月三十日		Audited 經審核 31 December 2022 二零二二年十二月三十一日	
		Number of shares 股份數目	HK\$'000 千港元	Number of shares 股份數目	HK\$'000 千港元
Authorised: Ordinary shares of HK\$0.01 each (2022: same)	法定： 每股面值0.01港元之普通股 (二零二二年：相同)	4,000,000,000	40,000	4,000,000,000	40,000
Issued and fully paid: At beginning and end of the reporting period	已發行及繳足： 於報告期初及末	2,033,290,000	20,333	2,033,290,000	20,333

### 22 股本及儲備

#### (a) 股本

#### (b) Reserves

Reserves includes capital reserves which represents the difference between the book value of the net assets of CLSA Premium New Zealand Limited, CLSA Premium Pty Limited and CLSA Premium International (HK) Limited over the par value of the shares issued by LXL Capital II Limited, LXL Capital III Limited and LXL Capital IV Limited in exchange for these subsidiaries as part of the reorganisation completed in 2012.

#### (b) 儲備

儲備包括資本儲備，指CLSA Premium New Zealand Limited、CLSA Premium Pty Limited及CLSA Premium International (HK) Limited資產淨值的賬面值與LXL Capital II Limited、LXL Capital III Limited及LXL Capital IV Limited作為於二零一二年完成的重組一部分用以交換該等附屬公司而發行的股份面值的差額。



## NOTES TO THE INTERIM FINANCIAL INFORMATION

### 中期財務資料附註

#### 23 RECONCILIATION OF LIABILITIES ARISING FROM FINANCING LIABILITIES

The changes in the Group's liabilities from financing activities, including both cash and non-cash changes were as follows:

#### 23 融資負債產生之負債對賬

本集團自融資活動產生之負債變動(包括現金及非現金變動)如下:

		Lease liabilities 租賃負債 HK\$'000 千港元
<b>At 1 January 2022</b>	於二零二二年一月一日	9,639
<b>Changes from financing cash flows:</b>	來自融資現金流量之變動:	
Repayment of lease liabilities	償還租賃負債	(1,374)
Interest paid on lease liability	租賃負債之已付利息	(157)
<b>Exchange adjustments</b>	匯兌調整	(36)
<b>Other changes:</b>	其他變動:	
Disposal	出售	(7,675)
Interest expenses	利息開支	157
<b>At 30 June 2022</b>	於二零二二年六月三十日	554

There are no liabilities arising from financing activities as at 30 June 2023 and 31 December 2022.

於二零二三年六月三十日及二零二二年十二月三十一日,概無融資活動產生的負債。

## NOTES TO THE INTERIM FINANCIAL INFORMATION

### 中期財務資料附註

#### 24 2013 SHARE OPTION SCHEME

On 22 March 2018, the Company granted 40,000,000 share options to 82 individuals (the “2018 Grantees”) for their subscription of new ordinary shares of HK\$0.01 each in the Company’s share capital.

These share options were exercisable at HK\$0.495 per share, with varying vesting period and validity from the date of grant. 37 out of 82 of the 2018 Grantees were granted share options which were exercisable for a period of three years commencing on the date of grant to 21 March 2021. 11 out of 82 of the 2018 Grantees were granted share options which were exercisable for a period of three years commencing on the date falling on the first anniversary of the date of grant to 21 March 2022, with a vesting period of one year from the date of grant. The remaining 34 of the 2018 Grantees were granted options which were exercisable for a period of two years commencing on the date falling on the second anniversary of the date of grant to 21 March 2022, with a vesting period of two years from the date of grant. Among the 40,000,000 share options granted, 12,200,000 share options were granted to the Company’s directors and chief executives.

The Group has no legal or constructive obligation to repurchase or settle the options in cash.

#### 24 二零一三年購股權計劃

於二零一八年三月二十二日，本公司向82名人士（該「2018獲授人」）授出40,000,000份購股權，供彼等認購本公司股本中每股面值0.01港元的新普通股。

該等購股權可按每股股份0.495港元的價格予以行使，自授出日期起計的歸屬期及有效期有別。該82名2018獲授人中的37名獲授者可於授出日期起計至二零二一年三月三十一日為止三年之期間內行使之購股權。該82名2018獲授人中的11名獲授者可於授出日期一週年當日起計至二零二二年三月三十一日為止三年之期間內行使之購股權，歸屬期為由授出日期起計一年。餘下該34名2018獲授人獲授者可於授出日期兩週年當日起計至二零二二年三月三十一日為止兩年之期間內行使之購股權，歸屬期為由授出日期起計兩年。已授出的40,000,000份購股權中，本公司董事及主要行政人員獲授12,200,000份購股權。

本集團並無法律或推定責任以現金購回或結算購股權。

## NOTES TO THE INTERIM FINANCIAL INFORMATION

### 中期財務資料附註

#### 24 2013 SHARE OPTION SCHEME (continued)

Movements in the number of share options outstanding for the year ended 31 December 2022 were as follows:

Grantee	Date of grant	Outstanding as at 1 January 2022 於二零二二年一月一日尚未行使	Forfeited during the period 於期內被沒收	Exercised during the period 於期內行使	Outstanding as at 31 December 2022 於二零二二年十二月三十一日尚未行使	Exercise price 行使價 HK\$ 港元	Exercise period 行使期間
Employees of Group companies 集團公司僱員	22 March 2018 二零一八年三月二十二日	1,600,000	(1,600,000)	-	-	0.495	22 March 2019 to 21 March 2022 二零一九年三月二十二日至二零二二年三月三十一日
Employees of Group companies 集團公司僱員	22 March 2018 二零一八年三月二十二日	1,100,000	(1,100,000)	-	-	0.495	22 March 2020 to 21 March 2022 二零二零年三月二十二日至二零二二年三月三十一日
Consultants 顧問	22 March 2018 二零一八年三月二十二日	550,000	(550,000)	-	-	0.495	22 March 2019 to 21 March 2022 二零一九年三月二十二日至二零二二年三月三十一日
		3,250,000	(3,250,000)	-	-		

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. Details of the share options granted on 22 March 2018 were as follows:

Weighted average share option price at the grant date:	HK\$0.1735
Risk free interest rate:	1.668%
Expected volatility:	56.39%
Expected dividend yield:	0%
Expected exercise multiple:	Directors: 2.8x exercise price Others: 2.2x exercise price

#### 24 二零一三年購股權計劃 (續)

截至二零二二年十二月三十一日止年度尚未行使的購股權數目變動如下：

二項式期權定價模式獲採納以估計購股權的公允值。計算購股權公允值所用的變數及假設乃基於董事的最佳估計。購股權價值隨某些主觀假設的變數不同而變化。於二零一八年三月二十二日授出的購股權的詳情如下：

於授出日期的加權平均購股權價格：	0.1735港元
無風險利率：	1.668%
預期波幅：	56.39%
預期股息率：	0%
預期行使倍數：	董事：行使價2.8倍 其他：行使價2.2倍

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 24 2013 SHARE OPTION SCHEME (continued)

The measurement date of the share options was 22 March 2018, being the date of grant of the share options. The expected dividend yield is determined with reference to historical dividend payment history of comparable listed companies up to the measurement date. The expected volatility of share price is determined with reference to annualised historical weekly volatility of comparable listed companies' share prices as of the valuation date, as extracted from Bloomberg.

No share option expenses were recognised in the consolidated statement of comprehensive income during the period (For the period ended 30 June 2022: nil).

As at 31 December 2022 and 30 June 2023, there is no exercisable share options granted. And under the 2013 share options scheme which expired on 4 June 2023, no more share options could be granted on or after 3 July 2023.

### 25 RELATED PARTY TRANSACTIONS AND BALANCES

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control.

For the outstanding balance due from or to related parties, net amount is presented when the Group has a legally enforceable right to set off the recognised amounts, and intends to settle on a net basis.

### 24 二零一三年購股權計劃 (續)

購股權的計量日期為二零一八年三月二十二日，即授出購股權的日期。預期股息率乃參考可資比較上市公司直至計量日期的過往股息付款記錄而釐定。股價的預期波幅乃參考摘錄自彭博的可資比較上市公司的股價截至評估日期的年度化過往每週波幅而釐定。

本期間於綜合全面收益表並無確認任何購股權開支（截至二零二二年六月三十日止期間：無）。

於二零二二年十二月三十一日及二零二三年六月三十日，概無授出可予行使購股權。根據已於二零二三年六月四日屆滿的二零一三年購股權計劃，概無進一步購股權可於二零二三年七月三日或之後授出。

### 25 關聯方交易及結餘

倘一方有能力直接或間接控制另一方或在財務及經營決策上對另一方發揮重大影響力，雙方即屬有關聯。雙方受共同控制者亦屬有關聯。

就應收或應付關聯方的未結算結餘而言，在本集團有權合法強制抵銷已確認金額，並擬按淨額基準結算時呈列金額淨值。

## NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

### 25 RELATED PARTY TRANSACTIONS AND BALANCES (continued)

The Group had the following material transactions with its related entities during the period.

### 25 關聯方交易及結餘 (續)

本集團於期內與關聯實體進行下列重大交易。

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>HK\$'000</b> 千港元	2022 二零二二年 HK\$'000 千港元 (Restated) (經重列)
<b>Transactions</b>	<b>交易</b>	<i>notes</i> 附註	
Amount paid for the provision of software maintenance, upgrade and support services from: – other related party	向以下公司支付提供軟件維護、升級及支援服務的款項： – 其他關聯方	(i), (v)	106
		<b>17</b>	
Amounts paid for the provision of management services from: – other related parties	向以下公司支付提供管理服務的款項： – 其他關聯方	(ii), (iii), (iv)	424
		<b>431</b>	

notes:

- (i) Amounts are paid for provision of software maintenance, upgrade and support services based on the terms on agreement signed between parties.
- (ii) Amounts are paid for the sharing of the offices and subscription of the office services based on the agreements signed between parties.
- (iii) On 9 March 2022, CLSA Premium Pty Limited received a termination notice from CLSA Australia Holdings Pty Ltd to terminate the Novation Deed dated 1 May 2021 and the Service Level Agreement dated 14 February 2020.

附註：

- (i) 就提供軟件維護、升級及支援服務而支付的款項乃根據各訂約方所簽訂之協議條款而釐定。
- (ii) 就共用辦公室及訂購辦公室服務而支付的款項乃根據各訂約方簽訂之協議而釐定。
- (iii) 於二零二二年三月九日，CLSA Premium Pty Limited接獲CLSA Australia Holdings Pty Ltd的終止通知，以終止日期為二零二一年五月一日之更替契據及日期為二零二零年二月十四日之服務水準協議。

# NOTES TO THE INTERIM FINANCIAL INFORMATION

## 中期財務資料附註

### 25 RELATED PARTY TRANSACTIONS AND BALANCES (continued)

notes: (continued)

- (iv) On 25 April 2022, the Company and CSI had entered into a business services agreement for subscription of the office services (the "Services") at the Company's head office and principal place of business in Hong Kong. And on 12 May 2023, the Company and CSI had entered into a new business services agreement for the subscription of the Services. Pursuant to Rule 14A.76, the transactions in relation to the above mentioned business services agreements dated 25 April 2022 and 12 May 2023 are both fully exempted from the requirements to obtain shareholders' approval, annual review and all disclosure requirements.
- (v) On 17 March 2023, the Company and CLSA Limited, a fellow subsidiary of the Company, had entered into another services agreement to replace the new information technology services agreement dated 6 June 2022. Pursuant to Rule 14A.76, the transactions in relation to the services agreements dated 6 June 2022 and 17 March 2023 are both fully exempted from the requirements to obtains shareholders' approval, annual review and all disclosure requirements.

### 26 LITIGATIONS AND CONTINGENT LIABILITIES

#### Contingent liabilities from litigations with Banclogix System Co., Limited

On 6 May 2020, the Company received a writ of summons together with an indorsement of claim dated 6 May 2020 issued in the High Court of The Hong Kong Special Administrative Region by Banclogix System Co., Limited ("Banclogix", the Group's then IT service provider) against the Company and claims (i) that the termination of the IT service agreement by the Company was wrongful; (ii) alleged termination payment of HK\$2.5 million, software maintenance fee of approximately HK\$450,000 and IT infrastructure fee of HK\$1.5 million; and (iii) alleged loss and damages to be assessed.

### 25 關聯方交易及結餘 (續)

附註：(續)

- (iv) 於二零二二年四月二十五日，本公司與中信證券國際訂立一份業務服務協議，以於本公司的香港總部及主要營業地點訂購辦公室服務（「該等服務」）。於二零二三年五月十二日，本公司與中信證券國際訂立一份新業務服務協議以訂購該等服務。根據第14A.76條，有關上述日期為二零二二年四月二十五日及二零二三年五月十二日的業務服務協議之交易均獲悉數豁免遵守取得股東批准、年度審閱及所有披露規定。
- (v) 於二零二三年三月十七日，本公司與中信里昂證券有限公司（本公司同系附屬公司）訂立另一份服務協議以取代日期為二零二二年六月六日之新資訊科技服務協議。根據第14A.76條，有關日期為二零二二年六月六日及二零二三年三月十七日之服務協議之交易均獲悉數豁免遵守取得股東批准、年度審閱及所有披露規定。

### 26 訴訟及或然負債

#### 與盛匯信息科技有限公司訴訟之或然負債

於二零二零年五月六日，本公司接獲一由盛匯信息科技有限公司（「盛匯」，本集團當時之資訊科技服務供應商）經香港特別行政區高等法院發出日期為二零二零年五月六日之傳訊令狀連同申索背書，針對本公司並就(i)本公司終止資訊科技服務協議屬不當；(ii)指稱終止付款2,500,000港元、軟件維護費約450,000港元及資訊科技基礎設施費用1,500,000港元；及(iii)指稱將予評估之損失及損害賠償提出索賠。

## NOTES TO THE INTERIM FINANCIAL INFORMATION

### 中期財務資料附註

#### 26 LITIGATIONS AND CONTINGENT LIABILITIES (continued)

##### Contingent liabilities from litigations with Banclogix System Co., Limited (continued)

The above proceedings was heard together with the High Court legal action started in 2019 by the Company (joined subsequently by its three licensed subsidiaries as plaintiffs) against Banclogix claiming for, among others, repudiatory breach of the IT service agreement by Banclogix; return of the plaintiffs' data, costs and damages. The Company and Banclogix had a mediation on 23 June 2021. The parties did not reach an agreement.

These two legal proceedings with Banclogix are still ongoing at the end of the reporting period and as at the date of this report, and while the outcome and the potential financial impact are subject to uncertainties and are not practically able to be estimated, the Company's directors consider that no provision is required at this stage of the proceedings as the legal adviser of the Company is cautiously optimistic about the outcome of the two cases with Banclogix. The Company has been contesting the claims made by Banclogix.

#### 27 COMPARATIVE AMOUNTS

Certain comparative amounts have been reclassified, to conform with the current year's presentation and disclosures. The Company's directors consider that such presentation would better reflect the financial performance and position of the Group. For details, please refer to Note 4.

#### 28 APPROVAL OF INTERIM FINANCIAL INFORMATION

The interim financial information was approved and authorised for issue by the Board on 14 August 2023.

#### 26 訴訟及或然負債 (續)

##### 與盛匯信息科技有限公司訴訟之或然負債 (續)

上述訴訟已與本公司 (隨後其三家持牌附屬公司加入作為原告人) 針對盛匯就 (其中包括) 盛匯違反資訊科技服務協議; 退還原告人之數據、訟費及損害賠償提出索賠並已與二零一九年展開聆訊之高等法院法律訴訟一併聆訊。本公司與盛匯已於二零二一年六月二十三日進行一次調解會議, 雙方並無達成協議。

於報告期末及於本報告日期, 與盛匯之兩項法律訴訟仍在進行中, 結果及潛在財務影響仍屬未知之數且無法實際估計。本公司董事認為, 由於本公司法律顧問對盛匯兩項案件之結果持謹慎樂觀態度, 故於現階段毋須就訴訟作出撥備。本公司一直對盛匯之索賠提出抗辯。

#### 27 比較金額

若干比較金額已經重新分類, 以與本年度之呈列方式及披露保持一致。本公司董事認為, 該呈列方式將更妥善反映本集團之財務表現及狀況。有關詳情, 請參閱附註4。

#### 28 批准中期財務資料

中期財務資料已於二零二三年八月十四日經董事會批准及授權刊發。



# **CLSA Premium Limited**

*(於開曼群島註冊成立之有限公司)*

*(Incorporated in the Cayman Islands with limited liability)*

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