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PROSPERITY INVESTMENT HOLDINGS LIMITED

嘉進投資國際有限公司*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號: 00310)

INTERIM RESULTS (UNAUDITED)

FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2023

截至2023年6月30日止六個月之中期業績（未經審核）

The Board of Prosperity Investment Holdings Limited (the “**Company**”) hereby announces the unaudited consolidated results of the Company and its subsidiaries (collectively the “**Group**”) for the six months period ended 30 June 2023. This condensed consolidated financial information has been reviewed by the Company’s auditor and the Company’s Audit Committee.

嘉進投資國際有限公司（「**本公司**」）的董事會謹此公告本公司和其附屬公司（統稱「**本集團**」）截至2023年6月30日止六個月的未經審核綜合業績。本簡明綜合財務資料已經由本公司的核數師和本公司的審核委員會審閱。

* For identification purpose only
僅供識別

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

簡明綜合損益和其他全面收益表

For the six months period ended 30 June 2023
截至2023年6月30日止六個月

		For the six months period ended 30 June 截至6月30日止六個月		
		Notes 附註	2023 HK\$'000 千港元 (unaudited) (未經審核)	2022 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from operations	營運所得款項總額	4	7,659	2,950
Revenue	收入	4	20	26
Other gains and (losses), net	其他收益和（虧損），淨額	5	(4,960)	16
Other income	其他收入		9	64
Administrative expenses	行政開支		(4,218)	(3,831)
Investment management expenses	投資管理開支		(320)	(480)
Finance costs	財務成本		(806)	(486)
Loss before income tax	除所得稅前虧損		(10,275)	(4,691)
Income tax expense	所得稅開支	6	—	—
Loss for the period attributable to owners of the Company	本公司擁有人應佔本期間虧損		(10,275)	(4,691)
Other comprehensive expense for the period	期間其他全面開支			
<i>Item that will not be reclassified subsequently to profit or loss:</i>	<i>後續不會重新分類至損益的項目：</i>			
Fair value loss on financial assets at fair value through other comprehensive income [#]	按公平值計入其他全面收益之金融資產公平值虧損 [#]		—	—
Total comprehensive expense for the period attributable to owners of the Company	本公司擁有人應佔本期間 全面開支總額		(10,275)	(4,691)
Loss per share	每股虧損			
– Basic (HK cents)	– 基本（港仙）	7	(0.85)	(0.39)

[#] Similar to 2022 Period, no adjustment has been made on the fair value as at Period End Date. Any adjustments will be made at 31 December when the auditor is involved.

[#] 與2022期間相同，公平值在期結日未有調整。在12月31日當有核數師參與時才對其作出任何調整。

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 30 June 2023

於2023年6月30日

		At 30 June 2023 於2023年 6月30日 HK\$'000 (unaudited) (未經審核)	At 31 December 2022 於2022年 12月31日 HK\$'000 (audited) (經審核)
ASSETS AND LIABILITIES	資產及負債		
Non-current assets	非流動資產		
Plant and equipments	廠房及設備	727	830
Financial assets at fair value through other comprehensive income	按公平值計入其他全面收益之金融資產	20,187	20,187
Financial assets at fair value through profit or loss	按公平值計入損益之金融資產	7,927	17,501
		28,841	38,518
Current assets	流動資產		
Financial assets at fair value through profit or loss	按公平值計入損益之金融資產	18,131	20,641
Other receivables	其他應收賬項	19	2
Cash held by securities brokers	證券經紀持有之現金	36	63
Bank balances and cash	銀行結餘及現金	184	392
		18,370	21,098
Current liabilities	流動負債		
Loan from a securities broker	來自證券經紀之貸款	10,194	10,505
Other payable and accruals	其他應付賬項和應計賬項	2,401	3,410
Borrowings	貸款	600	1,410
		13,195	15,325
Net current assets	流動資產淨值	5,175	5,773
Total assets less current liabilities	資產總值減流動負債	34,016	44,291

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 30 June 2023

於2023年6月30日

			At 30 June 2023 於2023年 6月30日 HK\$'000 (unaudited) (未經審核)	At 31 December 2022 於2022年 12月31日 HK\$'000 (audited) (經審核)
Net assets	資產淨值		34,016	44,291
Capital and reserves	資本及儲備			
Share capital	股本	9	30,283	30,283
Reserves	儲備		3,733	14,008
Total equity	股本總值		34,016	44,291
Net Asset Value per Share* (HK\$)	每股資產淨值* (港元)		0.028	0.037

* Net asset value per share is computed based on the net asset value of HK\$34,016,000 at Period End Date (31 December 2022: HK\$44,291,000) and 1,211,320,200 at Period End Date (31 December 2022: 1,211,320,200) issued and fully paid Shares.

* 每股資產淨值乃按於期結日之資產淨值 34,016,000 港元 (2022 年 12 月 31 日: 44,291,000 港元) 和已發行和已繳足之 1,211,320,200 股 (2022 年 12 月 31 日: 1,211,320,200 股) 股份計算。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2023
截至2023年6月30日止六個月

1. BASIS OF PREPARATION

The condensed consolidated financial statements for the Period have been prepared in accordance with the applicable disclosure requirements of the Listing Rules and HKAS 34 “Interim Financial Reporting”. The condensed consolidated financial statements do not include all of the information and disclosures required for a full set of financial statements prepared in accordance with HKFRSs and should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2022.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared in accordance with the accounting policies adopted in the Group’s most recent annual consolidated financial statements for the year ended 31 December 2022, except for the adoption of the following amended HKFRSs which are effective on the Group’s financial statements beginning from 1 January 2023:

HKFRS17 (including the October 2020 and February 2022) Amendments to HKFRS 17	Insurance Contracts
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to HKAS 12	International Tax Reform – Pillar Two Model Rules

The directors anticipate that all of the amended HKFRSs adopted in the Group’s accounting policy in the current period are not expected to have a material impact on the Group’s condensed consolidated financial statements.

The Group has not early applied any new standards, interpretations or amendments that is not yet effective for the current accounting period.

1. 編製基準

本期間之簡明綜合財務報表乃根據上市規則和香港會計準則第34號「中期財務報告」之適用披露規定而編製。簡明綜合財務報表並未納入根據香港財務報告準則編製完整財務報表時規定的所有資料和披露，和應與截至2022年12月31日止年度之本集團年度綜合財務報表一併閱讀。

2. 主要會計政策概要

簡明綜合財務報表乃根據本集團於截至2022年12月31日止年度的最新年度綜合財務報表中所採納的會計政策編製，惟本集團採納下列於2023年1月1日開始生效之財務報表的經修訂香港財務報告準則除外：

香港財務報告準則第17號（包括2020年10月和2022年2月）之香港財務報告準則第17號（修訂本）	保險合同
香港會計準則第8號（修訂本）	會計估計之定義
香港會計準則第12號（修訂本）	與單一交易產生之資產和負債相關之遞延稅項
香港會計準則第12號（修訂本）	國際稅收改革 – 支柱二規則範本

董事預計，在本期間，本集團之會計政策所採納的所有經修訂香港財務報告準則，不會對本集團之簡明綜合財務報表產生重大影響。

本集團概無提早應用於當前會計期間尚未生效的任何新訂準則、詮釋或修訂。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2023
截至2023年6月30日止六個月

3. SEGMENT INFORMATION

HKFRS 8 requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the CODM, being the only executive director of the Company, in order to allocate resources and to assess performance. The CODM reviews the Group's investment portfolio and profit or loss as a whole, which is determined in accordance with the Group's accounting policies, for performance assessment, up to 9 June 2021. Accordingly, no operating segment information is presented.

The position of executive director has been vacant from 10 June 2021. Moreover, due to the nature of the Company's business the Board of Directors continues the view that no operating segment information shall be presented.

4. GROSS PROCEEDS FROM OPERATIONS/REVENUE

The following table shows the gross proceeds from disposal of financial assets at FVTPL and the revenue of the Group which represents the dividend income:

		For the six months period ended 30 June 截至6月30日止6個月	
		2023 HK\$'000 千港元 (unaudited) (未經審核)	2022 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產 (就稅務而言為收益性質) 所得款項總額	2,249	2,924
Gross proceeds from disposal of financial assets at FVTPL which are capital in nature for tax purposes	出售按公平值計入損益之金融資產 (就稅務而言為資本性質) 所得款項總額	5,390	—
Dividend income	股息收入	20	26
		7,659	2,950

Revenue represents dividend income of HK\$20,000 (2022 Period: HK\$26,000).

香港財務報告準則第8號要求按有關主要經營決策者(即本公司唯一執行董事)定期檢討之本集團成份之內部報告基準識別經營分類,以分配資源和評估表現。主要經營決策者檢討本集團之整體投資組合和溢利或虧損(根據本集團之會計政策釐定)以進行表現評估,直至2021年6月9日止。因此,本集團並無另行呈列經營分類資料。

自2021年6月10日起,執行董事一職懸空。由於公司之業務性質,董事會維持相同意見。因此,並無呈列經分類資料。

3. 分類資料

4. 營運所得款項總額/收入

下表顯示出售按公平值計入損益之金融資產之所得款項總額和本集團之收入,指股息收入:

Notes to Condensed Consolidated Financial Statements

簡明綜合中期財務報表附註

For the six months period ended 30 June 2023
截至2023年6月30日止六個月

5. OTHER GAINS AND (LOSSES), NET 5. 其他收益和(虧損), 淨額

		For the six months period ended 30 June 截至6月30日止6個月	
		2023	2022
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Fair value changes of financial assets at FVTPL	按公平值計入損益之金融資產之公平值變動		
– capital in nature for tax purpose	– 就稅務而言為資本性質	(4,184)	(338)
– revenue in nature for tax purpose	– 就稅務而言為收益性質	(776)	251
		(4,960)	(87)
Proceeds on disposal of automobiles previously written off	出售已經撇銷的汽車所得	—	103
		(4,960)	16

The fair value changes of financial assets at FVTPL comprised of net realised losses on disposal of financial assets at FVTPL of HK\$5,595,000 (2022 Period: net losses HK\$21,564,000). These figures represent the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL, and net unrealised gains of HK\$635,000 (2022 Period: net losses HK\$21,477,000).

按公平值計入損益之金融資產之公平值變動包括出售按公平值計入損益之金融資產之已變現淨虧損5,595,000港元(2022期間:淨虧損21,564,000港元)。此等數目代表由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所達致和未變現淨收益635,000港元(2022期間:淨虧損21,477,000港元)。

6. INCOME TAX EXPENSE

No provision for Hong Kong Profits Tax was made for both periods since there was no assessable profit for both periods.

At Period End Date, the Group has unused tax losses of HK\$461,068,000 (31 December 2022: HK\$450,793,000) available to offset against future profits. No deferred tax asset had been recognised due to the unpredictability of future profit streams. The tax losses are subject to the agreement with the Hong Kong Inland Revenue Department and may be carried forward indefinitely.

6. 所得稅開支

由於兩個期間均無產生應課稅溢利，故並無就兩個期間的香港利得稅作出撥備。

於期結日，本集團之未動用稅項虧損461,068,000港元(2022年12月31日:450,793,000港元)可用於抵銷未來溢利。由於未來溢利流量不可預測，故並無確認遞延稅項資產。稅項虧損須待香港稅務局同意且可無限期承前結轉。

Notes to Condensed Consolidated Financial Statements

簡明綜合中期財務報表附註

For the six months period ended 30 June 2023
截至2023年6月30日止六個月

7. LOSS PER SHARE

Calculation of basic loss per share attributable to the owners of the Company is based on the following data:

		For the six months period ended 30 June 截至6月30日止6個月	
		2023 (unaudited) (未經審核)	2022 (unaudited) (未經審核)
Loss attributed to the owners of the Company (HK\$'000)	本公司擁有人應佔虧損（千港元）	(10,275)	(4,691)
Weighted average number of ordinary shares in issue for the purpose of loss per share (in thousands)	用以計算每股虧損之已發行普通股 加權平均數（千股）	1,211,320	1,211,320

The diluted loss per share is the same as basic loss per share as there was no potential dilutive ordinary share outstanding during both periods.

本公司擁有人應佔每股基本虧損乃按以下數據計算：

由於該兩個期間並無發行在外之潛在攤薄普通股，故每股攤薄虧損與每股基本虧損相同。

8. DIVIDEND

The directors do not recommend the payment of interim dividend for the Period (2022 Period: Nil).

8. 股息

董事不建議派發本期間之中期股息（2022期間：零港元）。

9. SHARE CAPITAL

		Number of Shares 股份數目	Nominal value 面值 HK\$'000 千港元
Ordinary shares of HK\$0.025 each	每股面值0.025 港元的普通股		
Authorised: At 31 December 2022 (audited) and at 30 June 2023 (unaudited)	法定： 於2022年12月31日（經審核）和 於2023年6月30日（未經審核）	4,000,000,000	100,000
Issued and fully paid: At 31 December 2022 (audited) and at 30 June 2023 (unaudited)	已發行及已繳足： 於2022年12月31日（經審核）和 於2023年6月30日（未經審核）	1,211,320,200	30,283

9. 股本

10. SUBSEQUENT EVENTS

There is no major event subsequent to Period End Date.

10. 期後事件

期結日後概無發生重大事項。

Management Discussion and Analysis

管理層論述和分析

BUSINESS REVIEW

業務回顧

Market review

市場回顧

Hong Kong and China had reopened to visitors since March 2023. However, the fragile situation in Ukraine, potential financial market instability and continued restrictions imposed by USA on operations of companies in Hong Kong and PRC pose downside risks to growth. Performance will vary significantly by industry sector.

由2023年3月起，中國和香港已經重新開放給到訪人士。但由於烏克蘭脆弱局面，潛在的金融市場的不穩定和美國持續性針對香港和中國公司的制裁和限制構成下行風險。不同行業的表現預期差異很大。

Hang Seng Index dropped 6.1% between 3 January 2023 to 30 June 2023.

恒生指數由2023年1月3日至2023年6月30日下跌6.1%。

Operational review

經營回顧

During the Period, the Group continued its investment activities in both listed and unlisted investments and other related financial assets. Those investments which are held for revenue in nature for tax purpose are held for trading in nature. While those investments which are held for capital in nature for tax purpose are held for long term in nature.

於本期間，本集團繼續進行上市和非上市投資和其他相關金融資產之投資活動。持作(就稅務而言)為收益性質的有關投資乃為買賣性質持有，而持作(就稅務而言)屬資本性質的有關投資則為長期性質而持有。

As mentioned in market review section, the listed investments of the Group had mixed results at Period End Date.

如市場回顧一節所述，本集團的上市投資於本期結日表現好壞參半。

During the Period, we had disposed certain loss-making listed investments so that the gross proceeds from the disposal of financial assets at FVTPL which are capital in nature had been increased substantively from that of 2022 Period.

於本期間，我們已出售若干處於虧損的上市投資，使出售按公平值計入損益之金融資產之所得款項總額(屬資本性質)在本期間較2022期間有大幅增加。

Proceeds on disposal of financial assets at FVTPL which are revenue in nature had decreased by around HK\$677,000 from that of 2022 Period.

出售按公平值計入損益之金融資產之所得款項(屬收益性質)較2022期間減少677,000港元。

Other than the listed investments, the Group did not make any new unlisted investment during the Period.

除上市投資外，本集團於本期間並未進行新的非上市投資。

FINANCIAL REVIEW

Results for the Period

The Group reported a loss after tax of approximately HK\$10.28 million for the Period compared to the loss of HK\$4.7million for 2022 Period. Other than the administrative expenses, investment management expense had been reduced from HK\$0.48 million to HK\$0.32 million and finance cost had increased by HK\$0.32 million due to increase in interest rate. The loss for the Period was mainly due to the following reasons:

- (i) a loss of approximately HK\$0.78 million (2022 Period: gain HK\$0.25 million) arose from the change in fair value of revenue in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market;
- (ii) a loss of approximately HK\$4.18 million (2022 Period: loss of HK\$0.34 million) arose from the change in fair value of capital in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market; and
- (iii) administrative expenses of approximately HK\$4.22 million (2022 Period: HK\$3.83 million).

Gross proceeds from operation

Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes

Gross proceeds from disposal of financial assets at FVTPL which are capital in nature for tax purposes

Dividend income

In the Period proceeds on disposal of financial assets at FVTPL which are revenue in nature decreased by HK\$0.675 million compared to 2022 Period. The Group had disposed certain loss-making listed investments which are capital in nature resulting in an increase of proceeds of HK\$5.39 million.

財務回顧

本期間業績

本集團於本期間錄得除稅後虧損約1,028萬港元，而2022期間則為虧損470萬港元。除行政開支，投資管理開支由48萬港元減少至32萬港元和利率上升導致財務成本增加32萬港元。本期間的虧損主要原因如下：

- (i) 因股市波動，屬收益性質之按公平值計入損益之上市股本投資公平值變動產生虧損約78萬港元（2022期間：收益25萬港元）；
- (ii) 因股市波動，屬資本性質之按公平值計入損益之上市股本投資公平值變動產生虧損約418萬港元（2022期間：虧損34萬港元）；和
- (iii) 行政開支約422萬港元（2022期間：383萬港元）。

營運所得款項總額

For the six months period
ended 30 June
截至6月30日止6個月

		2023 HK\$'000 千港元	2022 HK\$'000 千港元
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為收益性質）所得款項總額	2,249	2,924
Gross proceeds from disposal of financial assets at FVTPL which are capital in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為資本性質）所得款項總額	5,390	—
Dividend income	股息收入	20	26
		7,659	2,950

於本期間，出售按公平值計入損益之金融資產所得款項與2022期間比較減少67.5萬港元。本集團在本期間出售若干處於虧損的上市投資（資本性質）所得款項增加539萬港元。

Other gains and (losses), net

The fair value changes of financial assets at FVTPL comprised of net realised losses on disposal of financial assets at FVTPL of HK\$5,595,000 (2022 Period: net losses HK\$21,564,000). These figures represent the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL, and net unrealised gains of HK\$635,000 (2022 Period: net losses HK\$21,477,000).

Other Income

During the Period, the Group received a long outstanding automobile insurance claim of HK\$9,000 (2022 Period: government grant HK\$64,000).

Administrative expenses

Among the administrative expenses, staff remuneration of HK\$2,398,000 (2022 Period: HK\$2,129,000) was the largest expense which represented approximately 57% (2022 Period: 56%) of the administrative expenses. Employees are regarded as the most valuable asset and the Group is aimed to reward the staff with competitive remuneration package.

Investment Management expenses

Investment management expenses of HK\$320,000 (2022 Period: HK\$480,000) represented amount paid to the investment manager for the provision of investment management services to the Group. Please refer to the announcement of the Company dated 21 March 2023; and 26 January 2022 respectively for details.

Finance costs

Finance costs included interest payment to a securities broker for the provision of margin loan.

In order to better utilise the resources, the Group used margin loan provided by a securities broker for its investment in listed equity securities since 2017. At Period End Date, the margin loan from a securities broker amounted to approximately HK\$10,194,000 (at 31 December 2022: HK\$10,505,000). The interest expenses for the Period were approximately HK\$806,000 (2022 Period: HK\$486,000). The interest payment was increased in the Period due to rise in interest rate. Interest rate was at 15% per annum in the Period (2022 Period: 9.252%).

其他收益和(虧損), 淨額

按公平值計入損益之金融資產之公平值變動包括出售按公平值計入損益之金融資產之已變現淨虧損5,595,000港元(2022期間: 淨虧損21,564,000港元)。此等數目代表由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所達致和未變現淨收益635,000港元(2022期間: 淨虧損21,477,000港元)。

其他收入

於本期間, 收到汽車長時間未付的保險賠償9,000港元(2022期間: 政府補助64,000港元)。

行政開支

於行政開支中, 2,398,000港元(2022期間: 2,129,000港元)的員工薪酬為最大開支, 其佔行政開支約57%(2022期間: 56%)。員工乃本集團最有價值的資產, 而本集團旨在以具競爭力之薪酬待遇獎勵員工。

投資管理開支

投資管理開支320,000港元(2022期間: 480,000港元)指就向本集團提供投資管理服務而支付予投資經理的金額。詳情請參閱本公司分別於2023年3月21日和2022年1月26日之公告。

財務成本

財務成本包括就提供孖展貸款而向證券經紀支付的利息。

為更好利用資源, 本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股本證券。於期結日, 來自證券經紀之孖展貸款約10,194,000港元(於2022年12月31日: 10,505,000港元)。本期間的利息開支約為806,000港元(2022期間: 486,000港元)。在本期間, 利息開支增加是由於利率調高。本期間利率為每年15%(2022期間: 9.252%)。

Liquidity and Financial Resources

At Period End Date, the Group had: (i) cash and cash equivalents of approximately HK\$220,000 (at 31 December 2022: HK\$455,000); and (ii) a loan of approximately HK\$10,194,000 (at 31 December 2022: HK\$10,505,000) from a securities broker for margin financing of the listed equity investments of the Group.

In order to better utilise the resources, the Group used the margin loan provided by a securities broker for the investment in listed equity investments since 2017.

Gearing Ratio

The gearing ratio (total liabilities/total assets) at Period End Date was 27.95% (at 31 December 2022: 25.71%)

Contingent Liabilities

There is no contingent liability at Period End Date.

Exposure to Fluctuations in Exchange Rates and Related Hedges

During the Period, the investments of the Group were mainly denominated in HK\$, USD and RMB. Since HK\$ is pegged to USD, significant exposure was not expected in USD transactions and balances. During the Period, the bank and cash balances in RMB were not significant and the exposure to RMB was insignificant.

The Group does not have foreign exchange hedging policy. However, management monitors foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arises.

Material Acquisitions and Disposals of Subsidiaries, Associates and Joint Ventures

During the Period, the Group did not have any material acquisitions and disposals of subsidiaries, associates and joint ventures.

Major Customers and Suppliers

Due to the business nature, the Group has no major customer and supplier. Therefore, there is no ageing analysis of accounts receivable and accounts payable.

Capital Structure

It is the treasury policy in utilising Shareholders' fund and internal resources primarily for the investing activities and daily operations of the Group. In order to preserve resources for potential investments and daily operations, the Group may also borrow from third parties when the circumstances thought fit. Funds are mainly kept in HK\$ and will be translated into foreign currencies when necessary. The Group has no hedging policy.

流動資金及財務資源

於期結日，本集團有：(i)現金和等值現金項目約220,000港元（於2022年12月31日：455,000港元）；和(ii)來自證券經紀有關本集團上市股本投資的孖展融資的貸款約10,194,000港元（於2022年12月31日：10,505,000港元）。

為了更好利用資源，本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股票投資。

資本負債比率

期結日之資本負債比率（總負債／總資產）為27.95%（於2022年12月31日：25.71%）。

或然負債

於期結日概無或然負債。

匯率波動風險和相關對沖

於本期間，本集團之投資主要以港元、美元和人民幣計值。由於港元與美元掛鉤，預期以美元計值之交易和結餘將不會面對重大風險。於本期間，本集團以人民幣計值的銀行和現金結餘並不重大，故人民幣的風險微不足道。

本集團並無外匯對沖政策。然而，管理層監控外匯風險，並於有需求時考慮對沖重大外幣風險。

重大收購及出售附屬公司、聯營公司和合營企業

於本期間，本集團並無任何重大收購和出售附屬公司、聯營公司和合營企業。

主要客戶及供應商

由於業務性質，本集團並無主要客戶和供應商。因此，並沒有應收賬和應付賬齡分析。

資本架構

財務政策為主要利用股東資金和內部資源用於本集團的投資活動和日常運營。為了保存足夠資源作為潛在投資和日常運營用途，本集團亦可在情況合適時向第三方借款。資金主要以港元存置，並會在有需要時轉換為外幣。本集團並無對沖政策。

OUTLOOK

Looking ahead to the latter half of 2023, the global macroeconomic outlook is mixed. While countries have reopened from the COVID pandemic and tourism gradually recover in destinations like Hong Kong, risks such as fragile situation in Ukraine, potential financial market instability and continued restrictions imposed by USA on operations of companies in Hong Kong and PRC pose downside risks to growth. Given this complex environment, industry performance is likely to vary significantly.

Other Information

PURCHASE, SALE OR REDEMPTION OF SHARES OF THE COMPANY

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Shares during the Period.

CORPORATE GOVERNANCE

During the Period, the Company complied with the code provisions in the CG Code.

Under the code provision A.2.1 of the CG Code, the roles of chairman and chief executive should be separated and should not be performed by the same individual.

From 10 June 2021, due to the position of executive director was vacant, all investing/divesting activities had to be pre-approved by Opus Capital.

The Company is actively looking for a suitable person. Once a new executive director is appointed, the Company will be in compliance with the above code provision.

AUDIT COMMITTEE

The audit committee comprises four INEDs, namely Mr. Lui Siu Tsuen, Richard, Mr. Feng Nien Shu, Ms. Wong Lai Kin, Elsa, and Mr. Ip Kwok Kwong. The audit committee reviewed with the management the accounting principles and practices adopted by the Group and discussed auditing, internal control and financial reporting matters including the review of the unaudited condensed consolidated financial statements for the Period.

The unaudited condensed consolidated financial statements had been reviewed by the Company's independent auditor, CL Partners CPA Limited.

展望

展望2023年下半年間，全球宏觀經濟前景喜憂參半。雖然各國已從新冠疫情中重新開放，旅遊業將逐步在香港等地回復。但宏觀隱患如烏克蘭脆弱局面，潛在的金融市場不穩定和美國持續性針對香港和中國公司的制裁和限制，對增長構成下行風險。鑑於如此複雜的環境，不同行業的表現預期差異很大。

其他資料

購買、出售或贖回本公司股份

本公司或其任何附屬公司於本期間概無購買、出售或贖回任何股份。

企業管治

於本期間，本公司已遵守企管守則之守則條文。

根據企管守則之守則條文第A.2.1條，主席和最高行政人員之職務應予以區分，並不應由同一人擔任。

自2021年6月10日起，由於執行董事一職懸空，所有投資 / 出售活動必須經過創富融資的預先批准。

本公司在主動尋找合適人選，一旦執行董事被委任，公司會遵守上述條文。

審核委員會

審核委員會由四名獨立非執行董事，即呂兆泉先生、鄧念叔先生、黃麗堅女士和葉國光先生組成。審核委員會與管理層已審閱本集團所採納之會計原則和常規，並商討審核、內部監控和財務申報事宜，包括審閱本期間之未經審核簡明綜合財務報表。

未經審核簡明綜合財務報表已經亦由本公司獨立核數師，先機會計師行有限公司，進行審閱。

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company had adopted the Model Code as the codes of conduct regarding securities transactions by Directors and by relevant employees of the Company. All Directors had confirmed, following specific enquiries by the Company, that they fully complied with the Model Code and its code of conduct regarding directors' securities transactions throughout the Period.

PUBLICATION OF INTERIM REPORT

The interim report for the Period will be published on the website of the Stock Exchange (www.hkex.com.hk) as well as the website of the Company (www.prosperityinvestment.hk) as soon as possible and will be despatched to the shareholders of the Company.

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

Hong Kong, 25 August 2023

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

This announcement is made in English and Chinese. In case of any inconsistency, information in English version shall prevail.

董事進行證券交易之標準守則

本公司已採納標準守則作為有關本公司董事和相關僱員進行證券交易之操守準則。經本公司作出具體查詢後，全體董事均確認，彼等於本期間內一直全面遵守標準守則和其有關董事進行證券交易的操守守則。

刊載中期報告

本期間之中期報告將盡快於聯交所網站（www.hkex.com.hk）及本公司網站（www.prosperityinvestment.hk）刊載和寄發予本公司股東。

承董事會命
嘉進投資國際有限公司
公司秘書
溫達基

香港，2023年8月25日

於本公告日期，董事會由一名非執行董事劉高原先生和四名獨立非執行董事鄧念叔先生、呂兆泉先生、黃麗堅女士和葉國光先生組成。

本公告同時備有中文和英文版本所組成，如有任何抵觸，概以英文資料為準。

Glossary

詞彙

In this announcement, the following expressions shall have the following meanings unless the context otherwise requires:

本公告內，除非文義另有所指，否則下列詞彙具有以下涵義：

Associate(s) 聯營公司	has the meaning ascribed to it under the Listing Rules 具有上市規則賦予該詞之涵義
Board 董事會	Board of Directors 董事會
CG Code 企管守則	Corporate Governance Code as set out in Appendix 14 of the Listing Rules 載於上市規則附錄14之企業管治守則
CODM 主要經營決策者	chief operating decision maker 主要經營決策者
Company 本公司	Prosperity Investment Holdings Limited, a company incorporated in Bermuda with limited liability, whose issued Shares are listed on the Main Board of the Stock Exchange 嘉進投資國際有限公司，一間於百慕達註冊成立之有限公司，其已發行股份於聯交所主板上市
Director(s) 董事	Director(s) of the Company 本公司董事
FVOCI 按公平值計入其他全面收益	fair value through other comprehensive income 按公平值計入其他全面收益
FVTPL 按公平值計入損益	fair value through profit or loss 按公平值計入損益
Group 本集團	Company and its subsidiaries 本公司和其附屬公司
HKAS 香港會計準則	Hong Kong Accounting Standards issued by HKICPA 香港會計師公會頒佈之香港會計準則
HK\$ 港元	Hong Kong Dollar, the lawful currency of Hong Kong 香港法定貨幣港元
HKFRSs 香港財務報告準則	Hong Kong Financial Reporting Standards (HKFRSs) are standards and interpretations adopted by HKICPA, comprise of Hong Kong Financial Reporting Standards (HKFRSs); HKASs; HK(IFRIC) Interpretations; and HK(SIC) Interpretations 香港財務報告準則是香港會計師公會所採納的準則及詮釋，包括香港財務報告準則；香港會計準則；香港（國際財務報告準則）解釋及香港（常務解釋委員會）發布之解釋公告
HKICPA 香港會計師公會	Hong Kong Institute of Certified Public Accountants 香港會計師公會
Hong Kong 香港	Hong Kong Special Administrative Region of the PRC 中國香港特別行政區

Glossary

詞彙

INED(s) 獨立非執行董事	Independent non-executive Directors(s) 獨立非執行董事
Listing Rules 上市規則	Rules Governing the Listing of Securities on the Stock Exchange 聯交所證券上市規則
Model Code 標準守則	Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules 上市規則附錄10所載之上市發行人董事進行證券交易的標準守則
Opus Capital 創富資本	Opus Capital Management Limited, the investment manager of the Group since 1 January 2019 that provides investment management services to the Group, a private limited company incorporated in Hong Kong and licensed to carry out Type 9 (asset management) regulated activities under SFO 創富資本管理有限公司，自2019年1月1日起為本集團之投資經理，負責向本集團提供投資管理服務，乃一間於香港註冊成立之私人有限公司，和根據證券及期貨條例可進行第9類（提供資產管理）受規管活動之持牌人
Period 本期間	the six months period ended 30 June 2023 截至2023年6月30日止六個月
Period End Date 期結日	at 30 June 2023 於2023年6月30日
2022 Period 2022 期間	the six months period ended 30 June 2022 截至2022年6月30日止六個月
PRC 中國	People's Republic of China, which for the purpose of this interim announcement, excludes Hong Kong, Macau and Taiwan 中華人民共和國，就本中期公告而言，不包括香港、澳門及台灣
RMB 人民幣	Renminbi, the lawful currency of PRC 中國法定貨幣人民幣
Share(s) 股份	share(s) of HK\$0.025 each in the share capital of the Company 本公司股本中每股面值0.025 港元之股份
Shareholder(s) 股東	holder(s) of Share(s) 股份持有人
Stock Exchange 聯交所	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
USA 美國	United States of America 美利堅合眾國
USD 美元	United States Dollar, the lawful currency of USA 美國法定貨幣美元