

NET A GO

網譽科技

Net-a-Go Technology Co., Ltd

網譽科技有限公司

(Formerly known as U Banquet Group Holding Limited 前稱譽宴集團控股有限公司)
(Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 1483



INTERIM REPORT **2023** 中期報告





CORPORATE INFORMATION

Directors

Executive Directors:

Mr. Sang Kangqiao (*Chairman*)
Mr. Cui Peng
Mr. Xu Wenze

Independent Non-executive Directors:

Mr. Lam Ka Tak
Mr. Xu Zhihao
Mr. Wong Sincere

Audit Committee

Mr. Lam Ka Tak (*Chairman*)
Mr. Xu Zhihao
Mr. Wong Sincere

Remuneration Committee

Mr. Wong Sincere (*Chairman*)
Mr. Sang Kangqiao
Mr. Lam Ka Tak

Nomination Committee

Mr. Sang Kangqiao (*Chairman*)
Mr. Xu Zhihao
Mr. Wong Sincere

Company Secretary

Mr. Yu Kin Man Duncan

Authorised Representatives

Mr. Cui Peng
Mr. Yu Kin Man Duncan

公司資料

董事

執行董事：

桑康喬先生 (*主席*)
崔鵬先生
許文澤先生

獨立非執行董事：

林嘉德先生
徐志浩先生
黃誠思先生

審核委員會

林嘉德先生 (*主席*)
徐志浩先生
黃誠思先生

薪酬委員會

黃誠思先生 (*主席*)
桑康喬先生
林嘉德先生

提名委員會

桑康喬先生 (*主席*)
徐志浩先生
黃誠思先生

公司秘書

余健文先生

授權代表

崔鵬先生
余健文先生

Registered Office

Vistra (Cayman) Limited
P.O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman KY1-1205
Cayman Islands

Head Office and Principal Place of Business in Hong Kong

Suite 1201,
1111 King's Road, Taikoo Shing
Hong Kong

Principal Share Registrar and Transfer Office in the Cayman Islands

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

Branch Share Registrar and Transfer Office in Hong Kong

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

Principal Bankers

Hang Seng Bank
China Citic Bank International

Auditor

PricewaterhouseCoopers
Certified Public Accountants and Registered PIE Auditor

Stock Code

1483

Company's Website

www.netago.hk

註冊辦事處

Vistra (Cayman) Limited
P.O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman KY1-1205
Cayman Islands

香港總部及主要營業地點

香港
太古城英皇道1111號
1201室

開曼群島主要股份過戶登記處

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

香港股份過戶登記分處

聯合證券登記有限公司
香港
北角
英皇道338號
華懋交易廣場二期
33樓3301-04室

主要往來銀行

恒生銀行
中信銀行(國際)

核數師

羅兵咸永道會計師事務所
執業會計師及註冊公眾利益
實體核數師

股份代號

1483

公司網站

www.netago.hk





FINANCIAL HIGHLIGHTS

For the six months period ended 30 June 2023 (the “Interim Period”), unaudited operating results of the Group (as defined below) were as follows:

- Revenue amounted to approximately HK\$109,946,000 representing an decrease of 20.9% compared to the same period of the previous financial year;
- Loss attributable to equity holders of the Company amounted to HK\$1,945,000 for the Interim Period as compared to profit attributable to equity holders of the Company amounted to HK\$7,404,000 for the same period of previous financial year (“Corresponding Period”);
- Basic and diluted loss per share for the Interim Period based on weighted average number of ordinary shares was HK0.3 cents;
- No dividend was declared for the Interim Period.

財務摘要

截至二零二三年六月三十日止六個月期間（「中期期間」），本集團（定義見下文）未經審核經營業績如下：

- 收益約為109,946,000港元，較上一個財政年度同期減少20.9%；
- 於中期期間，本公司權益擁有人應佔虧損為1,945,000港元，而上一個財政年度同期（「去年同期」），本公司權益擁有人應佔溢利為7,404,000港元；
- 中期期間之每股基本及攤薄虧損（乃基於普通股加權平均數計算得出）為0.3港仙；
- 概無宣派中期期間之股息。

INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2023

The board of directors (the “Board”) of Net-a-Go Technology Company Limited (the “Company”) hereby announces the unaudited consolidated interim results of the Company and its subsidiaries (the “Group”) for the Interim Period together with the comparative unaudited figures for the corresponding period in 2022 (the “Corresponding Period”) as follows:

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 June 2023

截至二零二三年六月三十日止六個月之中期業績

網譽科技有限公司(「本公司」)董事會(「董事會」)宣佈本公司及其附屬公司(「本集團」)於中期期間之未經審核綜合中期業績，連同二零二二年同期(「去年同期」)之未經審核比較數字如下：

簡明綜合全面收益表

截至二零二三年六月三十日止六個月

		Unaudited for the six months ended 30 June 截至六月三十日 止六個月 未經審核		
		Note 附註	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Revenue	收益	4	109,946	138,913
Cost of revenue	收益成本		(96,932)	(119,201)
Gross profit	毛利		13,014	19,712
Amortisation	攤銷		(1,557)	(2,016)
General and administrative expenses	一般及行政開支		(12,103)	(12,068)
Other income	其他收入	5	380	357
Loss on disposal of financial assets at fair value through profit or loss	出售按公平值計入損益之金融資產之虧損		(84)	(204)
Fair value (loss)/gain on financial assets at fair value through profit or loss	按公平值計入損益之金融資產之公平值(虧損)/收益		(1,523)	8,012
Operating (loss)/profit	經營(虧損)/溢利		(1,873)	13,793





CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (Continued)

For the six months ended 30 June 2023

簡明綜合全面收益表 (續)

截至二零二三年六月三十日止六個月

		Unaudited for the six months ended 30 June 截至六月三十日 止六個月 未經審核	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
	Note 附註		
Finance income	6	3,264	6
Finance costs		(159)	(139)
Finance income/(costs) – net		3,105	(133)
Profit before income tax		1,232	13,660
Income tax expense	7	(1,697)	(3,219)
(Loss)/profit for the period		(465)	10,441
(Loss)/profit attributable to:			
Equity holders of the Company		(1,945)	7,404
Non-controlling interests		1,480	3,037
		(465)	10,441
Other comprehensive loss for the period:			
Items that may be reclassified to profit or loss			
– Exchange difference on translation of foreign operations		(910)	(641)
Other comprehensive loss for the period, net of tax		(910)	(641)
Total comprehensive (loss)/income for the period		(1,375)	9,800

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (Continued)

For the six months ended 30 June 2023

簡明綜合全面收益表 (續)

截至二零二三年六月三十日止六個月

		Unaudited for the six months ended 30 June 截至六月三十日 止六個月 未經審核	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
		Note 附註	
Total comprehensive (loss)/income attributable to:	下列人士應佔全面 (虧損)／收益總額：		
Equity holders of the Company	本公司權益擁有人	(2,855)	6,763
Non-controlling interests	非控股權益	1,480	3,037
		(1,375)	9,800
(Loss)/earnings per share (HK cents)	每股(虧損)／盈利 (港仙)		
Basic and diluted	基本及攤薄	9	0.9
Dividends (HK\$)	股息(港元)	8	-





CONDENSED CONSOLIDATED BALANCE SHEET

As at 30 June 2023

簡明綜合資產負債表

於二零二三年六月三十日

			30 June 2023 二零二三年 六月 三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
ASSETS	資產			
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備		29,691	37,341
Investment properties	投資物業		79,932	79,932
Right of use assets	使用權資產		1,980	2,672
Deferred income tax assets	遞延所得稅資產		541	5
Intangible assets	無形資產		34,038	35,594
Non-current deposits	非流動按金		-	470
Restricted cash	受限制現金		-	2,369
Contract assets	合約資產		19,408	18,062
			165,590	176,445
Current assets	流動資產			
Trade receivables	貿易應收款項	10	203,631	186,468
Deposit and prepayments and other receivables	按金、預付款項及其他應收款項		25,669	31,979
Financial assets at fair value through profit or loss	按公平值計入損益之金融資產	11	85,595	185,699
Inventories	存貨		18,848	19,446
Restricted cash	受限制現金		2,341	9
Cash and cash equivalents	現金及現金等價物		185,323	81,911
			521,407	505,512
Total assets	總資產		686,997	681,957

CONDENSED CONSOLIDATED BALANCE SHEET

(Continued)

As at 30 June 2023

簡明綜合資產負債表 (續)

於二零二三年六月三十日

**Unaudited for the
six months ended 30 June**
截至六月三十日
止六個月
未經審核

		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
	Note 附註		
EQUITY	權益		
Equity attributable to owners of the Company	本公司擁有人應佔權 益		
Share capital	股本	7,950	7,950
Share premium	股份溢價	628,837	628,837
Reserves	儲備	(256,508)	(256,156)
		380,279	380,631
Non-controlling interests	非控股權益	93,587	92,107
Total equity	總權益	473,866	472,738
LIABILITIES	負債		
Non-current liabilities	非流動負債		
Lease liabilities	租賃負債	1,356	1,820
Deferred income tax liabilities	遞延所得稅負債	32,873	32,958
Deposits received	已收按金	-	412
		34,229	35,190





CONDENSED CONSOLIDATED BALANCE SHEET

(Continued)

As at 30 June 2023

簡明綜合資產負債表 (續)

於二零二三年六月三十日

			30 June 2023 二零二三年 六月 三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
Current liabilities	流動負債			
Trade payables	貿易應付款項	12	31,545	44,149
Accruals, provisions and other payables	應計費用、撥備及其他應付款項		55,477	46,526
Lease liabilities	租賃負債		849	1,096
Consideration payables	應付代價		59,604	59,604
Deposits received	已收按金		6,437	2,812
Current income tax liabilities	即期所得稅負債		24,990	8,647
Borrowings	借款	13	-	11,195
			178,902	174,029
Total liabilities	總負債		213,131	209,219
Total equity and liabilities	總權益及負債		686,997	681,957

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2023

簡明綜合權益變動表

截至二零二三年六月三十日止六個月

	Share capital	Share premium	Capital reserve	Exchange reserve	Share-based payment reserve	Share held for employee share scheme	Accumulated losses	Statutory reserve	Total	Non-controlling interest	Total
	股本	股份溢價	資本儲備	匯兌儲備	以股份為基礎的付款儲備	股份計劃持有的股份	累計虧損	法定儲備	總計	非控股權益	總計
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Balance as at 1 January 2023 (Audited)	7,950	628,837	4,986	5,571	26,317	(35,561)	(271,382)	13,913	380,631	92,107	472,738
Comprehensive income: Loss for the period	-	-	-	-	-	-	(2,861)	-	(2,861)	2,396	(465)
Other comprehensive loss: Currency translation difference	-	-	-	(910)	-	-	-	-	(910)	-	(910)
Total other comprehensive loss	-	-	-	(910)	-	-	-	-	(910)	-	(910)
Total comprehensive loss	-	-	-	(910)	-	-	(2,861)	-	(3,771)	2,396	(1,375)
Transaction with owners in their capacity as owners: Share-based payment	-	-	-	-	2,503	-	-	-	2,503	-	2,503
Transfer to statutory reserve	-	-	-	-	-	-	(954)	1,870	916	(916)	-
Balance as at 30 June 2023 (Unaudited)	7,950	628,837	4,986	4,661	28,820	(35,561)	(275,197)	15,783	380,279	93,587	473,866
Balance as at 1 January 2022 (Audited)	7,950	628,837	4,986	25,372	20,434	(33,806)	(113,972)	13,913	553,714	102,487	656,201
Comprehensive income: Profit for the period	-	-	-	-	-	-	7,404	-	7,404	3,037	10,441
Other comprehensive income: Currency translation difference	-	-	-	(641)	-	-	-	-	(641)	-	(641)
Total other comprehensive income	-	-	-	(641)	-	-	-	-	(641)	-	(641)
Total comprehensive income	-	-	-	(641)	-	-	7,404	-	6,763	3,037	9,800
Transaction with owners in their capacity as owners: Issuance of ordinary share	-	-	-	-	-	-	-	-	-	-	-
Share-based payment	-	-	-	-	2,942	-	-	-	2,942	-	2,942
Transfer to statutory reserve	-	-	-	-	-	-	(491)	963	472	(472)	-
Acquisition of a subsidiary company	-	-	(6,180)	(6,687)	-	-	(12,973)	1	(25,839)	471	(25,368)
Acquisition of shares under employee share scheme	-	-	-	-	-	(1,364)	-	-	(1,364)	-	(1,364)
Balance as at 30 June 2022 (Unaudited)	7,950	628,837	(1,194)	18,044	23,376	(35,170)	(120,032)	14,877	536,688	105,523	642,211





CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

Unaudited
For six months ended
30 June
未經審核
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
Net cash inflow/(outflow) from operating activities	經營活動所得現金流入／(流出) 淨額	4,061	(19,382)
Net cash inflow from investing activities	投資活動所得現金流入淨額	107,741	5,365
Net cash (outflow)/inflow from financing activities	融資活動所得現金(流出)／流入淨額	(11,195)	13,614
Increase/(Decrease) in cash and cash equivalents	現金及現金等價物增加／(減少)	100,607	(403)
Cash and cash equivalents at the beginning of period	期初現金及現金等價物	81,911	233,608
Currency translation differences	貨幣換算差額	2,805	(1,864)
Cash and cash equivalents at the end of period	期末現金及現金等價物	185,323	231,341
Analysis of the balance of cash and cash equivalents:	現金及現金等價物結餘分析：		
Cash and cash equivalents	現金及現金等價物	185,323	231,341

NOTES TO THE INTERIM FINANCIAL INFORMATION

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 20 June 2013 as an exempted company with limited liability under the Companies Law (2010 Revision) of the Cayman Islands. The address of the Company's registered office is P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205, Cayman Islands. The Company's principal place of business is located at Suite 1201, 12/F, 1111 King's Road, Taikoo Shing, Hong Kong.

The Company is listed on the Main Board of the Stock Exchange of Hong Kong Limited.

The Company is an investment holding company and its subsidiaries are principally engaged in environmental maintenance business, property leasing business, securities trading business and other business.

The condensed consolidated interim financial information are presented in Hong Kong dollars ("HK\$") unless otherwise stated. These condensed consolidated interim financial information have been approved for issue by the Board of Directors on 30 August 2023.

中期財務資料附註

1. 一般資料

本公司於二零一三年六月二十日根據開曼群島公司法（二零一零年修訂本）在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P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205, Cayman Islands。本公司主要營業地點位於香港太古城英皇道1111號12樓1201室。

本公司於香港聯合交易所有限公司主板上市。

本公司為投資控股公司，連同其附屬公司主要從事環境維護業務、物業租賃業務、證券買賣業務及其他業務。

除另有說明外，簡明綜合中期財務資料以港元（「港元」）呈列。此等簡明綜合中期財務資料已於二零二三年八月三十日獲董事會批准刊發。





NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

2. BASIS OF PREPARATION AND PRINCIPAL ACCOUNTING POLICIES

This condensed consolidated interim financial information for the six months ended 30 June 2023 has been prepared in accordance with HKAS 34 "Interim financial reporting". The condensed consolidated interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2022, which have been prepared in accordance with Hong Kong Financial Reporting Standards.

The condensed consolidated interim financial information have been prepared under the historical cost basis. The principal accounting policies used in the preparation of the interim financial statements are consistent with those used in the annual consolidated financial statements for the year ended 31 December 2022, except for the amendments and interpretations of Hong Kong Financial Reporting Standards ("New HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants which have become effective in this period as detailed in note 2.1 of this report.

中期財務資料附註 (續)

2. 編製基準及主要會計政策

截至二零二三年六月三十日止六個月之本簡明綜合中期財務資料已根據香港會計準則第34號

「中期財務報告」編製。本簡明綜合中期財務資料應與根據香港財務報告準則編製之截至二零二二年十二月三十一日止年度之年度財務報表一併閱讀。

本簡明綜合中期財務資料已根據歷史成本法編製。除由香港會計師公會頒佈並於本期間生效之香港財務報告準則的該等修訂及詮釋（「新香港財務報告準則」）外，編製中期財務報表所用之主要會計政策與截至二零二二年十二月三十一日止年度之年度綜合財務報表所採用者一致。該等新香港財務報告準則已詳列於本報告附註2.1。

NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

2. BASIS OF PREPARATION AND PRINCIPAL ACCOUNTING POLICIES (Continued)

2.1 *New Accounting Standards and Accounting Changes*

Application of amendments to HKFRSs

In the Interim Period, the Group has applied the following amendments to HKFRSs issued by the HKICPA, for the first time, which are mandatorily effective for the annual period beginning on or after January 1, 2023 for the preparation of the Group's consolidated financial statements:

HKFRS 17 (including the October 2020 and February 2022 Amendments to HKFRS 17)

香港財務報告準則第17號(包括二零二零年保險合同及相關修訂十月及二零二二年二月對香港財務報告準則第17號的修訂)

Amendments to HKAS 8
香港會計準則第8號(修訂本)

Amendments to HKAS 12
香港會計準則第12號(修訂本)

The application of the amendments to HKFRSs in the Interim Period has had no material impact on the Group's financial positions and performance for the current and prior periods and/or on the disclosures set out in these condensed consolidated financial statements.

中期財務資料附註(續)

2. 編製基準及主要會計政策(續)

2.1 新會計準則及會計變動

採納經修訂香港財務報告準則

本集團已於本中期期間首次採納以下由香港會計師公會頒佈的於二零二三年一月一日或之後年度期間開始強制生效的經修訂的香港財務報告準則用於編製本集團合併財務報表：

Insurance Contracts and the related Amendments

Definition of Accounting Estimates
會計估計的定義

Deferred Tax related to Assets and Liabilities arising from a Single Transaction
與單項交易產生的資產和負債相關的遞延所得稅

於本中期期間採納經修訂的香港財務報告準則，對本集團現在及之前年度的財務狀況、財務業績及／或簡明合併財務報表相關的披露均無重大影響。





NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

3. SEGMENT INFORMATION

(a) *Analysis of segment revenue and results*

The Chief Operating Decision Maker ("CODM") has been identified as the Directors who review the Group's internal reporting in order to assess performance and allocate resources. The CODM has determined the operating segments based on these reports.

The Group has four operating segments (i) environmental maintenance business, (ii) property leasing business, (iii) securities trading business and (iv) others.

Certain comparative figures has been reclassified to conform with current year's presentation.

The "Others" business segment consists of the financials of manufacturing and selling of medical devices business, selling of cosmetics business and selling of frozen meat business.

中期財務資料附註 (續)

3. 分部資料

(a) 分部收益及業績分析

主要經營決策者(「主要經營決策者」)指檢討本集團內部報告以評估表現及分配資源的董事。主要經營決策者基於有關報告釐定經營分部。

本集團擁有四個經營分部(i)環境維護業務、(ii)物業租賃業務、(iii)證券買賣業務及(iv)其他。

若干比較數字已重新分類以與本年度之呈列一致。

「其他」業務分部包括醫療器械製造及銷售業務、化妝品銷售業務及凍肉銷售業務的財務數據。

NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

3. SEGMENT INFORMATION

(a) Analysis of segment revenue and results

(Continued)

Segment revenue and results

The following is an analysis of the Group's revenue and results by operating segment:

		Environmental maintenance business 環境維護業務		Property leasing business 物業租賃業務		Securities trading business 證券買賣業務		Others 其他		Total 總計	
		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Segment revenue	分部收益										
External Revenue	外部收益	91,318	131,718	1,364	1,614	79	-	17,185	5,581	109,946	138,913
Fair value gain/(loss) on financial assets at fair value through profit and loss	按公平值計入損益之金融資產之公平值收益/(虧損)	-	-	-	-	(1,523)	8,012	-	-	(1,523)	8,012
Segment profit/(loss)	分部溢利/(虧損)	6,790	12,852	607	385	(1,680)	7,808	(955)	(314)	4,762	20,731
Finance income	財務收入									3,264	6
Finance costs	財務成本									(159)	(139)
Unallocated corporate expenses	未分配公司開支									(6,635)	(6,938)
Profit before income tax	除所得稅前溢利									1,232	13,660

The accounting policies of the operating segments are the same as the Group's accounting policies. Segment profit/(loss) represents the profit earned/loss incurred by each segment without allocation of central administration costs, depreciation of certain plant and equipment, directors' emoluments, finance income, finance cost and exchange gain/(loss). This is the measure reported to the CODM for purposes of resources allocation and performance assessment.

中期財務資料附註 (續)

3. 分部資料

(a) 分部收益及業績分析 (續)

分部收益及業績

本集團收益及業績之分析按經營分部呈列如下：

經營分部之會計政策與本集團會計政策相同。分部溢利／(虧損)指各分部未分配中央行政費用、若干廠房及設備折舊、董事酬金、財務收入、財務成本及匯兌收益／(虧損)所賺取之溢利／產生之虧損。此乃呈報予主要經營決策者用於資源分配及業績評估的措施。





NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

3. SEGMENT INFORMATION (Continued)

(b) Segment assets and liabilities

The following is an analysis of the Group's assets and liabilities by operating segment:

中期財務資料附註 (續)

3. 分部資料 (續)

(b) 分部資產及負債

本集團資產及負債之分析按經營分部呈列如下：

	Environmental maintenance business 環境維護業務		Property leasing business 物業租賃業務		Securities trading business 證券買賣業務		Others 其他		Total 總計	
	As at 30 June 2023	As at 31 December 2022	As at 30 June 2023	As at 31 December 2022	As at 30 June 2023	As at 31 December 2022	As at 30 June 2023	As at 31 December 2022	As at 30 June 2023	As at 31 December 2022
	於二零二三年六月三十日	於二零二二年十二月三十一日	於二零二三年六月三十日	於二零二二年十二月三十一日	於二零二三年六月三十日	於二零二二年十二月三十一日	於二零二三年六月三十日	於二零二二年十二月三十一日	於二零二三年六月三十日	於二零二二年十二月三十一日
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000
	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
Segment assets	274,605	266,283	79,808	80,188	100,271	205,898	44,937	44,377	499,621	598,746
Cash and cash equivalents									185,323	81,911
Deferred income tax assets									541	5
Other unallocated corporate assets									1,512	1,295
Total assets									686,997	681,957
Segment liabilities	74,289	88,599	1,325	1,202	38	38	17,293	14,557	92,945	104,396
Deferred income tax liabilities									32,873	32,958
Consideration payables									59,604	59,604
Current income tax liabilities									24,990	8,647
Other unallocated corporate liabilities									2,719	3,614
Total liabilities									213,131	209,219

NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

3. SEGMENT INFORMATION (Continued)

(c) Geographical information

Revenues are attributed to geographic areas based on the location of customers. Revenues regarding geographical segments based on the location of customers or revenue source for the Interim Period are presented as follows:

中期財務資料附註 (續)

3. 分部資料 (續)

(c) 地區資料

地理區域應佔收益乃按客戶所在地劃分。中期期間按客戶所在地或收益來源劃分的地區分部收益呈列如下：

		For the six months ended 30 June 截至六月三十日 止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
China 中國		100,952	138,913
Hong Kong 香港		8,994	–
		109,946	138,913

Information about major customers

During the Interim Period, no single customer accounted for more than 10% of the Group's total revenue (six months ended 30 June 2022: Nil).

有關主要客戶的資料

於中期期間，概無單一客戶佔本集團總收益的10%以上(截至二零二二年六月三十日止六個月：無)。



NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

4. REVENUE

Turnover which consists of revenue from (i) environmental maintenance business, (ii) property leasing business, (iii) securities trading business and (iv) others, for the Interim Period together with the comparative unaudited figures for the Corresponding Period are as follows:

中期財務資料附註 (續)

4. 收益

中期期間之營業額包括來自(i)環境維護業務、(ii)物業租賃業務、(iii)證券買賣業務及(iv)其他的收益連同去年同期之未經審核比較數字如下：

		For six months ended 30 June 截至六月三十日 止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue	收益		
Environmental maintenance business:	環境維護業務：		
Service income for provision of environmental maintenance services	提供環境維護服務的服務收入	91,318	131,718
Property leasing business:	物業租賃業務：		
Rental income	租金收入	1,364	1,614
Securities trading business:	證券買賣業務：		
Securities interest income	證券利息收入	79	-
Others:	其他：		
Sales of medical devices	銷售醫療器械	7,289	5,581
Sales of frozen meat	銷售凍肉	902	-
Sales of cosmetic product	銷售化妝品	8,994	-
		109,946	138,913

NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

4. REVENUE (Continued)

Assets related to contracts with customers

The Group has recognised the following revenue-related contract assets

		As at 30 June 2023	As at 31 December 2022
		於二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	於二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
Contract assets	合約資產		
Classified under:	分類如下：		
– non-current assets	– 非流動資產	31,208	29,862
Less: loss allowance	減：虧損撥備	(11,800)	(11,800)
		19,408	18,062

As at 30 June 2023, contract assets were arisen from a service contract with a customer of its environmental maintenance business in which the Group has provided the relevant services with an agreed payment schedule of 8 years. Up to the date of this report, the Group has recognised accumulated revenue of HK\$32,626,000 (31 December 2022: HK\$32,626,000) in relation to this project. Since the Group has yet to receive audited project report from the customer as at respective year end date, the contract assets have yet to be converted to trade receivables as at 30 June 2023 (31 December 2022: same).

中期財務資料附註 (續)

4. 收益 (續)

客戶合約相關之資產

本集團確認以下收益相關合約資產

		As at 30 June 2023	As at 31 December 2022
		於二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	於二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
Contract assets	合約資產		
Classified under:	分類如下：		
– non-current assets	– 非流動資產	31,208	29,862
Less: loss allowance	減：虧損撥備	(11,800)	(11,800)
		19,408	18,062

於二零二三年六月三十日，合約資產源自本集團與一名客戶就其環境維護業務訂立之服務合約，其中本集團已按照協定的八年付款時間表提供相關服務。截至本報告日期，本集團已就該項目確認累計收益32,626,000港元（二零二二年十二月三十一日：32,626,000港元）。由於於各年度截止日期，本集團尚未自客戶收取經審核項目報告，於二零二三年六月三十日，合約資產尚未轉換為貿易應收款項（二零二二年十二月三十一日：相同）。



NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

4. REVENUE (Continued)

Assets related to contracts with customers (Continued)

The accumulated impairment of the Group's contract assets of HKD11,800,000 for the Interim Period (31 December 2022: same) was made based on individual impairment assessment carried out for the customer which have an impairment indicator.

5. GENERAL AND ADMINISTRATIVE EXPENSES

中期財務資料附註 (續)

4. 收益 (續)

客戶合約相關之資產 (續)

本集團合約資產於本中期期間之累計虧損11,800,000港元（二零二二年十二月三十一日：相同）乃基於就存在減值跡象客戶進行的個別減值評估作出。

5. 一般及行政費用

For six months ended

30 June

截至六月三十日

止六個月

		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Depreciation on fixed assets	固定資產折舊	705	569
Legal and professional fee	法律及專業費用	320	599
Rent and rate	租金及差餉	621	559
Share-based payment expenses	以股份為基礎的付款 開支	2,503	2,942
Staff salaries and allowances	員工薪酬及津貼	5,535	5,852
Travelling expenses	差旅費	353	272
Others	其他	2,066	1,275
		12,103	12,068

NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

6. FINANCE INCOME

The finance income for the Interim Period amounted to approximately HK\$3,264,000 (six month ended 30 June 2022: HK\$6,000) mainly comprised of interest income on short-term bank deposits.

7. INCOME TAX EXPENSE

中期財務資料附註(續)

6. 財務收入

中期期間的財務收入約為3,264,000港元(截至二零二二年六月三十日止六個月:6,000港元)，主要包括短期銀行存款的利息收入。

7. 所得稅開支

		For six months ended 30 June 截至六月三十日 止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Current income tax	即期所得稅		
Hong Kong profit tax	香港利得稅	-	3
PRC enterprise income tax	中國企業所得稅	1,697	3,216
Income tax expenses	所得稅開支	1,697	3,219

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profits for six months ended 30 June 2023 and 2022. The applicable corporate income tax rate for Mainland China subsidiaries is 25% on the estimated assessable profits.

香港利得稅按16.5%的稅率就截至二零二三年及二零二二年六月三十日止六個月的估計應課稅溢利計提撥備。中國內地附屬公司針對估計應課稅溢利的適用企業所得稅稅率為25%。





NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

8. DIVIDENDS

The Directors do not recommend payment of interim dividend for the Interim Period (six months ended 30 June 2022: Nil).

9. (LOSS)/EARNINGS PER SHARE

(a) Basic

Basic (loss)/earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the Interim Period and corresponding period of previous financial year.

中期財務資料附註 (續)

8. 股息

董事不建議就中期期間派付中期股息 (截至二零二二年六月三十日止六個月：無)。

9. 每股 (虧損) / 盈利

(a) 基本

每股基本 (虧損) / 盈利乃採用本公司擁有人應佔溢利除以於中期期間及上一財政年度同期已發行普通股的加權平均數計算。

For six months ended
30 June
截至六月三十日
止六個月

		2023 二零二三年 (Unaudited) (未經審核)	2022 二零二二年 (Unaudited) (未經審核)
(Loss)/profit attributable to owners of the Company (HK\$'000)	本公司擁有人應佔 (虧損) / 溢利 (千港元)	(1,945)	7,404
Weighted average number of ordinary shares in issue (thousands)	已發行普通股加權平均數 (千股)	772,106	795,000
(Loss)/earnings per share (HK\$)	每股 (虧損) / 盈利 (港元)	(0.003)	0.009

NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

9. (LOSS)/EARNINGS PER SHARE (Continued)

(b) Diluted

Diluted earning/(loss) per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. For the Interim Period, the diluted loss per share equal the basic loss per share since the vesting of the share options under the share option scheme of the company would not have a dilutive effect on the loss per share.

10. TRADE RECEIVABLES

中期財務資料附註 (續)

9. 每股(虧損)/盈利(續)

(b) 攤薄

每股攤薄盈利/(虧損)乃假設已轉換所有潛在攤薄普通股後調整已發行普通股的加權平均數計算得出。於中期期間，由於歸屬本公司股份獎勵計劃項下的購股權不會對每股虧損產生攤薄影響，每股攤薄虧損等於每股基本虧損。

10. 貿易應收款項

		30 June 2023	31 December 2022
		二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
0 to 30 days	0至30日	14,766	16,494
31 to 60 days	31至60日	12,932	14,502
61 to 90 days	61至90日	16,024	14,881
More than 90 days	超過90日	160,709	141,391
		204,431	187,268
Less: loss allowance	減：虧損撥備	(800)	(800)
		203,631	186,468





NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

10. TRADE RECEIVABLES (Continued)

As at 30 June 2023, the Group's trade receivables mainly comprised receivables from the Group's environmental maintenance business. These receivables were not past due nor impaired and amounted to approximately HK\$204,431,000 (as at 31 December 2022: HK\$187,268,000). They are related to customers for whom there were no recent history of default.

Provision for impairment of trade receivables in the amount of HK\$800,000 was made as at 30 June 2023 (as at 31 December 2022: HK\$800,000).

11. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

中期財務資料附註 (續)

10. 貿易應收款項 (續)

於二零二三年六月三十日，本集團的貿易應收款項主要包括來自本集團環境維護業務之應收款項。該等應收款項既無逾期亦無減值，金額約為204,431,000港元（於二零二二年十二月三十一日：187,268,000港元）。貿易應收款項與近期並無違約記錄的客戶有關。

於二零二三年六月三十日並無就貿易應收款項作出減值撥備800,000港元（於二零二二年十二月三十一日：800,000港元）。

11. 按公平值計入損益之金融資產

		30 June 2023	31 December 2022
		二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
Structured deposits	結構性存款	72,654	160,128
Hong Kong listed equity securities	香港上市股本證券	2,776	14,740
Unlisted equity investments	非上市股本投資	10,165	10,831
		85,595	185,699

NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

12. TRADE PAYABLES

The aging analysis of trade payables based on the invoice date was as follows:

		30 June 2023	31 December 2022
		二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
0-30 days	0至30日	6,667	12,757
31-60 days	31至60日	948	5,925
61-90 days	61至90日	2,601	3,254
More than 91 days	超過91日	21,329	22,213
		31,545	44,149

The carrying amounts of the Group's trade payables approximate their fair values and are denominated in RMB.

本集團的貿易應付款項的賬面值與其公平值相若，並以人民幣計值。

中期財務資料附註 (續)

12. 貿易應付款項

按發票日期呈列的貿易應付款項賬齡分析如下：





NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

13. BORROWINGS

		30 June 2023	31 December 2022
		二零二三年 六月三十日 (Unaudited) (未經審核)	二零二二年 十二月 三十一日 (Audited) (經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Bank loans (note)	銀行貸款 (附註)	-	11,195

Note:

As at 31 December 2022, bank borrowings with a principal amount of RMB10,000,000 was interest bearing at 4.1% per annum, secured and repayable within one year. The bank borrowings were guaranteed by account receivables provided by the Group. The Group has repaid all of its bank borrowings during the Interim Period.

14. RELATED PARTIES TRANSACTIONS

Parties are considered to be related to the Group if the party has the ability, directly or indirectly, to exercise control or significant influence over the Group in making financial and operating decisions, or vice versa. Related parties may be individuals (being members of key management personnel, significant shareholders and/or their close family members) or other entities and include entities which are under the significant influence of related parties of the Group where those parties are individuals. Parties are also considered to be related if they are subject to common control.

中期財務資料附註 (續)

13. 借貸

		30 June 2023	31 December 2022
		二零二三年 六月三十日 (Unaudited) (未經審核)	二零二二年 十二月 三十一日 (Audited) (經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Bank loans (note)	銀行貸款 (附註)	-	11,195

附註：

於二零二二年十二月三十一日，本金為人民幣10,000,000元的銀行借款按年利率4.1%計息，有擔保及應於一年內償還。銀行借款由本集團提供的應收款項作擔保。本集團於中期期間已悉數償還其銀行借款。

14. 關聯方交易

倘有關方可直接或間接對本集團財務及經營決策行使控制權或施加重大影響，該方均視為與本集團有關，反之亦然。關聯方可為個人（即主要管理人員、主要股東及／或彼等近親家屬成員）或其他實體，包括受本集團關聯方（為個人）重大影響的實體。倘有關方受共同控制，則亦視為相關聯。

NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

14. RELATED PARTIES TRANSACTIONS (Continued)

- (a) There was no related party transaction during the six months ended 30 June 2023 (six months ended 30 June 2022: Nil).
- (b) Compensation of key management personnel of the Group during the period is as follows:

中期財務資料附註 (續)

14. 關聯方交易 (續)

- (a) 截至二零二三年六月三十日止六個月，並無任何關聯方交易（截至二零二二年六月三十日止六個月：無）。
- (b) 本集團於期內的主要管理人員薪酬如下：

		Six-month period ended 30 June	
		截至六月三十日止 六個月期間	
		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Basic salaries allowances and benefits	基本薪金、津貼及福利	2,010	1,680
Employer's attributions to pension scheme	退休金計劃僱主供款	36	36
		2,046	1,716

15. EVENTS AFTER THE REPORTING PERIOD

There is no material subsequent event undertaken by the Group after 30 June 2023, up to the date of this report.

15. 報告期後事項

截至本報告日期，本集團於二零二三年六月三十日後並無發生重大期後事項。





MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS AND OPERATIONAL OVERVIEW

For the Interim Period, the Group was principally engaged in four operating segments, (i) environmental maintenance business, (ii) property leasing business, (iii) securities trading business and (iv) others.

The “Others” business segment consists of the financials of manufacturing and sales of medical devices, sales of cosmetics products and sales of frozen meat.

The Group recorded a revenue of approximately HK\$109,946,000 for the Interim Period, compared to a revenue of approximately HK\$138,913,000 for the Corresponding Period, representing a decrease of approximately 20.9%. The gross profit ratio for the Interim Period was approximately 11.8%, which was lower than gross profit ratio of approximately 14.2% for the Corresponding Period. The drop in revenue and gross profit ratio were mainly attributable to the increase in operating costs such as labour costs, gasoline and diesel fuel.

Gross profit for the Interim Period amounted to approximately HK\$13,014,000 (Corresponding Period: HK\$19,712,000). After taking into account of the general and administrative expenses, other income and net other (loss)/gain, net finance income, income tax credit/(expense) and (loss)/income, the Group recorded loss attributable to the equity holders of the Company of approximately HK\$1,945,000 (Corresponding Period: Profit of approximately HK\$7,404,000).

管理層討論及分析

業務及營運概覽

於中期期間，本集團主要運營四個經營分部：(i)環境維護業務、(ii)物業租賃業務、(iii)證券買賣業務及(iv)其他。

「其他」業務分部包括醫療器械製造及銷售、化妝品銷售及凍肉銷售的財務數據。

於中期期間，本集團錄得收益約109,946,000港元，而去年同期的收益則約為138,913,000港元，減少約20.9%。本年度毛利率約為11.8%，低於去年同期的毛利率約14.2%。收益及毛利率下降的主要原因是經營成本（如人工成本、汽油及柴油燃料）增加。

本中期期間毛利約為13,014,000港元（去年同期：19,712,000港元）。經考慮一般及行政開支、其他收入及其他（虧損）／收益淨額、財務收入淨額、所得稅抵免／（開支）以及其他全面（虧損）／收益，本集團錄得本公司權益擁有人應佔虧損約為1,945,000港元（去年同期：收益約7,404,000港元）。

Environmental Maintenance Business

The environmental maintenance business is headquartered in Chengdu, and is penetrating into other regions in the PRC such as Xinjiang Autonomous Region, Hebei Province and Inner Mongolia Autonomous Region. Its scope of services mainly includes (i) janitorial services for public areas in cities; (ii) classification management of solid waste, bulky garbage and food waste; and (iii) facility maintenance management of refuse collection points.

During the Interim Period, the environmental maintenance business recorded a revenue of approximately HK\$91,318,000, compared to a revenue of approximately HK\$131,718,000 for the Corresponding Period. The performance of environmental maintenance business experienced a considerable decline compared to the Corresponding Period as the management exercised caution and was prudent to bid new projects, which resulted in decrease in revenue as there were no new projects secured in 2023.

As of 30 June 2023, the Group had a total of 10 (30 June 2022: 12) environmental maintenance service contracts in progress with the total contract amount of approximately RMB531 million (30 June 2022: RMB633 million) for the remaining contract term.

Property Leasing Business

During the Interim Period, two rental contracts were renewed with a lower rental rate. The Group recorded a rental income of approximately HK\$1,364,000 for the leasing of an office in Beijing (Corresponding Period: approximately HK\$1,614,000).

Securities Trading Business

During the Interim Period, the Group invested in the security markets with a more conservative manner which disposed various listed equity securities and arranged for various principal protected deposits with a bank in HK to receive safe and stable return.

環境維護業務

環境維護業務總部位於成都，並擴展至中國其他地區，如新疆自治區、河北省及內蒙古自治區。服務範圍主要包括(i)城市公共區域的保潔服務；(ii)固體垃圾、大型垃圾及廚餘垃圾的分類管理；及(iii)垃圾收集站設施的維護管理。

於中期期間，環境維護業務錄得收益約91,318,000港元，而去年同期收益為約131,718,000港元。由於管理層謹慎行事及審慎投標新項目，二零二三年並無獲得新項目，導致收益減少，因此環境維護業務的業績較去年同期大幅下滑。

截至二零二三年六月三十日，本集團共有10項（二零二二年六月三十日：12項）履行中之環境維護服務合約，餘下合約期限的合約總金額約為人民幣531,000,000元（二零二二年六月三十日：人民幣633,000,000元）。

物業租賃業務

於中期期間，兩份租賃合約以較低的租金續約。本集團就出租一處北京辦公室而錄得租金收入約1,364,000港元（去年同期：約1,614,000港元）。

證券買賣業務

於中期期間，本集團以更為保守的態度投資證券市場，出售各種上市股本證券及在香港之銀行安排各種保本型存款，以獲得安全穩定的回報。





The Group recorded a loss on disposal of financial assets at fair value through profit or loss in the amount of approximately HK\$84,000 (Corresponding Period: HK\$204,000) and a fair value loss of financial assets at fair value through profit and loss in the amount of approximately HK\$1,523,000 (Corresponding Period: Gain of approximately HK\$8,012,000).

本集團錄得出售按公平值計入損益之金融資產之虧損約84,000港元(去年同期: 收益204,000港元)及按公平值計入損益之金融資產之公平值虧損約1,523,000港元(去年同期: 收益約8,012,000港元)。

The table below sets forth the extract performance of different financial assets during the Year:

下表載列本集團於本年度所持有的不同金融資產之表現摘要:

Nature of financial assets	Name of the underlying company	Remarks	Value as at	Investment	Disposal	Interest receivable	Realised	Unrealised	Market value as at 30 June 2023	Size relative	
			1 January 2023	during the Interim Period	during the Interim Period		gain/(loss) for the Interim Period	gain/(loss) for the Interim Period		to total assets as at 30 June 2023	
金融資產性質	有關公司名稱	備註	於二零二三年一月一日之價值 HK\$'000 千港元	本中期期間投資 HK\$'000 千港元	本中期期間出售款項 HK\$'000 千港元	應收利息 HK\$'000 千港元	本中期期間變現收益 / (虧損) HK\$'000 千港元	本中期期間未變現公平值收益 / (虧損) HK\$'000 千港元	於二零二三年六月三十日之公平值 HK\$'000 千港元	相對於總資產的比例	
Unlisted Equity Investments 非上市股本投資	Pentamount Global SPC – Global Income SP Pentamount Global SPC – Global Income SP	a	10,831	-	-	-	-	(667)	10,164	1.5%	
Hong Kong Listed Equity Securities 香港上市股本證券	Various listed companies in HK 多間香港上市公司	b	14,740	-	(11,023)	-	(84)	(856)	2,777	0.4%	
Unlisted structured deposits 非上市結構性存款	A bank in HK 香港一間銀行	c	160,128	-	(88,941)	1,467	-	-	72,654	10.6%	
									185,699	85,595	

- The unlisted equity investments represented the investment in Pentamount Global SPC – Global Income SP in 2021. The investment objective of the segregated portfolio is to maximize capital appreciation by investing a wide range of instruments mainly in listed bond.
- The fair value of the listed equity securities is determined based on a quoted market bid price form the Stock Exchange.

- 非上市股本投資指於二零二一年於Pentamount Global SPC – Global Income SP之投資。獨立投資組合之投資目標為透過投資於多種工具(主要為上市債券)，以實現資本增值最大化。
- 上市股本證券之公平值乃根據於聯交所所報市場買入價釐定。

c. The Company has maintained two principal protected deposits ("Deposits") with Industrial and Commercial Bank of China (Asia) Limited with amount HK\$60,000,000 and US\$1,443,498 which will be matured on 19 July 2023 and 5 July 2023 respectively, with interest rate ranged from 4.50% to 5.29%. As the change in exchange rate of certain currency will result a change in interest rate of the Deposits, the Deposits were classified as financial assets at fair value through profit or loss.

c. 於本中期期間，本公司已於中國工商銀行（亞洲）有限公司保留兩筆保本型存款（「存款」），60,000,000港元及1,443,498美元分別於二零二三年七月十九日及二零二三年七月五日到期，利率介乎4.50%至5.29%。由於若干貨幣的匯率變動會導致存款利率變動。存款被分類為按公平值計入損益的金融資產。

Manufacturing and Sales of medical devices business

On 1 June 2022, the Group completed the acquisition of Shanghai Umitai Medical Technology Co. Ltd ("Umitai") which is principally engaged in the production and sales of self-injection medical devices. During the Interim Period, it has generated approximately HK\$7,289,000 revenue (Corresponding Period: Approximately HK\$5,581,000) to the Group.

製造及銷售醫療器械業務

於二零二二年六月一日，本集團完成對上海優米泰醫療科技有限公司（「優米泰」）的收購。優米泰主要從事自行注射醫療器械的生產及研發。於中期期間，其為本集團帶來收益約7,289,000港元（去年同期：約5,581,000港元）。

Sales of frozen meat business

In August 2022, the Company started to engage in the frozen meat trading business in the PRC consists of sourcing overseas frozen meat through local wholesalers to restaurants in the PRC. During the Interim Period, it has generated approximately HK\$902,000 revenue (Corresponding Period: Nil) to the Group.

銷售凍肉業務

於二零二二年八月，本公司開始在中國經營凍肉貿易業務，包括通過當地批發商為中國餐廳採購海外凍肉。於中期期間，其為本集團帶來收益約902,000港元（去年同期：零）。

Selling of cosmetics products business

In October 2022, the Company started to engage in the local cosmetics trading business consists of sourcing overseas and local cosmetics products to e-commerce platform companies and direct customers. During the Interim Period, it has generated approximately HK\$8,994,000 revenue (Corresponding Period: Nil) to the Group.

銷售化妝品業務

於二零二二年十月，本集團開始經營化妝品貿易業務，包括向電子商務平台公司及直接客戶採購海外及本地化妝品產品。於中期期間，其為本集團帶來收益約8,994,000港元（去年同期：零）。



FINANCIAL REVIEW

Revenue

The table below sets forth the revenue breakdown of the Group's for the Interim Period and Corresponding Period:

財務回顧

收益

下表載列本集團於中期期間及去年同期之收益明細：

		For the six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue	收益		
– from environmental maintenance business	–來自環境維護業務	91,318	131,718
– from property leasing business	–來自物業租賃業務	1,364	1,614
– from securities trading business	–來自證券買賣業務	79	0
– from medical devices business	–來自醫療器械業務	7,289	5,581
– from sales of frozen meat	–來自銷售凍肉	902	0
– from sales of cosmetic product	–來自銷售化妝品	8,994	0
		109,946	138,913

During the Interim Period, the Group recorded a total revenue of approximately HK\$109,946,000 (Corresponding Period: approximately HK\$138,913,000) representing an decrease of approximately 20.9% as compared to the Corresponding Period. The decrease was primarily due to the decrease of revenue from environmental maintenance business as certain environmental maintenance service contracts were completed and did not renew during the year of 2023.

於中期期間，本集團錄得總收益約109,946,000港元（去年同期：約138,913,000港元），較去年同期減少約20.9%，該減少主要由於因若干環境維護服務合約二零二三年已完成且未續期，環境維護業務收益減少所致。

Cost of Revenue

The cost of revenue is mainly comprised of service fees to workers, material consumed, depreciation on machinery and motor vehicles, motor vehicles expenses and utilities expenses from the environmental maintenance business. Cost of revenue for the Interim Period amounted to approximately HK\$96,932,000 (Corresponding Period: HK\$119,201,000), representing an decrease of approximately 18.7% as compared to Corresponding Period. The Gross profit margin decrease from 14.2% from the Corresponding Period to 11.8% for the Interim Period. The drop in gross profit margin was mainly due to the increase in operating cost.

Employee Benefit Expenses

The Group had 847 workers from the environmental maintenance business in PRC and 25 office staff from Hong Kong and PRC office, total 872 employees as at 30 June 2023 (As at 30 June 2022: 801 workers and 42 office staff, total 843 employees). Salaries and benefits expenses for workers were recognised as service fees to workers and classified under cost of revenue while salaries and benefits expenses for office staff were classified under general and administrative expenses.

During the Interim Period, salaries and benefits expenses were approximately HK\$5,535,000 (Corresponding Period: approximately HK\$5,852,000). The Group would regularly review the work allocation of the workers and office staff to maintain a high standard of service.

收益成本

收益成本主要包括來自環境維護業務的工人的服務費、耗材、機器及汽車折舊、汽車開支及公用設施開支。中期期間之收益成本約為96,932,000港元(去年同期：119,201,000港元)，較去年同期減少約18.7%。毛利率由去年同期的14.2%下降至中期期間的11.8%。毛利率下降乃主要由於經營成本增加。

僱員福利開支

於二零二三年六月三十日，本集團中國環境維護業務擁有847名工人，香港及中國辦事處擁有25名辦公室員工，合共872名僱員(於二零二二年六月三十日：801名工人及42名辦公室員工，合共843名僱員)。工人的薪金及福利開支確認為工人的服務費並分類為收益成本，而辦公室員工薪金及福利開支則分類為一般及行政開支。

於中期期間，薪金及福利開支約為5,535,000港元(去年同期：約5,852,000港元)。工人及員工的薪金及福利開支增幅與受僱工人及員工人數增幅一致。本集團將定期檢閱工人及辦公室員工的工作分配以維持高服務標準。





Profit Attributable to the Equity Holders of the Company

During the Interim Period, the Group recorded loss attributable to the equity holders of the Company in the amount of approximately HK\$1,945,000 (Corresponding Period: profit of approximately HK\$7,404,000). The change in results for the Interim Period were mainly attributable to the decrease in revenue from the Group's environmental maintenance business in the amount of approximately HK\$40.4 million during the Interim Period, and the Group recorded fair value loss on financial assets at fair value through profit and loss in the amount of approximately HK\$1.5 million in the Interim Period as compared with recorded fair value gain on financial assets at fair value through profit and loss in the amount of approximately HK\$8.0 million in the Corresponding Period.

Liquidity, Financial Resources and Capital structure

Capital structure

The Group's objectives of managing capital are to safeguard its ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

Consistent with others in the industry, the Group monitors its capital on the basis of the gearing ratio. The Group's strategy for lowering the gearing ratio to an acceptable level remain constant during the Interim Period.

Cash position and pledged bank deposit

As at 30 June 2023, the Group's cash and cash equivalents were approximately HK\$185,323,000 representing an increase of approximately 126.3% as compared with approximately HK\$81,911,000 as at 31 December 2022.

During the Interim Period, certain principal protected deposits in the amount of HK\$88,941,000, which were classified as financial assets at fair value through profit and loss, were expired and did not renewed.

本公司權益擁有人應佔溢利

於中期期間，本集團錄得本公司權益擁有人應佔虧損約1,945,000港元（去年同期：溢利約7,404,000港元）。中期期間業績變動的主要原因為，於中期期間，本集團環境維護業務收益減少約40.4百萬港元及於中期期間，本集團錄得按公平值計入損益之金融資產之公平值虧損約1.5百萬港元，而去年同期錄得按公平值計入損益之金融資產之公平值收益約8.0百萬港元。

流動資金、財務資源及資本架構

資本架構

本集團資本管理目標是確保其能持續經營之能力，以為股東帶來回報並維持最優資本架構以減少資金成本。

為維持或調整資本架構，本集團可調整付予股東的股息金額、退還資本予股東、發行新股份或出售資產以減少負債。

與其他同行一樣，本集團以資產負債比率為基準監察其資本。本集團的策略於中期期間保持不變，即將資產負債比率降至可接納的水平。

現金狀況及已抵押銀行存款

於二零二三年六月三十日，本集團現金及現金等價物約為185,323,000港元，較於二零二二年十二月三十一日約81,911,000港元增加約126.3%。

於中期期間，金額為88,941,000港元之若干保本型存款（被分類為按公平值計入損益之金融資產）屆滿但未續期。

Trade receivables

As at 30 June 2023, the Group's trade receivables were approximately HK\$203,631,000, representing an increase of approximately 9.2% as compared to such amount as at 31 December 2022. The trade receivables were mainly comprised of trade receivable from the environmental maintenance business.

Capital expenditure

For the Interim Period, the Group's did not incur any capital expenditure (Corresponding Period: approximately HK\$860,000).

Gearing ratio

The gearing ratio is calculated as net debt divided by total capital. Net debt is calculated as consideration payables plus loans from a shareholder less cash and cash equivalents. Total capital is calculated as 'equity' shown in the consolidated balance sheet plus net debt. As at 30 June 2023 and 31 December 2022, the Group was in a net cash position, hence, no gearing ratio is disclosed.

Foreign Exchange Exposure

The Group operated in Hong Kong and PRC and primarily used HKD and RMB for the business in Hong Kong and PRC. The Group was exposed to foreign exchange risk based on fluctuations between HKD and RMB arising from its core operation in the Hong Kong and PRC. The Group did not undertake derivatives financial instruments or hedging instruments for speculative purposes. The Group will constantly review the economic situation and its foreign currency risk profile, continue to actively monitor foreign exchange exposure to minimize the impact of any adverse currency movement.

Significant Investment Held, Material Acquisition or Disposal of Subsidiaries and Affiliated Companies and Plans for Material Investment or Capital Assets

There is no plan for material investments or capital assets as at 30 June 2023.

貿易應收款項

於二零二三年六月三十日，本集團的貿易應收款項約為203,631,000港元，較於二零二二年十二月三十一日之有關金額增加約9.2%。貿易應收款項主要包括來自環境維護業務的貿易應收款項。

資本支出

於中期期間，本集團並無產生任何資本支出（去年同期：約860,000港元）。

資產負債比率

資產負債比率按債務淨額除以資本總額計算。債務淨額按應付代價加股東貸款減現金及現金等價物計算。資本總額乃按綜合資產負債表所列的「權益」加債務淨額計算。於二零二三年六月三十日及二零二二年十二月三十一日，本集團處於淨現金狀態，故此，並無披露資產負債比率。

外匯風險

本集團於香港及中國營運，在香港及中國的業務主要使用港元及人民幣。本集團承受的匯兌風險來自港元及人民幣之間的波動，因其香港及中國的核心業務引起。本集團並無投資任何金融衍生工具或對沖工具作投機用途。本集團會定期審視經濟狀況及其匯兌風險組合，繼續積極監控匯兌風險，盡量減低任何貨幣變動的不利影響。

所持有的重大投資、附屬公司及聯屬公司的重大收購或出售及重大投資或資本資產的計劃

於二零二三年六月三十日，並無任何重大投資或資本資產計劃。





USE OF PROCEEDS

The Company has not conducted any equity fund raising activities during the Interim Period and subsequently after 30 June 2023. The use of proceeds from the 2020 Subscriptions and 2021 Share Placing are updated as follows:

Use of Proceeds from the 2020 Subscriptions

Reference is made to the announcement of the Company dated 16 December 2019, 19 December 2019 and 7 January 2020 for the 2020 Subscription.

The net proceeds from the 2020 Subscription were approximately HK\$177,000,000 and the Company intends to apply the net proceeds in (i) the settlement of outstanding consideration payable for the acquisition of BYL Property Holdings Group Limited in 2018 ("Settlement of Consideration Payable") amounting to approximately HK\$74,571,000 as at 31 December 2019; and (ii) general working capital as to the remaining balance. Up to the date of this report, the Company had paid approximately HK\$13,920,000 for the Settlement of outstanding consideration payable, with the remaining balance to be utilised as intended. Approximately HK\$102,429,000 has been utilised as general working capital as intended. The Group has no intention to change the use of proceeds from the 2020 Subscriptions.

Use of Proceeds from the 2021 Share Placing

Reference is made to the announcement of the Company dated 23 March 2021 and 15 April 2021 for the 2021 Share Placing.

所得款項用途

於中期間及隨後於二零二三年六月三十日後，本公司並無進行任何股本集資活動。二零二零年認購事項及二零二一年股份配售事項所得款項用途更新如下：

來自二零二零年認購事項的所得款項用途

二零二零年認購事項請參閱本公司日期為二零一九年十二月十六日、二零一九年十二月十九日及二零二零年一月七日的公告。

二零二零年認購事項所得款項淨額約為177,000,000港元，本公司欲將所得款項淨額應用在(i)二零一八年收購寶潤來置業控股集團有限公司尚未償付的應付代價結算於二零一九年十二月三十一日約74,571,000港元（「結算應付代價」）；及(ii)餘額用作一般營運資金。截至本報告日期，本公司已就結算尚未支付的應付代價支付約13,920,000港元，餘下結餘將按擬定用途動用。約102,429,000港元已按擬定用途用作一般營運資金。本集團無意變更來自二零二零年認購事項的所得款項用途。

二零二一年股份配售事項所得款項用途

茲提述本公司日期為二零二一年三月二十三日及二零二一年四月十五日有關二零二一年股份配售事項之公告。

The net proceeds from the 2021 Share Placing were utilized as follows:

二零二一年股份配售事項所得款項淨額用途如下：

		Revised allocation of the Net Proceeds on 29 December 2022	Utilised amount of the Net Proceeds as at the date of this report	Unutilised Net Proceeds as at the date of this report
		所得款項淨額 於二零二二年 十二月 二十九日的 經修訂分配	截至本報告 日期的已動用 所得款項淨額	截至本報告 日期的未動用 所得款項淨額
		HK\$ million 百萬港元	HK\$ million 百萬港元	HK\$ million 百萬港元
Operating costs and expenses of the initial stages of the new environmental maintenance projects	新環境維護項目初期階段的營運成本及開支	41.7	41.7	-
General working capital of the Group	本集團一般營運資金	21.9	21.9	-
Development of meat trading business and further development of logistics chain business	發展肉類貿易業務及進一步開拓物流鏈業務	60.7	31.3	29.4 (Note 1) (附註1)
Investment in the 2022 Acquisition	投資於二零二二年收購事項	25.2 (Note 2) (附註2)	25.2	-
Total	合計	149.5	120.1	29.4

Note 1: The unutilised amount is expected to be fully utilised by the end of 2023.

附註1：未動用金額預期將於二零二三年底之前獲悉數動用。

Note 2: On 29 December 2022, Aerospace Huatai and Benemae entered into a supplemental agreement to the sale and purchase agreement pursuant to which the both parties have agreed to adjust the consideration for the 2022 Acquisition from RMB27,000,000 (equivalent to approximately HK\$31,649,000) to RMB21,500,000 (equivalent to approximately HK\$25,202,000). The balance resulting from such adjustment of consideration was reallocate as general working capital of the Group.

附註2：於二零二二年十二月二十九日，航天華泰與仁會訂立買賣協議的補充協議，據此雙方同意將二零二二年收購事項之代價由人民幣27,000,000元（相當於約31,649,000港元）調整至人民幣21,500,000元（相當於約25,202,000港元）。因此，代價調整產生之結餘被重新分配為本集團一般營運資金。





Contingent Liabilities

As at 30 June 2023, the Group did not have any material contingent liabilities.

Employees and Remuneration Policies

The Group had 872 (as at 30 June 2022: 843) employees as at 30 June 2023. The Group's remuneration practices are in line with the prevailing market practice and are determined on the basis of performance, qualification and experience of individual employee.

Dividend

The Directors do not recommend payment of dividend for the Interim Period (Corresponding Period: Nil).

Share Option Scheme and Share Option

The Company has adopted two share option schemes, namely, the 2013 Share Option Scheme which was adopted on 19 November 2013 and the 2021 Share Option Scheme which was adopted on 16 June 2021. The Schemes were adopted pursuant to resolutions passed by the Company's shareholders on 19 November 2013 and 16 June 2021 respectively for the primary purpose of providing eligible participants an opportunity to have a personal stake in the Company and to motivate, attract and retain the eligible participants whose contributions are important to the long-term growth and profitability of the Group.

During the Interim Period, no options had been granted, exercised, lapsed or forfeited from the 2013 Share Option Scheme and 2021 Share Option Scheme.

There were 40,000,000 and zero option respectively remained outstanding as at 30 June 2023 under the 2013 Share Option Scheme and 2021 Share Option Scheme.

或然負債

於二零二三年六月三十日，本集團並無任何重大或然負債。

僱員及薪酬政策

於二零二三年六月三十日，本集團有872名（於二零二二年六月三十日：843名）僱員。本集團的薪酬常規符合當前市場常規，乃基於僱員個人表現、資歷及經驗釐定。

股息

董事不建議派付中期期間之股息（去年同期：無）。

購股權計劃及購股權

本公司已採納兩項購股權計劃，即於二零一三年十一月十九日採納的二零一三年購股權計劃及於二零二一年六月十六日採納的二零二一年購股權計劃。該等計劃乃分別根據本公司股東於二零一三年十一月十九日及二零二一年六月十六日通過的決議案而獲採納，主要旨在向合資格參與者提供機會可於本公司中擁有個人股權，以及激勵、吸引及留任其貢獻對本集團長期發展及盈利尤為重要之合資格參與者。

於中期期間內，概無二零一三年購股權計劃及二零二一年購股權計劃項下購股權獲授出、行使、失效或被沒收。

於二零二三年六月三十日，二零一三年購股權計劃及二零二一年購股權計劃項下分別有40,000,000及零份購股權仍未行使。

Share Award Scheme

The Company has adopted a share award scheme (the "Share Award Scheme") on 10 August 2021 (the "Adoption Date"). The purposes of the Share Award Scheme are (1) to recognise and reward the contribution of certain eligible participants to the growth and development of the Group and to give incentives in order to retain them for continual operation and development of the Group, and (2) to attract and retain suitable personnel for further development of the Group. The eligible participants under the Share Award Scheme include any employee of the Group or any invested entity and any non-executive directors (including independent non-executive directors) of the Group or any invested entity.

The maximum aggregated number of Shares permitted to be awarded under the Share Award Scheme (the "Awarded Shares") throughout the 10-year duration of the Share Award Scheme is limited to 10% of the issued share capital of the Company as at the adoption date (the "Scheme Limit"). The maximum number of Awarded Shares which may be awarded to a selected participant under the Share Award Scheme should not exceed 3% of the issued share capital of the Company as at the adoption date (the "Individual Limit"). As at the date of this annual report, the Scheme Limit and Individual Limit are 79,500,000 shares and 23,850,000 shares, respectively, representing approximately 10% and 3% of the issued share capital of the Company, respectively. The remaining life of the Share Award Scheme was approximately 8 years.

No Awarded Shares has been granted to any Eligible Participants or vested since the adoption of the Share Award Scheme.

股份獎勵計劃

本公司已於二零二一年八月十日（「採納日期」）採納一份股份獎勵計劃（「股份獎勵計劃」）。股份獎勵計劃之目的為(i)對若干合資格參與者為本集團的成長及發展所作貢獻予以肯定及獎賞，並提供激勵以挽留該等人士，令本集團能持續經營及發展；及(ii)吸引及挽留合適人員以推動本集團進一步發展。股份獎勵計劃項下的合資格參與者包括本集團或任何被投資實體的任何僱員及本集團或任何被投資實體的任何非執行董事（包括獨立非執行董事）。

目前獲許可於股份獎勵計劃持續10年期間根據股份獎勵計劃授出的股份（「獎勵股份」）最高總數限於採納日期本公司已發行股本的10%（「計劃限額」）。根據股份獎勵計劃可授予經選定參與者的最高獎勵股份數量不應超過採納日期本公司已發行股本的3%（「個人限額」）。於本年報日期，計劃限額及個人限額分別為79,500,000股股份及23,850,000股股份，分別佔本公司已發行股本的約10%及3%。股份獎勵計劃的剩餘年期約為8年。

自採納股份獎勵計劃起概無向合資格參與者授出獎勵股份或獎勵股份歸屬。





As at 1 January 2023, being the beginning of the Interim Period, the number of Awarded Shares available for grant under the Scheme Limit was 24,624,000 shares. As at 30 June 2023, being the end of the Interim Period, and the date of this report, the number of Awarded Shares available for grant under the Scheme Limit was 24,624,000 shares, representing approximately 3.10% of the total shares of the Company in issue as at the date of this report.

Prospects

Looking forward, the Group will continue to utilize its available resources to engage and develop its core business and newly engaged business, and seek for potential investment opportunities which will enable the Group to expand its business portfolio and diversify the revenue sources to increase the Shareholders' value.

The Board maintains its view that investing in high-growth businesses in the PRC, including high technology, software consulting and internet service related business, is key to contribute to a stable stream of income to the Group and to create long term value for the Shareholders.

DIRECTORS' INTERESTS IN A COMPETING BUSINESS

For the Interim Period, the Directors are not aware of any business or interest of the Directors, the management of the Company and their respective associates (as defined under the Listing Rules) that compete or may compete with the business of the Group and any other conflict of interest which any such person has or may have with the Group.

於二零二三年一月一日（即中期期間初），計劃限額項下可供授出之獎勵股份數目為24,624,000股股份。於二零二三年六月三十日（即中期期間末）及本報告日期，計劃限額項下可供授出之獎勵股份數目為24,624,000股股份，佔本報告日期本公司已發行股份總數的約3.10%。

展望

展望未來，本集團將繼續利用其可用資源從事及發展其核心業務及新從事的業務，並尋求可令本集團擴大其業務組合及多元化收入來源以增加股東價值的潛在投資機會。

董事會堅持認為，投資於中國的高增長業務，包括高科技、軟件諮詢及互聯網服務相關業務，是為本集團貢獻穩定收入來源及為股東創造長期價值的關鍵。

董事於競爭業務中擁有的權益

於中期期間，董事並不知悉本公司董事、管理層及彼等各自之聯繫人（定義見上市規則）的任何業務或權益會或可能會與本集團業務形成競爭，亦不知悉任何該等人士與本集團具有或可能具有任何其他利益衝突。

ARRANGEMENTS TO PURCHASE SHARES OR DEBENTURES

At no time during the Interim Period was the Company, or any of its subsidiaries or fellow subsidiaries, a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

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

Neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the listed securities of the Company during the Interim Period.

CORPORATE GOVERNANCE

The Company is committed to ensure a high standard of corporate governance in the interests of the shareholders and devotes considerable effort to maintain high level of business ethics and corporate governance practices. The Company has complied with the Corporate Governance Code (the “CG Code”) as set out in Appendix 14 of the Listing Rules throughout the Interim Period. The Company has applied the principles of, and complied with, the applicable code provisions of the CG Code during the Interim Period.

DIRECTORS’ SECURITIES TRANSACTIONS

The Group had adopted Appendix 10 of the Listing Rules (the “Model Code”) as its own code of conduct regarding Directors’ securities transactions on terms no less exacting than the required standard of dealings.

Having made specific enquiries to all the Directors and all the Directors of the Company had confirmed compliance with the required standard of dealings and the code of conduct for directors’ securities transactions during the Interim Period.

購買股份或債權證的安排

本公司或其任何附屬公司或同系附屬公司於中期期間任何時間概無訂立任何安排，以使董事可透過收購本公司或任何其他法團之股份或債權證而獲益。

購買、出售或贖回本公司上市證券

於中期期間，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

企業管治

為保障股東的利益，本公司致力確保高標準的企業管治，並投入大量精力維持高水平的商業道德標準及企業管治常規。本公司於整個中期期間一直遵守上市規則附錄十四所載之企業管治守則（「企業管治守則」）。於中期期間，本公司已採用企業管治守則中的原則並遵循其中的適用守則條文。

董事進行證券交易

本集團已採納上市規則附錄十（「標準守則」），作為其本身之董事進行證券交易之行為守則，其條款嚴格度不遜於交易規定準則。

經向全體董事作出具體查詢後，本公司全體董事確認於中期期間已遵守董事進行證券交易之交易規定準則及行為守則。





AUDIT COMMITTEE

The Company has established an audit committee (the "Audit Committee"). The Audit Committee performs, amongst others, review financial information of the Group; review relationship with and the terms of appointment of the external auditors; and review the Company's financial reporting system, internal control system and risk management system.

The existing Audit Committee of the Company consists of three independent non-executive directors of the Company, chaired by Mr. Lam Ka Tak and the other two members are Mr. Xu Zhihao and Mr. Wong Sincere.

The unaudited interim financial results of the Group for the Interim Period have been reviewed by the Audit Committee.

PUBLICATION OF INTERIM RESULTS AND INTERIM REPORT

This report is published on the Company's website (www.netago.hk) and the HKExnews website (www.hkexnews.hk) of Hong Kong Exchanges and Clearing Limited. The 2023 Interim Report of the Company containing all the information required by the Listing Rules will be dispatched to the shareholders and available on the above websites in due course.

審核委員會

本公司已設立審核委員會（「審核委員會」）。審核委員會履行（其中包括）：審閱本集團的財務資料；檢討與外聘核數師的關係及委任條款；及檢討本公司財務申報系統、內部監控系統及風險管理系統等職能。

本公司現屆審核委員會由本公司三名獨立非執行董事組成，主席為林嘉德先生，其他兩名成員為徐志浩先生及黃誠思先生。

本集團中期期間之未經審核中期財務業績已經審核委員會審閱。

刊發中期業績及中期報告

本報告刊登於本公司網站 (www.netago.hk) 及香港交易及結算有限公司「披露易」網站 (www.hkexnews.hk)。載有上市規則規定之所有資料之本公司二零二三年中期報告將於適當時候寄發予股東及於上述網站刊發。

APPRECIATION

The Company's continuous development and progress facing market competition and challenges rest on the dedication and contributions of our staff from all departments as well as the trust, support and encouragement from all shareholders and business partners. On behalf of the Board, I would also like to express our sincere thanks to shareholders, clients, suppliers, business partners and other stakeholders for their continuing trust and unflinching support.

By Order of the Board
Net-a-Go Technology Company Limited
Sang Kangqiao
Chairman and Executive Director

Hong Kong, 30 August 2023

As at the date of this report, the Executive Directors are Mr. Sang Kangqiao, Mr. Xu Wenzhe and Mr. Cui Peng; and the Independent Non-executive Directors are Mr. Xu Zhihao, Mr. Lam Ka Tak and Mr. Wong Sincere.

致謝

面對市場的競爭與挑戰，本公司仍能不斷地發展進步，實有賴各部門員工之忠誠服務及貢獻，以及各股東及業務夥伴的信賴、支持及鼓勵。本人亦謹藉此代表董事會衷心感謝股東、客戶、供應商、業務夥伴及其他持份者對本集團的持續信任及不懈支持。

承董事會命
網譽科技有限公司
主席兼執行董事
桑康喬

香港，二零二三年八月三十日

於本報告日期，執行董事為桑康喬先生、許文澤先生及崔鵬先生；及獨立非執行董事為徐志浩先生、林嘉德先生及黃誠思先生。





Net-a-Go Technology Co., Ltd
網譽科技有限公司