

computer  technologies

Computer And Technologies Holdings Limited

科聯系統集團有限公司

Stock Code 股份代號 : 00046

2023 INTERIM REPORT
二零二三年中期報告



CONTENTS

目錄

- 2** Corporate Information
公司資料
- 4** Chairman's Statement
主席報告
- 14** Condensed Consolidated Statement of Profit or Loss
簡明綜合損益表
- 15** Condensed Consolidated Statement of Comprehensive Income
簡明綜合全面收益表
- 16** Condensed Consolidated Statement of Financial Position
簡明綜合財務狀況表
- 18** Condensed Consolidated Statement of Changes in Equity
簡明綜合權益變動表
- 20** Condensed Consolidated Statement of Cash Flows
簡明綜合現金流量表
- 22** Notes to Financial Statements
財務報表附註
- 70** Other Information
其他資料

Corporate Information

公司資料

EXECUTIVE DIRECTORS

Ng Cheung Shing (*Chairman*)
Cheung Wai Lam
Leung King San Sunny
Ng Kwok Keung

執行董事

吳長勝 (*主席*)
張偉霖
梁景新
吳國強

INDEPENDENT NON-EXECUTIVE DIRECTORS

Chan Yuen Shan Clara
Lee Kwok On Matthew*
Poon Siu Hoi Casey
Ting Leung Huel Stephen

獨立非執行董事

陳婉珊
李國安*
潘少海
丁良輝

COMPANY SECRETARY

Ng Kwok Keung

公司秘書

吳國強

AUDITORS

Ernst & Young
Certified Public Accountants
Registered Public Interest Entity Auditor
27/F, One Taikoo Place
979 King's Road
Quarry Bay
Hong Kong

核數師

安永會計師事務所
執業會計師
註冊公眾利益實體核數師
香港
鯉魚涌
英皇道979號
太古坊一座27樓

PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited
1 Queen's Road Central
Central
Hong Kong

主要往來銀行

香港上海滙豐銀行有限公司
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中環
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REGISTRATION OFFICE

Clarendon House
2 Church Street
Hamilton HM11
Bermuda

註冊辦事處

Clarendon House
2 Church Street
Hamilton HM11
Bermuda

* *Mr. Lee Kwok On Matthew was retired as an independent non-executive director, the chairman of each of the nomination committee and the remuneration committee and a member of each of the audit committee and the investment committee with effect from 5 June 2023.*

* 李國安先生退任獨立非執行董事、提名委員會及薪酬委員會各自的主席及審核委員會及投資委員會各自的成員，自二零二三年六月五日起生效。

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

Level 10, Cyberport 2
100 Cyberport Road
Hong Kong

總辦事處及主要營業地點

香港
數碼港道100號
數碼港2座10樓

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Codan Services Limited
Clarendon House
2 Church Street
Hamilton HM11
Bermuda

主要股份過戶登記處

Codan Services Limited
Clarendon House
2 Church Street
Hamilton HM11
Bermuda

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Tengis Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

股份過戶登記處香港分處

卓佳登捷時有限公司
香港
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WEBSITE

www.ctil.com

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Chairman's Statement

主席報告

Dear Shareholders,

OVERVIEW

On behalf of the board of directors (the "Board") of Computer And Technologies Holdings Limited (the "Company"), I am pleased to present the unaudited interim results of the Company and its subsidiaries (collectively the "Group") for the six months ended 30 June 2023.

China's post-COVID recovery is hindered by geopolitical rivalries and the market is swayed by growth prospects. Poor market sentiment has been weakening the demand from the private sectors for enterprise application software and related services during the reporting period. On the other hand, demands from the government and semi-government organisations in Hong Kong Special Administrative Region ("HKSAR") for IT solutions and services remained solid. Consequently, the Group's overall revenue maintained at HK\$128.1 million, approximately the same as last year (2022: HK\$128.6 million). As a result of increased staff costs in project delivery, the Group's gross profit decreased by HK\$2.7 million to HK\$67.6 million (2022: HK\$70.3 million).

The improved bank interest income contributed to the increase in other income and gains of the Group by HK\$2.2 million to HK\$8.1 million (2022: HK\$5.8 million). The fluctuation in the equity market had adversely impacted the valuation of the Group's on hand financial assets by HK\$0.5 million (2022: HK\$1.6 million). In line with the inflated staff costs and the increase of the amortisation of deferred development costs, the overall expenses went up by HK\$5.3 million to HK\$55.3 million (2022: HK\$50.0 million).

With the abovementioned, the Group's consolidated net profit attributable to shareholders reduced by HK\$3.7 million to HK\$18.2 million (2022: HK\$21.9 million). The basic earnings per share also dropped to 7.38 HK cents (2022: 8.86 HK cents).

In view of a sustained healthy financial position, the Board declared the distribution of an interim dividend of 5.5 HK cents (2022: 6.5 HK cents) per ordinary share for the six months ended 30 June 2023.

各位股東：

回顧

本人謹代表科聯系統集團有限公司（「本公司」）董事會（「董事會」）欣然呈報本公司及其附屬公司（統稱「本集團」）截至二零二三年六月三十日止六個月之未經審核中期業績。

中國的後疫情復甦受到地緣政治角力的阻礙，而市場亦受前景不明所影響。於報告期間，市場氣氛低迷削弱了私營機構對企業應用軟件及相關服務的需求。另一方面，香港特別行政區（「香港特別行政區」）政府及半政府機構對資訊科技解決方案及服務的需求維持穩健。因此，本集團的整體收入保持在1.281億港元，與去年相若（二零二二年：1.286億港元）。由於項目交付的員工成本增加，本集團的毛利減少270萬港元至6,760萬港元（二零二二年：7,030萬港元）。

由於銀行利息收入增加，本集團的其他收入及收益增加220萬港元至810萬港元（二零二二年：580萬港元）。然而，股票市場的波動影響了本集團的財務資產估值並錄得虧損50萬港元（二零二二年：160萬港元）。隨著員工成本及遞延開發成本攤銷有所增加，整體開支增加530萬港元至5,530萬港元（二零二二年：5,000萬港元）。

綜合上述各項因素，本集團股東應佔綜合溢利減少370萬港元至1,820萬港元（二零二二年：2,190萬港元）。每股基本盈利亦下降至7.38港仙（二零二二年：8.86港仙）。

鑑於財政狀況持續穩健，董事會就截至二零二三年六月三十日止六個月宣派中期股息每股普通股5.5港仙（二零二二年：6.5港仙）。

BUSINESS REVIEW

Application Software

Although the weak market sentiment has caused delay in purchase decisions of new enterprise customers, the Group's Application Software⁽¹⁾ business continues to receive stable recurring income from software annuity and Software as a Service's ("SaaS") subscription services from the established customer base.

The Group's Human Resources Management Software ("HRMS") business in Hong Kong continued to benefit from sustainable demand for add-on software and services from its existing customers. However, the order backlog from new customers carried over from previous year was decreased. As a result, it has reported a lower profit contribution to the Group during the reporting period. The performance of the Group's HRMS business in Mainland China was also affected by the weak market sentiment and keen competitions. Nevertheless, with sustainable recurring income from existing customers and tightened cost control, it managed to maintain a similar profit contribution to the Group. During the reporting period, the HRMS business team acquired a number of sizable new orders from various customers, including a large foreign banking corporation in Hong Kong, large hotel chains, multi-national manufacturers, professional service providers and a fintech company.

The Group's enterprise software business attained double digit growth in recurring SaaS and maintenance income but the performance of different product lines varied. The overall profit contribution to the Group was reduced due to increased project delivery cost and delay in new contract conclusion during the reporting period.

The Enterprise Procurement Management Software ("EPMS") showed growing demands from both business enterprises and public organisations on purchasing compliance initiatives. The business continued to grow its recurring SaaS and maintenance incomes encouragingly by more than 25% period-on-period, as well as attaining growth in professional service revenue despite the resource constraint. However, its profit contribution to the Group was severely impacted by higher staff cost and the transition from one-off on-premises license revenue recognition to the SaaS recurring revenue stream.

Benefiting from its stable recurring maintenance income and new contracts from customers with demand for information repositories, control and compliance, the Enterprise Information Management Software ("EIMS") business managed to uplift its profit contribution to the Group during the reporting period.

業務回顧

應用軟件

儘管市場氣氛疲弱導致新企業客戶延遲購買決策，但本集團的應用軟件⁽¹⁾業務仍繼續從現有客戶群的軟件維護及軟件即服務(「軟件即服務」)訂閱服務獲得穩定的經常性收入。

本集團在香港的人力資源管理軟件(「人力資源管理軟件」)業務繼續受惠於其現有客戶對附加軟件及服務的持續需求。然而，從上一年度積累到今年的新客戶訂單有所減少，令該業務於報告期間對本集團的溢利貢獻因而有所下降。本集團在中國內地的人力資源管理軟件業務表現亦受到市場氣氛疲弱及激烈競爭所影響。儘管如此，憑藉現有客戶帶來的持續經常性收入及得宜的成本控制，該業務仍能對本集團維持相若的溢利貢獻。於報告期間，人力資源管理軟件業務團隊取得多個具規模的新客戶，包括香港一間大型外資銀行、大型連鎖酒店、跨國製造商、專業服務供應商以及一間金融科技公司。

本集團的企業軟件業務在經常性軟件即服務及維護收入方面取得雙位數增長，但不同產品線表現各異。本集團的整體溢利貢獻減少，乃由於報告期間項目交付成本增加及新合約訂立有所延誤所致。

企業採購管理軟件(「企業採購管理軟件」)反映出企業及公營機構在採購合規舉措方面的需求不斷增長。儘管資源所限，但該業務的經常性軟件即服務及維護收入繼續增長，較同期錄得超過25%增幅，而且專業服務收入亦取得增長。然而，由於員工成本增加以及從一次性確認特許軟件應用收入過渡至經常性軟件即服務收入等轉變，令其對本集團的溢利貢獻受到嚴重影響。

於報告期間，受惠於其穩定的經常性維護收入及來自對資訊儲存、控制及合規需求殷切之客戶的新合約，企業信息管理軟件(「企業信息管理軟件」)業務對本集團的溢利貢獻有所提升。

BUSINESS REVIEW (CONTINUED)

Application Software (continued)

The Enterprise Retail Management Software ("ERMS") attained a comparable revenue level with the same period last year amidst the slow recovery of the retail market in general. However, its profit contribution to the Group was also impacted by the higher staff cost.

The business of CISC Limited was still in the investment stage as the new technology arm of the Group, focusing on cyber intelligence with Artificial Intelligence ("AI") and Natural Language Processing ("NLP") related technologies. The management is confident of this direction and is actively exploring new business opportunities.

The Group has stepped up its research and development ("R&D") resources to deliver new software offerings based on the latest technology platform. Within the product roadmap, the Group aims to launch a new version of Human Capital Management ("HCM") software at the end of 2023 to capture the increasing market demands for enhancing talents development and organisation management efficiency. The new HCM platform is built with modular and cloud-based architecture, enabling the Group to further improve its SaaS business model and react more responsively to individual customer requirements and streamline the delivery process.

Solutions and Integration Services

Leveraging the steady demand for IT solutions and services from the HKSAR Government (the "Government") and semi-government organisations, the Group's Solutions Services^[2] business maintained double-digit growth in its revenue and profit contribution during the reporting period.

Benefiting from completion of the software enhancement project (the "Project") for the Customer Care and Billing System ("CCBS") of the Water Supplies Department last year, the Managed Services^[2] business managed to deliver backlog projects and new variation orders smoothly during the reporting period. Moreover, the performance of the Development Services^[2] business was also improved in the first half of 2023 with the completion of various delivery milestones of some key projects. The business continued to secure new orders from the continuing engagement in various projects of the Government and from the multi-year framework agreements with commercial enterprises and government related organisations.

業務回顧(續)

應用軟件(續)

在整體零售市場緩慢復甦的情況下，企業零售管理軟件（「企業零售管理軟件」）的收入水平與去年同期相若。然而，其對本集團的溢利貢獻亦受員工成本上升所影響。

作為本集團的新技術部門，CISC Limited 的業務仍處於投資階段，其專注於人工智能（「人工智能」）及自然語言處理（「自然語言處理」）相關的網絡智能技術。管理層對此方向充滿信心，現正積極探索新商機。

本集團已加強研究及開發（「研發」）的資源投放，基於最新技術平台開發新的軟件產品。在產品發展藍圖中，本集團計劃於二零二三年年底推出新版本的人力資本管理（「人力資本管理」）軟件，以滿足市場對提升人才發展及組織管理效率日益殷切的需求。新人力資本管理平台採用模組化及雲端架構，讓本集團可進一步改善其軟件即服務業務模式，更靈活地回應客戶的個別需求，並簡化交付流程。

解決方案及集成服務

憑藉香港特別行政區政府（「政府」）及半政府機構對資訊科技解決方案及服務的穩定需求，本集團的解決方案服務^[2]業務於報告期間的收入及溢利貢獻維持雙位數增長。

受惠於去年完成的水務署客戶服務及收費系統軟件優化項目（「項目」），管理服務^[2]於報告期間得以順利交付積存項目及新的變更訂單。此外，開發服務^[2]於二零二三年上半年的表現亦有所改善，完成了數項主要項目的多個交付里程碑。該業務持續從政府的現有合作中獲得新委聘，並從其他企業及政府相關機構所訂立為期多年的框架協議中獲取新訂單。

BUSINESS REVIEW (CONTINUED)

Solutions and Integration Services (continued)

Conversely, the Integration Services⁽²⁾ business in Mainland China was sluggish during the reporting period. The management believes the performance would improve in the remaining of the year and achieve steady results in 2023.

e-Service and related business

Slowed trading activities continued to hinder the import and export activities in early 2023. In line with the decrease in overall trade volume, the revenue and the performance of the Group's GETS business was slightly dropped during the reporting period.

The Group has been granted a licence (the "GETS Licence") from the Government for the provision of front-end Government Electronic Trading Services for processing certain official trade-related documents since 2004. The Group's GETS Licence was further extended by the Government in June 2023 for additional three years until the end of 2027.

Investments

In the absence of material valuation loss, the Group's Investments segment recorded a profit of HK\$0.6 million (2022: loss of HK\$0.4 million) in the first half of 2023.

PROSPECT

To address the IT resources shortage and increasing staff cost in HKSAR, the Group has been increasing the scale of its software development centres in Mainland China. The management is glad to report that the resources built up in Shenzhen has strengthened our delivery capability and mitigated gradually the cost pressure and resources constraint in Hong Kong. The management believes the development centres will become a strong support for the Group to develop best-of-breed products as well as capturing the market potential competitively.

業務回顧(續)

解決方案及集成服務(續)

相反，中國內地的集成服務⁽²⁾業務於報告期間表現疲弱。管理層相信本年度餘下時間的表現將會有所改善，並於二零二三年取得平穩業績。

電子服務及相關業務

二零二三年上半年貿易活動放緩，貨物進出口持續向淡。隨著整體貿易量下降，本集團的GETS業務於報告期間的收入及表現均略見下跌。

本集團自二零零四年起獲政府授予一項特許權（「GETS特許權」），提供處理若干官方貿易相關文件之前端政府電子貿易服務。本集團之GETS特許權已於二零二三年六月再獲政府續期，可額外營運三年，直至二零二七年年底為止。

投資

在沒有重大估值虧損的情況下，本集團的投資分部於二零二三年上半年錄得收益60萬港元（二零二二年：虧損40萬港元）。

前景

為應對香港特別行政區資訊科技資源短缺及員工成本上漲的問題，本集團已不斷擴大中國內地軟件發展中心的規模。管理層欣然報告，在深圳建立的資源中心增強了我們的交付能力，並逐步緩解了香港的成本壓力及資源限制。管理層相信，該發展中心將成為本集團開發最佳產品的強大後盾，並以具競爭力的優勢把握市場潛力。

PROSPECT (CONTINUED)

Looking ahead, the management believes the order closing momentum will gradually be picked up by strengthened go-to-market activities planned by the Group in the second half of the year. With the enhanced software product portfolio and improved resources management among Hong Kong and Mainland China, the Group will become more competitive in its business environment.

Despite economic recovery and consumer sentiment remaining uncertain, the Group is still confident in its growth potential leveraging our enhanced customer base and revenue streams with strong recurring nature. Considering the efforts made by the Group to improve operational efficiency and its business expansion plan to the Greater Bay Area, the management remains positive in the growth prospects in our business segments and cautiously optimistic in the second half of 2023.

Footnotes:

- ^[1] The Group's Application Services business engages in the provision of enterprise application software and e-business services for enterprises including the provision of (i) enterprise application software (including SaaS product offering) with implementation and ongoing support services for Human Resource Management, Enterprise Procurement Management, Enterprise Information Management and Enterprise Retail Management (collectively the "Application Software"); and (ii) the Government Electronic Trading Services ("GETS"), cloud services and other related value-added services (collectively the "e-Service and related business").
- ^[2] The Group's Solutions and Integration Services business includes (i) Development Services for the provision of IT solutions implementation and application software development (including SaaS product offering); (ii) Managed Services for the provision of IT and related operation/infrastructure outsourcing services; and (iii) Integration Services for the provision of IT systems and network infrastructure with related design, implementation and ongoing support services.

FINANCIAL REVIEW

Revenue and gross profit

The Group's total revenue was slightly dropped by HK\$0.5 million, or 0.4%, to HK\$128.1 million (2022: HK\$128.6 million) during the reporting period. The minor decrease was primarily caused by mixed effects of the reduction from the Application Services business and the growth from the Solutions Services business.

The cost of sales and services went up by HK\$2.2 million, or 3.8% to HK\$60.5 million (2022: HK\$58.3 million) as the staff costs were persistently going up. The overall gross profit, being adversely impacted by the increased operating costs, had been deflated by HK\$2.7 million, or 3.8% to HK\$67.6 million (2022: HK\$70.3 million). Respectively, the gross profit margin fell to 52.8% (2022: 54.7%).

前景(續)

展望未來，管理層相信，隨著本集團計劃於本年度下半年加強市場推廣活動，訂單交付勢頭將逐步提升。憑藉強化的軟件產品組合以及改善香港與中國內地的資源管理，我們將可在營商環境中提升自身競爭力。

儘管經濟復甦及消費氣氛仍未明朗，但基於客戶基礎增強及雄厚的經常性收入來源，本集團對其增長潛力保持信心。考慮到本集團在提高營運效率方面所作出的努力以及在大灣區的業務拓展計劃，管理層對各業務分部的增長前景持積極態度，並對二零二三年下半年發展維持謹慎樂觀。

註解：

- ^[1] 本集團之應用服務業務乃為企業提供應用軟件及電子商務服務，包括提供(i)有關人力資源管理、企業採購管理、企業信息管理以及企業零售管理(統稱「應用軟件」)之企業應用軟件(其中包括軟件即服務產品供應)之實施及持續支援服務；及(ii)政府電子貿易服務(「GETS」)、雲端服務及其他相關增值服務(統稱「電子服務及相關業務」)。
- ^[2] 本集團之解決方案及集成服務業務包括(i)提供資訊科技解決方案實施及應用軟件開發(其中包括軟件即服務產品供應)之開發服務；(ii)提供資訊科技及相關營運／基礎設施外判服務之管理服務；及(iii)提供資訊科技系統與網絡基礎設施，輔以相關設計、實施及持續支援服務之集成服務。

財務回顧

收入及毛利

於報告期間，本集團的總收入輕微減少50萬港元，或0.4%至1.281億港元(二零二二年：1.286億港元)。該輕微減少主要由於應用服務業務收入減少及解決方案服務業務收入的增長的綜合影響所致。

由於員工成本增加，銷售及服務成本增加220萬港元，或3.8%至6,050萬港元(二零二二年：5,830萬港元)。受經營成本增加的不利影響，整體毛利減少270萬港元，或3.8%至6,760萬港元(二零二二年：7,030萬港元)。毛利率則下降至52.8%(二零二二年：54.7%)。

FINANCIAL REVIEW (CONTINUED)

Revenue and gross profit (Continued)

The other income and gains materially increased by HK\$2.2 million, or 38.6% to HK\$8.1 million (2022: HK\$5.8 million). The increment was mainly contributed by the increase in bank interest income by HK\$5.4 million, or 350.2% to HK\$6.9 million (2022: HK\$1.5 million), meanwhile the absence of government subsidies under the Employment Support Scheme significantly reduced the overall government subsidies and incentives (including value added tax refund) by HK\$3.1 million, or 76.6% to HK\$0.9 million (2022: HK\$4.0 million).

The loss of the Group's on hand investments in real estate investment trusts ("REITs") was reduced to HK\$0.5 million (2022: HK\$1.6 million) during the reporting period.

Expenses

Due to the increase in staff costs, the selling, general and administrative expenses (including the selling and distribution expenses, the general and administrative expenses, net and the finance cost) went up by HK\$2.0 million, or 4.4% to HK\$48.6 million (2022: HK\$46.5 million).

The commencement of amortisation of deferred development costs of the Group's Solutions Services business since June 2022 had significantly inflated the other expenses by HK\$3.3 million, or 94.3% to HK\$6.7 million (2022: HK\$3.5 million).

The income tax expense dropped due to the decrease in assessable profits generated during the reporting period and the increase in deferred tax credit arising from the amortisation of deferred development costs of the Group's Solutions Services business.

Net profit

Profit attributable to shareholders of the Company fell by 16.7% to HK\$18.2 million (2022: HK\$21.9 million) primarily due to the increase in operating costs. Relevantly, the net profit margin (profit for the period attributable to shareholders of the Company divided by the revenue) also dropped to 14.2% (2022: 17.0%).

Non-current assets

Amortisation of other intangible assets and depreciation of right-of-use assets were the main contributors for the decrease in the non-current assets of HK\$3.6 million, or 1.4%, to HK\$262.2 million (31 December 2022: HK\$265.8 million).

財務回顧(續)

收入及毛利(續)

其他收入及收益大幅增加220萬港元，或38.6%至810萬港元（二零二二年：580萬港元）。增加主要由於銀行利息收入增加540萬港元，或350.2%至690萬港元（二零二二年：150萬港元），而由於缺乏保就業計劃之政府補貼，整體政府補貼及激勵（包括增值稅退稅）大幅減少310萬港元，或76.6%至90萬港元（二零二二年：400萬港元）。

於報告期間，本集團在房地產投資信託基金的投資虧損收窄至50萬港元（二零二二年：160萬港元）。

開支

隨著員工成本的增加，銷售、一般及行政開支（包括銷售及分銷開支、一般及行政開支淨額及財務費用）增加200萬港元，或4.4%至4,860萬港元（二零二二年：4,650萬港元）。

自二零二二年六月起，本集團解決方案服務業務的遞延開發成本攤銷亦導致其他開支增加330萬港元，或94.3%至670萬港元（二零二二年：350萬港元）。

於報告期間，所得稅開支隨著期內產生的應課稅溢利減少，及由於本集團解決方案服務業務的遞延開發成本攤銷而產生的遞延稅項抵免增加而下降。

純利

由於經營成本增加，本公司股東應佔溢利下降16.7%至1,820萬港元（二零二二年：2,190萬港元）。純利率（本公司股東應佔期內溢利除以收入）亦相應下降至14.2%（二零二二年：17.0%）。

非流動資產

其他無形資產攤銷及使用權資產之折舊主要導致非流動資產減少360萬港元，或1.4%至2.622億港元（二零二二年十二月三十一日：2.658億港元）。

FINANCIAL REVIEW (CONTINUED)

Current assets

The current assets slightly dropped by HK\$15.7 million, or 3.8%, to HK\$397.0 million (31 December 2022: HK\$412.7 million). The change was mainly attributed to the decrease in cash and bank balances and trade receivables.

The Group maintains strict controls over its outstanding trade receivables and considered that the trade receivables (net of loss allowance) were all recoverable in the foreseeable future.

Current liabilities and non-current liabilities

The Group's current and non-current liabilities slightly reduced by HK\$6.8 million, or 4.4%, to HK\$148.6 million (31 December 2022: HK\$155.4 million). The reduction was in line with the decrease in trade payables, other payables and accruals.

Segment assets and liabilities

Segment assets of the Application Services business dropped due to decrease in trade receivables and amortisation of other intangible assets while the segment liabilities of the business increased in line with the increase in lease liabilities.

Segment assets of the Solutions and Integration Services business mildly increased due to increase in contract assets offset by decrease in trade receivables and other intangible assets while segment liabilities of the business dropped in line with decrease in both trade payables and contract liabilities.

Segment assets of the Investments business dropped as financial assets recorded valuation losses during the reporting period.

Equity attributable to owners of the parent

Total equity attributable to owners of the parent slightly moved downward to HK\$509.4 million (31 December 2022: HK\$521.6 million).

The change was mainly the mixed results of the profit earned in the 2023 interim period, the purchase of shares held under the restricted share award scheme and the payments of the 2022 final and special dividends.

財務回顧(續)

流動資產

流動資產輕微下降1,570萬港元，或3.8%至3.970億港元(二零二二年十二月三十一日：4.127億港元)。有關變動主要由於現金及銀行結餘以及應收貿易賬款下降所致。

本集團嚴格監察其未償還應收貿易賬款，並認為應收貿易賬款(扣除虧損撥備)均可於可見未來收回。

流動負債及非流動負債

本集團的流動及非流動負債輕微減少680萬港元，或4.4%至1.486億港元(二零二二年十二月三十一日：1.554億港元)。該下降與應付貿易賬款、其他應付款項及應計款項的減少相符。

分部資產及負債

應用服務業務的分部資產由於應收貿易賬款及其他無形資產攤銷的減少而下跌，該業務的分部負債則隨著租賃負債增加而上升。

解決方案及集成服務的分部資產輕微上升乃由於合約資產有所增加，惟被應收貿易賬款及其他無形資產減少所抵銷，而該業務的分部負債則隨著應付貿易賬款及合約負債減少而下降。

投資業務的分部資產減少，乃由於財務資產於報告期間錄得估值虧損所致。

母公司擁有人應佔權益

母公司擁有人應佔總權益輕微下調至5.094億港元(二零二二年十二月三十一日：5.216億港元)。

有關變動主要為二零二三年中期期間所賺取的溢利、購買有限股份獎勵計劃項下持有之股份及派付二零二二年末期及特別股息等因素所致。

TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the period under review. The Group strives to reduce exposure to credit risk by performing ongoing credit assessments and evaluations of the financial status of its customers. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

PLEDGE OF ASSETS

As at 30 June 2023, the Group had pledged an investment property with a fair value of HK\$63.5 million (31 December 2022: HK\$63.5 million), listed equity securities of HK\$3.7 million (31 December 2022: HK\$4.2 million) and bank balances of HK\$0.8 million (31 December 2022: HK\$1.0 million) to secure certain general bank facilities including guarantee/performance bonds facilities granted to the Group/subsidiaries of the Company in aggregate of HK\$111.9 million (31 December 2022: HK\$111.9 million) of which HK\$21.2 million (31 December 2022: HK\$21.3 million) were utilised as at 30 June 2023.

FINANCIAL RESOURCES AND LIQUIDITY

As at 30 June 2023, the Group's cash and cash equivalents were HK\$298.6 million (31 December 2022: HK\$309.8 million).

All of the Group's on hand fundings are in Hong Kong dollars, Renminbi and US dollars. The Group has not adopted any hedging policies, as these currencies carry relatively low exchange fluctuation risks. Nevertheless, the Group had been monitoring the foreign exchange exposures closely and hedging any significant foreign currency exposure in order to minimise the exchange risk should the needs arose.

As at 30 June 2023, the Group had no bank borrowings (31 December 2022: Nil). The Group's current ratio representing current assets divided by current liabilities was 3.0 (31 December 2022: 3.0) and the gearing ratio, representing total liabilities divided by total assets, was 22.5% (31 December 2022: 22.9%).

庫務政策

本集團已對其庫務政策採取審慎的財務管理方針，故在整個回顧期內維持健康的流動資金狀況。本集團致力透過進行持續的信貸評估及評估其客戶的財務狀況以降低信貸風險。為管理流動資金風險，董事會緊密監察本集團的流動資金狀況，以確保本集團的資產、負債及其他承擔的流動資金結構可應付其不時的資金需求。

資產抵押

於二零二三年六月三十日，本集團已抵押公平值為6,350萬港元(二零二二年十二月三十一日：6,350萬港元)之一項投資物業、為數370萬港元(二零二二年十二月三十一日：420萬港元)之上市股本證券及為數80萬港元(二零二二年十二月三十一日：100萬港元)之銀行結餘，作為本集團／本公司附屬公司獲授若干一般銀行融資，包括擔保／履約保證融資合共1.119億港元(二零二二年十二月三十一日：1.119億港元)之擔保，其中2,120萬港元(二零二二年十二月三十一日：2,130萬港元)已於二零二三年六月三十日動用。

財政資源及流動資金

於二零二三年六月三十日，本集團現金及等同現金資產為2.986億港元(二零二二年十二月三十一日：3.098億港元)。

本集團全部手頭資金以港元、人民幣及美元為單位。由於此等貨幣之匯率波動風險相對甚低，故本集團並無採納任何對沖政策。然而，本集團一向密切監察外匯風險，並在需要時對沖任何重大外幣風險以盡量減低匯兌損失。

於二零二三年六月三十日，本集團並無銀行借貸(二零二二年十二月三十一日：無)。本集團之流動比率(即流動資產除以流動負債)為3.0(二零二二年十二月三十一日：3.0)，以及資產負債比率(即負債總值除以資產總值)則為22.5%(二零二二年十二月三十一日：22.9%)。

REMUNERATION POLICY AND NUMBER OF EMPLOYEES

The Group remunerates its employees based on their performance, working experience and prevailing market conditions. Apart from basic salary, discretionary bonus and other incentives are offered to employees of the Group to reward their performance and contributions.

The remuneration policies adopted for the six months ended 30 June 2023 are consistent with those disclosed in the Group's 2022 Annual Report. As at 30 June 2023, the Group employed 356 full time employees and 12 part time employees (31 December 2022: 361 full time employees and 12 part time employees).

As at 30 June 2023, the Company operates a share award scheme for the purpose of providing incentives and rewards to the employees who contribute to the success of the Group's operations as well as to retain them for the continual development of the Group.

SIGNIFICANT INVESTMENTS

Save as disclosed in the report, the Group had no significant investments held as at 30 June 2023.

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES

Saved as disclosed in the report, the Group did not have any material acquisition or disposal of subsidiaries during the period and up to the date of this report.

FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

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

CONTINGENT LIABILITIES

Save as disclosed in the report, the Group has no material contingent liabilities as at 30 June 2023.

INTERIM DIVIDEND

The Board declared the payment of an interim dividend of HK\$0.055 (2022: HK\$0.065) per ordinary share for the six months ended 30 June 2023.

薪酬政策及僱員數目

本集團按僱員表現、工作經驗及現行市況向彼等支付薪酬。除基本薪金外，本集團可酌情向僱員提供花紅及其他獎勵，以獎賞彼等之表現及貢獻。

就截至二零二三年六月三十日止六個月採納之薪酬政策與本集團二零二二年年報所披露者一致。於二零二三年六月三十日，本集團僱用356名全職僱員及12名兼職僱員（二零二二年十二月三十一日：361名全職僱員及12名兼職僱員）。

於二零二三年六月三十日，本公司已設立股份獎勵計劃，藉此激勵及獎賞為本集團業務成功作出貢獻之僱員以及為本集團之持續發展挽留有關僱員。

重大投資

除本報告所披露者外，截至二零二三年六月三十日，本集團並無持有任何重大投資。

涉及收購及出售附屬公司之重大交易

除本報告所披露者外，本集團於期內及直至本報告日期並無進行任何涉及收購或出售附屬公司之重大交易。

重大投資或資本資產之未來計劃

截至二零二三年六月三十日，本集團概無就重大投資或資本資產制定任何特定計劃。

或然負債

除本報告所披露者外，截至二零二三年六月三十日，本集團並無重大或然負債。

中期股息

董事會宣佈就截至二零二三年六月三十日止六個月期間派付每股普通股中期股息0.055港元（二零二二年：0.065港元）。

CLOSURE OF THE REGISTER OF MEMBERS

The Register of Members of the Company will be closed from Monday, 4 September 2023 to Tuesday, 5 September 2023, both days inclusive, during which period no transfer of shares will be registered. In order to qualify for the interim dividend, all transfers of shares accompanied by the relevant share certificates and transfer forms must be lodged with the Company's branch share registrar in Hong Kong, Tricor Tengis Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong, for registration no later than 4:30 p.m. on Friday, 1 September 2023. The dividend will be distributed on or about Monday, 18 September 2023 to shareholders whose names appear on the Register of Members of the Company on Tuesday, 5 September 2023.

APPRECIATIONS

On behalf of the Board and the management, I would like to express our sincere thanks to all employees, shareholders, customers and business partners for their supports to the Group during the reporting period.

By Order of the Board
Computer And Technologies Holdings Limited
Ng Cheung Shing
Chairman

Hong Kong, 18 August 2023

暫停辦理股份過戶登記手續

本公司將由二零二三年九月四日(星期一)至二零二三年九月五日(星期二)(首尾兩天包括在內)期間暫停辦理股份過戶登記手續。為合符資格獲取中期股息，所有股份過戶文件連同有關股票證書及過戶表格，必須於二零二三年九月一日(星期五)下午四時三十分前送達本公司之香港股份過戶登記分處卓佳登捷時有限公司辦理過戶登記手續，地址為香港夏慤道16號遠東金融中心17樓。股息將於二零二三年九月十八日(星期一)或前後向於二零二三年九月五日(星期二)名列本公司股東名冊之股東派付。

鳴謝

本人謹代表董事會及管理層，對全體員工、股東、客戶及業務夥伴於本報告期間對本集團之支持致以衷心感謝。

承董事會命
科聯系統集團有限公司
主席
吳長勝

香港，二零二三年八月十八日

Condensed Consolidated Statement of Profit or Loss

簡明綜合損益表

The Board of Directors (the "Board") of Computer And Technologies Holdings Limited (the "Company") herein presents the unaudited interim condensed consolidated results of the Company and its subsidiaries (collectively, the "Group") for the six months ended 30 June 2023, together with the comparative figures. These unaudited interim condensed consolidated results have been reviewed by the Company's audit committee.

科聯系統集團有限公司(「本公司」)董事會(「董事會」)謹此呈列本公司及其附屬公司(統稱「本集團」)截至二零二三年六月三十日止六個月之未經審核簡明綜合中期業績連同比較數字。此等未經審核簡明綜合中期業績已經由本公司審核委員會審閱。

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

		For the 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	
	Notes			
	附註			
REVENUE				
Cost of sales and services	5	128,102	128,582	
		(60,473)	(58,270)	
Gross profit		67,629	70,312	
Other income and gains, net	5	8,066	5,821	
Foreign exchange differences, net		(26)	503	
Fair value losses, net:				
Financial assets at fair value through profit or loss		(501)	(1,569)	
Investment properties		-	(80)	
Selling and distribution expenses		(16,232)	(15,954)	
General and administrative expenses, net		(32,160)	(30,395)	
Finance cost	7	(191)	(195)	
Other expenses		(6,726)	(3,461)	
PROFIT BEFORE TAX		19,859	24,982	
Income tax expense	8	(1,853)	(3,156)	
PROFIT FOR THE PERIOD		18,006	21,826	
ATTRIBUTABLE TO:				
Owners of the parent		18,237	21,895	
Non-controlling interests		(231)	(69)	
		18,006	21,826	
EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT				
	10	HK cents	HK cents	
		港仙	港仙	
Basic		7.38	8.86	
Diluted		7.35	8.82	

Condensed Consolidated Statement of Comprehensive Income

簡明綜合全面收益表

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
PROFIT FOR THE PERIOD	本期間溢利	18,006	21,826
OTHER COMPREHENSIVE INCOME/(LOSS)	其他全面收入／(虧損)		
Other comprehensive income/(loss) that may be reclassified to profit or loss in subsequent periods:	於往後期間，其他全面收入／(虧損)可能重新分類至損益表：		
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兌差額	134	(1,827)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	本期間全面收入總額	18,140	19,999
ATTRIBUTABLE TO:	以下人士應佔：		
Owners of the parent	母公司擁有人	18,371	20,068
Non-controlling interests	非控制性權益	(231)	(69)
		18,140	19,999

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

			30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核)
		Notes 附註	HK\$'000 千港元	HK\$'000 千港元
NON-CURRENT ASSETS	非流動資產			
Property, plant and equipment	物業、廠房及設備	11	1,175	1,250
Investment properties	投資物業	12	66,710	66,710
Right-of-use assets	使用權資產	13(a)	12,419	10,815
Goodwill	商譽	14	135,001	135,001
Other intangible assets	其他無形資產	15	39,008	45,734
Financial assets at fair value through profit or loss – debt investment	按公平值經損益入賬之財務資產—債務投資	18	2,100	2,100
Deposits	按金		2,512	2,020
Deferred tax assets	遞延稅項資產	21	3,263	2,205
Total non-current assets	非流動資產總值		262,188	265,835
CURRENT ASSETS	流動資產			
Inventories	存貨		16	16
Trade receivables	應收貿易賬款	16	30,893	50,916
Contract assets	合約資產	17	41,015	25,301
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		15,823	15,897
Tax recoverable	可返還稅項		6,168	5,527
Financial assets at fair value through profit or loss – listed equity investments	按公平值經損益入賬之財務資產—上市股本投資	18	3,704	4,205
Pledged bank deposits	已抵押銀行存款		761	1,020
Cash and cash equivalents	現金及等同現金資產		298,613	309,773
Total current assets	流動資產總值		396,993	412,655
CURRENT LIABILITIES	流動負債			
Trade payables, other payables and accruals	應付貿易賬款、其他應付款項及應計款項	19	58,478	69,160
Contract liabilities	合約負債	20	53,636	54,190
Lease liabilities	租賃負債	13(b)	8,459	7,415
Tax payable	應繳稅項		11,753	8,469
Total current liabilities	流動負債總值		132,326	139,234
NET CURRENT ASSETS	流動資產淨值		264,667	273,421
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		526,855	539,256

Condensed Consolidated Statement of Financial Position (continued)
簡明綜合財務狀況表(續)

			30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核)
		<i>Notes 附註</i>	HK\$'000 千港元	HK\$'000 千港元
NON-CURRENT LIABILITIES	非流動負債			
Other payables	其他應付款項	19	-	39
Contract liabilities	合約負債	20	1,698	1,407
Lease liabilities	租賃負債	13(b)	4,879	4,612
Deferred tax liabilities	遞延稅項負債	21	9,679	10,107
			<hr/>	<hr/>
Total non-current liabilities	非流動負債總值		16,256	16,165
			<hr/>	<hr/>
Net assets	資產淨值		510,599	523,091
			<hr/>	<hr/>
EQUITY	權益			
Equity attributable to owners of the parent	母公司擁有人應佔權益			
Issued capital	已發行股本		24,949	24,949
Share premium account	股份溢價賬		53,104	53,104
Shares held under the restricted share award scheme	根據有限制股份獎勵計劃持有之股份		(4,724)	(6,204)
Other reserves	其他儲備		436,059	418,918
Proposed final and special dividends	擬派末期及特別股息		-	30,882
			<hr/>	<hr/>
			509,388	521,649
Non-controlling interests	非控制性權益		1,211	1,442
			<hr/>	<hr/>
Total equity	總權益		510,599	523,091
			<hr/>	<hr/>

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

		Attributable to owners of the parent 母公司擁有人應佔											
		Other reserves 其他儲備										Total equity 權益總額	
		Issued capital 已發行股本	Share premium account 股份溢價賬	Shares held under the restricted share award scheme 根據有限制股份獎勵計劃持有之股份	Share-based payment reserve 股份付款儲備	Goodwill reserve 商譽儲備	Reserve funds 儲備基金	Exchange fluctuation reserve 匯兌波動儲備	Retained profits 保留溢利	Proposed final dividend 擬派末期股息	Total 總額		Non-controlling interests 非控制性權益
		HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元
At 1 January 2022 (audited)	於二零二二年一月一日 (經審核)	24,949	53,104	(6,011)	5,335	(7,227)	746	952	423,113	27,180	522,141	1,488	523,629
Profit for the period	本期間溢利	-	-	-	-	-	-	-	21,895	-	21,895	(69)	21,826
Other comprehensive income for the period:	本期間其他全面收入：												
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兌差額	-	-	-	-	-	-	(1,827)	-	-	(1,827)	-	(1,827)
Total comprehensive income for the period	本期間全面收入總額	-	-	-	-	-	-	(1,827)	21,895	-	20,068	(69)	19,999
Purchase of shares held under the restricted share award scheme	購買有限制股份獎勵計劃項下股份	-	-	(988)	-	-	-	-	-	-	(988)	-	(988)
Vesting of shares held under the restricted share award scheme	有限制股份獎勵計劃項下股份歸屬	-	-	1,057	(1,057)	-	-	-	-	-	-	-	-
Share award arrangements	股份獎勵安排	-	-	-	306	-	-	-	-	-	306	-	306
Final 2021 dividend declared	宣派二零二一年末期股息	-	-	-	-	-	-	-	(43)	(27,180)	(27,223)	-	(27,223)
At 30 June 2022 (unaudited)	於二零二二年六月三十日 (未經審核)	24,949	53,104	(5,942)	4,584	(7,227)	746	(875)	444,965	-	514,304	1,419	515,723

Condensed Consolidated Statement of Changes in Equity *(continued)* 簡明綜合權益變動表(續)

		Attributable to owners of the parent 母公司擁有人應佔											
		Other reserves 其他儲備											
		Shares held under the restricted share award scheme 根據 有限制 股份獎勵	Share-based payment reserve	Goodwill reserve	Reserve funds	Exchange fluctuation reserve	Retained profits	Proposed final and special dividends	Total	Non- controlling interests	Total equity		
		Issued capital	Share premium account	Share-based payment reserve	Goodwill reserve	Reserve funds	Exchange fluctuation reserve	Retained profits	Proposed final and special dividends	Total	Non- controlling interests	Total equity	
		已發行 股本	股份 溢價賬	計劃持有 之股份 儲備	股份付款 儲備	商譽 儲備	儲備 基金	匯兌波動 儲備	保留 溢利	擬派末期 及特別股息	總額	非控制性 權益	權益 總額
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 January 2023 (audited)	於二零二三年一月一日 (經審核)	24,949	53,104	(6,204)	5,455	(7,227)	746	(3,189)	423,133	30,882	521,649	1,442	523,091
Profit for the period	本期間溢利	-	-	-	-	-	-	18,237	-	18,237	(231)	18,006	
Other comprehensive income for the period:	本期間其他全面收入：												
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兌差額	-	-	-	-	-	134	-	-	134	-	134	
Total comprehensive income for the period	本期間全面收入總額	-	-	-	-	-	134	18,237	-	18,371	(231)	18,140	
Purchase of shares held under the restricted share award scheme	購買有限制股份獎勵計劃項下股份	-	-	(400)	-	-	-	-	-	(400)	-	(400)	
Vesting of shares held under the restricted share award scheme	有限制股份獎勵計劃項下股份歸屬	-	-	1,880	(1,880)	-	-	-	-	-	-	-	
Share award arrangements	股份獎勵安排	-	-	677	-	-	-	-	-	677	-	677	
Final and special 2022 dividends declared	宣派二零二二年末期及特別股息	-	-	-	-	-	-	(27)	(30,882)	(30,909)	-	(30,909)	
At 30 June 2023 (unaudited)	於二零二三年六月三十日 (未經審核)	24,949	53,104	(4,724)	4,252	(7,227)	746	(3,055)	441,343	-	509,388	1,211	510,599

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

		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)	2022 二零二二年 (Unaudited) (未經審核)
		HK\$'000 千港元	HK\$'000 千港元
	Notes 附註		
CASH FLOWS FROM OPERATING ACTIVITIES	經營活動所得之現金流量		
Profit before tax	除稅前溢利	19,859	24,982
Adjustments for:	經調整：		
Finance cost	財務費用	191	195
Bank interest income	銀行利息收入	(6,892)	(1,531)
Dividend income from listed investments at fair value through profit or loss	按公平值經損益入賬之上市投資股息收入	(142)	(194)
Gain on disposal of items of property, plant and equipment, net	出售物業、廠房及設備項目之收益淨額	(6)	(1)
Fair value losses, net:	公平值虧損淨額：		
Financial assets at fair value through profit or loss	按公平值經損益入賬之財務資產	501	1,569
Investment properties	投資物業	-	80
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	348	466
Depreciation of right-of-use assets	使用權資產之折舊	3,958	4,291
Impairment of trade receivables, net	應收貿易賬款減值淨額	902	299
Amortisation of other intangible assets	其他無形資產攤銷	6,726	3,461
Equity-settled share-based payment expense	股權結算以股份支付開支	677	306
		26,122	33,923
Decrease in inventories	存貨減少	-	19
Decrease in trade receivables	應收貿易賬款減少	19,121	7,649
Increase in prepayments, deposits and other receivables	預付款項、按金及其他應收款項增加	(418)	(2,021)
Increase in contract assets	合約資產增加	(15,714)	(11,220)
Decrease in trade payables, other payables and accruals	應付貿易賬款、其他應付款項及應計款項減少	(10,721)	(4,735)
Decrease in contract liabilities	合約負債減少	(263)	(3,545)
Cash generated from operations	經營業務所得現金	18,127	20,070
Hong Kong profits tax refunded/(paid), net	退回/(已繳)香港利得稅淨額	(805)	122
Overseas taxes refunded	退回海外稅項	107	-
Net cash flows from operating activities	經營活動所得之現金流量淨額	17,429	20,192

Condensed Consolidated Statement of Cash Flows (continued)
簡明綜合現金流量表(續)

		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
Net cash flows from operating activities	經營活動所得之現金流量淨額	17,429	20,192
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動所得之現金流量		
Bank interest received	已收銀行利息	6,892	1,531
Dividends received from listed investments at fair value through profit or loss	按公平值經損益入賬之上市投資股息收入	142	194
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	(273)	(400)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備項目所得款項	6	1
Decrease/(increase) in pledged bank deposits	已抵押銀行存款減少/(增加)	259	(158)
Decrease/(increase) in non-pledged bank deposits with original maturity of more than three months when acquired	收購時原到期日超過三個月之無抵押銀行存款減少/(增加)	(58,587)	86,921
Net cash flows from/(used in) investing activities	投資活動所得/(所用)之現金流量淨額	(51,561)	88,089
CASH FLOWS USED IN FINANCING ACTIVITIES	融資活動所用之現金流量		
Purchases of shares held under the restricted share award scheme	購買有限制股份獎勵計劃項下股份	(400)	(988)
Principal portion of lease payments	租賃付款的本金部分	(4,294)	(4,013)
Dividend paid	已付股息	(30,909)	(27,223)
Interest paid	已付利息	(191)	(195)
Net cash flows used in financing activities	融資活動所用之現金流量淨額	(35,794)	(32,419)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	現金及等同現金資產之增加/(減少)淨額	(69,926)	75,862
Cash and cash equivalents at beginning of period	期初之現金及等同現金資產	210,969	116,497
Effect of foreign exchange rate changes, net	匯率變動之影響淨額	179	(1,695)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	期終之現金及等同現金資產	141,222	190,664
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及等同現金資產結餘分析		
Cash and cash equivalents as stated in the condensed consolidated statement of financial position	簡明綜合財務狀況表所示之現金及等同現金資產	298,613	285,643
Non-pledged bank deposits with original maturity of more than three months when acquired	收購時原到期日超過三個月之無抵押銀行存款	(157,391)	(94,979)
Cash and cash equivalents as stated in the condensed consolidated statement of cash flows	簡明綜合現金流量表所示之現金及等同現金資產	141,222	190,664

Notes to Financial Statements

財務報表附註

1. CORPORATE INFORMATION

Computer And Technologies Holdings Limited is a limited liability company incorporated in Bermuda. The registered office of the Company is located at Clarendon House, 2 Church Street, Hamilton HM11, Bermuda. The principal place of business of the Company is located at Level 10, Cyberport 2, 100 Cyberport Road, Hong Kong.

During the period, the Group was involved in the following principal activities:

- provision of enterprise application software and e-business services for enterprises including the provision of enterprise application software (including Software as a Service (“SaaS”) product offering) with implementation and ongoing support services; the Government Electronic Trading Services (“GETS”), cloud services and other related value-added services;
- provision of information technology (“IT”) solutions implementation and application software development (including SaaS product offering); provision of IT and related operation/infrastructure outsourcing services; and provision of IT systems and network infrastructure with related design, implementation and ongoing support services; and
- property and treasury investments.

2. BASIS OF PREPARATION

The interim condensed consolidated financial information of the Group for the six months ended 30 June 2023 has been prepared in accordance with the applicable provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and Hong Kong Accounting Standard (“HKAS”) 34 *Interim Financial Reporting* issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

The interim condensed consolidated financial information does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual consolidated financial statements for the year ended 31 December 2022.

1. 公司資料

科聯系統集團有限公司乃於百慕達註冊成立之有限公司，其註冊辦事處位於 Clarendon House, 2 Church Street, Hamilton HM11, Bermuda。本公司主要營業地點位於香港數碼港道100號數碼港2座10樓。

期內，本集團從事以下主要業務：

- 為企業提供企業應用軟件及電子商務服務，包括提供帶有實施及持續支援服務的企業應用軟件（其中包括軟件即服務（「軟件即服務」）產品供應）；政府電子貿易服務（「GETS」）、雲端服務及其他相關增值服務；
- 提供資訊科技（「資訊科技」）解決方案實施及應用軟件發展（其中包括軟件即服務產品供應）；提供資訊科技及相關營運／基礎設施外判服務；及提供資訊科技系統及網絡基礎設施，輔以相關設計、實施及持續支援服務；及
- 物業及庫務投資。

2. 編製基準

本集團截至二零二三年六月三十日止六個月之簡明綜合中期財務資料乃根據香港聯合交易所有限公司證券上市規則之適用披露條文及由香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「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並不包括年度財務報表內規定之所有資料及披露，故應與本集團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一併閱讀。

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the interim condensed consolidated financial information are consistent with those applied in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2022, except for the adoption of the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs") for the first time for the current period's financial information.

HKFRS 17	<i>Insurance Contracts</i>
Amendments to HKFRS 17	<i>Insurance Contracts</i>
Amendment to HKFRS 17	<i>Initial Application of HKFRS 17 and HKFRS 9 – Comparative Information</i>
Amendments to HKAS 1 and HKFRS Practice Statement 2	<i>Disclosure of Accounting Policies</i>
Amendments to HKAS 8	<i>Definition of Accounting Estimates</i>
Amendments to HKAS 12	<i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>
Amendments to HKAS 12	<i>International Tax Reform – Pillar Two Model Rules</i>

The nature and impact of the new and revised HKFRSs that are applicable to the Group are described below:

- (a) Amendments to HKAS 1 require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to HKFRS Practice Statement 2 provide non-mandatory guidance on how to apply the concept of materiality to accounting policy disclosures. The Group has applied the amendments since 1 January 2023. The amendments did not have any impact on the Group's interim condensed consolidated financial information but are expected to affect the accounting policy disclosures in the Group's annual consolidated financial statements.

3. 會計政策及披露之變動

編製簡明綜合中期財務資料所採納之會計政策與編製本集團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應用者一致，惟就本期間財務資料首次採納以下新訂及經修訂之香港財務報告準則（「香港財務報告準則」）除外。

香港財務報告準則第17號	保險合約
香港財務報告準則第17號(修訂本)	保險合約
香港財務報告準則第17號(修訂本)	初次應用香港財務報告準則第17號及香港財務報告準則第9號 – 比較資料
香港會計準則第1號及香港財務報告準則實務說明第2號(修訂本)	會計政策披露
香港會計準則第8號(修訂本)	會計估計定義
香港會計準則第12號(修訂本)	來自單一交易的資產及負債相關遞延稅項
香港會計準則第12號(修訂本)	國際稅收改革 – 支柱二示範規則

適用於本集團的新訂及經修訂的香港財務報告準則的性質及影響描述如下：

- (a) 香港會計準則第1號(修訂本)要求實體披露重大會計政策資料，而非主要會計政策。倘連同實體財務報表內其他資料一併考慮，會計政策資料可以合理預期影響通用財務報表的主要使用者根據該等財務報表所作出的決定，該會計政策資料則屬重大。香港財務報告準則實務說明第2號(修訂本)就如何將重要性概念應用於會計政策披露提供非強制性指引。本集團自二零二三年一月一日起應用該等修訂。該等修訂對本集團的簡明綜合中期財務資料並無任何影響，但預計會影響本集團年度綜合財務報表內的會計政策披露。

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (CONTINUED)

- (b) Amendments to HKAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates. The Group has applied the amendments to changes in accounting policies and changes in accounting estimates that occur on or after 1 January 2023. Since the Group's policy of determining accounting estimates aligns with the amendments, the amendments did not have any impact on the financial position or performance of the Group.
- (c) Amendments to HKAS 12 *Deferred Tax related to Assets and Liabilities arising from a Single Transaction* narrow the scope of the initial recognition exception in HKAS 12 so that it no longer applies to transactions that give rise to equal taxable and deductible temporary differences, such as leases and decommissioning obligations. Therefore, entities are required to recognise a deferred tax asset (provided that sufficient taxable profit is available) and a deferred tax liability for temporary differences arising from these transactions. The Group has applied the amendments on temporary differences related to leases as at 1 January 2022, with any cumulative effect recognised as an adjustment to the balance of retained profits or other component of equity as appropriate at that date. In addition, the Group has applied the amendments prospectively to transactions other than leases that occurred on or after 1 January 2022, if any.

Prior to the initial application of these amendments, the Group applied the initial recognition exception and did not recognise a deferred tax asset and a deferred tax liability for temporary differences for transactions related to leases. Upon initial application of these amendments, the Group recognised (i) a deferred tax asset for all deductible temporary differences associated with lease liabilities, and (ii) a deferred tax liability for all taxable temporary differences associated with right-of-use assets as at 1 January 2022. The quantitative impact on the financial information is summarised below.

3. 會計政策及披露之變動(續)

- (b) 香港會計準則第8號(修訂本)澄清會計估計變動與會計政策變動之間的區別。會計估計被定義為財務報表中存在計量不確定性的貨幣金額。該等修訂亦闡明實體如何使用計量技術及輸入值制定會計估計。本集團對二零二三年一月一日或之後發生的會計政策變動及會計估計變動採用該等修訂。由於本集團確定會計估計的政策與該等修訂一致，故該等修訂並無對本集團的財務狀況或表現造成任何影響。
- (c) 香港會計準則第12號(修訂本)來自單一交易的資產及負債相關遞延稅項縮窄香港會計準則第12號初步確認例外情況的範圍，使其不再適用於產生相等應課稅及可扣減暫時差額的交易，例如租賃及停運責任。因此，實體須就該等交易產生的暫時差額確認遞延稅項資產(倘有足夠的應課稅溢利)及遞延稅項負債。本集團已就二零二二年一月一日與租賃相關的暫時差額應用該等修訂，任何累計影響確認為對該日保留溢利或其他權益部分的結餘的調整(如適用)。此外，本集團已對二零二二年一月一日或之後發生的除租賃以外的交易(如有)前瞻地應用該等修訂。

首次採用此等修訂之前，本集團採用初步確認例外，與租賃相關交易的暫時性差異，並不確認遞延稅項資產及遞延稅項負債。首次應用此等修訂時，本集團確認：(i)與租賃負債相關的所有可抵扣暫時性差異的遞延稅項資產，及(ii)截至二零二二年一月一日，與使用權資產相關的所有應扣稅暫時性差異的遞延稅項負債。對財務資料的定量影響概述如下。

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (CONTINUED)

(c) (continued)

Impact on the interim condensed consolidated statement of financial position:

		Note 附註	Increase/ (decrease) As at 30 June 2023 增加/(減少) 截至二零二三年 六月三十日 HK\$'000 千港元
Assets and liabilities	資產及負債		
Deferred tax assets	遞延稅項資產	(i)	885
Deferred tax liabilities	遞延稅項負債		(869)
Net assets	資產淨值		16
Equity	權益		
Retained profits (included in other reserves)	保留溢利(計入其他儲備)		16
Equity attributable to owners of the parent	母公司擁有人應佔權益		16
Total equity	總權益		16

Note (i): The deferred tax asset and the deferred tax liability arising from lease contracts of the same subsidiary have been offset in the statement of financial position for presentation purposes.

附註(i): 為方便呈報, 相同附屬公司的租賃合同產生的遞延稅項資產和遞延稅項負債, 已於財務狀況表中抵銷。

Impact on the interim condensed consolidated statement of profit or loss:

		Increase For the six months ended 30 June 2023 增加 截至 二零二三年 六月三十日 止六個月 HK\$'000 千港元
Income tax credit	所得稅抵免	16
Profit for the period	本期間溢利	16
Attributable to:	以下人士應佔:	
Owners of the parent	母公司擁有人	16
Non-controlling interests	非控制性權益	-
		16

對中期簡明綜合損益表的影響:

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (CONTINUED)

- (d) Amendments to HKAS 12 *International Tax Reform – Pillar Two Model Rules* introduce a mandatory temporary exception from the recognition and disclosure of deferred taxes arising from the implementation of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development. The amendments also introduce disclosure requirements for the affected entities to help users of the financial statements better understand the entities' exposure to Pillar Two income taxes, including the disclosure of current tax related to Pillar Two income taxes separately in the periods when Pillar Two legislation is effective and the disclosure of known or reasonably estimable information of their exposure to Pillar Two income taxes in periods in which the legislation is enacted or substantively enacted but not yet in effect. Entities are required to disclose the information relating to their exposure to Pillar Two income taxes in annual periods beginning on or after 1 January 2023, but are not required to disclose such information for any interim periods ending on or before 31 December 2023. The Group has applied the amendments retrospectively. Since the Group did not fall within the scope of the Pillar Two model rules, the amendments did not have any impact to the Group.

3. 會計政策及披露之變動(續)

- (d) 香港會計準則第12號(修訂本)*國際稅收改革—支柱二示範規則*引入確認及披露因實施經濟合作及發展組織公佈的支柱二示範規則而產生的遞延稅項的強制性臨時例外情況。該等修訂亦為受影響的實體引入披露要求，協助財務報表使用者更好地瞭解實體面臨的支柱二所得稅風險，包括在支柱二立法生效期間單獨披露與支柱二所得稅相關的即期稅項，以及在立法已頒佈或實質上已頒佈但尚未生效期間披露其面臨的支柱二所得稅風險的已知或可合理估計的資料。實體必須於二零二三年一月一日或之後開始的年度期間披露與支柱二所得稅風險有關的資料，但無須於二零二三年十二月三十一日或之前結束的任何中期期間披露此類資料。本集團已追溯應用該等修訂。由於本集團不屬於支柱二示範規則的範圍，因此該等修訂並無對本集團造成任何影響。

4. OPERATING SEGMENT INFORMATION

For management purposes, the Group is organised into business units based on their products and services and has three reportable operating segments as follows:

- (a) the application services segment that primarily engages in the provision of enterprise application software and e-business services for enterprises including the provision of enterprise application software (including SaaS product offering) with implementation and ongoing support services; the GETS, cloud services and other related value-added services;
- (b) the solutions and integration services segment that primarily engages in the provision of IT solutions implementation and application software development (including SaaS product offering); provision of IT and related operation/infrastructure outsourcing services; and provision of IT systems and network infrastructure with related design, implementation and ongoing support services; and
- (c) the investments segment that primarily engages in various types of investing activities including, inter alia, property investment for rental income and/or for capital appreciation and treasury investment in securities for dividend income and interest income and/or for capital appreciation.

Management monitors the results of the Group's operating segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on reportable segment profit/loss, which is a measure of adjusted profit/loss before tax. The adjusted profit/loss before tax is measured consistently with the Group's profit before tax except that unallocated interest income, unallocated other income and gains, net, unallocated foreign exchange differences, net, corporate and other unallocated depreciation, and corporate and other unallocated expenses are excluded from such measurement.

Segment assets exclude deferred tax assets, tax recoverable, pledged bank deposits, cash and cash equivalents, and other unallocated head office and corporate assets as these assets are managed on a group basis.

Segment liabilities exclude tax payable, deferred tax liabilities and other unallocated head office and corporate liabilities as these liabilities are managed on a group basis.

4. 經營分部資料

為方便管理，本集團根據其產品及服務劃分業務單位，並得出以下三個可報告的經營分部：

- (a) 應用服務分部乃主要從事為企業提供企業應用軟件及電子商務服務，包括提供帶有實施及持續支援服務的企業應用軟件(其中包括軟件即服務產品供應)；政府電子貿易服務、雲端服務及其他相關增值服務；
- (b) 解決方案及集成服務分部乃主要從事提供資訊科技解決方案實施及應用軟件發展(其中包括軟件即服務產品供應)；提供資訊科技及相關營運／基礎設施外判服務；及提供資訊科技系統及網絡基礎設施，輔以相關設計、實施及持續支援服務；及
- (c) 投資分部乃主要從事不同種類之投資活動，其中包括賺取租金收入及／或資本增值之物業投資，以及於證券庫務投資以賺取股息收入及利息收入及／或資本增值。

管理層獨立監察本集團各經營分部之業績，以就資源分配及表現評估作出決定。分部表現乃根據可報告分部溢利／虧損進行評估，而此乃經調整除稅前溢利／虧損計算方法。經調整除稅前溢利／虧損與本集團除稅前溢利之計量基準一致，當中並無計及未分配利息收入、未分配其他收入及收益淨額、未分配匯兌差額淨額、企業及其他未分配折舊，以及企業及其他未分配開支。

分部資產不包括遞延稅項資產、可返還稅項、已抵押銀行存款、現金及等同現金資產，以及其他未分配總部及企業資產，原因為此等資產乃集團統一管理。

分部負債不包括應繳稅項、遞延稅項負債及其他未分配總部及企業負債，原因為此等負債乃集團統一管理。

4. OPERATING SEGMENT INFORMATION (CONTINUED) 4. 經營分部資料(續)

(a) Operating segments

(a) 經營分部

	Application Services 應用服務		Solutions and Integration Services 解決方案及集成服務		Investments 投資		Total 總額	
	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:	分部收入：							
Sales to external customers (note 5)	銷售予外界客戶 (附註5)							
	75,612	79,134	51,564	48,442	926	1,006	128,102*	128,582*
Intersegment sales	分部間銷售							
	-	-	3,113	-	-	-	3,113	-
Other income and gains, net	其他收入及收益淨額							
	1,021	324	7	26	146	236	1,174 [^]	586 [^]
	76,633	79,458	54,684	48,468	1,072	1,242	132,389	129,168
<i>Reconciliation:</i>	<i>對賬：</i>							
Elimination of intersegment sales	分部間銷售對銷							
							(3,113)	-
Profit before tax	除稅前溢利							
							129,276	129,168
Segment results	分部業績							
	14,992	21,971	12,561	9,942	543	(449)	28,096	31,464
<i>Reconciliation:</i>	<i>對賬：</i>							
Unallocated interest income	未分配利息收入							
							6,892 [^]	1,531 [^]
Unallocated other income and gains, net	未分配其他收入及收益淨額							
							- [^]	3,704 [^]
Unallocated foreign exchange differences, net	未分配匯兌差額淨額							
							(26)	503
Corporate and other unallocated depreciation	企業及其他未分配折舊							
							(107)	(170)
Corporate and other unallocated expenses	企業及其他未分配開支							
							(14,996)	(12,050)
Profit before tax	除稅前溢利							
							19,859	24,982

4. OPERATING SEGMENT INFORMATION (CONTINUED) 4. 經營分部資料(續)

(a) Operating segments (continued)

(a) 經營分部(續)

		Application Services 應用服務		Solutions and Integration Services 解決方案及集成服務		Investments 投資		Total 總額	
		30 June 2023	31 December 2022	30 June 2023	31 December 2022	30 June 2023	31 December 2022	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	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	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	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
Segment assets	分部資產	200,413	207,455	72,737	70,863	72,522	73,023	345,672	351,341
Reconciliation:	對賬:								
Corporate and other unallocated assets	企業及其他未分配資產							313,509	327,149
Total assets	資產總值							659,181	678,490
Segment liabilities	分部負債	98,930	92,903	18,148	27,872	685	685	117,763	121,460
Reconciliation:	對賬:								
Corporate and other unallocated liabilities	企業及其他未分配負債							30,819	33,939
Total liabilities	負債總值							148,582	155,399

* This represents the consolidated revenue of HK\$128,102,000 (2022: HK\$128,582,000) in the condensed consolidated statement of profit or loss.

* 指於簡明綜合損益表之綜合收入128,102,000港元(二零二二年: 128,582,000港元)。

^ These comprise the consolidated other income and gains, net, of HK\$8,066,000 (2022: HK\$5,821,000) in the condensed consolidated statement of profit or loss.

^ 包括於簡明綜合損益表內之綜合其他收入及收益淨額為8,066,000港元(二零二二年: 5,821,000港元)。

4. OPERATING SEGMENT INFORMATION (CONTINUED)

4. 經營分部資料(續)

(a) Operating segments (continued)

(a) 經營分部(續)

	Application Services		Solutions and Integration Services		Investments		Total	
	應用服務	解決方案及集成服務	投資	總額				
	2023	2022	2023	2022	2023	2022	2023	2022
	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
	HK\$'000	HK\$'000	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	千港元	千港元
Other segment information:	其他分部資料：							
Net fair value losses on investment properties	投資物業公平值虧損淨額							
	-	-	-	-	-	(80)	-	(80)
Net fair value losses on financial assets at fair value through profit or loss	按公平值經損益入賬之財務資產公平值虧損淨額							
	-	-	-	-	(501)	(1,569)	(501)	(1,569)
Amortisation of other intangible assets	其他無形資產攤銷							
	2,874	3,248	3,852	213	-	-	6,726	3,461
Depreciation	折舊							
	1,178	1,352	501	466	-	-	1,679	1,818
Corporate and other unallocated depreciation	企業及其他未分配折舊							
							2,627	2,939
							4,306	4,757
Impairment/(reversal of impairment) of trade receivables recognised in the condensed consolidated statement of profit or loss, net*	於簡明綜合損益表確認之應收貿易賬款減值/(撥回減值)淨額*							
	847	319	55	(20)	-	-	902	299
Capital expenditure**	資本開支**							
	52	66	165	158	-	-	217	224
Corporate and other unallocated capital expenditure**	企業及其他未分配資本開支**							
							56	176
							273	400

* Including impairment of trade receivables recognised in the condensed consolidated statement of profit or loss attributable to the application services segment of HK\$1,262,000 (2022: HK\$466,000) and the solutions and integration services segment of HK\$238,000 (2022: HK\$125,000), respectively, and reversal of impairment of trade receivables recognised in the condensed consolidated statement of profit or loss attributable to the application services segment of HK\$415,000 (2022: HK\$147,000) and the solutions and integration services segment of HK\$183,000 (2022: HK\$145,000), respectively.

** Capital expenditure consists of additions to property, plant and equipment.

* 包括於簡明綜合損益表所確認來自應用服務分部及解決方案及集成服務分部之應收貿易賬款減值分別為1,262,000港元(二零二二年: 466,000港元)及238,000港元(二零二二年: 125,000港元),以及於簡明綜合損益表所確認來自應用服務分部及解決方案及集成服務分部之應收貿易賬款撥回減值分別為415,000港元(二零二二年: 147,000港元)及183,000港元(二零二二年: 145,000港元)。

** 資本開支包括添置物業、廠房及設備。

4. OPERATING SEGMENT INFORMATION (CONTINUED) 4. 經營分部資料(續)

(b) Geographical information

(i) Revenue from external customers

	Hong Kong and other countries/regions 香港及其他國家/地區		Mainland China 中國內地		Total 總額	
	2023	2022	2023	2022	2023	2022
	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年
	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)
	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
Segment revenue:	分部收入:					
Sales to external customers	銷售予外界客戶					
	103,213	102,097	24,889	26,485	128,102	128,582

The revenue information is based on the locations of the customers.

收入資料乃以客戶所在地為基準。

(ii) Non-current assets

	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	
	Hong Kong	香港		141,093
Mainland China	中國內地		113,220	
			254,313	
			259,510	

The non-current asset information above is based on the locations of the assets and excludes financial instruments and deferred tax assets.

上述非流動資產資料乃按資產所在地呈列，當中並未計及財務工具及遞延稅項資產。

4. OPERATING SEGMENT INFORMATION (CONTINUED)

(c) Information about a major customer

Revenue from transactions with an external customer amounting to 10% or more of the Group's total revenue:

For the period ended 30 June 2023, revenue from a major customer of HK\$38,557,000 (2022: HK\$33,889,000) was derived from transactions with the customer reported in the application services segment and the solutions and integration services segment.

5. REVENUE, OTHER INCOME AND GAINS, NET

An analysis of revenue is as follows:

4. 經營分部資料(續)

(c) 一名主要客戶之資料

來自一名外界客戶交易之收入佔本集團總收入10%或以上：

截至二零二三年六月三十日止期間，來自一名主要客戶之收入為38,557,000港元(二零二二年：33,889,000港元)，有關金額乃來自呈列於應用服務分部和解決方案及集成服務分部的客戶交易。

5. 收入、其他收入及收益淨額

收入分析如下：

		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
Revenue from contracts with customers	來自客戶合約的收入	127,176	127,576
Revenue from other sources	來自其他來源的收入		
Gross rental income from investment properties and interest income from treasury investments	投資物業之租金收入總額及庫務投資之利息收入	926	1,006
		128,102	128,582

5. REVENUE, OTHER INCOME AND GAINS, NET
(CONTINUED)

Revenue from contracts with customers

(i) Disaggregated revenue information

5. 收入、其他收入及收益淨額(續)

來自客戶合約的收入

(i) 分拆收入資料

		Application Services (Unaudited) (未經審核) HK\$'000 千港元	Solutions and Integration Services (Unaudited) (未經審核) HK\$'000 千港元	Total (Unaudited) (未經審核) HK\$'000 千港元
For the six months ended 30 June 2023	截至二零二三年六月三十日止六個月			
<i>Segments</i>	<i>分部</i>			
Types of goods or services	貨品或服務類別			
Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	13,431	3,371	16,802
Provision of software implementation and related services, IT solutions implementation and related services	提供軟件實施及相關服務、資訊科技解決方案實施及相關服務	23,634	24,881	48,515
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	38,547	23,312	61,859
Total revenue from contracts with customers	來自客戶合約的總收入	75,612	51,564	127,176
Geographical markets	地區市場			
Hong Kong and others	香港及其他	52,795	49,603	102,398
Mainland China	中國內地	22,817	1,961	24,778
Total revenue from contracts with customers	來自客戶合約的總收入	75,612	51,564	127,176
Timing of revenue recognition	確認收入時間			
Goods and services transferred at a point in time	於某一時間轉讓貨品及服務	13,431	3,371	16,802
Services transferred over time	於一段時間內轉讓服務	62,181	48,193	110,374
Total revenue from contracts with customers	來自客戶合約的總收入	75,612	51,564	127,176

**5. REVENUE, OTHER INCOME AND GAINS, NET
(CONTINUED)**

Revenue from contracts with customers (continued)

(i) Disaggregated revenue information (continued)

For the six months ended 30 June 2022	截至二零二二年六月三十日 止六個月	Application Services	Solutions and Integration Services	Total
		應用服務 (Unaudited) (未經審核) HK\$'000 千港元	解決方案及 集成服務 (Unaudited) (未經審核) HK\$'000 千港元	總額 (Unaudited) (未經審核) HK\$'000 千港元
Segments	分部			
Types of goods or services	貨品或服務類別			
Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	17,638	1,500	19,138
Provision of software implementation and related services, IT solutions implementation and related services	提供軟件實施及相關服務、資訊科技解決方案實施及相關服務	24,146	24,748	48,894
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	37,350	22,194	59,544
Total revenue from contracts with customers	來自客戶合約的總收入	79,134	48,442	127,576
Geographical markets	地區市場			
Hong Kong and others	香港及其他	57,136	44,072	101,208
Mainland China	中國內地	21,998	4,370	26,368
Total revenue from contracts with customers	來自客戶合約的總收入	79,134	48,442	127,576
Timing of revenue recognition	確認收入時間			
Goods and services transferred at a point in time	於某一時間轉讓貨品及服務	17,638	1,500	19,138
Services transferred over time	於一段時間內轉讓服務	61,496	46,942	108,438
Total revenue from contracts with customers	來自客戶合約的總收入	79,134	48,442	127,576

5. 收入、其他收入及收益淨額(續)

來自客戶合約的收入(續)

(i) 分拆收入資料(續)

5. REVENUE, OTHER INCOME AND GAINS, NET (CONTINUED)

Revenue from contracts with customers (continued)

(ii) Performance obligations

Information about the Group's performance obligations is summarised below:

Sale of goods and provision of software and GETS services

The performance obligation is satisfied upon product/service delivery, where payment in advance is normally required, and the balance is generally due within 30 to 60 days from the date of delivery.

Provision of software implementation and related services

The performance obligation is satisfied over time as services are rendered and payment is generally due within 30 to 60 days from the date of billing.

Provision of IT solutions implementation and related services

The performance obligation is satisfied over time as services are rendered and payment is generally due within 30 days from the date of billing. A certain percentage of payment is retained by customers as the Group's entitlement to the final payment is conditional on the satisfaction of the service quality by the customers over a certain period as stipulated in the respective contracts.

Provision of SaaS product offering and maintenance services

The performance obligation is satisfied over time as services are rendered and payments in advance are normally required before rendering the services.

5. 收入、其他收入及收益淨額(續)

來自客戶合約的收入(續)

(ii) 履約責任

有關本集團履約責任的資料概述如下：

銷售貨品及提供軟件及政府電子貿易服務

履約責任於貨品／服務交付後達成，一般需要預先付款，而結餘一般自交付日起計30至60日內到期。

提供軟件實施及相關服務

履約責任隨提供服務的時間達成，而付款一般自開出賬單日期起計30至60日內到期。

提供資訊科技解決方案實施及相關服務

履約責任隨提供服務的時間達成，而付款一般自出賬單日期起計30日內到期。客戶會保留款項的若干百分比，因本集團取得最終付款的權利取決於客戶相關合約訂明的若干期間內對服務質素的滿意程度。

提供軟件即服務產品供應及維護服務

履約責任隨提供服務的時間達成，而預付款項一般須於提供服務前支付。

5. REVENUE, OTHER INCOME AND GAINS, NET (CONTINUED)

Revenue from contracts with customers (continued)

(ii) Performance obligations (continued)

The amounts of transaction prices allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) as at 30 June are as follows:

		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
Amounts expected to be recognised as revenue:	金額預期確認為收入：		
Within one year	一年內	53,636	51,355
After one year	超過一年	1,698	1,172
		55,334	52,527

The amounts of transaction prices allocated to the remaining performance obligations which are expected to be recognised as revenue after one year relate to maintenance services, of which the performance obligations are to be satisfied within three years. All the other amounts of transaction prices allocated to the remaining performance obligations are expected to be recognised as revenue within one year. The amounts disclosed above do not include variable consideration which is constrained.

5. 收入、其他收入及收益淨額(續)

來自客戶合約的收入(續)

(ii) 履約責任(續)

於六月三十日分配至餘下履約責任(未履行或部分未履行)的交易價格金額如下：

		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
Amounts expected to be recognised as revenue:	金額預期確認為收入：		
Within one year	一年內	53,636	51,355
After one year	超過一年	1,698	1,172
		55,334	52,527

已分配至餘下履約責任的交易價格金額預期將於一年後確認為收入涉及將於三年內達成的維護服務。所有其他已分配至餘下履約責任的交易價格金額預期將於一年內確認為收入。上述披露的金額並不包括受限制可變代價。

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
Other income and gains, net	其他收入及收益淨額		
Bank interest income	銀行利息收入	6,892	1,531
Government subsidies*	政府補貼*	-	3,704
Value-added tax refund received	收回增值稅退稅	683	153
Dividend income from listed investments at fair value through profit or loss	按公平值經損益入賬之上市投資股息收入	142	194
Gain on disposal of items of property, plant and equipment, net	出售物業、廠房及設備項目之收益淨額	6	1
Others	其他	343	238
		8,066	5,821

* The subsidies in the prior period were granted under the Employment Support Scheme of the Government of the Hong Kong Special Administrative Region. There were no unfulfilled conditions or contingencies, relating to the subsidies.

* 該等補貼於過往期間由香港特別行政區政府的保就業計劃授予。該等補貼並無附帶未獲達成的條件或突發事件。

6. PROFIT BEFORE TAX

The Group's profit before tax is arrived at after charging/(crediting):

6. 除稅前溢利

本集團之除稅前溢利經扣除／(計入)下列各項：

		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
Cost of inventories sold	已出售存貨成本	16,747	17,563
Cost of services provided	已提供服務成本	43,675	40,648
Depreciation of property, plant and equipment*	物業、廠房及設備之折舊*	348	466
Depreciation of right-of-use assets	使用權資產之折舊	3,958	4,291
Amortisation of other intangible assets**	其他無形資產攤銷**	6,726	3,461
Gain on disposal of items of property, plant and equipment, net	出售物業、廠房及設備項目之收益淨額	(6)	(1)
Employee benefit expense ^{^#} :	僱員福利開支 ^{^#} :		
Wages, salaries, allowances and other benefits	工資、薪金、津貼及其他福利	75,893	71,987
Equity-settled share-based payment expense	股權結算以股份支付開支	677	306
Retirement benefit scheme contributions (defined contribution schemes)***	退休福利計劃供款(定額供款計劃)***	4,150	3,549
		80,720	75,842
Impairment of trade receivables, net	應收貿易賬款減值淨額	902	299

* Depreciation of property, plant and equipment for the period of HK\$51,000 (2022: HK\$59,000) is included in "Cost of sales and services" on the face of the condensed consolidated statement of profit or loss.

* 期內物業、廠房及設備之折舊51,000港元(二零二二年: 59,000港元)納入簡明綜合損益表之「銷售及服務成本」內。

** Amortisation of other intangible assets for the period of HK\$6,726,000 (2022: HK\$3,461,000) is included in "Other expenses" on the face of the condensed consolidated statement of profit or loss.

** 期內其他無形資產攤銷6,726,000港元(二零二二年: 3,461,000港元)納入簡明綜合損益表之「其他開支」內。

*** There are no forfeited contributions that may be used by the Group as the employer to reduce the existing level of contributions. At 30 June 2023, the Group had no forfeited contributions available to reduce its contributions to the pension schemes in future years (2022: Nil).

*** 本集團作為僱主，並無任何已沒收供款可用於減少現有供款水平。於二零二三年六月三十日，本集團並無被沒收的供款可用於減少往後年度的退休金計劃供款(二零二二年: 無)。

[^] Inclusive of research and development cost for application software products of HK\$11,992,000 (2022: HK\$10,109,000) and utility billing system of Nil (2022: HK\$4,355,000), respectively.

[^] 包括有關應用軟件產品及公用業務收費系統之研究及開發成本分別為11,992,000港元(二零二二年: 10,109,000港元)及無(二零二二年: 4,355,000港元)。

[#] Inclusive of an amount of HK\$43,675,000 (2022: HK\$40,648,000) classified under "Cost of services provided" above.

[#] 包括分類為上述「已提供服務成本」之數額43,675,000港元(二零二二年: 40,648,000港元)。

7. FINANCE COST

		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
Interest on lease liabilities	租賃負債之利息	191	195

8. INCOME TAX

Hong Kong profits tax has been provided at the rate of 16.5% (2022: 16.5%) on the estimated assessable profits arising in Hong Kong during the period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profit tax rates regime. The first HK\$2,000,000 (2022: HK\$2,000,000) of assessment profits of this subsidiary are taxed at 8.25% (2022: 8.25%) and the remaining assessment profits are taxed at 16.5% (2022: 16.5%). Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries/jurisdictions in which the Group operates.

7. 財務費用

8. 所得稅

香港利得稅乃根據本期間內於香港產生之估計應課稅溢利稅率16.5% (二零二二年：16.5%) 作出撥備，惟本集團一間附屬公司成為符合利得稅兩級制的實體。該附屬公司的首筆2,000,000港元 (二零二二年：2,000,000港元) 應課稅溢利將按8.25% (二零二二年：8.25%) 徵稅，而其餘應課稅溢利則按16.5% (二零二二年：16.5%) 徵稅。其他地區應課稅溢利之稅項乃根據本集團經營業務所在國家/司法權區按適用稅率計算。

		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
Current – Hong Kong	即期 – 香港		
Charge for the period	期內支出	3,255	3,927
Overprovision in prior periods	過往期間多提撥備	-	(13)
Current – Elsewhere	即期 – 其他地區		
Charge for the period	期內支出	84	21
Deferred	遞延	(1,486)	(779)
Total tax charge for the period	期內稅項支出總額	1,853	3,156

In July 2022, the Hong Kong Inland Revenue Department (the "IRD") issued an enquiry letter to a subsidiary of the Company regarding the claim for enhanced deduction of certain research and development expenditures. The subsidiary had further provided part of the requested information and documents in support of the deduction claim and replied to part of the enquires from the IRD in February 2023. The IRD is in the process of further review of the claim.

香港稅務局(「稅務局」)於二零二二年七月向本公司一間附屬公司發出詢問函，內容有關索償若干研發開支的額外扣減。該附屬公司已於二零二三年二月向稅務局作出部分回覆及進一步提供所要求的部分資料及文件以支持該等扣減。稅務局正對該扣減作進一步審查。

8. INCOME TAX (CONTINUED)

In the opinion of the directors of the Company, it is not practicable at this early stage to estimate reliably the outcome of the claim and, therefore, the financial effect (including the amount or timing thereof, if any) of the foregoing enquiry. However, the directors believe that, subject to availability of the required evidence, the subsidiary has valid grounds to pursue the claim for enhanced deduction. Accordingly, no further provision for Hong Kong profits tax is considered necessary at this stage.

In March 2023, the IRD issued protective assessments to another two subsidiaries (the "Subsidiaries") of the Company demanding tax of approximately HK\$805,000 in aggregate for the year of assessment 2016/17. Per preliminary discussion with the assessor-in-charge, the IRD is reviewing the tax affairs of the Subsidiaries for the years of assessment from 2016/17 onwards and the issuance of the protective assessments is merely for the purpose of avoiding the year to become statutorily barred. During the discussion, the IRD informed that, at this early stage, they are focusing on the nature and the deductibility of certain expenditure/expenses. The Subsidiaries have lodged objections against the protective assessments and would provide relevant information and documents in support of the deduction claims once they are being requested by the IRD. In April 2023, the subsidiaries have purchased tax reserve certificate of HK\$805,000 at the request of the IRD. In July 2023, the IRD replied that prompt actions will be taken to process the objections.

In the opinion of the directors of the Company, it is not practicable at this early stage to estimate reliably on the outcome and the financial effect (including the amount or timing thereof, if any) of this tax review. However, the directors believe that the tax reporting of the Subsidiaries have all along been properly handled. Accordingly, no further provision for Hong Kong profits tax is considered necessary at this stage.

8. 所得稅(續)

本公司董事認為，於該初期階段，難以可靠的估計索償的結果及上述詢問的財務影響(包括有關金額或時間(如有))。然而，董事認為，在獲得所需證據的情況下，該附屬公司有充分理據提出額外扣減的索償。因此，現階段並無須就香港利得稅作出進一步撥備。

稅務局於二零二三年三月向本公司另外兩家附屬公司(「該等附屬公司」)發出保障性評稅，要求就二零一六/一七年課稅年度繳付合共約805,000港元的稅款。根據與評稅主任的初步討論，稅務局正在審查該等附屬公司於二零一六/一七年開始的評稅年度之稅務事宜，而之所以發出保障性評稅，乃僅為避免該課稅年度法定時限屆滿。稅務局在討論中表示，於此早期階段，彼等正專注於若干支出/費用的性質及能否扣稅。該等附屬公司已對保障性評稅提出異議，並會按稅務局要求，提供支持扣稅的相關資料及文件。於二零二三年四月，該等附屬公司亦已應稅務局要求購買805,000港元的儲稅券。稅務局於二零二三年七月回覆將盡快處理該異議。

本公司董事認為，於現階段作出可靠估計是次稅務覆核的結果及財務影響(包括金額或時間(如有))並不切實可行，但董事相信，該等附屬公司一直有妥善處理稅務申報，故我們認為現階段無須對香港利得稅作進一步撥備。

9. DIVIDENDS

- (a) Subsequent to the end of the interim period, the Board has determined that an interim dividend of HK\$0.055 (2022: HK\$0.065) in cash per ordinary share should be paid to the shareholders of the Company whose names appear in the Register of Members on Tuesday, 5 September 2023.
- (b) Dividend attributable to the previous financial year approved during the interim period.

9. 股息

- (a) 於中期期間結算日後，董事會決定向於二零二三年九月五日(星期二)名列股東名冊之本公司普通股股東以現金派付中期股息每股0.055港元(二零二二年：0.065港元)。
- (b) 於中期期間獲批准之上個財政年度之股息。

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
Final dividend in respect of the previous financial year, approved and paid during the interim period of HK\$0.075 (2022: final dividend of HK\$0.11) per ordinary share	獲批准及於中期期間派付有關上個財政年度之末期股息每股普通股0.075港元(二零二二年：末期股息0.11港元)	18,712	27,444
Less: Dividend for shares held under the Company's restricted share award scheme	減：根據本公司有限制股份獎勵計劃持有股份之所得股息	(166)	(221)
		18,546	27,223
Special dividend in respect of the previous financial year, approved and paid during the interim period of HK\$0.05 (2022: Nil) per ordinary share	獲批准及於中期期間派付有關上個財政年度之特別股息每股普通股0.05港元(二零二二年：無)	12,474	-
Less: Dividend for shares held under the Company's restricted share award scheme	減：根據本公司有限制股份獎勵計劃持有股份之所得股息	(111)	-
		12,363	-
		30,909	27,223

10. EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT

The calculation of the basic earnings per share amounts is based on the profit for the period attributable to ordinary equity holders of the parent, and the weighted average number of ordinary shares of 247,132,666 (2022: 247,184,909) in issue during the period, as adjusted to exclude the shares held under the restricted share award scheme of the Company.

The calculation of the diluted earnings per share amounts is based on the profit for the period attributable to ordinary equity holders of the parent. The weighted average number of ordinary shares used in the calculation is the number of ordinary shares in issue during the period, as used in the basic earnings per share calculation, and the weighted average number of ordinary shares assumed to have been issued at no consideration on the deemed vesting of all dilutive restricted shares of the Company awarded under the restricted share award scheme of the Company.

The calculations of basic and diluted earnings per share are based on:

Earnings

The calculations of basic and diluted earnings per share are based on profit attributable to ordinary equity holders of the parent.

Shares

10. 母公司普通股股東應佔每股盈利

每股基本盈利金額乃根據母公司普通股股東應佔本期間溢利及期內已發行普通股加權平均數 247,132,666 股 (二零二二年：247,184,909 股) 計算，並就剔除本公司有限制股份獎勵計劃項下所持股份作出調整。

每股攤薄盈利金額乃根據母公司普通股股東應佔本期間溢利計算。計算所用之普通股加權平均數為計算每股基本盈利所用之期內已發行普通股數目，以及假設於所有根據本公司授出之所有具攤薄作用有限制股份被視作歸屬時，本公司已按無償方式發行之普通股加權平均數計算。

計算每股基本及攤薄盈利所用數據如下：

盈利

每股基本及攤薄盈利乃按母公司普通股股東應佔溢利計算。

股份

		Number of shares 股份數目	
		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)	2022 二零二二年 (Unaudited) (未經審核)
Weighted average number of ordinary shares in issue during the period used in the basic earnings per share calculation	計算每股基本盈利所用期內已發行普通股加權平均數	247,132,666	247,184,909
Effect of dilution – weighted average number of ordinary shares:	攤薄影響 – 普通股加權平均數：		
Restricted shares awarded under the Company's restricted share award scheme	根據本公司有限制股份獎勵計劃授出之有限制股份	937,252	933,382
Number of shares used in the diluted earnings per share calculation	計算每股攤薄盈利所用股份數目	248,069,918	248,118,291

11. PROPERTY, PLANT AND EQUIPMENT

		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Audited) (經審核) HK\$'000 千港元
Net carrying amount, at 1 January	於一月一日，賬面淨值	1,250	1,212
Additions	添置	273	939
Depreciation provided during the period/year	期／年內折舊撥備	(348)	(862)
Exchange realignment	匯兌調整	-	(39)
Net carrying amount, at 30 June/31 December	於六月三十日／十二月三十一日，賬面淨值	1,175	1,250

11. 物業、廠房及設備

12. INVESTMENT PROPERTIES

		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Audited) (經審核) HK\$'000 千港元
Carrying amount at 1 January	於一月一日之賬面值	66,710	66,790
Net loss from fair value adjustments	公平值調整之虧損淨額	-	(80)
Carrying amount, at 30 June/31 December	於六月三十日／十二月三十一日之賬面值	66,710	66,710

12. 投資物業

13. LEASES

The Group as a lessee

The Group has lease contracts for various properties used in its operations. Leases of properties generally have lease terms between 1 and 3 years. Generally, the Group is restricted from assigning and subleasing the leased assets outside the Group.

(a) Right-of-use assets

The carrying amounts of the Group's right-of-use assets and the movements during the period/year are as follows:

		Properties 物業	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Audited) (經審核) HK\$'000 千港元
As at 1 January	於一月一日	10,815	18,142
Additions	添置	183	2,584
Remeasurement on lease modifications	租賃變更之重新計量	5,498	(1,541)
Depreciation charge	折舊	(3,958)	(8,064)
Exchange realignment	匯兌調整	(119)	(306)
As at 30 June/31 December	於六月三十日/ 十二月三十一日	12,419	10,815

13. 租賃

本集團作為承租人

本集團擁有於營運中使用的各種物業的租賃合約。物業租賃一般的租期為一至三年。一般而言，本集團被禁止將租賃資產轉讓及分租予本集團以外的人士。

(a) 使用權資產

期／年內本集團使用權資產的賬面值及變動如下：

13. LEASES (CONTINUED)

The Group as a lessee (continued)

(b) Lease liabilities

The carrying amount of lease liabilities and the movements during the period/year are as follows:

		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Audited) (經審核) HK\$'000 千港元
Carrying amount at 1 January	於一月一日之賬面值	12,027	18,248
New leases	新租賃	183	2,584
Remeasurement on lease modifications	租賃變更之重新計量	5,498	(1,541)
Accretion of interest recognised during the period/year	期/年內確認利息增長	191	397
Payments	付款	(4,485)	(7,345)
Exchange realignment	匯兌調整	(76)	(316)
Carrying amount at 30 June/31 December	於六月三十日/十二月三十一日之賬面值	13,338	12,027
Analysed into:	分析如下:		
Current portion	流動部分	8,459	7,415
Non-current portion	非流動部分	4,879	4,612

(c) The amounts recognised in profit or loss in relation to leases are as follows:

		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
Interest on lease liabilities	租賃負債之利息	191	195
Depreciation charge of right-of-use assets	使用權資產之折舊	3,958	4,291
Expenses relating to short-term leases	有關短期租賃之開支	115	418
Total amount recognised in profit or loss	於損益確認的總金額	4,264	4,904

13. 租賃(續)

本集團作為承租人(續)

(b) 租賃負債

期/年內租賃負債的賬面值及變動如下:

		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Audited) (經審核) HK\$'000 千港元
Carrying amount at 1 January	於一月一日之賬面值	12,027	18,248
New leases	新租賃	183	2,584
Remeasurement on lease modifications	租賃變更之重新計量	5,498	(1,541)
Accretion of interest recognised during the period/year	期/年內確認利息增長	191	397
Payments	付款	(4,485)	(7,345)
Exchange realignment	匯兌調整	(76)	(316)
Carrying amount at 30 June/31 December	於六月三十日/十二月三十一日之賬面值	13,338	12,027
Analysed into:	分析如下:		
Current portion	流動部分	8,459	7,415
Non-current portion	非流動部分	4,879	4,612

(c) 有關租賃而於損益確認的金額如下:

		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
Interest on lease liabilities	租賃負債之利息	191	195
Depreciation charge of right-of-use assets	使用權資產之折舊	3,958	4,291
Expenses relating to short-term leases	有關短期租賃之開支	115	418
Total amount recognised in profit or loss	於損益確認的總金額	4,264	4,904

13. LEASES (CONTINUED)

The Group as a lessor

The Group leases its investment properties (note 12) consisting of one (2022: one) commercial property in the PRC and one (2022: one) industrial property in Hong Kong under operating lease arrangements. The terms of the leases generally require the tenants to pay security deposits. Rental income recognised by the Group during the period was HK\$926,000 (2022: HK\$1,006,000).

At the end of the reporting period, the undiscounted lease payments receivable by the Group in future periods under non-cancellable operating leases with its tenants are as follows:

13. 租賃(續)

本集團作為出租人

本集團根據經營租賃安排，將其投資物業(附註12)出租，包括位於中國的一項(二零二二年：一項)商用物業及位於香港的一項(二零二二年：一項)工業用物業。租賃的條款一般要求租戶支付抵押按金。本集團於期內確認的租金收入為926,000港元(二零二二年：1,006,000港元)。

於報告期間結算日，本集團根據與其租戶訂立之不可取消的經營租賃於未來期間應收之未貼現最低租賃付款如下：

		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
Within one year	一年內	2,119	1,324
After one year but within two years	一年後但於兩年內	-	36
		2,119	1,360

14. GOODWILL

14. 商譽

		(Unaudited) (未經審核) HK\$'000 千港元
30 June 2023	二零二三年六月三十日	
Cost and carrying amount at 1 January 2023 and 30 June 2023	於二零二三年一月一日及二零二三年六月三十日成本及賬面值	135,001
		(Audited) (經審核) HK\$'000 千港元
31 December 2022	二零二二年十二月三十一日	
Cost and carrying amount at 1 January 2022 and 31 December 2022	於二零二二年一月一日及二零二二年十二月三十一日成本及賬面值	135,001

15. OTHER INTANGIBLE ASSETS

15. 其他無形資產

		Deferred development costs 遞延開發成本 (Unaudited) (未經審核) HK\$'000 千港元	Customer relationships 客戶關係 (Unaudited) (未經審核) HK\$'000 千港元	Software 軟件 (Unaudited) (未經審核) HK\$'000 千港元	Total 總額 (Unaudited) (未經審核) HK\$'000 千港元
30 June 2023	二零二三年六月三十日				
Cost at 1 January 2023, net of accumulated amortisation and impairment	於二零二三年一月一日之成本，扣除累計攤銷及減值	29,075	2,355	14,304	45,734
Amortisation provided during the period	本期間攤銷撥備	(3,852)	(454)	(2,420)	(6,726)
At 30 June 2023	於二零二三年六月三十日	25,223	1,901	11,884	39,008
At 30 June 2023:	於二零二三年六月三十日：				
Cost	成本	46,231	14,767	46,028	107,026
Accumulated amortisation and impairment	累計攤銷及減值	(21,008)	(12,866)	(34,144)	(68,018)
Net carrying amount	賬面淨值	25,223	1,901	11,884	39,008
		Deferred development costs 遞延開發成本 (Audited) (經審核) HK\$'000 千港元	Customer relationships 客戶關係 (Audited) (經審核) HK\$'000 千港元	Software 軟件 (Audited) (經審核) HK\$'000 千港元	Total 總額 (Audited) (經審核) HK\$'000 千港元
31 December 2022	二零二二年十二月三十一日				
Cost at 1 January 2022, net of accumulated amortisation and impairment	於二零二二年一月一日之成本，扣除累計攤銷及減值	33,205	4,010	19,143	56,358
Amortisation provided during the year	本年度攤銷撥備	(4,130)	(1,655)	(4,839)	(10,624)
At 31 December 2022	於二零二二年十二月三十一日	29,075	2,355	14,304	45,734
At 31 December 2022 and 1 January 2023:	於二零二二年十二月三十一日及於二零二三年一月一日：				
Cost	成本	46,231	14,767	46,028	107,026
Accumulated amortisation and impairment	累計攤銷及減值	(17,156)	(12,412)	(31,724)	(61,292)
Net carrying amount	賬面淨值	29,075	2,355	14,304	45,734

16. TRADE RECEIVABLES

Trade receivables
Impairment

應收貿易賬款
減值

The Group's trading terms with its customers vary from contract to contract or depending on the specific arrangements with individual customers, and may include cash on delivery, advance payment and on credit. For those customers who trade on credit, the overall credit period is generally within 60 days, except for certain projects with longer implementation schedules or for major or specific customers, where the period may be extended. The Group seeks to maintain strict control over its outstanding trade receivables and overdue balances are reviewed regularly by management. The Group does not hold any collateral or other credit enhancements over its trade receivable balances. Trade receivables are non-interest-bearing.

An ageing analysis of the trade receivables as at the end of the reporting period, based on the invoice date and net of loss allowance, is as follows:

Within 1 month	一個月內
1 to 3 months	一至三個月
4 to 6 months	四至六個月
7 to 12 months	七至十二個月

16. 應收貿易賬款

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
35,348	54,839
(4,455)	(3,923)

30,893	50,916
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本集團之交易條款因應個別合約或視乎與個別客戶之特別安排而異，可能包括貨到付款、預先付款及賒賬。就該等以賒賬形式進行交易之客戶而言，整段信貸期一般不多於60天，惟倘若干項目施工期較長、或就主要或特定客戶，可延長信貸期。本集團一直嚴格控制其未償還之應收貿易賬款，管理層亦定期審閱逾期款項結餘。本集團並無就此等應收貿易賬款結餘持有任何抵押品或作出其他信貸改進事宜。應收貿易賬款並不計利息。

於報告期間結算日，應收貿易賬款按發票日期並經扣除撥備之賬齡分析如下：

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
16,966	28,656
8,310	12,381
2,755	3,004
2,862	6,875

30,893	50,916
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16. TRADE RECEIVABLES (CONTINUED)

The movements in the loss allowance for impairment of trade receivables are as follows:

At beginning of period/year	於期／年初
Impairment losses, net	減值虧損淨額
Amount written off as uncollectable	撇銷為無法收回款項
Exchange realignment	匯兌調整
At end of period/year	於期／年終

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due. The calculation reflects the probability-weighted outcome and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions.

16. 應收貿易賬款(續)

應收貿易賬款之減值虧損撥備變動如下：

	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Audited) (經審核) HK\$'000 千港元
	3,923	3,177
	902	837
	(370)	-
	-	(91)
	4,455	3,923

於各報告日期採用撥備矩陣進行減值分析，以計量預期信貸虧損。撥備率乃基於逾期日數釐定。該計算反映或然率加權結果及於報告日期可得的有關過往事項、當前狀況及未來經濟條件預測的合理及可靠資料。

16. TRADE RECEIVABLES (CONTINUED)

Set out below is the information about the credit risk exposure on the Group's trade receivables using a provision matrix:

At 30 June 2023

		Credit-impaired receivables 信貸減值應收款項	Past due 逾期				Total 總計
			Current 即期	Less than 1 month 一個月內	1 to 3 months 一至三個月	Over 3 months 三個月以上	
Expected credit loss rate	預期信貸虧損率	100%	0.08%	0.20%	0.47%	15.82%	12.60%
Gross carrying amount (HK\$'000)	賬面總值 (千港元)	3,623	17,509	5,434	3,794	4,988	35,348
Expected credit losses (HK\$'000)	預期信貸虧損 (千港元)	3,623	14	11	18	789	4,455

At 31 December 2022

		Credit-impaired receivables 信貸減值應收款項	Past due 逾期				Total 總計
			Current 即期	Less than 1 month 一個月內	1 to 3 months 一至三個月	Over 3 months 三個月以上	
Expected credit loss rate	預期信貸虧損率	100%	0.08%	0.17%	0.25%	5.75%	7.15%
Gross carrying amount (HK\$'000)	賬面總值 (千港元)	3,404	34,386	4,816	4,003	8,230	54,839
Expected credit losses (HK\$'000)	預期信貸虧損 (千港元)	3,404	28	8	10	473	3,923

16. 應收貿易賬款(續)

下表載列本集團使用撥備矩陣計算的應收貿易賬款的信貸風險資料：

於二零二三年六月三十日

於二零二二年十二月三十一日

17. CONTRACT ASSETS

17. 合約資產

		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
Contract assets arising from:	合約資產來自以下各項：		
Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	2,335	969
Provision of software implementation and related services, IT solutions implementation and related services	提供軟件實施及相關服務、資訊科技解決方案實施及相關服務	22,290	20,552
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	16,390	3,780
		41,015	25,301

Contract assets are mainly initially recognised for revenue earned from the provision of software implementation and related services, and IT solutions implementation and related services as the receipt of consideration is based on the billing process. Included in contract assets for provision of software implementation and related services, and IT solutions implementation and related services are unbilled amounts of revenue. Upon completion of the billing of the revenue from contract customers, the amounts recognised as contract assets are reclassified to trade receivables. The increase in contract assets during the six months ended 30 June 2023 was mainly due to an increase in the provision of SaaS product offering and maintenance services near the end of the period.

由於代價的收取乃主要基於開出賬單的進度，提供軟件實施及相關服務、以及資訊科技解決方案實施及相關服務所得收入初步確認為合約資產。就提供軟件實施及相關服務、以及資訊科技解決方案實施及相關服務計入合約資產乃未開賬單收入金額。完成合約客戶收入開出賬單後，該等已確認為合約資產的金額會重新分類至應收貿易賬款。截至二零二三年六月三十日止六個月的合約資產增加乃主要由於接近期末所提供軟件即服務產品及維護服務增加所致。

17. CONTRACT ASSETS (CONTINUED)

The expected timing of recovery or settlement for contract assets is as follows:

		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
Within one year	一年內	41,015	25,301

17. 合約資產(續)

合約資產的預期收回或結算時間如下：

18. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

		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
Debt investment, at fair value	按公平值計算之債務投資	2,100	2,100
Listed equity investments, at fair value	按公平值計算之上市股本投資	3,704	4,205
		5,804	6,305
Portion classified as current assets	分類為流動資產部分	(3,704)	(4,205)
		2,100	2,100
Portion classified as non-current assets	分類為非流動資產部分		

The listed equity investments were classified as financial assets at fair value through profit or loss as they were held for trading.

The debt investment was mandatorily classified as financial assets at fair value through profit or loss as its contractual cash flows are not solely payments of principal and interest.

As at 30 June 2023, the Group's listed equity investments with a carrying value of approximately HK\$3,704,000 (31 December 2022: HK\$4,205,000) were pledged to secure general banking facilities granted to the Group.

上市股本投資因屬持作買賣而獲分類為按公平值經損益入賬之財務資產。

債務投資乃強制性地分類為按公平值經損益入賬之財務資產，因其合約現金流量並非僅止於支付本金及利息。

於二零二三年六月三十日，本集團之上市股本投資賬面值約為3,704,000港元(二零二二年十二月三十一日：4,205,000港元)已為取得授予本集團之一般銀行融資作抵押。

19. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

		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
Trade payables	應付貿易賬款	10,485	17,034
Other payables	其他應付款項	29,620	29,067
Accruals	應計款項	18,373	23,098
		58,478	69,199
Portion classified as current liabilities	分類為流動負債部分	(58,478)	(69,160)
Portion classified as non-current liabilities	分類為非流動負債部分	-	39

An ageing analysis of the trade payables as at the end of the reporting period, based on the invoice date, is as follows:

		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
Within 1 month	一個月內	8,959	15,311
1 to 3 months	一至三個月	882	1,224
4 to 6 months	四至六個月	-	199
Over 6 months	六個月以上	644	300
		10,485	17,034

The trade payables are non-interest-bearing and are normally settled on 30-day terms.

19. 應付貿易賬款、其他應付款項及應計款項

於報告期間結算日，應付貿易賬款按發票日之賬齡分析如下：

應付貿易賬款並不計息，一般按30天期限結清。

20. CONTRACT LIABILITIES

Details of contract liabilities are as follows:

		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
<i>Advances received from customers</i>	已收客戶墊款		
Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	1,407	3,378
Provision of software implementation and related services, IT solutions implementation and related services	提供軟件實施及相關服務、資訊科技解決方案實施及相關服務	18,805	18,584
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	35,122	33,635
		55,334	55,597
Portion classified as current liabilities	分類為流動負債部分	(53,636)	(54,190)
Portion classified as non-current liabilities	分類為非流動負債部分	1,698	1,407

The majority of the contract liabilities mainly include advances received to render software implementation and related services, IT solutions implementation and related services, and maintenance services. The decrease in contract liabilities during the six months ended 30 June 2023 was mainly due to the decrease in advances received from customers in relation to the sale of goods and provision of software and GETS services at the end of the period.

合約負債詳情如下：

大部分合約負債主要包括就提供軟件實施及相關服務、資訊科技解決方案實施及相關服務以及維護服務所收取的墊款。截至二零二三年六月三十日止六個月的合約負債減少主要由於期末有關銷售貨品及提供軟件及政府電子貿易服務之已收客戶墊款減少所致。

Notes to Financial Statements (continued)
財務報表附註(續)

21. DEFERRED TAX

The movements in deferred tax assets and liabilities during the period/year are as follows:

Deferred tax assets

		Lease liabilities (Unaudited) 租賃負債 (未經審核) HK\$'000 千港元	Temporary differences arising from contract liabilities (Unaudited) 來自合約負債之暫時差額 (未經審核) HK\$'000 千港元	Total (Unaudited) 總額 (未經審核) HK\$'000 千港元
At 1 January 2023	於二零二三年一月一日	-	2,205	2,205
Deferred tax credited to the condensed consolidated statement of profit or loss during the period	期內計入簡明綜合損益表之遞延稅項	885	173	1,058
Gross deferred tax assets at 30 June 2023	於二零二三年六月三十日 遞延稅項資產毛額	885	2,378	3,263

Deferred tax liabilities

		Revaluation of properties (Unaudited) 物業重估 (未經審核) HK\$'000 千港元	Deferred development costs (Unaudited) 遞延開發成本 (未經審核) HK\$'000 千港元	Fair value adjustments arising from acquisition of subsidiaries (Unaudited) 收購附屬公司之公平值調整 (未經審核) HK\$'000 千港元	Withholding taxes (Unaudited) 預扣稅 (未經審核) HK\$'000 千港元	Right-of-use assets (Unaudited) 使用權資產 (未經審核) HK\$'000 千港元	Total (Unaudited) 總額 (未經審核) HK\$'000 千港元
At 1 January 2023	於二零二三年一月一日	366	4,797	4,057	887	-	10,107
Deferred tax charged/(credited) to the condensed consolidated statement of profit or loss during the period	期內扣除/(計入)簡明綜合損益表之遞延稅項	-	(635)	(692)	30	869	(428)
Gross deferred tax liabilities at 30 June 2023	於二零二三年六月三十日 遞延稅項負債毛額	366	4,162	3,365	917	869	9,679

21. 遞延稅項

期/年內，遞延稅項資產及負債之變動如下：

遞延稅項資產

		Lease liabilities (Unaudited) 租賃負債 (未經審核) HK\$'000 千港元	Temporary differences arising from contract liabilities (Unaudited) 來自合約負債之暫時差額 (未經審核) HK\$'000 千港元	Total (Unaudited) 總額 (未經審核) HK\$'000 千港元
At 1 January 2023	於二零二三年一月一日	-	2,205	2,205
Deferred tax credited to the condensed consolidated statement of profit or loss during the period	期內計入簡明綜合損益表之遞延稅項	885	173	1,058
Gross deferred tax assets at 30 June 2023	於二零二三年六月三十日 遞延稅項資產毛額	885	2,378	3,263

遞延稅項負債

		Revaluation of properties (Unaudited) 物業重估 (未經審核) HK\$'000 千港元	Deferred development costs (Unaudited) 遞延開發成本 (未經審核) HK\$'000 千港元	Fair value adjustments arising from acquisition of subsidiaries (Unaudited) 收購附屬公司之公平值調整 (未經審核) HK\$'000 千港元	Withholding taxes (Unaudited) 預扣稅 (未經審核) HK\$'000 千港元	Right-of-use assets (Unaudited) 使用權資產 (未經審核) HK\$'000 千港元	Total (Unaudited) 總額 (未經審核) HK\$'000 千港元
At 1 January 2023	於二零二三年一月一日	366	4,797	4,057	887	-	10,107
Deferred tax charged/(credited) to the condensed consolidated statement of profit or loss during the period	期內扣除/(計入)簡明綜合損益表之遞延稅項	-	(635)	(692)	30	869	(428)
Gross deferred tax liabilities at 30 June 2023	於二零二三年六月三十日 遞延稅項負債毛額	366	4,162	3,365	917	869	9,679

21. DEFERRED TAX (CONTINUED)

Deferred tax assets

		Temporary differences arising from contract liabilities 來自合約負債之暫時差額 (Audited) (未經審核) HK\$'000 千港元
At 1 January 2022	於二零二二年一月一日	2,061
Deferred tax credited to the consolidated statement of profit or loss during the year	年內計入綜合損益表之遞延稅項	347
Exchange realignment	匯兌調整	(203)
Gross deferred tax assets at 31 December 2022	於二零二二年十二月三十一日 遞延稅項資產毛額	2,205

Deferred tax liabilities

		遞延稅項負債				
		Revaluation of properties	Deferred development costs	Fair value adjustments arising from acquisition of subsidiaries	Withholding taxes	Total
		物業重估 (Audited) (經審核) HK\$'000 千港元	遞延 開發成本 (Audited) (經審核) HK\$'000 千港元	附屬公司之 公平值調整 (Audited) (經審核) HK\$'000 千港元	預扣稅 (Audited) (經審核) HK\$'000 千港元	總額 (Audited) (經審核) HK\$'000 千港元
At 1 January 2022	於二零二二年一月一日	386	5,478	5,564	774	12,202
Deferred tax charged/(credited) to the consolidated statement of profit or loss during the year	年內扣除/(計入) 綜合損益表之 遞延稅項	(20)	(681)	(1,507)	132	(2,076)
Exchange realignment	匯兌調整	-	-	-	(19)	(19)
Gross deferred tax liabilities at 31 December 2022	於二零二二年十二月 三十一日遞延稅項 負債毛額	366	4,797	4,057	887	10,107

22. CONTINGENT LIABILITIES

At the end of the reporting period, contingent liabilities in connection with certain guarantees not provided for in the financial statements were as follows:

Guarantees have been given to certain banks by the Company for performance bonds/guarantees issued by the banks in relation to certain contracts undertaken by the Group amounting to HK\$31,700,000 (31 December 2022: HK\$31,700,000), of which HK\$20,541,000 (31 December 2022: HK\$20,694,000) was utilised as at 30 June 2023.

23. RELATED PARTY TRANSACTIONS

In addition to the transactions, arrangements and balances detailed elsewhere in these financial statements, the Group had the following transactions with related parties during the period:

Compensation of key management personnel of the Group:

Short-term employee benefits	短期僱員福利
Equity-settled share-based payment expense	股權結算以股份支付開支
Post-employment benefits	離職後福利
Total compensation paid to key management personnel	支付主要管理人員之酬金總值

These included continuing connected transactions exempt from the connected transaction requirements under Rule 14A.95 of the Listing Rules.

22. 或然負債

於報告期間結算日，並未於財務報表內作出撥備與若干擔保有關之或然負債如下：

本公司已就本集團承接之若干合約而由各間銀行發出之履約保證／擔保向若干銀行提供為數31,700,000港元(二零二二年十二月三十一日：31,700,000港元)之擔保，其中20,541,000港元(二零二二年十二月三十一日：20,694,000港元)已於二零二三年六月三十日動用。

23. 關連人士交易

除此等財務報表其他章節詳述之交易、安排及結餘外，本集團於期內曾進行下列關連人士交易：

本集團主要管理人員之酬金如下：

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
8,074	9,072
297	180
78	81
8,449	9,333

此持續關連交易包括獲豁免遵守上市規則第14A.95條的關連交易規定。

24. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

At the end of the reporting period, the carrying amounts of the Group's financial assets and liabilities reasonably approximated to their fair values.

Management has assessed that the fair values of cash and cash equivalents, pledged bank deposits, trade receivables, current portion of deposits and other receivables, trade payables, current portion of other payables and financial liabilities included in accruals reasonably approximate to their carrying amounts largely due to the short term maturities of these instruments or the effect of discounting is not material.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values for certain financial instruments:

The fair values of the non-current deposits and other payables have been calculated by discounting the expected future cash flows using rates currently available for instruments with similar terms. In the opinion of the directors, the fair values of these financial instruments reasonably approximate to their carrying amounts.

The fair values of listed equity investments are based on quoted market prices.

The fair value of a club membership debenture included in debt investment is based on available market prices.

24. 財務工具公平值及公平值等級架構

於報告期間結算日，本集團財務資產及負債之賬面值與其公平值合理地相若。

管理層已評估現金及等同現金資產、已抵押銀行存款、應收貿易賬款、流動部分之按金及其他應收款項、應付貿易賬款、流動部分之其他應付款項及計入應計款項之財務負債之公平值與其賬面值合理地相若，主要由於該等工具之到期日較短或折現的影響並不重大。

財務資產及負債之公平值乃按自願交易方之間於當前交易之可交易工具金額入賬，惟強制或清盤出售則另作別論。下列方法及假設已用於估計若干財務工具公平值：

非流動按金及其他應付款項之公平值乃使用現時所得的類似條款之工具，將預期未來現金流量貼現而計算。董事認為，該等財務工具的公平值與其賬面值合理地相若。

上市股本投資之公平值乃按市場報價得出。

計入債務投資之會所會籍債券之公平值乃按市場價格得出。

24. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (CONTINUED)

Fair value hierarchy

The following tables illustrate the fair value measurement hierarchy of the Group's financial instruments:

Assets measured at fair value:

As at 30 June 2023

		Fair value measurement using 公平值採用以下各項計量			
		Quoted prices in active markets (Level 1) 活躍 市場報價 (第1層) (Unaudited) (未經審核) HK\$'000 千港元	Significant observable inputs (Level 2) 重大可觀察 輸入數據 (第2層) (Unaudited) (未經審核) HK\$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察 輸入數據 (第3層) (Unaudited) (未經審核) HK\$'000 千港元	Total (Unaudited) (未經審核) HK\$'000 千港元
Financial assets at fair value through profit or loss:	按公平值經損益入賬之 財務資產：				
Listed equity investments	上市股本投資	3,704	-	-	3,704
Debt investment	債務投資	-	2,100	-	2,100
		3,704	2,100	-	5,804

24. 財務工具公平值及公平值等級架構(續)

公平值等級架構

下表顯示本集團財務工具之公平值計量等級架構：

按公平值計量之資產：

於二零二三年六月三十日

24. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (CONTINUED)

Fair value hierarchy (continued)

Assets measured at fair value: (continued)

As at 31 December 2022

		Fair value measurement using 公平值採用以下各項計量			
		Quoted prices in active markets (Level 1) 活躍 市場報價 (第1層) (Audited) (經審核) HK\$'000 千港元	Significant observable inputs (Level 2) 重大可觀察 輸入數據 (第2層) (Audited) (經審核) HK\$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察 輸入數據 (第3層) (Audited) (經審核) HK\$'000 千港元	Total 總額 (Audited) (經審核) HK\$'000 千港元
Financial assets at fair value through profit or loss:	按公平值經損益入賬之 財務資產：				
Listed equity investments	上市股本投資	4,205	-	-	4,205
Debt investment	債務投資	-	2,100	-	2,100
		4,205	2,100	-	6,305

Liabilities measured at fair value:

The Group did not have any financial liabilities measured at fair value as at 30 June 2023 and 31 December 2022.

During the period ended 30 June 2023, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 for both financial assets and financial liabilities (Year ended 31 December 2022: Nil).

24. 財務工具公平值及公平值等級架構(續)

公平值等級架構(續)

按公平值計量之資產：(續)

於二零二二年十二月三十一日

		Fair value measurement using 公平值採用以下各項計量			
		Quoted prices in active markets (Level 1) 活躍 市場報價 (第1層) (Audited) (經審核) HK\$'000 千港元	Significant observable inputs (Level 2) 重大可觀察 輸入數據 (第2層) (Audited) (經審核) HK\$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察 輸入數據 (第3層) (Audited) (經審核) HK\$'000 千港元	Total 總額 (Audited) (經審核) HK\$'000 千港元
Financial assets at fair value through profit or loss:	按公平值經損益入賬之 財務資產：				
Listed equity investments	上市股本投資	4,205	-	-	4,205
Debt investment	債務投資	-	2,100	-	2,100
		4,205	2,100	-	6,305

按公平值計量之負債：

本集團於二零二三年六月三十日及二零二二年十二月三十一日並無任何按公平值計量之財務負債。

截至二零二三年六月三十日止期間，就財務資產及財務負債而言，第1層與第2層之間概無公平值計量轉移，亦無公平值計量轉入或轉出第3層(截至二零二二年十二月三十一日止年度：無)。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group's principal financial instruments include lease liabilities, pledged bank deposits and cash and cash equivalents. The main purpose of these financial instruments is to finance the Group's operations. The Group has various other financial assets and liabilities such as trade receivables, deposits and other receivables, trade and other payables, financial liabilities included in accruals, and financial assets at fair value through profit or loss, which mainly arise directly from its operations.

The main risks arising from the Group's financial instruments are interest rate risk, foreign currency risk, credit risk, equity price risk and liquidity risk. The board of directors reviews and agrees policies for managing each of these risks and they are summarised below.

Interest rate risk

The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's cash at banks and bank deposits with floating interest rates.

25. 財務風險管理目標及政策

本集團之主要財務工具包括租賃負債、已抵押銀行存款以及現金及等同現金資產。此等財務工具之主要用途乃為本集團之業務融資。本集團有其他各種財務資產及負債，如應收貿易賬款、按金及其他應收款項、應付貿易賬款及其他應付款項、計入應計款項之財務負債及按公平值經損益入賬之財務資產，此等財務資產及負債主要自業務營運直接產生。

本集團財務工具產生之主要風險為利率風險、外幣風險、信貸風險、股本價格風險及流動資金風險。董事會審閱並同意下文所概述管理各項此等風險之政策。

利率風險

本集團因應市場利率變動而承受之風險主要與本集團存放於銀行按照浮動利率計息之現金及銀行存款有關。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Interest rate risk (continued)

The following table demonstrates the sensitivity to a reasonably possible change in interest rates, with all other variables held constant, of the Group's profit before tax (through the impact on floating rate bank balances and bank deposits).

		Increase/ (decrease) in basis points 基點增加/ (減少)	Increase/ (decrease) in profit before tax 除稅前溢利 增加/(減少) (Unaudited) (未經審核) HK\$'000 千港元
As at 30 June 2023	於二零二三年六月三十日		
Hong Kong dollar	港元	(50)	(337)
United States dollar	美元	(50)	(925)
Renminbi ("RMB")	人民幣(「人民幣」)	(50)	(229)
Hong Kong dollar	港元	50	337
United States dollar	美元	50	925
RMB	人民幣	50	229
As at 30 June 2022	於二零二二年六月三十日		
Hong Kong dollar	港元	(25)	(188)
United States dollar	美元	(25)	(436)
RMB	人民幣	(25)	(124)
Hong Kong dollar	港元	25	188
United States dollar	美元	25	436
RMB	人民幣	25	124

There is no impact on the Group's equity except on the retained profits.

利率風險(續)

下表載列在所有其他變數維持不變之情況下，本集團之除稅前溢利(透過浮動利率銀行結餘及銀行存款所受影響)對利率合理可能出現變動之敏感程度。

除保留溢利外，對本集團權益概無任何影響。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Foreign currency risk

The Group has transactional currency exposures. Such exposures mainly arise from revenue generated and/or costs and expenses incurred by operating units in currencies other than the units' functional currencies.

The following table demonstrates the sensitivity at the end of the reporting period to a reasonably possible change in the RMB exchange rates, with all other variables held constant, of the Group's profit before tax arising from RMB denominated financial instruments.

		Increase/ (decrease) in exchange rate 匯率上升/ (下降)	Increase/ (decrease) in profit before tax 除稅前溢利 增加/(減少) (Unaudited) (未經審核)
		%	HK\$'000 千港元
As at 30 June 2023	於二零二三年六月三十日		
If Hong Kong dollar weakens against RMB	倘港元兌人民幣貶值	5	(693)
If Hong Kong dollar strengthens against RMB	倘港元兌人民幣升值	(5)	693
As at 30 June 2022	於二零二二年六月三十日		
If Hong Kong dollar weakens against RMB	倘港元兌人民幣貶值	5	(430)
If Hong Kong dollar strengthens against RMB	倘港元兌人民幣升值	(5)	430

There is no impact on the Group's equity except on the retained profits.

Credit risk

The Group primarily trades on credit terms with recognised and creditworthy third parties. It is the Group's policy that most customers who wish to trade on credit terms are to a certain extent subject to certain credit verification procedures. In addition, receivable balances are monitored by the Group's management on an ongoing basis.

25. 財務風險管理目標及政策(續)

外幣風險

本集團面對交易貨幣風險。此風險主要源自於營運單位使用該單位功能貨幣以外貨幣賺取之收入及/或產生之成本及開支。

下表載列在所有其他變數維持不變之情況下，本集團於報告期間結算日(以人民幣結算的財務工具所產生)之除稅前溢利對人民幣匯率可能合理變動之敏感程度。

	Increase/ (decrease) in exchange rate 匯率上升/ (下降)	Increase/ (decrease) in profit before tax 除稅前溢利 增加/(減少) (Unaudited) (未經審核)
	%	HK\$'000 千港元
As at 30 June 2023		
If Hong Kong dollar weakens against RMB	5	(693)
If Hong Kong dollar strengthens against RMB	(5)	693
As at 30 June 2022		
If Hong Kong dollar weakens against RMB	5	(430)
If Hong Kong dollar strengthens against RMB	(5)	430

除保留溢利外，對本集團權益概無任何影響。

信貸風險

本集團主要與認可及信譽良好之第三方按信貸條款進行交易。按照本集團之政策，大部分擬按信貸條款進行交易之客戶，在某程度上必須經過若干信貸審核程序。此外，應收結餘之狀況受本集團管理層持續監察。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Credit risk (continued)

Maximum exposure and period/year-end staging

The tables below show the credit quality and the maximum exposure to credit risk based on the Group's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and period/year-end staging classification as at 30 June 2023 and 31 December 2022. The amounts presented are gross carrying amounts for financial assets.

As at 30 June 2023

		12-month ECLs 十二個月 預期信貸虧損		Lifetime ECLs 全期預期信貸虧損		
		Stage 1 第一階段 (Unaudited) (未經審核) HK\$'000 千港元	Stage 2 第二階段 (Unaudited) (未經審核) HK\$'000 千港元	Stage 3 第三階段 (Unaudited) (未經審核) HK\$'000 千港元	Simplified approach 簡化方法 (Unaudited) (未經審核) HK\$'000 千港元	Total 總額 (Unaudited) (未經審核) HK\$'000 千港元
Trade receivables*	應收貿易賬款*	-	-	-	35,348	35,348
Contract assets	合約資產	-	-	-	41,015	41,015
Deposits and other receivables	按金及其他應收款項					
- Normal**	- 正常**	4,949	-	-	-	4,949
Pledged bank deposits	已抵押銀行存款					
- Not yet past due	- 尚未逾期	761	-	-	-	761
Cash and cash equivalents	現金及等同現金資產					
- Not yet past due	- 尚未逾期	298,613	-	-	-	298,613
		304,323	-	-	76,363	380,686

25. 財務風險管理目標及政策(續)

信貸風險(續)

最高風險及於期/年末所處階段

下表呈示基於本集團信貸政策的信貸質素及最高信貸風險，主要以逾期資料為基準(除非可在不耗費過多成本或努力的情況下取得其他資料)，及於二零二三年六月三十日及二零二二年十二月三十一日期/年末所處階段分類。所呈列的金額為財務資產的賬面總值。

於二零二三年六月三十日

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Credit risk (continued)

Maximum exposure and period/year-end staging (continued)

As at 31 December 2022

		12-month ECLs 十二個月 預期信貸虧損	Lifetime ECLs 全期預期信貸虧損			
		Stage 1 第一階段 (Audited) (經審核) HK\$'000 千港元	Stage 2 第二階段 (Audited) (經審核) HK\$'000 千港元	Stage 3 第三階段 (Audited) (經審核) HK\$'000 千港元	Simplified approach 簡化方法 (Audited) (經審核) HK\$'000 千港元	Total 總額 (Audited) (經審核) HK\$'000 千港元
Trade receivables*	應收貿易賬款*	-	-	-	54,839	54,839
Contract assets	合約資產	-	-	-	25,301	25,301
Deposits and other receivables	按金及其他應收款項					
- Normal**	- 正常**	5,504	-	-	-	5,504
Pledged bank deposits	已抵押銀行存款					
- Not yet past due	- 尚未逾期	1,020	-	-	-	1,020
Cash and cash equivalents	現金及等同現金資產					
- Not yet past due	- 尚未逾期	309,773	-	-	-	309,773
		316,297	-	-	80,140	396,437

* For trade receivables to which the Group applies the simplified approach for impairment, information based on the provision matrix is disclosed in notes 16 to the financial statements.

** The credit quality of the deposits and other receivables is considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition. Otherwise, the credit quality of the financial assets is considered to be "doubtful".

信貸風險(續)

最高風險及於期/年末所處階段(續)

於二零二二年十二月三十一日

* 就本集團應用簡化方法計算減值的應收貿易賬款，基於撥備矩陣的資料分別披露於財務報表附註16。

** 倘按金及其他應收款項未逾期及並無資料表示財務資產自初步確認後信貸風險大幅增加，則視作按金及其他應收款項的信貸質素為「正常」。否則，則視財務資產的信貸質素為「呆賬」。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Equity price risk

Equity price risk is the risk that the fair values of equity securities decrease as a result of changes in the levels of equity indices and the value of individual securities. The Group is exposed to equity price risk arising from individual equity investments included in financial assets at fair value through profit or loss – listed equity investments (note 18) as at 30 June 2023 and 31 December 2022. The Group's listed equity investments are listed on the Stock Exchange of Hong Kong and are valued at quoted market prices at the end of the reporting period.

The following table demonstrates the sensitivity to every 10% change in the fair values of the Group's listed equity investments, with all other variables held constant and before any impact on tax, based on their carrying amounts at the end of the reporting period.

25. 財務風險管理目標及政策(續)

股本價格風險

股本價格風險是指由於股票指數和個別證券價值之變化導致股本證券之公平值降低之風險。本集團之股本價格風險源於在二零二三年六月三十日及二零二二年十二月三十一日持有按公平值經損益入賬之財務資產—上市股本投資(附註18)之個別股本投資。本集團之上市股本投資於香港聯交所上市，於報告期間結算日按市場報價評估。

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其賬面值為基準，本集團上市股本投資於報告期間結算日之公平值每變動10%時，相關項目之敏感程度。

	Carrying amount of equity investments (Unaudited) (未經審核) HK\$'000 千港元	Increase/ (decrease) in profit before tax (Unaudited) (未經審核) HK\$'000 千港元
As at 30 June 2023	於二零二三年六月三十日	
Equity investments listed in Hong Kong: – financial assets at fair value through profit or loss	在香港上市之股本投資： – 按公平值經損益入賬之 財務資產	3,704 370

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Equity price risk (continued)

As at 31 December 2022

Equity investments listed in Hong Kong:
 – financial assets at fair value through
 profit or loss

There is no impact on the Group's equity except on the retained profits.

Liquidity risk

The Group's objective is to ensure there are adequate funds to meet its contractual payments for financial liabilities in the short and long term. In the management of liquidity risk, the Group monitors and maintains a level of cash and bank balances, and bank deposits deemed adequate by management to finance the Group's operations and mitigate the effects of fluctuations in cash flows. Cash flows of the Group are closely monitored by senior management on an ongoing basis.

25. 財務風險管理目標及政策(續)

股本價格風險(續)

Carrying amount of equity investments 股本投資之賬面值 (Audited) (經審核) HK\$'000 千港元	Increase/ (decrease) in profit before tax 除稅前溢利增加/(減少) (Audited) (經審核) HK\$'000 千港元
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於二零二二年十二月三十一日

在香港上市之股本投資：
 –按公平值經損益入賬之財務資產

4,205 421

除保留溢利外，對本集團權益概無任何影響。

流動資金風險

本集團之目標為確保維持足夠資金以應付其短期及長期之財務負債合約付款。管理流動資金風險時，本集團監察及維持管理層視為足夠提供本集團營運所需之現金及銀行結餘水平及銀行存款，並減緩因現金流量波動造成之影響。高級管理層持續密切監察本集團之現金流量。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Liquidity risk (continued)

The maturity profile of the Group's financial liabilities at the end of the reporting period, based on the contractual undiscounted payments, is as follows:

As at 30 June 2023

		On demand	Less than 3 months	3 to less than 12 months	1 to 5 years	Total
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		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
Trade payables	應付貿易賬款	9,486	355	644	-	10,485
Other payables	其他應付款項	-	29,620	-	-	29,620
Lease liabilities	租賃負債	-	1,690	7,138	5,096	13,924
Financial liabilities included in accruals	計入應計款項之財務負債	-	7,949	-	-	7,949
Guarantees given to banks for performance bonds/guarantees issued in relation to certain contracts undertaken by the Group	就本集團承接之若干合約發出履約保證/擔保而向銀行提供之擔保	20,541	-	-	-	20,541
		30,027	39,614	7,782	5,096	82,519

25. 財務風險管理目標及政策(續)

流動資金風險(續)

於報告期間結算日，本集團根據合約未折現付款所計算之財務負債到期情況如下：

於二零二三年六月三十日

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Liquidity risk (continued)

As at 31 December 2022

		On demand	Less than 3 months	3 to less than 12 months 三至 十二個月內	1 to 5 years 一至五年	Total
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
		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
Trade payables	應付貿易賬款	16,508	75	451	-	17,034
Other payables	其他應付款項	-	29,067	-	-	29,067
Lease liabilities	租賃負債	-	1,631	6,013	4,660	12,304
Financial liabilities included in accruals	計入應計款項之財務負債	-	8,172	-	-	8,172
Guarantees given to banks for performance bonds/guarantees issued in relation to certain contracts undertaken by the Group	就本集團承接之若干合約發出履約保證／擔保而向銀行提供之擔保	20,694	-	-	-	20,694
		37,202	38,945	6,464	4,660	87,271

25. 財務風險管理目標及政策(續)

流動資金風險(續)

於二零二二年十二月三十一日

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Capital management

The primary objectives of the Group's capital management are to safeguard the Group's ability to continue as a going concern and to maintain healthy capital ratios in order to support its business and maximise shareholders' value.

The Group regularly reviews and manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. No changes were made in the objectives, policies or processes for managing capital during the period ended 30 June 2023 and year ended 31 December 2022.

Capital of the Group comprises all components of shareholders' equity.

26. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The interim financial statements were approved and authorised for issue by the board of directors on 18 August 2023.

25. 財務風險管理目標及政策(續)

資本管理

本集團資本管理之主要目的是為保障本集團持續經營之能力並維持穩健資本比率，以支持其業務及為股東帶來最大價值。

本集團根據經濟狀況之轉變及相關資產之風險特性，定期審閱及管理資本結構及作出調整。本集團可以通過調整對股東派發之股息、向股東發還資本或發行新股，以保持或調整資本結構。截至二零二三年六月三十日止期間及截至二零二二年十二月三十一日止年度內，本集團之資本管理目標、政策或程序並無轉變。

本集團之資本由所有股東權益部分組成。

26. 批准中期財務報表

董事會於二零二三年八月十八日批准及授權刊發中期財務報表。

Other Information 其他資料

DIRECTORS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30 June 2023, the interests of the directors in the share capital and underlying shares of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")), as recorded in the register required to be kept by the Company pursuant to section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers, were as follows:

Long positions in ordinary shares of the Company:

董事於股份及相關股份之權益及淡倉

於二零二三年六月三十日，各董事於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股本及相關股份中擁有本公司須根據證券及期貨條例第352條規定存置之登記冊中所記錄或根據上市發行人董事進行證券交易的標準守則另行知會本公司及聯合交易所之權益如下：

本公司普通股之好倉：

Name of director	董事姓名	Note	Number of shares held, capacity and nature of interest			Percentage of the Company's issued share capital
			Directly beneficially owned	Through controlled corporation	Total	
		附註	直接實益擁有	透過受控制公司	總數	佔本公司已發行股本百分比
Ir. Ng Cheung Shing	吳長勝先生工程師	(a)	6,564,000	114,614,000	121,178,000	48.57
Mr. Cheung Wai Lam	張偉霖先生		1,000,000	–	1,000,000	0.40
Mr. Leung King San Sunny	梁景新先生		1,030,000	–	1,030,000	0.41
Mr. Ng Kwok Keung	吳國強先生		200,000	–	200,000	0.08
			8,794,000	114,614,000	123,408,000	49.46

DIRECTORS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES (CONTINUED)

董事於股份及相關股份之權益及淡倉(續)

Long positions in shares of an associated corporation:

於一間相聯法團股份之好倉：

Name of director	Name of associated corporation	Relationship with the Company	Class of shares	Number of shares 股份數目		Percentage of the associated corporation's issued share capital 佔該相聯法團已發行股本百分比
				Directly beneficially owned 直接實益擁有	Through controlled corporation 透過受控制公司	
Ir. Ng Cheung Shing 吳長勝先生工程師	Computer And Technologies International Limited 科聯系統有限公司	Company's subsidiary 本公司之附屬公司	Non-voting deferred 無投票權遞延	1,750,000	3,250,000 (note 附註(b))	N/A 不適用

Notes:

附註：

(a) The 114,614,000 shares were held by Chao Lien Technologies Limited ("Chao Lien"), a wholly-owned subsidiary of C.S. (BVI) Limited. Ir. Ng Cheung Shing was entitled to exercise or control the exercise of one-third or more of the voting power at general meetings of C.S. (BVI) Limited, which in turn was entitled to exercise or control the exercise of one-third or more of the voting power at general meetings of Chao Lien. Accordingly, Ir. Ng Cheung Shing was deemed, under the SFO, to be interested in all shares held by Chao Lien.

(a) C.S. (BVI) Limited 之全資附屬公司僑聯科技有限公司(「僑聯」)持有 114,614,000 股股份。吳長勝先生工程師有權於 C.S. (BVI) Limited 之股東大會上行使或控制行使三分之一或以上之投票權，而 C.S. (BVI) Limited 則有權於僑聯股東大會上行使或控制行使三分之一或以上投票權。因此，根據證券及期貨條例，吳長勝先生工程師被視為於僑聯所持有之所有股份中擁有權益。

(b) The 3,250,000 non-voting deferred shares were held by Chao Lien.

(b) 該 3,250,000 股無投票權遞延股份由僑聯持有。

Save as disclosed above, as at 30 June 2023, none of the directors had registered an interest or short position in the shares or underlying shares of the Company or any of its associated corporations that was required to be recorded pursuant to section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers.

除上文披露者外，於二零二三年六月三十日，概無董事於本公司或其任何相聯法團之股份或相關股份中，擁有根據證券及期貨條例第 352 條須予記錄，或根據上市發行人董事進行證券交易的標準守則另行知會本公司及聯交所之權益或淡倉。

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in the sections "Share option scheme" and "Restricted share award scheme" below, at no time during the period were rights to acquire benefits by means of the acquisition of shares in or debentures of the Company granted to any director or their respective spouse or minor children, or were any such rights exercised by them; or was the Company, or any of its subsidiaries a party to any arrangement to enable the directors to acquire such rights in any other body corporate.

RESTRICTED SHARE AWARD SCHEME

The Company adopted a restricted share award scheme (the "Award Scheme") on 22 May 2008 and renewed the Award Scheme on 31 May 2017 (the "Renewed Date"). Pursuant to the Award Scheme, shares of the Company (the "Awarded Shares") are granted to eligible employee (including directors) of the Group until the 10th anniversary from the Renewed Date. The Company shall also pay cash to the appointed trustee company for its acquisition and holding upon trust of the Awarded Shares for the benefit of these employees and directors. The Awarded Shares will then be transferred to these employees and directors upon vesting. The aggregate number of shares to be awarded under the Award Scheme throughout its duration shall not exceed 10% of the issued share capital of the Company from time to time or such other percentage as notified to them by the Board (provided that the overall limit on the number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under any other incentive and under the Award Scheme must not exceed 30% of the shares of the Company in issue from time to time).

Details of the Award Scheme and the shares awarded thereunder are set out in the Annual Report 2022.

董事購買股份或債券之權利

除下文「購股權計劃」及「有限制股份獎勵計劃」兩節披露者外，於本期間內任何時間，概無授予任何董事或彼等各自之配偶或未成年子女可藉購入本公司股份或債券而獲益之權利，或概無任何該等權利已獲彼等行使；本公司或其任何附屬公司概無訂立任何安排，可使董事藉購入任何其他法人團體之權利而受惠。

有限制股份獎勵計劃

本公司於二零零八年五月二十二日採納有限制股份獎勵計劃（「獎勵計劃」）及於二零一七年五月三十一日（「重續日期」）重續該獎勵計劃。根據獎勵計劃，本公司股份（「獎勵股份」）自重續日期起至十週年止授予本集團合資格僱員（包括董事）。本公司亦將就指定受託人公司購入及為該等僱員及董事之利益以信託形式持有獎勵股份及向其支付現金。獎勵股份其後將於歸屬時轉移至該等有關僱員及董事。該獎勵計劃期間內將予授出之股份總數，不得多於本公司不時已發行股本10%或董事會知會彼等之有關其他百分比（前提是根據任何其他獎勵及獎勵計劃已授出但未行使的所有購股權獲行使後可予發行之股份數目之整體限額不得超逾本公司不時已發行股份之30%）。

有關獎勵計劃及據此授出之股份詳情載於二零二二年年報。

RESTRICTED SHARE AWARD SCHEME (CONTINUED)

有限制股份獎勵計劃(續)

The following table illustrates the number and movements of the Awarded Shares under the Award Scheme during the period ended 30 June 2023.

下表載列截至二零二三年六月三十日止期間內該獎勵計劃項下獎勵股份之數目及其變動。

Name of category of participant	Number of Unvested Awarded Shares 未歸屬獎勵股份數目						Award date	Vesting period of Awarded Shares	Fair value of awards at the date of grant HK\$ 港元	Closing price of the shares immediately before the date on which the awards were granted 授予以前 獎勵日期前一天 股份收市價 HK\$ 港元
	At 1 January 2023	Transferred in/(out) during the period	Vested during the period	Cancelled during the period	Lapsed during the period	At 30 June 2023				
參與者姓名 所屬類別	於 二零二三年 一月一日	期內 轉入/(出)	期內 已歸屬	期內 已註銷	期內 已失效	於 二零二三年 六月三十日	獎勵 日期	獎勵股份歸屬期	授予以前 獎勵日期 前一天的 公平價值	授予以前 獎勵日期 前一天的 股份收市價
Directors										
董事										
Ir. Ng Cheung Shing 吳長勝先生工程師	50,000	-	(50,000)	-	-	-	14 May 2018 二零一八年 五月十四日	30 April 2019 to 30 April 2023 二零一九年四月三十日至 二零二三年四月三十日	2.43	2.93
Ir. Ng Cheung Shing 吳長勝先生工程師	150,000	-	(50,000)	-	-	100,000	6 June 2022 二零二二年 六月六日	30 June 2023 to 30 June 2025 二零二三年六月三十日至 二零二五年六月三十日	2.24	2.60
Mr. Cheung Wai Lam 張偉霖先生	50,000	-	(50,000)	-	-	-	14 May 2018 二零一八年 五月十四日	30 April 2019 to 30 April 2023 二零一九年四月三十日至 二零二三年四月三十日	2.43	2.93
Mr. Ng Kwok Keung 吳國強先生	50,000	-	(50,000)	-	-	-	14 May 2018 二零一八年 五月十四日	30 April 2019 to 30 April 2023 二零一九年四月三十日至 二零二三年四月三十日	2.43	2.93
Mr. Ng Kwok Keung 吳國強先生	150,000	-	(50,000)	-	-	100,000	6 June 2022 二零二二年 六月六日	30 June 2023 to 30 June 2025 二零二三年六月三十日至 二零二五年六月三十日	2.24	2.60
Sub-total 小計	450,000	-	(250,000)	-	-	200,000				

Other Information (continued)
其他資料(續)

RESTRICTED SHARE AWARD SCHEME (CONTINUED)

有限制股份獎勵計劃(續)

Name of category of participant	Number of Unvested Awarded Shares 未歸屬獎勵股份數目						Award date	Vesting period of Awarded Shares	Fair value of awards at the date of grant	Closing price of the shares immediately before the date on which the awards were granted
	At 1 January 2023	Transferred in/(out) during the period	Vested during the period	Cancelled during the period	Lapsed during the period	At 30 June 2023				
參與者姓名 所屬類別	於 二零二三年 一月一日	期內 轉入/(出)	期內 已歸屬	期內 已註銷	期內 已失效	於 二零二三年 六月三十日	獎勵 日期	獎勵股份歸屬期	授予 獎勵日的 公平值 HK\$ 港元	獎勵日期 前一天 股份收市價 HK\$ 港元
Three top-paid individuals (excluding Directors) 三位最高薪酬的個人(董事除外)										
In aggregate	40,000	25,000	(65,000)	-	-	-	14 May 2018	30 April 2019 to 30 April 2023	2.43	2.93
合計							二零一八年 五月十四日	二零一九年四月三十日至 二零二三年四月三十日		
In aggregate	40,000	-	(20,000)	-	-	20,000	4 July 2019	30 June 2020 to 30 June 2024	3.11	3.77
合計							二零一九年 七月四日	二零二零年六月三十日至 二零二四年六月三十日		
In aggregate	120,000	90,000	(70,000)	-	-	140,000	6 June 2022	30 June 2023 to 30 June 2025	2.24	2.60
合計							二零二二年 六月六日	二零二三年六月三十日至 二零二五年六月三十日		
Sub-total 小計	200,000	115,000	(155,000)	-	-	160,000				

RESTRICTED SHARE AWARD SCHEME (CONTINUED)

有限制股份獎勵計劃(續)

Name of category of participant	Number of Unvested Awarded Shares 未歸屬獎勵股份數目						Award date	Vesting period of Awarded Shares	Fair value of awards at the date of grant	Closing price of the shares immediately before the date on which the awards were granted
	At 1 January 2023	Transferred in/(out) during the period	Vested during the period	Cancelled during the period	Lapsed during the period	At 30 June 2023				
參與者姓名 所屬類別	於 二零二三年 一月一日	期內 轉入/(出)	期內 已歸屬	期內 已註銷	期內 已失效	於 二零二三年 六月三十日	獎勵 日期	獎勵股份歸屬期	授予 獎勵日的 公平值 HK\$ 港元	授予 獎勵日期 前一天 股份收市價 HK\$ 港元
Other employees 其他僱員										
In aggregate	140,000	(25,000)	(115,000)	-	-	-	14 May 2018	30 April 2019 to 30 April 2023	2.43	2.93
合計							二零一八年 五月十四日	二零一九年四月三十日至 二零二三年四月三十日		
In aggregate	48,000	-	(24,000)	-	-	24,000	4 July 2019	30 June 2020 to 30 June 2024	3.11	3.77
合計							二零一九年 七月四日	二零二零年六月三十日至 二零二四年六月三十日		
In aggregate	750,000	(90,000)	(220,000)	-	-	440,000	6 June 2022	30 June 2023 to 30 June 2025	2.24	2.60
合計							二零二二年 六月六日	二零二三年六月三十日至 二零二五年六月三十日		
Sub-total	938,000	(115,000)	(359,000)	-	-	464,000				
小計										
Total	1,588,000	-	(764,000)	-	-	824,000				
總計										

The weighted average closing price of the Company's ordinary shares immediately before the dates on which the awards were vested during the period ended 30 June 2023 was HK\$2.32.

於截至二零二三年六月三十日止期間，本公司普通股於緊接獎勵歸屬日期前的加權平均收市價為2.32港元。

* No purchase price is payable by the Employees for the Awarded Shares.

* 僱員毋須就獎勵股份支付購買價。

* There are no performance targets attached to the Awarded Shares.

* 獎勵股份不設表現目標。

At the beginning and at the end of the reporting period, the total number of shares which is available for being further awarded under the Award Scheme was 21,283,838.

於報告期初及末，獎勵計劃合共有21,283,838股股份可供授出。

Other Information (continued)

其他資料(續)

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' (NOT BEING A DIRECTOR OR CHIEF EXECUTIVE OF THE COMPANY) INTERESTS IN SHARES AND UNDERLYING SHARES

As at 30 June 2023, the following interests of more than 5% of the issued share capital and share options of the Company were recorded in the register of interests required to be kept by the Company pursuant to section 336 of the SFO:

Long positions:

Name of shareholder of the Company	Notes	Capacity and nature of interest	Number of ordinary shares held	Percentage of the Company's issued share capital 佔本公司已發行股本百分比	Number of share options held
本公司股東姓名／名稱	附註	身分及權益性質	所持普通股數目		所持購股權數目
Chao Lien Technologies Limited 僑聯科技有限公司	(a)	Directly beneficially owned 直接實益擁有	114,614,000	45.94	–
C.S. (BVI) Limited	(a)	Through a controlled corporation 透過受控制公司	114,614,000	45.94	–
Puttney Investments Limited ("PIL")	(b)	Directly beneficially owned 直接實益擁有	29,148,938	11.68	–
Hutchison International Limited ("HIL")	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.68	–
Hutchison Whampoa Limited ("HWL") 和記黃埔有限公司(「和黃」)	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.68	–
Cheung Kong (Holdings) Limited ("CKH") 長江企業控股有限公司(「長控」)	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.68	–
CK Hutchison Holdings Limited ("CKHH") 長江和記實業有限公司(「長和」)	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.68	–
Hui Yau Man 許幼文		Directly beneficially owned 直接實益擁有	26,782,000	10.73	–
Webb David Michael		Directly beneficially owned 直接實益擁有	5,564,665	2.23	–
	(c)	Through a controlled corporation 透過受控制公司	9,397,335	3.77	–

主要股東及其他人士(並非本公司董事或主要行政人員)於股份及相關股份之權益

於二零二三年六月三十日，以下為本公司須記錄於其根據證券及期貨條例第336條規定存置之權益登記冊內佔本公司已發行股本及購股權5%以上之權益：

好倉：

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' (NOT BEING A DIRECTOR OR CHIEF EXECUTIVE OF THE COMPANY) INTERESTS IN SHARES AND UNDERLYING SHARES (CONTINUED)

Long positions: (continued)

Notes:

- (a) The interest was also disclosed as an interest of Ir. Ng Cheung Shing in the section "Directors' interests and short positions in shares and underlying shares" of this report.
- (b) PIL is a wholly-owned subsidiary of HIL, which in turn is a wholly-owned subsidiary of HWL. CKH is a wholly-owned subsidiary of CKHH and subsidiaries of CKH are entitled to exercise or control the exercise of more than one-third of the voting power at the general meetings of HWL. By virtue of the SFO, CKHH, CKH, HWL and HIL were deemed to be interested in the 29,148,938 shares of the Company held by PIL.
- (c) The 9,397,335 shares were held by Preferable Situation Assets Limited ("PSAL"). PSAL was 100% directly owned by Mr. Webb David Michael and accordingly, Mr. Webb David Michael is deemed to be interested in the said shares held by PSAL.

Save as disclosed above, as at 30 June 2023, no person, other than the directors of the Company, whose interests are set out in the section "Directors' interests and short positions in shares and underlying shares" above, had registered an interest or short position in the shares or underlying shares of the Company that was required to be recorded under section 336 of the SFO.

PURCHASE, REDEMPTION OR SALE OF LISTED SECURITIES OF THE COMPANY

During the period, the trustee of the Company's restricted share award scheme had, pursuant to the terms of the rules and trust deed of such scheme, purchased from the market a total of 172,000 shares of the Company being the awarded restricted shares. The total amount paid to acquire these shares during the period was approximately HK\$400,000.

Except as disclosed above, neither the Company, nor any of its subsidiaries purchased, redeemed or sold any of the Company's listed securities during the period.

主要股東及其他人士(並非本公司董事或主要行政人員)於股份及相關股份之權益(續)

好倉：(續)

附註：

- (a) 該權益亦於本報告「董事於股份及相關股份之權益及淡倉」一節內披露為吳長勝先生工程師之權益。
- (b) PIL為HIL之全資附屬公司，HIL則為和黃之全資附屬公司。長控為長和之全資附屬公司，而長控之附屬公司有權於和黃之股東大會上擁有行使或控制行使超過三分之一的投票權。按照證券及期貨條例，長和、長控、和黃及HIL被視作於PIL所持29,148,938股本公司股份中擁有權益。
- (c) 9,397,335股股份由Preferable Situation Assets Limited (「PSAL」)持有。PSAL由Webb David Michael先生直接擁有全部權益，因此，Webb David Michael先生被視作於PSAL持有之上述股份中擁有權益。

除上文披露者外，於二零二三年六月三十日，除其權益載於上文「董事於股份及相關股份之權益及淡倉」一節之本公司董事外，概無任何人士於本公司股份或相關股份中擁有根據證券及期貨條例第336條須予記錄之權益或淡倉。

購買、贖回或出售本公司上市證券

期內，本公司有限制股份獎勵計劃的受託人已根據該計劃規則及信託契據的條款，自市場購買本公司合共172,000股股份用作獎勵有限制股份。期內就購買該等股份已支付的總額約為400,000港元。

除上述披露者外，本公司或其任何附屬公司於期內概無購買、贖回或出售本公司任何上市證券。

Other Information (continued)

其他資料(續)

CORPORATE GOVERNANCE PRACTICES

The Company is committed to maintaining high standard of corporate governance within a sensible framework with an emphasis on the principles of integrity, transparency and accountability. The Board believes that good corporate governance is essential to the success of the Company and to the enhancement of shareholders' value.

The Board opined that the Company has complied with the code provision set out in the Corporate Governance Code (the "CG code") as stipulated in Appendix 14 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("Listing Rules") during the reporting period except on the deviations noted below.

The CG code provision C.2.1 stipulates that the roles of chairman and chief executive officer ("CEO") should be separate and should not be performed by the same individual.

The Board considered that the powers and authorities have not been concentrated as all major decisions have been made in consultation with the Board and appropriate Board committees, as well as top management. In addition, there are at least three independent non-executive directors on the Board offering their experience, expertise, independent advice and views from different perspectives. The Board is therefore of the view that there are adequate balance of power and safeguards in place.

The Board reviewed the scope of operation and management structure of the Group and considered the current organisation structure was effective and there is no imminent need to appoint CEO. However, the Board will continue to review the effectiveness of the Group's corporate governance structure and will consider whether any change, including the appointment of CEO, are necessary.

Reference is made to the announcement of the Company dated 18 August 2023 in relation to the appointment of CEO, Mr. Chung Kin Yip has been appointed as CEO of the Group to manage day-to-day business with effect from 1 September 2023.

The Company considers that sufficient measures have been taken to ensure that its corporate governance practices are similar to those provided in the CG Code.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as set out in Appendix 10 of the Listing Rules as its code of conduct for dealings in securities of the Company by the directors. Based on a specific enquiry of the Company's directors, the directors have complied with the required standard set out in the Model Code throughout the six months ended 30 June 2023.

企業管治常規

本公司致力於切合實際之範圍內維持高水平企業管治，以強調廉正、高透明度及問責性為原則。董事會相信優良企業管治對本公司之成功及提升股東價值乃非常重要。

董事會認為，除下述偏離情況外，本公司於報告期間一直遵守香港聯合交易所有限公司證券上市規則（「上市規則」）附錄14列明企業管治守則（「企業管治守則」）所載之守則條文。

企業管治守則之守則條文第C.2.1條列明，主席與行政總裁（「行政總裁」）之角色應有區分，並不應由一人同時兼任。

董事會認為，由於所有重大決定均經董事會與董事委員會以及最高管理層協商，因此其權力及權限並不集中。此外，董事會有至少三名獨立非執行董事，彼等從不同角度提供經驗、專業知識、獨立建議及意見。因此，董事會認為，其權力平衡及保障措施已經足夠。

董事會已審查本集團的經營範圍及管理結構，認為目前的組織結構有效，概無迫切需要任命行政總裁。然而，董事會將繼續檢討本集團企業管治架構之成效，並將考慮是否需要作出任何變更（包括委任一名行政總裁）。

茲提述本公司日期為二零二三年八月十八日有關委任行政總裁的公佈，鍾建業先生已獲委任為本集團行政總裁，自二零二三年九月一日起生效，以管理日常業務。

本公司認為已採取足夠措施，確保企業管治實務與企業管治守則訂明者相若。

證券交易標準守則

本公司已採納上市規則附錄10所載之標準守則作為董事買賣本公司證券之行為守則。根據向本公司各董事作出之特定查詢，各董事於截至二零二三年六月三十日止六個月期間一直遵守標準守則所載規定標準。

RISK MANAGEMENT FRAMEWORK

The Group has established an effective risk governance and management framework in line with the requirements set out by the Listing Rules and other regulations. This framework was built around a structure that enables the Board and the management to discharge their risk management-related responsibilities with appropriate delegation as well as checks and balances. These responsibilities included defining risk appetite in accordance with the Group's business strategies and objectives, formulating risk policies that govern the execution of those strategies, and establishing procedures and limits for the approval, control, monitoring and remedy of risks.

The members of the Risk Management Committee positioned at the highest level of the Group's risk governance structure under the Board. Members included three executive directors and one independent non-executive director. The Risk Management Committee had direct involvements in formulating the Group's risk appetite, and determined the levels of risk that the Group is willing to undertake with reference to its financial capacity, strategic direction, prevailing market conditions and regulatory requirements.

The Risk Management Committee will continuously ensure the Group's risk appetite is realistically reflected in the policies and procedures that the management adopted in executing its business functions. The Risk Management Committee will regularly review the Group's risk management framework and ensure that all important risk-related tasks are performed according to established policies and with appropriate resources.

AUDIT COMMITTEE

The Company has an Audit Committee which was established in compliance with Rule 3.21 of the Listing Rules for the purpose of reviewing and providing supervision over the Group's financial reporting process, risk management and internal controls. The Audit Committee comprises three independent non-executive directors of the Company. The interim condensed consolidated financial statements for the six months ended 30 June 2023 have not been audited, but the Audit Committee has discussed with the management of the Company and the external auditors, Ernst & Young, on the appropriateness and consistency of the accounting policies that have been adopted by the Company. The Audit Committee has reviewed the interim results and the interim report of the Group for the six months ended 30 June 2023.

風險管理架構

本集團已按照上市規則及其他法規所載之規定，建立有效之風險管治及管理架構。該架構之構造令董事會及管理層能夠獲適當授權及制衡，以履行彼等之風險管理相關職責。該等職責包括根據本集團業務策略及目標釐定風險偏好、制定風險政策以管理上述策略之執行，並設立風險審批、控制、監控及補救之程序及權限。

隸屬董事會之風險管理委員會成員被定為負責本集團風險管理架構之最高架構。委員會成員包括三名執行董事及一名獨立非執行董事。風險管理委員會直接參與制定本集團之風險偏好，並參照其財務能力、策略定位、現行市況及監管要求，決定本集團願意承擔之風險水平。

風險管理委員會將繼續確保本集團之風險偏好能真實反映於管理層執行其業務職能時所採用之政策及程序。風險管理委員會將定期檢討本集團之風險管理架構，並確保已遵照既有政策及運用適當資源執行所有與重大風險相關之任務。

審核委員會

本公司已根據上市規則第3.21條成立審核委員會，旨在審閱及監督本集團之財務申報過程、風險管理及內部監控。審核委員會由本公司三名獨立非執行董事組成。截至二零二三年六月三十日止六個月之未經審核簡明綜合中期財務報表，惟審核委員會與本公司管理層及外部核數師安永會計師事務所就本公司採納之會計政策是否合適及貫徹一致已進行討論。審核委員會已審閱本集團截至二零二三年六月三十日止六個月的中期業績及中期報告。

Other Information *(continued)* 其他資料(續)

UPDATE ON DIRECTORS' INFORMATION

Pursuant to Rule 13.51B(1) of the Listing Rules, the change in information of the Company's director is set out below.

Mr. Ting Leung Huel Stephen has retired as an independent non-executive director of Texhong International Group Limited (stock code: 2678) on 25 May 2023.

更新董事資料

根據上市規則第13.51B(1)條，本公司董事之資料變動載列於下文。

於二零二三年五月二十五日，丁良輝先生退任天虹國際集團有限公司(股份代號：2678)之獨立非執行董事。

computer  technologies

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