Link-Asia International MedTech Group Limited
環亞國際醫療科技集團有限公司

(incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立的有限公司)
(Stock Code 股份代號：1143)

2023
Interim Report 中期報告

Contents 目錄

Corporate Information 公司資料	2
Management Discussion and Analysis 管理層討論及分析	3
Corporate Governance and Other Information 企業管治及其他資料	16
Condensed Consolidated Statement of Profit or Loss 簡明綜合損益表	25
Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表	26
Condensed Consolidated Statement of Financial Position 簡明綜合財務狀況表	27
Condensed Consolidated Statement of Changes in Equity 簡明綜合權益變動表	29
Condensed Consolidated Statement of Cash Flows 簡明綜合現金流量表	30
Notes to the Condensed Financial Statements 簡明財務報表附註	31
Information for Investors 投資者資料	52

Corporate Information
公司資料

EXECUTIVE DIRECTORS

Mr. Lin Dailian *(Chairman)*
Mr. Wang Guozhen (resigned on 4 April 2023)
Ms. Lin Xiaoshan
Mr. Liu Zhiwei
Mr. Li Yinxiang (appointed on 3 March 2023 and resigned on 14 August 2023)

Ms. Bian Sulan (appointed on 12 June 2023)

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Li Huiwu
Mr. Yang Weidong (resigned on 12 June 2023)
Mr. Chak Chi Shing

COMPANY SECRETARY

Ms. Tam Mei Chu

REGISTERED OFFICE

Clifton House,
75 Fort Street,
PO Box 1350,
Grand Cayman,
KY1-1108,
Cayman Islands

HONG KONG OFFICE

Suites 3501 & 3513–14
35th Floor, Tower 6
The Gateway, Harbour City
Tsim Sha Tsui, Kowloon
Hong Kong

MAINLAND OFFICE

No. 15 North Guangcong Commercial Street
First Industrial Zone
Zhuliao Town, Baiyun District
Guangzhou
Guangdong Province
PRC

PRINCIPAL BANKERS

Standard Chartered Bank (Hong Kong) Limited
The Hongkong and Shanghai Banking Corporation Limited
Nanyang Commercial Bank Limited

執行董事

林代聯先生(*主席*)
王國鎮先生(於二零二三年四月四日辭任)
林曉珊女士
劉志威先生
李銀祥先生(於二零二三年三月三日獲委任及於二零二三年八月十四日辭任)
卞蘇蘭女士(於二零二三年六月十二日獲委任)

獨立非執行董事

李慧武先生
楊偉東先生(於二零二三年六月十二日辭任)
翟志勝先生

公司秘書

譚美珠女士

註冊辦事處

Clifton House,
75 Fort Street,
PO Box 1350,
Grand Cayman,
KY1-1108,
Cayman Islands

香港辦事處

香港
九龍尖沙咀
海港城港威大廈
第6座35樓
3501 & 3513–14室

內地辦事處

中國
廣東省
廣州
白雲區竹料鎮
第一工業區
廣從商業北街15號

主要往來銀行

渣打銀行(香港)有限公司
香港上海滙豐銀行有限公司
南洋商業銀行有限公司

Management Discussion and Analysis
管理層討論及分析

BUSINESS OVERVIEW

In January 2023, the PRC re-opened including removal of strict border controls and lockdowns in cities with rising COVID-19 infections. This good news like bringing a ray of warmth to the frigid global economy. Many industries started to resume in positive direction.

The revenue decreased by approximately HK$53.4 million or 18.9% from approximately HK$281.9 million for the period ended 30 June 2022 to approximately HK$228.5 million for the period ended 30 June 2023. The revenue decreased was mainly due to the war in which Russia invaded Ukraine (the "**War Crisis**") has been more than a year which widen the divide between the Europe and China. The revenue generated from the European countries of EMS and Distribution business segment has been decreased by approximately HK$41.4 million or 40.5% for the period ended 30 June 2023 due to our major customers of EMS and Distribution business segment are western countries.

As the uncertain global economic environment, the Board and management of the Company strive to develop the existing core business and explore new business prudently to maintain the Group in a good financial position.

Review of Operations

The EMS and Distribution of Communication Products

The revenue from EMS business decreased by 26.8% to HK$197.8 million (2022: HK$270.1 million), whereas the revenue from distribution of Communications Products decreased by 4.0% to HK$8.2 million (2022: HK$8.6 million).

Real Estate Supply Chain Services

The revenue of Real Estate Supply Chain Services business increased by 32.0% to HK$4.3 million (2022: 3.3 million).

The revenue of Real Estate Supply Chain Services business increased was due to the re-open of the PRC since January 2023. The business activities of Real Estate Supply Chain Services business resume to be normal time by time.

Securities and Other Assets Investment and Others

The Securities and Other Assets Investment and Others business contributed segment revenue of approximately HK$18.0 million (2022: HK$20,000) for the six months ended 30 June 2023, which is principally derived from rental income and trading of medical electronic products.

業務回顧

二零二三年一月，中國重新開放，包括取消嚴格的邊境管制及取消因應COVID-19感染率上升實施的城市封鎖。此好消息猶如給寒冷的全球經濟帶來一絲溫暖。許多行業開始朝著積極的方向恢復。

收入由截至二零二二年六月三十日止期間約281,900,000港元減少約53,400,000港元（即18.9%）至截至二零二三年六月三十日止期間約228,500,000港元。收入減少主要是由於俄羅斯入侵烏克蘭的戰爭（「**戰爭危機**」）已持續超過一年，擴大了歐洲與中國之間的分歧。截至二零二三年六月三十日止期間，由於電子製造服務及分銷業務分部的主要客戶為西方國家，因此電子製造服務及分銷業務分部來自歐洲國家的收入減少約41,400,000港元，即40.5%。

由於不確定的全球經濟環境，本公司董事會及管理層致力於發展本集團現有核心業務，探索新的業務，謹慎維持本集團良好的財務狀況。

營運回顧

電子製造服務及分銷通訊產品

電子製造服務業務的收入減少26.8%至197,800,000港元（二零二二年：270,100,000港元），而分銷通訊產品的收入減少4.0%至8,200,000港元（二零二二年：8,600,000港元）。

房地產供應鏈服務

房地產供應鏈服務業務的收入增加32.0%至4,300,000港元（二零二二年：3,300,000港元）。

房地產供應鏈服務業務的收入增加是由於中國自二零二三年一月起重新開放。房地產供應鏈服務業務的業務活動逐步恢復正常。

證券及其他資產投資及其他

截至二零二三年六月三十日止六個月，證券及其他資產投資及其他業務貢獻分部收入約18,000,000港元（二零二二年：20,000港元），主要來自租金收入及買賣醫療電子產品。

Management Discussion and Analysis
管理層討論及分析

Money Lending

The money lending operations of the Group was commenced during the year, and are managed through our wholly-owned subsidiary — Be Smart Finance Limited with money lenders licenses issued under the Money Lenders Ordnance (Chapter 163 of the Laws of Hong Kong). The Group's money lending business is broadly classified into four loan categories, including: (i) property mortgage loans; (ii) other secured loans; (iii) guaranteed loans; and (iv) unsecured loans. During the six months ended 30 June 2023, the Group's money lending business was focused on unsecured loans. The Group plans to explore further potential money lending business opportunities and the Group's assessment of achieving reasonable risk and returns. There is no specific target customer group. The source of customers of the Group during the six months ended 30 June 2023 were mainly through the referrals of past and existing customers of the Group. The source of funds for the money lending business is generally funded by the internal resources of the Group. During the six months ended 30 June 2023, the Group's money lending segment generated revenue of approximately HK$0.1 million, accounting for approximately 0.3% of overall revenue. Money lending business is a newly commenced segment of the Group. Operating loss from this business segment amounted to approximately HK$0.2 million. As at 30 June 2023, we had 4 active loan accounts, all of them are individual customers. As at 30 June 2023, the percentage of the amount of loans and interest receivables from these four customers to the total loans and interest receivables are ranging approximately 7.2% to 11.7%. The management remains alert and will prudently maintain effective controls and procedures for loan approvals, credit monitoring as well as recovery and compliance matters applicable to all aspects of the money lending business.

放貸

本集團於本年度開始放貸業務，透過我們全資附屬公司 — Be Smart Finance Limited（持有根據香港法例第163章放債人條例頒發的放債人牌照）管理。本集團的放貸業務大致分為四個貸款類別，包括：(i) 物業按揭貸款；(ii) 其他有抵押貸款；(iii) 擔保貸款；及 (iv) 無抵押貸款。截至二零二三年六月三十日止六個月，本集團的放貸業務專注於無抵押貸款。本集團計劃進一步探索潛在的放貸商機及本集團對達致合理風險及回報的評估。我們沒有特定的目標客戶群體。本集團截至二零二三年六月三十日止六個月的客戶來源主要是通過本集團過往客戶及現有客戶的轉介。放貸業務的資金來源一般由本集團內部資源提供。於截至二零二三年六月三十日止六個月，本集團的放貸分部錄得收入約100,000港元，佔整體收入約0.3%。放貸業務為本集團新開始的分部。該業務分部的經營虧損約200,000港元。於二零二三年六月三十日，我們擁有4個活躍貸款賬戶，全部為個人客戶。於二零二三年六月三十日，該四名客戶的貸款及應收利息款項佔總貸款及應收利息的百分比介乎約7.2%至11.7%。管理層保持警惕並將審慎地維持貸款審批、信貸監控及追收以及適用於放貸業務所有方面的合規事宜的有效控制及程序。

Internal Control

The Group has established strict credit policies and controls to reduce all associated credit risks. Various approval criteria are carefully considered during the credit assessment stage, including verification of identity, repayment ability, and relevant investigative results after carrying out due diligence during the application procedure. The Group's management are responsible for assessing and approving loans within predetermined credit limits. They also regularly oversee the Group's credit policies and credit quality of the Group's loan portfolio. Increasing effort has also been put in the recovery procedures for loans receivables. Legal actions will be taken on a case-by-case basis, having considered the normal market practice as well as the actual circumstances during the Group's credit collection processes and negotiations with relevant customers in order to minimise any possible credit losses.

內部控制

本集團已制定嚴格的信貸政策及控制措施，以降低所有相關信貸風險。於信用評估階段，會仔細考慮各種審批標準，包括身份驗證、還款能力以及在申請過程中進行盡職調查後的相關調查結果。本集團管理層負責評估及批准預定信貸限額內的貸款。彼等亦定期監督本集團的信貸政策及本集團貸款組合的信貸質素。此外，亦加大制定應收貸款的追收程序的努力。經考慮正常市場慣例以及本集團信貸收回流程的實際情況以及與相關客戶的談判情況後，將視乎個別情況採取法律行動，以將任何可能的信貸虧損降至最低。

Management Discussion and Analysis
管理層討論及分析

Interest rates and loan impairment

For the Group's existing loan portfolio as at 30 June 2023, the effective interest rates were matched and charged to customers of differing risk levels, at 10% per annum. The major terms of loans granted include loans receivable, interest rate and maturity date. For the six months ended 30 June 2023, the Group recorded an impairment loss on loans and interest receivable of approximately HK$3,000. The Group's impairment losses relate primarily to the expected credit loss ("**ECL**") allowance for loans and interest receivables. Generally speaking, ECL assessments are done based on the Group's historical credit loss experience adjusted for factors that are specific to particular debtors, general economic conditions and an assessment of both the current conditions as at the reporting date as well as the forecast of future conditions. The ECL on loans receivables are assessed individually for those debtors with significant balances and/or those collectively using a provision matrix with appropriate groupings. Each grouping is regularly reviewed by management to ensure that each of its constituents continues to share similar credit risk characteristics.

Geographical Analysis

Revenue contributions from the major European countries (the United Kingdom, Switzerland, and France) totally HK$60.7 million (2022: HK$102.1 million), and accounted for 26.6% of the Group's total turnover for the six months ended 30 June 2023 (2022: 36.2%). The United Stated ("**US**") market contribution HK$56.3 million (2022: HK$47.1 million) in revenue, and accounted for 24.6% of total turnover (2022: 16.7%). The People's Republic of China (the "**PRC**") (including HK) and other countries accounted for HK$39.2 million and HK$72.3 million respectively (2022: HK$26.8 million and HK$105.9 million respectively).

利率及貸款減值

就本集團於二零二三年六月三十日的現有貸款組合，匹配實際利率並向不同風險級別的客戶收取費用，年利率為10%。已授出貸款的主要條款包括應收貸款、利率及到期日。截至二零二三年六月三十日止六個月，本集團錄得貸款及應收利息的減值虧損約3,000港元。本集團的減值虧損主要涉及貸款及應收利息的預期信貸虧損(「**預期信貸虧損**」)撥備。一般而言，根據本集團的歷史信貸虧損經驗完成預期信貸虧損評估，就具體債務人、總體經濟狀況及於報告日期的現時狀況及未來狀況預測評估之特定因素作出調整。於評估應收貸款的預期信貸虧損時，對結餘重大的債務人進行個別評估及／或以適當組別採用撥備矩陣進行集體評估。管理層對各組別進行定期審閱，以確保各組員持續共享類似信貸風險特徵。

地區分析

主要歐洲國家(英國、瑞士及法國)的收入總計為60,700,000港元(二零二二年：102,100,000港元)，佔本集團截至二零二三年六月三十日止六個月總收入的26.6%(二零二二年：36.2%)。美國市場貢獻收入56,300,000港元(二零二二年：47,100,000港元)，佔總收入的24.6%(二零二二年：16.7%)。中華人民共和國(「**中國**」，包括香港)及其他國家的收入分別為39,200,000港元(二零二二年：26,800,000港元)及72,300,000港元(二零二二年：105,900,000港元)。

Management Discussion and Analysis
管理層討論及分析

FINANCIAL HIGHLIGHTS

Revenue

For the period ended 30 June 2023, the Group recorded total revenue of HK$228.5 million (2022: HK$281.9 million).

Cost of sales

Cost of goods sold decreased by 25.3% from HK$232.8 million for the six months ended 30 June 2022 to HK$173.8 million for the six months ended 30 June 2023 despite the overall revenue dropped by 19.0% giving a gap of 6.3%. The decrease in material cost price level resulting from the relaxation of tight supply chain crisis after the fade out of the impact of Covid-19 and the corresponding decrease in manufacturing cost resulting from the devaluation of RMB when compared to the same period in last year.

Gross Profit

Gross profit increased 11.3% from HK$49.1 million for the six months ended 30 June 2022 to HK$54.7 million for the six months ended 30 June 2023 while the gross profit margin increased to 23.9% (2022: 17.4%). The increase in gross profit margin is mainly due to the decrease in material cost starting from the end of year 2021 and a favorable effect from the decrease in exchange rate of RMB starting from April 2022. Also, product mix is one of the reasons to improve the gross profit margin.

Other income

Other income decreased by HK$6.1 million to HK$6.1 million for the period ended 30 June 2023 (2022: HK$12.2 million). The major component of the other income is bank interest income of HK$3.8 million. While the decrease in other income was mainly caused by the reversal of the RCA license fee payable HK$5.8 million in last year.

Other gains and losses

Other net gains of approximately HK$5.7 million in 2023 (2022: net gains of approximately HK$4.5 million) was primarily contributed by net foreign exchange gain and gain on disposal of assets classified as held-for-sale.

財務摘要

收入

截至二零二三年六月三十日止期間，本集團總收入為228,500,000港元（二零二二年：281,900,000港元）。

銷售成本

儘管整體收入下降19.0%，但售貨成本由截至二零二二年六月三十日止六個月的232,800,000港元下降25.3%至截至二零二三年六月三十日止六個月的173,800,000港元，差距為6.3%。與去年同期相比，Covid-19影響減退後，緊張的供應鏈危機有所緩和，令材料成本價格水平下降，以及人民幣貶值導致製造成本相應下降。

毛利

毛利由截至二零二二年六月三十日止六個月的49,100,000港元增加11.3%至截至二零二三年六月三十日止六個月的54,700,000港元，毛利率則上升至23.9%（二零二二年：17.4%）。毛利率上升主要是由於材料成本從二零二一年底開始下降，以及人民幣匯率從二零二二年四月開始下降帶來的有利影響。此外，產品組合亦是毛利率提高的原因之一。

其他收入

截至二零二三年六月三十日止期間，其他收入減少6,100,000港元，至6,100,000港元（二零二二年：12,200,000港元）。其他收入的主要組成部分是3,800,000港元的銀行利息收入。其他收入減少主要是由於去年應付RCA特許權費撥回5,800,000港元。

其他收益及虧損

二零二三年其他收益淨額約為5,700,000港元（二零二二年：收益淨額約4,500,000港元），主要是由於匯兑收益淨額及出售分類為持作出售的資產之收益所致。

Management Discussion and Analysis
管理層討論及分析

Impairment losses

The overall reversal of impairment losses was approximately HK$6.5 million for the six months ended 30 June 2023. It was due to the increase in reversal of impairment losses on loans to other parties by approximately HK$6.5 million.

Selling and distribution expenses

Selling and distribution expenses of HK$14.9 million (2022: HK$14.7 million) accounted for approximately 6.5% of 2023 and 5.2% of 2022 of the Group's revenue respectively. The slightly increase are mainly caused by the increase in promotion expenses.

Administrative expenses

Administration expense of HK$51.1 million (2022: HK$53.4 million) accounted for approximately 22.4% of 2023 and 18.9% of 2022 of the Group's revenue respectively. Decrease is mainly contributed by the decrease in staff cost.

Research and development expenditure

Research and development expenditure of approximately HK$6.6 million for the period end 30 June 2023 (2022: HK$7.3 million). The decrease in research and development expenditure was mainly due to the decreased staff cost.

Finance costs

The Group's finance costs were approximately HK$1.7 million for the period ended 30 June 2023 (2022: HK$1.7 million), represented approximately 0.7% of the revenue in 2023 (2022: 0.6%). The finance costs remained stable as compared to last period.

減值虧損

截至二零二三年六月三十日止六個月的整體減值虧損撥回為約6,500,000港元，是由於向其他人士貸款減值虧損撥回增加約6,500,000港元。

銷售及分銷開支

銷售及分銷開支為14,900,000港元（二零二二年：14,700,000港元），分別佔本集團於二零二三年及二零二二年收入約6.5%及5.2%。該輕微上升主要是由於推廣開支增加。

行政費用

行政費用51,100,000港元（二零二二年：53,400,000港元）分別佔本集團於二零二三年及二零二二年收入約22.4%及18.9%。該減少主要是由於員工成本減少。

研發開支

截至二零二三年六月三十日止期間的研發開支約為6,600,000港元（二零二二年：7,300,000港元）。研發開支減少主要是由於員工成本減少。

融資成本

本集團截至二零二三年六月三十日止期間之融資成本約為1,700,000港元（二零二二年：1,700,000港元），佔二零二三年收入約0.7%（二零二二年：0.6%）。融資成本相較於上一期間保持穩定。

Income tax expenses

The Group's income tax expense represents amounts of income tax paid by the Group, at the applicable tax rate in accordance with the relevant laws and regulations in Hong Kong, the PRC and US. The Group had no tax payables in other jurisdictions during the periods ended 30 June 2023 and 2022.

The Group's effective income tax rates for the periods ended 30 June 2023 and 2022, was approximately -173.0% and -17.3% respectively.

Profit attributable to owners of the Company

The profit attributable to owners of the Company was HK$4.8 million for the period ended 30 June 2023 (2022: HK$13.5 million). The Group's net profit margin attributable to owners of the Company for the period ended 30 June 2023 was -2.1% (2022: -4.8%).

Profit for the period attributable to non-controlling interests

The profit attributable to non-controlling interests amounted to approximately HK$1.1 million and HK$0.7 million respectively for the periods ended 30 June 2023 and 2022.

LIQUIDITY AND FINANCIAL RESOURCES

The Group generally finances its operations and capital expenditure by internally generated cashflows.

The Group's current ratio remains in a healthy position at 2.40 times (31 December 2022: 1.94 times). As at 30 June 2023, the cash and cash equivalents amounted to HK$255.5 million, representing an increase of HK$3.3 million from 31 December 2022.

As at 30 June 2023, the Group had total borrowings of approximately HK$7.8 million (31 December 2022: HK$13.6 million).

The gearing ratio of the Group was 37.3% as at 30 June 2023 (31 December 2022: 45.1%), which is calculated based on the Group's total liabilities divided by its total assets. Taking into account of liquid assets on hand, the Group has sufficient financial resources to meet its ongoing operational requirements.

所得稅開支

本集團所得稅開支指本集團根據香港、中國及美國之相關法律及條例的適用稅率已付之所得稅款項。本集團於截至二零二三年及二零二二年六月三十日止期間於其他司法權區概無應付稅項。

本集團於截至二零二三年及二零二二年六月三十日止期間之實際所得稅稅率分別約為-173.0%及-17.3%。

本公司擁有人應佔溢利

截至二零二三年六月三十日止期間，本公司擁有人應佔溢利為4,800,000港元（二零二二年：13,500,000港元）。截至二零二三年六月三十日止期間，本公司擁有人應佔本集團淨溢利率為-2.1%（二零二二年：-4.8%）。

非控股權益應佔期內溢利

截至二零二三年及二零二二年六月三十日止期間，非控股權益應佔溢利分別約為1,100,000港元及700,000港元。

流動資金及財務資源

本集團一般透過內部所產生之現金流量為其經營及資本開支提供資金。

本集團之流動比率維持穩健，達2.40倍（二零二二年十二月三十一日：1.94倍）。於二零二三年六月三十日，現金及現金等價物為255,500,000港元，較二零二二年十二月三十一日增加3,300,000港元。

於二零二三年六月三十日，本集團的總借貸約為7,800,000港元（二零二二年十二月三十一日：13,600,000港元）。

於二零二三年六月三十日，本集團資本負債比率為37.3%（二零二二年十二月三十一日：45.1%），乃按本集團總負債除以其總資產為計算基準。經考慮手頭流動資產，本集團有足夠財務資源應付其持續營運需要。

CAPITAL STRUCTURE

As at 30 June 2023, the total number of issued shares of the Company is 172,529,185 with a nominal value of HK$0.2 each (31 December 2022: 1,207,691,855 shares with a nominal value of HK$0.02 each).

Subscription of new shares under specific mandate and application for whitewash waiver (the "Subscription of New Shares")

On 13 September 2022, the Company entered into the subscription agreement with China New Retail Holding Group Limited (the "**Subscriber**"), pursuant to which the Subscriber has conditionally agreed to subscribe for and the Company has conditionally agreed to allot and issue 517,600,000 new shares at the subscription price of HK$0.1855 per subscription share, with an aggregate consideration of HK$96,014,800. The subscription shares shall be allotted and issued pursuant to the specific mandate to be obtained from the independent shareholders at the extraordinary general meeting (the "**EGM**").

The subscription shares represent (i) approximately 42.9% of the existing issued share capital of the Company; and (ii) 30.0% of the issued share capital of the Company as enlarged by the allotment and issue of the subscription shares.

Under Rule 26.1 of the Takeovers Code, the Subscriber would be obliged to make a mandatory general offer to the shareholders for all the issued shares and other securities of the Company not already owned or agreed to be acquired by it or parties acting in concert with it unless the whitewash waiver is obtained from the executive director of the Corporate Finance Division of the Securities and Futures Commission or any delegate of the executive director (the "**Executive**"). In this regard, an application will be made by the Subscriber to the Executive for the granting of the whitewash waiver pursuant to Note 1 on Dispensations from Rule 26 of the Takeovers Code in respect of the allotment and issue of the subscription shares.

All conditions precedent under the subscription agreement have been fulfilled, and the completion took place on 6 February 2023. Upon completion, 517,600,000 subscription shares were duly allotted and issued as fully paid by the Company to the Subscriber at the subscription price of approximately HK$0.1855 per subscription share for the total consideration of HK$96,014,800 pursuant to the specific mandate obtained at the EGM held on 10 January 2023.

資本結構

於二零二三年六月三十日，本公司已發行股份總數為172,529,185股，每股面值為0.2港元（二零二二年十二月三十一日：1,207,691,855股，每股面值為0.02港元）。

根據特別授權認購新股份及申請清洗豁免（「認購新股份」）

於二零二二年九月十三日，本公司與中國新零售控股集團有限公司（「**認購人**」）訂立認購協議。根據認購協議，認購人有條件同意認購而本公司有條件同意按認購價每股認購股份0.1855港元配發及發行517,600,000股新股份，總代價為96,014,800港元。認購股份須根據於股東特別大會（「**股東特別大會**」）自獨立股東獲得的特別授權配發及發行。

認購股份相當於(i)本公司現有已發行股本約42.9%；及(ii)本公司經配發及發行認購股份擴大後之已發行股本30.0%。

根據收購守則規則26.1，認購人有責任向股東提呈強制性全面要約，以收購其或其一致行動人士尚未擁有或同意收購的本公司所有已發行股份及其他證券，惟若已向證券及期貨事務監察委員會企業融資部執行董事或執行董事的任何代表（「**執行人員**」）取得清洗豁免則除外。就此，認購人將向執行人員申請根據收購守則規則26豁免註釋1就配發及發行認購股份授出清洗豁免。

認購協議的所有先決條件均已滿足，並於二零二三年二月六日完成認購。認購完成後，本公司根據於二零二三年一月十日舉行的股東特別大會獲得的特別授權，以認購價每股認購股份約0.1855港元向認購人正式配發及發行本公司517,600,000股入賬列為繳足的認購股份，總代價為96,014,800港元。

Details of the Subscription of New Shares are set out in (i) the announcements of the Company dated 13 September 2022, 14 September 2022, 5 October 2022, 26 October 2022, 25 November 2022 and 2 December 2022; (ii) the circular of the Company on 15 December 2022 and (iii) the completion announcement on 6 February 2023.

認購新股份的詳情載於(i)本公司日期為二零二二年九月十三日、二零二二年九月十四日、二零二二年十月五日、二零二二年十月二十六日、二零二二年十一月二十五日及二零二二年十二月二日的公告；(ii)本公司日期為二零二二年十二月十五日的通函；及(iii)二零二三年二月六日的完成公告。

Share Consolidation

On 30 March 2023, the Company implemented a share consolidation on the basis that every 10 issued and unissued ordinary shares of HK$0.02 each to be consolidated into 1 consolidated share of HK$0.2 each. For details, please refer to the announcements of the Company dated 24 February 2023 and 28 March 2023 and the circular of the Company dated 13 March 2023. The share consolidation has become effective on 30 March 2023.

股份合併

於二零二三年三月三十日，本公司進行股份合併，基準為將每10股每股面值0.02港元的已發行及未發行普通股合併為一股每股面值0.2港元的合併股份。有關詳情請參閱本公司日期為二零二三年二月二十四日及二零二三年三月二十八日的公告以及本公司日期為二零二三年三月十三日的通函。股份合併自二零二三年三月三十日起生效。

EXCHANGE RISK EXPOSURE

The majority of the Group's sales and purchases are denominated in US dollars, RMB and Euro. Due to the fact that the Hong Kong dollar is pegged to the US dollars, the Group's exposure to this foreign exchange risk is low. The RMB is not freely convertible into other foreign currencies and conversion of the RMB into foreign currencies is subject to rules and regulations of foreign exchange control promulgated by the PRC government. As at 30 June 2023, the Group does not have a foreign currency hedging policy in respect of its foreign currency assets and liabilities. The Group had no investment in any financial derivatives, foreign exchange contracts, interest or currency swaps, hedging or other financial arrangement for hedging purpose to reduce any currency risk nor made any over-the-counter contingent forward transactions. The Group will closely monitor its foreign currency exposure and will consider using hedging instruments in respect of significant foreign currency exposure as and when appropriate.

外匯風險

本集團的大部分銷售及採購均以美元、人民幣及歐元計值。由於港元與美元掛鈎，本集團面臨的該外匯風險較低。人民幣不能自由兑換成其他外幣，且將人民幣兑換成其他外幣須遵守中國政府頒佈之外匯管制之規則及法規。於二零二三年六月三十日，本集團並無就其外幣資產及負債實施外匯對沖政策。本集團並無投資於任何金融衍生工具、外匯合約、利率或貨幣掉期、對沖或其他財務安排作對沖用途以減少任何貨幣風險，及並無進行任何場外或然遠期交易。本集團將緊密監察其外匯風險並考慮適時就重大外匯風險使用對沖工具。

CAPITAL EXPENDITURE AND COMMITMENTS

Capital expenditure for the period ended 30 June 2023 amounted to approximately HK$0.8 million and the capital commitments as at 30 June 2023 amounted to approximately HK$0.1 million. Both the capital expenditure and capital commitments were mainly related to the acquisition of plant and machinery to cope with the requirement of the EMS operation.

資本開支及承擔

截至二零二三年六月三十日止期間之資本開支約為800,000港元及於二零二三年六月三十日之資本承擔為約100,000港元。資本開支及資本承擔主要與收購廠房及機器有關，以迎合電子製造服務業務之需要。

FINANCIAL GUARANTEE CONTRACT

As at 30 June 2023 and 31 December 2022, the Group had an outstanding guarantee ("**the Guarantee**") with one of the suppliers of an overseas subsidiary (the "**Disposed Subsidiary**"), which was disposed on 7 October 2015, for payment in relation to a sum of USD2.6 million (equivalent to approximately HK$20.3 million), which represents a trade balance under dispute between the Disposed Subsidiary and the supplier. The supplier subsequently sold the trade balance to a third party.

During 2017, the Disposed Subsidiary agreed with the third party for a final settlement by instalment of USD650,000 (equivalent to approximately HK$5.1 million). In this regards, as at 30 June 2023 and 31 December 2022, the Group had an outstanding guarantee of the sum limited to USD650,000 subject to the full payment of the final settlement effected by the Disposed Subsidiary.

The Disposed Subsidiary had issued a counter guarantee to indemnify the Group for any loss in relation to the Guarantee. The management of the Group after taking legal advice are of the opinion that it is very highly unlikely that liabilities will be brought against the Group on the above matter.

財務擔保合約

於二零二三年六月三十日及二零二二年十二月三十一日，本集團對已於二零一五年十月七日出售之海外附屬公司(「**已出售附屬公司**」)之其中一名供應商有未結擔保(「**該擔保**」)，其有關支付2,600,000美元(相當於約20,300,000港元)之款項，此乃已出售附屬公司與該供應商之爭議貿易結餘。隨後供應商已出售貿易結餘予第三方。

於二零一七年，已出售附屬公司已與該第三方達成最終和解，分期付款650,000美元(相當於約5,100,000港元)。就此而言，於二零二三年六月三十日及二零二二年十二月三十一日，本集團擁有尚未償付擔保金額限於650,000美元，視乎已出售附屬公司悉數支付的最終和解款項而定。

已出售附屬公司已向本集團發出反擔保，以就該擔保之任何損失為本集團提供彌償保證。本集團管理層於接獲法律意見後認為本集團極不可能因前述事項而承擔負債。

CONTINGENT LIABILITIES

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

或然負債

於二零二三年六月三十日，本集團並無任何重大或然負債。

PLEDGE OF ASSETS

As at 30 June 2023, the Group had no pledged assets.

資產抵押

於二零二三年六月三十日，本集團並無資產抵押。

SIGNIFICANT INVESTMENTS

The Group did not have any significant investments held as at 30 June 2023 and 31 December 2022.

重大投資

於二零二三年六月三十日及二零二二年十二月三十一日，本集團並無任何重大投資。

EVENTS AFTER THE REPORTING PERIOD

(a) Placing of new shares under general mandate

On 19 June 2023, the Company entered into the placing agreement with the placing agent, pursuant to which the Company has conditionally agreed to place through the placing agent, on a best effort basis, up to 34,505,837 placing shares at the placing price of HK$1.97 per placing share, to not less than six (6) placees, who and whose ultimate beneficial owners shall be independent third parties. Assuming all 34,505,837 Placing Shares are subscribed for in full, upon the completion, the aggregate gross proceeds from the placing will be approximately HK$68.0 million and the aggregate net proceeds from the placing will be approximately HK$66.4 million (after deduction of commission and other expenses of the placing), representing a net issue price of approximately HK$1.93 per placing share.

On 21 August 2023, due to the recent market conditions, the conditions set out in the placing agreement were not fully fulfilled by 21 August 2023, the placing agreement lapsed and the placing will not proceed.

For details, please refer to the announcements of the Company dated 19 June 2023, 10 July 2023, 31 July 2023 and 21 August 2023.

(b) Proposed change of Company name

On 10 August 2023, the Company proposes to change the English name of the Company from "Link-Asia International MedTech Group Limited" to "China Energy Storage Technology Development Limited" and to change the dual foreign name in Chinese of the Company from "環亞國際醫療科技集團有限公司" to "中國儲能科技發展有限公司". For details, please refer to the announcements of the Company dated 10 August 2023.

報告期後事項

(a) 根據一般授權配售新股份

於二零二三年六月十九日，本公司與配售代理訂立配售協議，據此，本公司已有條件同意透過配售代理按竭誠盡力基準以每股配售股份1.97港元的配售價配售最多34,505,837股配售股份予不少於六(6)名承配人(彼等及彼等的最終實益擁有人須為獨立第三方)。假設全部34,505,837股配售股份於完成時獲悉數認購，則配售事項所得款項總額合計將約為68.0百萬港元，而配售事項所得款項淨額合計將約為66.4百萬港元(扣除配售事項的佣金及其他開支後)，即每股配售股份的淨發行價約為1.93港元。

於二零二三年八月二十一日，基於近期市況，配售協議所載的條件未能於二零二三年八月二十一日前獲悉數達成，故配售協議已告失效，且配售事項將不會進行。

有關詳情請參閱本公司日期為二零二三年六月十九日、二零二三年七月十日、二零二三年七月三十一日及二零二三年八月二十一日的公告。

(b) 建議更改公司名稱

於二零二三年八月十日，本公司建議將本公司英文名稱由「Link-Asia International MedTech Group Limited」更改為「China Energy Storage Technology Development Limited」，並將本公司中文雙重外文名稱由「環亞國際醫療科技集團有限公司」更改為「中國儲能科技發展有限公司」。有關詳情請參閱本公司日期為二零二三年八月十日的公告。

USE OF PROCEEDS

Fund Raising Activity of the Company in the Past Twelve Months

Set out below is the summary of equity fund raising activity of the Company during the past twelve months immediately preceding the date of this report:

所得款項用途

本公司過去十二個月的集資活動

下文載列本公司於緊接本報告日期前過去十二個月的股權集資活動概要：

Date of announcement 公告日期	Fund raising activity 集資活動	Net proceeds (approximately) 所得款項淨額（概約）	Intended use of net proceeds 所得款項淨額擬定用途	Actual use of net proceeds as 30 June 2023 於二零二三年六月三十日所得款項淨額實際用途
30 December 2020, and 11 January 2021 二零二零年十二月三十日及二零二一年一月十一日	Placing of new Shares under refreshed general mandate 根據經更新一般授權配售新股份	HK$29.2 million 29,200,000港元	General working capital of the Group 本集團的一般營運資金	Approximately HK$29.2 million was used for general working capital of the Group 約29,200,000港元用作本集團的一般營運資金
15 June 2021 and 30 June 2021 二零二一年六月十五日及二零二一年六月三十日	Placing of new shares under general mandate 根據一般授權配售新股份	HK$22.21 million 22,210,000港元	i) approximately HK$10 million for developing the Group's assisted reproduction medical technology business, and i) 約10,000,000港元用於發展本集團的輔助生殖醫療科技業務，及 ii) approximately HK$12.21 million for general working capital of the Group. ii) 約12,210,000港元用作本集團的一般營運資金。	Approximately HK$5.9 million was used for developing the Group's assisted reproduction medical technology business and the remaining net proceeds of approximately HK$4.1 million has not been utilized as at the date of this report *(Note 1)* 約5,900,000港元用作發展本集團的輔助生殖醫療科技業務，餘下所得款項淨額約4,100,000港元於本報告日期尚未動用*(附註1)* Approximately HK$12.21 million was used for general working capital 約12,210,000港元用作一般營運資金

Date of announcement 公告日期	Fund raising activity 集資活動	Net proceeds (approximately) 所得款項淨額（概約）	Intended use of net proceeds 所得款項淨額擬定用途	Actual use of net proceeds as 30 June 2023 於二零二三年六月三十日所得款項淨額實際用途
15 October 2021, 1 November 2021 and 22 November 2021 二零二一年十月十五日、二零二一年十一月一日及二零二一年十一月二十二日	Rights issue on the basis of one (1) rights share for every two (2) existing shares held on the record date 按於記錄日期每持有兩(2)股現有股份獲發一(1)股供股股份的基準進行供股	HK$58.7 million 58,700,000港元	Approximately (i) HK$34.2 million for the expansion of the Group's product range under the EMS and Distribution Products Businesses; (ii) HK$17.1 million for the funding of potential merger and acquisition opportunities of assisted reproductive services-licensed providers located in regions in the PRC; and (iii) HK$7.4 million for general corporate and working capital purposes. 約(i) 34,200,000港元用於擴展本集團在電子製造服務及分銷產品業務下之產品系列；(ii) 17,100,000港元用於提供資金抓緊中國多個地區持牌輔助生殖服務提供者之潛在併購機遇；及(iii) 7,400,000港元用作一般企業及營運資金用途。	Approximately (i) HK$25.4 million was utilized for the expansion of the Group's product range under the EMS and Distribution Products Businesses; (ii) the remaining net proceeds of approximately HK$17.1 million for the funding of potential merger and acquisition opportunities of assisted reproductive services-licensed providers located in regions in the PRC has not been utilized as at the date of this report; and (iii) HK$7.4 million was utilised for general corporate and working capital purposes. *(Note 2)* 約(i)25,400,000港元用於擴展本集團在電子製造服務及分銷產品業務下之產品系列；(ii)用於提供資金抓緊中國多個地區持牌輔助生殖服務提供者之潛在併購機遇之餘下所得款項淨額17,100,000港元於報告日期尚未動用；及(iii) 7,400,000港元用作一般企業及營運資金用途。*(附註2)*

Notes:

1) The intended use of the remaining unutilised net proceeds of approximately HK$4.1 million was for purchasing inventories for developing the Group's assisted reproduction medical technology business, however after communicating with the Group's customers, the Group observes that there was reduced market demand for such inventories for the year ended 31 December 2022, therefore such remaining net proceeds have not been utilised as yet. The Group will continue to monitor the market demands, and it is expected that the remaining net proceeds will be utilized by 31 December 2023 if there is a strong demand in the market.

2) As the lock-down measures in the PRC have recently been lifted, the Group is still under the negotiations with the counterparty in relation to the terms of the potential merger and acquisition opportunities of assisted reproductive services licensed providers located in regions in the PRC. As at the date hereof, no terms have been agreed by the parties yet, hence the remaining net proceeds of HK$17.1 million has not been utilized. It is expected that once the relevant terms in relation to such potential merger and acquisition have been finalized, the remaining net proceeds will be used as intended by 31 December 2023.

附註：

1) 餘下未動用所得款項淨額約4,100,000港元的擬定用途為購買存貨作發展本集團的輔助生殖醫療科技業務，然而，經與本集團客戶溝通後，本集團觀察到截至二零二二年十二月三十一日止年度，市場對該等存貨的需求減少，因此，該餘下未動用所得款項淨額尚未動用。本集團將繼續監察市場需求，如市場有強烈需求，預期餘下所得款項淨額將於二零二三年十二月三十一日前動用。

2) 由於中國的封鎖措施最近已獲解除，本集團仍就中國多個地區持牌輔助生殖服務提供者之潛在併購機遇的條款與對手方磋商。於本報告日期，訂約方尚未同意任何條款，因此，餘下所得款項淨額17,100,000港元尚未動用。有關潛在併購事項的有關條款一經落實，預期該餘下所得款項淨額將按擬定用途於二零二三年十二月三十一日前動用。

The remaining unutilised net proceeds as at 30 June 2023 of approximately HK$21.21 million is estimated to be fully utilised according to the intentions in the next six months.

於二零二三年六月三十日的餘下未動用所得款項淨額約21,210,000港元估計將於未來六個月按擬定用途悉數動用。

Management Discussion and Analysis
管理層討論及分析

HUMAN RESOURCES

As at 30 June 2023, the Group had approximately 866 employees in various operating units in Hong Kong, U.S.A. and the PRC. In order to attract and retain high quality talents to ensure smooth operation and cater for the Group's constant expansion, it offers competitive remuneration packages, with reference to market conditions and individual qualifications and experience.

人力資源

於二零二三年六月三十日，本集團位於香港、美國及中國各個營運單位合共僱用約866名僱員。為招攬及延挽優質精英，以確保營運順暢及應付本集團持續拓展需要，本集團參照市況以及個人資歷及經驗提供具競爭力的薪酬待遇。

PROSPECTS

In January 2023, the PRC re-opened including removal of strict border controls and lockdowns in cities with rising COVID-19 infections. This good news like bringing a ray of warmth to the frigid global economy. The management of the Group immediately dispatched a business team to visit surrounding areas in Southeast Asia to visit customers and looking for business opportunities. It is hoped that customers' confidence in the Group can be regained, especially the investment projects and cooperation projects that have been suspended from the year 2020 to 2022.

The Group is full of hope for a renewed global economy and looking forward to the second half of 2023, the Group's national anthem business can meet the expectations of the management the Group and investors in the market. In the future, the Group will continuously focus on the business of EMS and Distribution of Communication Products segment to get steady cash flow.

The Group will adopt a sound business strategy that combines a diversified approach to business to drive the growth in profits.

前景

二零二三年一月，中國重新開放，包括取消嚴格的邊境管制及取消因應COVID-19感染率上升實施的城市封鎖。此好消息猶如給寒冷的全球經濟帶來一絲溫暖。本集團管理層隨即派遣業務團隊訪問東南亞周邊地區，拜訪客戶及尋找商機。希望客戶能重拾對本集團的信心，尤其是二零二零年至二零二二年暫停的投資項目及合作項目。

本集團對全球經濟復甦充滿希望，並展望二零二三年下半年，本集團的國內主營業務能滿足本集團管理層及市場投資者的期望。未來，本集團將繼續專注於電子製造服務及分銷通訊產品分部業務，以獲得穩定的現金流量。

本集團將採取穩健的業務戰略，結合多元化經營方針，推動利潤增長。

Corporate Governance and Other Information
企業管治及其他資料

CORPORATE GOVERNANCE

The Directors are of the opinion that the Company has complied with the code provisions set out in the Corporate Governance Code (the "**Code**") under Appendix 14 of the Listing Rules on the Stock Exchange throughout the six months ended 30 June 2023, except for the deviation from code provision C.2.1 of the Code as described below.

Code Provision C.2.1

Under code provision C.2.1 of the Code, the roles of chairman and chief executive officer should be separated and should not be performed by the same individual. The Company does not have any officer with the title of "chief executive officer" and this is deviated from the code provision C.2.1 of the Code.

Mr. Lin Dailian, who acts as the Chairman and an executive Director, is also responsible for overseeing the general operations of the Group. The Board will meet regularly to consider major matters affecting the operations of the Group. The Board considers that this structure will not impair the balance of power and authority between the Board and the management of the Group. The roles of the respective executive directors and senior management, who are in charge of different functions complement the role of the chairman and chief executive officer. The Board believes that this structure is conducive to strong and consistent leadership enabling the Group to operate efficiently.

The Company understands the importance to comply with the code provision A.2.1 and will continue to consider the feasibility to comply with the said code provision. If compliance with the said provision is determined, appropriate persons will be nominated to assume the different roles of chairman and chief executive officer.

On 12 June 2023, Mr. Yang Weidong (the "**Mr. Yang**") was resigned as an independent non-executive Director and cease to be the member of the audit committee and nomination committee and the Chairman of the remuneration committee of the Company with effect from 12 June 2023 due to his own business commitment.

Following the resignation of Mr. Yang, the Board comprises seven members, including five executive Directors and two independent non-executive Director. The current number of independent non-executive Director is less than three as required under Rule 3.10(1) of the Listing Rules.

Mr. Yang was also the chairman of the remuneration committee, a member of the nomination committee and a member of Audit Committee of the Company. Following Mr. Yang's resignation, the Board is unable to fulfil the requirement of having three members on the Audit Committee under Rule 3.21 of the Listing Rules.

企業管治

董事認為，本公司於整個截至二零二三年六月三十日止六個月內一直遵守聯交所上市規則附錄十四下的《企業管治守則》(「**守則**」)所載的守則條文，惟下文所述就守則的守則條文第C.2.1條有所偏離的情況除外。

守則條文第C.2.1條

根據守則的守則條文第C.2.1條，主席及行政總裁的角色應分開及不應由同一人士擔任。本公司並無任何職銜為「行政總裁」的高級職員，此偏離守則的守則條文第C.2.1條。

林代聯先生為主席兼執行董事，亦負責監督本集團整體運作。董事會將定期召開會議考慮影響本集團運作的重大事宜。董事會認為此架構無損董事會與本集團管理層之間的權力均衡和權責。各執行董事及主管不同職能的高級管理層的職能與主席及行政總裁的職能相輔相成。董事會相信，此架構有利於建立鞏固而連貫的領導，讓本集團有效運作。

本公司明白遵守守則條文第A.2.1條的重要性，並將繼續考慮遵守上述守則條文的可行性。如決定遵守上述條文，本公司將提名合適人選分別擔任主席及行政總裁之職。

於二零二三年六月十二日，楊偉東先生(「**楊先生**」)因個人業務已辭任獨立非執行董事職務，並不再擔任本公司審核委員會及提名委員會成員以及薪酬委員會主席，自二零二三年六月十二日起生效。

於楊先生辭任後，董事會由七名成員組成，包括五名執行董事及兩名獨立非執行董事。獨立非執行董事目前的人數少於上市規則第3.10(1)條所規定的三名。

楊先生亦為本公司薪酬委員會主席、提名委員會成員及審核委員會成員。於楊先生辭任後，董事會未能遵守上市規則第3.21條審核委員會必須有三名成員的規定。

Corporate Governance and Other Information
企業管治及其他資料

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules (the "**Model Code**") as the required standard for securities transactions by Directors. The Company has made specific enquiries of all Directors and all Directors confirmed that they have complied with the required standards set out in the Model Code and its code of conduct regarding Directors' securities transactions throughout the six months ended 30 June 2023 and up to the date of this interim report.

進行證券交易的標準守則

本公司已採納上市規則附錄十所載的上市發行人董事進行證券交易的標準守則(「**標準守則**」)作為董事進行證券交易所需的標準。本公司經向全體董事作個別查詢後，全體董事均確認彼等於截至二零二三年六月三十日止六個月及直至本中期報告日期止整個期間已遵守標準守則載列的所需標準及有關其董事進行證券交易的行為守則。

AUDIT COMMITTEE AND REVIEW OF INTERIM RESULTS

As at the date of this report, the Audit Committee has two members comprising Mr. Chak Chi Shing (Chairman) and Mr. Li Huiwu, all being independent non-executive Directors.

The Audit Committee has reviewed together with the management the accounting principles and policies adopted by the Group and the unaudited condensed consolidated interim financial statements of the Group for the six months ended 30 June 2023.

審核委員會及審閱中期業績

於本報告日期，審核委員會由兩名成員組成，包括翟志勝先生(主席)及李慧武先生，彼等均為獨立非執行董事。

審核委員會已連同管理層審閱本集團採用的會計原則及政策以及本集團截至二零二三年六月三十日止六個月的未經審核簡明綜合中期財務報表。

OTHER INFORMATION

Interim Dividend

The Board does not recommend the payment of interim dividend for the period (2022: nil).

Purchase, Sale or Redemption of Listed Shares

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities during the Period.

其他資料

中期股息

董事會並不建議派發期內之中期股息(二零二二年：無)。

購買、出售或贖回上市股份

本公司及其任何附屬公司於期內並無購買、出售或贖回本公司任何上市證券。

The Share Option Scheme

On 10 March 2020, the Company has passed the resolution in a shareholders' meeting for the termination of the share option scheme adopted on 31 December 2010 (the "**2010 Share Option Scheme**") and the adoption of a new share option scheme (the "**2020 Share Option Scheme**") for the purpose of providing incentives and rewards to eligible participants (i.e. any director or employee (whether full time or part time), executives or officers, any advisers, consultants, suppliers, customers, any of the subsidiaries and agents of the Group) who contribute to the success of the Group's operations. The 2020 Share Option Scheme became effective on 10 March 2020 and will remain valid until 10 March 2030. The participants of the 2020 Share Option Scheme may include directors, employees, consultants, professionals, customers, suppliers, agents, business or joint venture partners, advisors and contractors of the Group or a company in which the Group holds an interest or a subsidiary of such company. An offer shall be deemed to have been accepted within 21 days from the date on which an option is offered to an eligible participant and a non-refundable payment of HK$1.00 in favour of the Company as consideration for the grant thereof. The subscription price for any share under the 2020 Share Option Scheme will be a price determined by the Board at its absolute discretion and notified to each grantee and will be not less than the highest of (i) the closing price of a share as stated in the Stock Exchange's daily quotations sheet on the date of grant of the relevant option; (ii) an amount equivalent to the average closing price of the share as stated in the Stock Exchange's daily quotation sheets for the five business days immediately preceding the date of grant of the relevant option; and (iii) the nominal value of a share on the date of the grant.

The maximum number of Shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the New Share Option Scheme and any other schemes involving the issue or grant of options or similar rights over Shares or other securities by the Company must not, in aggregate, exceed 10% of the shares in issue from time to time. Notwithstanding anything contrary to the terms of the 2020 Share Option Scheme, no options may be granted under any scheme of the Company if this will result in the said 30% limit being exceeded.

購股權計劃

於二零二零年三月十日，本公司於股東會議通過決議案，終止二零一零年十二月三十一日採納的購股權計劃(「**二零一零年購股權計劃**」)及採納新購股權計劃(「**二零二零年購股權計劃**」)，以獎勵及回報為本集團經營之成功作出貢獻之合資格參與者(即董事或僱員(無論全職或兼職)、行政人員或高級職員、任何顧問、諮詢人、供應商、客戶、本集團任何附屬公司及代理)。二零二零年購股權計劃自二零二零年三月十日起生效，將一直有效，直至二零三零年三月十日為止。二零二零年購股權計劃的參與者可包括本集團或本集團持有權益的公司或該公司的附屬公司的董事、僱員、顧問、專業人士、客戶、供應商、代理、業務或合營夥伴、諮詢人及承包商。倘本公司向合資格參與者提呈購股權當日起計21日內連同以本公司為受益人的不可退還付款1.00港元作為授出購股權的代價，則要約被視為已接納。二零二零年購股權計劃項下任何股份的認購價將為董事會全權酌情釐定的價格並告知各承授人，惟將不低於以下各項的最高者：(i)股份於相關購股權授出日期在聯交所每日報價表所列的收市價；(ii)相等於股份於緊接相關購股權授出日期前五個營業日在聯交所每日報價表所列的平均收市價的金額；及(iii)股份於授出日期的面值。

根據新購股權計劃及涉及發行或授出購股權或對本公司股份或其他證券的類似權利的任何其他計劃授出但尚未行使的所有尚未行使購股權獲行使而可予發行的股份最高數目，合共不得超過不時已發行股份的10%。儘管二零二零年購股權計劃條款有任何相反規定，倘根據本公司任何計劃授出購股權將導致超過上述30%限額，則不得授出購股權。

The total number of shares issued and to be issued upon exercise of the options already granted or to be granted to each participant under the 2020 Share Option Scheme and any other share option scheme(s) of the Company (including exercised and outstanding share options) in any 12-month period up to and including the date of such grant should not exceed 1% aggregate of the shares in issue as at the date of such grant. Any grant of further options above this 1% limit shall be subject to approval of the shareholders of the Company at general meetings, with such participant and his associates abstaining from voting.

直至有關授出日期(包括當日)止12個月期間根據二零二零年購股權計劃及本公司任何其他購股權計劃已授予或將授予各參與者的購股權(包括已行使及尚未行使的購股權)獲行使而已發行及將發行的股份總數不超過於有關授出當日已發行股份總數的1%。進一步授出超過該1%限額的任何購股權須在股東大會上獲得本公司股東批准，而有關參與者及其聯繫人須放棄投票。

The total number of shares of the Company which may be issued upon exercise of all options to be granted under the existing scheme mandate limit of the 2020 Share Option Scheme which was refreshed on 31 May 2021 is 51,353,857 Shares. Since the adoption of the 2020 Share Option Scheme and up to this report date, and taking into account the Right Issues which completed on 23 November 2021 and the share consolidation of the Company which took effect on 30 March 2023, the Company has granted options relating to 8,998,969 Shares under the 2020 Share Option Scheme representing approximately 5.16% of the total issued Shares as at this report date, of which options relating to 3,098,279 Shares are valid and outstanding, and options relating to 5,332,800 Shares had been exercised, options relating 567,890 Shares had been lapsed. Each option gives the holder the right to subscribe for one share of HK$0.2 each of the Company.

因根據二零二零年購股權計劃(於二零二一年五月三十一日更新)現有計劃授權上限將授出的所有購股權獲行使而可能發行的本公司股份總數為51,353,857股。自採納二零二零年購股權計劃起及直至本報告日期，考慮到本公司供股於二零二一年十一月二十三日完成及股份合併於二零二三年三月三十日生效，本公司根據二零二零年購股權計劃授出有關8,998,969股股份之購股權，相當於截至本報告日期已發行股份總數約5.16%。該等購股權當中，有關3,098,279股股份之購股權已生效但尚未行使，有關5,332,800股股份之購股權已獲行使，有關567,890股股份之購股權已失效。每份購股權授予持有人有權認購本公司每股0.2港元的一股股份。

Pursuant to the terms of the 2020 Share Option Scheme, the Board may at any time terminate the operation of the 2020 Share Option Scheme, and in such event, no further options will be offered but the provisions of the 2020 Share Option Scheme shall remain in force in all other respects to the extent necessary to give effect to the exercise of the options granted prior to the termination.

根據二零二零年購股權計劃條款，董事會可於任何時間終止實行二零二零年購股權計劃，於該情況下不得進一步提呈購股權，惟二零二零年購股權計劃條文於所有其他方面仍具效力，並在必要範圍內使終止前授出的任何購股權可獲有效行使。

As the Share Consolidation had taken effect on 30 March 2023, adjustments were made to the exercise price and the number of shares of the Company falling to be issued in respect of the outstanding share options in accordance with the terms and conditions of the 2020 Share Option Scheme and the Listing Rules.

由於股份合併自二零二三年三月三十日起生效，故根據二零二零年購股權計劃條款及條件以及上市規則，就尚未行使的購股權對本公司擬發行股份的行使價及數目作出調整。

As at 30 June 2023, there were Share Options for 3,098,279 shares (after Share Consolidation) valid and outstanding under the 2020 Share Option Scheme, the details of which are as follows:

於二零二三年六月三十日，根據二零二零年購股權計劃，3,098,279股股份(股份合併後)之購股權已生效但尚未行使，詳情如下：

Holder of Share Options 購股權持有人	Date of Grant 授出日期	Exercise period 行使期間	Exercise price per Share (note 2) 每股行使價（附註2）(HK$)（港元）	Number of share options 購股權數目 Outstanding as at 1 January 2023 (note 3) 於二零二三年一月一日尚未行使（附註3）	Grant during the six months ended 30 June 2023 截至二零二三年六月三十日止六個月授出	Exercised during the six months ended 30 June 2023 截至二零二三年六月三十日止六個月獲行使	Lapsed/ cancelled during the six months ended 30 June 2023 截至二零二三年六月三十日止六個月失效／註銷	Outstanding as at 30 June 2023 於二零二三年六月三十日尚未行使
Executive Directors 執行董事								
Lin Dailian 林代聯	28-January-21 二一年一月二十八日	2021.7.28–2026.1.27 二零二一年七月二十八日至二零二六年一月二十七日	3.46	533,309	–	–	–	533,309
Wang Guozhen 王國鎮 (note 4)（附註4）	28-January-21 二一年一月二十八日	2021.7.28–2026.1.27 二零二一年七月二十八日至二零二六年一月二十七日	3.46	533,309	–	–	–	533,309
Employees 僱員	28-January-21 二一年一月二十八日	2022.1.28–2026.1.27 二零二二年一月二十八日至二零二六年一月二十七日	3.46	2,031,661	–	–	–	2,031,661
Total	總計			3,098,279	–	–	–	3,098,279

Notes:

(1) The closing price of the Company's share immediately before the date (28 January 2021) on which the share options were granted was HK$0.35.

(2) The exercise price per share of share options has reflected the adjustment in relation to the Right Issues which completed on 23 November 2021 and the share consolidation which took effect on 30 March 2023.

(3) The numbers of share options has reflected the adjustment in relation to the Right Issues which completed on 23 November 2021 and the share consolidation which took effect on 30 March 2023.

(4) Mr. Wang Guozhen ("**Mr. Wang**") has resigned as an executive Director and as vice president of the Company as at 4 April 2023 and 12 June 2023 respectively.

附註：

(1) 本公司股份於緊接授出購股權日期（二零二一年一月二十八日）前的收市價為0.35港元。

(2) 購股權的每股行使價已反映在二零二一年十一月二十三日完成的有關供股的調整及於二零二三年三月三十日生效的股份合併。

(3) 購股權數目已反映在二零二一年十一月二十三日完成的有關供股的調整及於二零二三年三月三十日生效的股份合併。

(4) 王國鎮先生（「**王先生**」）分別於二零二三年四月四日及二零二三年六月十二日辭任本公司執行董事及副主席。

On 8 June 2023, the Company passed the resolution in a shareholders' meeting for the adoption of a new share option scheme (the "**2023 Share Option Scheme**") and adoption of the 2023 share award plan (the "**2023 Share Award Plan**") for the purpose of providing the Company with a flexible means of giving incentive to, rewarding, remunerating, compensating and/or providing benefits to the directors and employees of the Group and for such other purposes as the Directors may approve from time to time. For detailed information, please refer to the circular of the Company dated 11 May 2023 and the announcement of the Company dated 8 June 2023.

於二零二三年六月八日，本公司於股東會議通過決議案，以採納新購股權計劃（「**二零二三年購股權計劃**」）及採納二零二三年股份獎勵計劃（「**二零二三年股份獎勵計劃**」），使本公司能夠以靈活的方式給予本集團董事及僱員激勵、獎勵、酬金、報酬及／或福利，以及達致董事可能不時批准的其他目的。詳情請參閱本公司二零二三年五月十一日的通函及本公司二零二三年六月八日的公告。

The 2023 Share Option Scheme

The purpose of the 2023 Share Option Scheme is to recognise and acknowledge the contributions that eligible participants (the "**Eligible Participants**") have made or may make to the Group, and to provide the Eligible Participants with an opportunity to acquire proprietary interests in the Company with the view to achieving the principal objectives of (a) motivating the Eligible Participants to optimise their performance and efficiency for the benefit of the Group; and (b) attract and retain or otherwise maintain ongoing business relationship with the Eligible Participants whose contributions are, will or expected to be beneficial to the Group. A summary of the principal rules of the 2023 Share Option Scheme is set out in Appendix III to the AGM circular of the Company dated 11 May 2023 (the "**AGM Circular**"). The Directors believe that the provisions as well as such other terms as may be determined by the Board, will serve to protect the value of the Company as well as to achieve the purpose of the 2023 Share Option Scheme.

None of the Directors is a trustee of the 2023 Share Option Scheme or has a direct or indirect interest in the trustees of the 2023 Share Option Scheme (if any). There is no trustee appointed for the purposes of the 2023 Share Option Scheme.

二零二三年購股權計劃

二零二三年購股權計劃的目的在於表揚及肯定合資格參與者(「**合資格參與者**」)已經或可能對本集團作出的貢獻，為合資格參與者提供一個獲得本公司所有權權益的機會，以達致以下主要目標：(a)激勵合資格參與者為本集團的利益提高其表現及效率；及(b)吸引及挽留其貢獻已經、將會或預期對本集團有利的合資格參與者，或以其他方式與該等合資格參與者維持持續的業務關係。有關二零二三年購股權計劃主要規則之概要載於本公司於二零二三年五月十一日刊發的股東週年大會通函(「**股東週年大會通函**」)附錄三。董事認為，有關條文以及董事會可能釐定之其他條款，將可保障本公司之價值，以及達成二零二三年購股權計劃之目的。

董事均並非二零二三年購股權計劃受託人，於二零二三年購股權計劃的受託人(如有)中亦並無直接或間接權益。概無為二零二三年購股權計劃委任受託人。

The 2023 Share Award Plan

The purpose and objective of the 2023 Share Award Plan, which involves the issue or repurchase of Shares, are: (i) to recognise and reward the contribution of certain Eligible Participants to the growth and development of the Group and to give incentives thereto in order to retain them for continual operation and development of the Group; and (ii) to attract suitable personnel for further development of the Group. The reason for the Company to adopt the 2023 Share Award Scheme is because it provides for the award of Awarded Shares to Eligible Participants, who are not required to pay for those Shares either on grant or on vesting of the award.

A summary of the principal rules of the 2023 Share Award Plan is set out in Appendix IV to the AGM Circular. The Directors believe that the provisions as well as such other terms as may be determined by the Board, will serve to protect the value of the Company as well as to achieve the purpose of the 2023 Share Award Plan.

None of the Directors is a trustee of the 2023 Share Award Plan or has a direct or indirect interest in the trustees of the 2023 Share Award Plan. Tricor Services Limited has been appointed as trustee for the purposes of the 2023 Share Award Plan.

二零二三年股份獎勵計劃

二零二三年股份獎勵計劃(涉及發行或購回股份)的目的及目標為：(i)認可及獎勵為本集團增長及發展付出貢獻的若干合資格參與者，並給予獎勵，以留聘彼等為本集團的持續營運及發展提供服務；及(ii)為本集團的進一步發展招攬合適人才。本公司採用二零二三年股份獎勵計劃的原因是該計劃規定向合資格參與者授出獎勵股份，而彼等毋須在獎勵授出或歸屬時就該等股份付款。

有關二零二三年股份獎勵計劃主要規則之概要載於股東週年大會通函附錄四。董事認為，有關條文以及董事會可能釐定之其他條款，將可保障本公司之價值，以及達成二零二三年股份獎勵計劃之目的。

董事均並非二零二三年股份獎勵計劃受託人，於二零二三年股份獎勵計劃的受託人中亦並無直接或間接權益。卓佳專業商務有限公司就二零二三年股份獎勵計劃獲委任為受託人。

The total number of shares of the Company which may be issued in respect of all share options and all share awards to be granted under the 2023 Share Option Scheme and the 2023 Share Award Plan of the Company must not in aggregate exceed 10% of the shares of the Company in issue as at the date of adoption. As at 30 June 2023 and the date of this report, the total number of shares of the Company which may be issued under the 2023 Share Option Scheme and the 2023 Share Award Plan is 17,252,918 shares, representing 10% of the total number of shares of the Company.

因根據本公司二零二三年購股權計劃及二零二三年股份獎勵計劃將予授出的所有購股權及所有股份獎勵而可能發行的本公司股份總數，合共不得超過於採納日期本公司已發行股份的10%。於二零二三年六月三十日及本報告日期，根據二零二三年購股權計劃及二零二三年股份獎勵計劃而可能發行的本公司股份總數為17,252,918股，佔本公司股份總數的10%。

The total number of Share that may be issued in respect of options granted under all schemes of the Company during the six months ended 30 June 2023 divided by the weighted average number of Shares in issue for the six months ended 30 June 2023 was approximately 1.9%.

因根據本公司截至二零二三年六月三十日止六個月的所有計劃授出的購股權而可能發行的股份總數除以截至二零二三年六月三十日止六個月已發行股份加權平均數約為1.9%。

As at the date of this report, the total number of shares available for issue under the share option scheme was 3,098,279, representing approximately 1.8% of the issue shares of the Company as at such date.

於本報告日期，根據購股權計劃可供發行的股份總數為3,098,279股，約佔本公司於該日已發行股份的1.8%。

Interests and Short Positions of the Directors and Chief Executives in Shares, Underlying Shares and Debentures of the Company and Its Associated Corporations

As at 30 June 2023, so far as known to any Director or chief executive of the Company, no interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("**SFO**")) were held by the Directors and chief executives of the Company which are required (i) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which were taken or deemed to have under such provisions of the SFO); (ii) pursuant to section 352 of the part XV of the SFO, to be entered in the register referred to therein; or (iii) pursuant to the Model Code for Securities Transactions by Directors of the Company contained in the Listing Rules to be notified to the Company and the Stock Exchange.

董事及主要行政人員於本公司及其相聯法團之股份、相關股份及債券之權益及淡倉

於二零二三年六月三十日，據董事及本公司主要行政人員所知，概無董事及本公司主要行政人員於本公司或其任何相聯法團（定義見證券及期貨條例（「**證券及期貨條例**」）第XV部）之股份、相關股份及債券中，擁有(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉（包括根據證券及期貨條例之有關條文被當作或被視為擁有之權益及淡倉）；(ii)根據證券及期貨條例第XV部第352條記入該條所述之登記冊內之權益或淡倉；或(iii)根據上市規則所載本公司董事進行證券交易的標準守則須知會本公司及聯交所之權益或淡倉。

On 28 January 2021, total 15,406,140 options are granted to three executive directors of the Company to subscribe for Shares upon exercise of such Share Options at an exercise price of HK$0.359 per Shares with an exercise period of 28 July 2021 to 27 January 2026.

於二零二一年一月二十八日，共15,406,140份購股權授予本公司三名執行董事，以於行使該等購股權時按行使價每股0.359港元認購股份，行使期為二零二一年七月二十八日至二零二六年一月二十七日。

Upon the completion of Right Issue on 23 November 2021 and the share consolidation effective on 30 March 2023, the adjustment in relation to the Right Issue and share consolidation, total 533,309 options are granted to one executive director of the Company and adjusted exercise price of HK$3.46 per Shares.

於二零二一年十一月二十三日供股完成及於二零二三年三月三十日股份合併生效、就供股及股份合併作出調整後，共向本公司一名執行董事授出533,309份購股權，其經調整行使價為每股3.46港元。

As at 30 June 2023, so far as known to any Director or chief executive of the Company, other than as disclosed below, none of the Director is a director or employee of a company which has an interest or a short position in the shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO.

於二零二三年六月三十日，就董事或本公司主要行政人員所知，除下文所披露者外，概無董事於在本公司股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露之權益或淡倉之公司出任董事或僱員。

Name 名字	Capacity 身份	Number of underlying shares held/interested pursuant to Share Options 根據購股權持有／擁有權益的相關股份的數目	Long or short position 好倉或淡倉	Percentage of issued share capital of the Company 佔本公司已發行股本百分比
Lin Dailian 林代聯	Beneficial Owner 實益擁有人	533,309	Long position 好倉	0.31%

INTEREST AND/OR SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS OF THE COMPANY IN THE SHARES AND UNDERLYING SHARES

As at 30 June 2023, so far as known to any Director or chief executive of the Company, shareholders (other than a Director or chief executive of the Company) who had an interest or short position in the shares or underlying shares of the Company as recorded in the register that was required to be kept pursuant to Section 336 of Part XV of the SFO were as follows:

本公司主要股東於股份及相關股份之權益及／或淡倉

據董事或本公司主要行政人員所知，於二零二三年六月三十日於本公司之股份或相關股份中擁有須登記於根據證券及期貨條例第XV部第336條規定需存置的登記冊內的權益或淡倉的股東（除董事或本公司主要行政人員外）如下：

Name 名稱	Capacity 身份	Number of shares held 所持股份數目	Long or short position 好倉或淡倉	Percentage of issued Share Capital of the Company 佔本公司已發行股本百分比 30 June 2023 二零二三年六月三十日
China New Retail Holding Group Limited *(Note 1)* 中國新零售控股集團有限公司*(附註1)*	Beneficial Owners 實益擁有人	51,760,000	Long position 好倉	30.0%
Mr. Xiao Tan 蕭坦先生	Held by controlled corporation 由受控制法團持有	51,760,000	Long position 好倉	30.0%
Mr. Sy Ming Yiu 施明耀先生	Beneficial Owner 實益擁有人	10,000,000	Long position 好倉	5.80%

Notes:

(1) China New Retail Holding Group Limited, which is a company incorporated in Hong Kong with limited liabilities, is wholly-owned by Mr. Xiao Tan.

附註：

(1) 中國新零售控股集團有限公司為一家於香港註冊成立，由蕭坦先生全資擁有的股份有限公司。

Competing Interests

During the six months ended 30 June 2023, none of the Directors or controlling shareholders of the Company nor their respective associates is considered to have interests in a business that competes or is likely to compete, either directly or indirectly, with the businesses of the Group other than those businesses where the Directors have been appointed or were appointed as directors to represent the interests of the Company.

競爭權益

於截至二零二三年六月三十日止六個月，概無董事或本公司控股股東或彼等各自之聯繫人被視為於與本集團業務直接或間接構成或可能構成競爭之業務（董事獲委任或曾獲委任為董事以代表本公司權益之業務除外）中擁有權益。

Condensed Consolidated Statement of Profit or Loss
簡明綜合損益表

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

			Unaudited 未經審核 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
		Note	**HK$'000**	HK$'000
		附註	**千港元**	千港元
Revenue	**收入**	*3*	**228,457**	281,893
Cost of sales	銷售成本		**(173,777)**	(232,766)
Gross profit	**毛利**		**54,680**	49,127
Other income	其他收入	*4*	**6,050**	12,187
Other gains and losses	其他收益及虧損	*5*	**5,728**	4,474
Reversal of impairment loss on loans to other parties	向其他人士貸款減值虧損撥回		**6,475**	–
Selling and distribution expenses	銷售及分銷開支		**(14,856)**	(14,658)
Administrative expenses	行政費用		**(51,137)**	(53,396)
Research and development expenditure	研發開支		**(6,636)**	(7,331)
Profit/(loss) from operations	**經營溢利／(虧損)**		**304**	(9,597)
Share of results of associates	應佔聯營公司業績		**–**	346
Finance costs	融資成本	*6*	**(1,656)**	(1,683)
Loss before tax	**除稅前虧損**		**(1,352)**	(10,934)
Income tax expense	所得稅開支	*7*	**(2,339)**	(1,890)
Loss for the period	**期內虧損**	*8*	**(3,691)**	(12,824)
Attributable to:	**以下各方應佔：**			
Owners of the Company	本公司擁有人		**(4,831)**	(13,539)
Non-controlling interests	非控股權益		**1,140**	715
			(3,691)	(12,824)
Loss per share	**每股虧損**			re-presented 經重列
Basic (HK cents per share)	基本(每股港仙)	*10*	**2.98**	14.16
Diluted (HK cents per share)	攤薄(每股港仙)		**N/A 不適用**	N/A 不適用

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
簡明綜合損益及其他全面收益表

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

		Unaudited 未經審核 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
		HK$'000	HK$'000
		千港元	千港元
Loss for the period	**期內虧損**	**(3,691)**	(12,824)
Other comprehensive (expense)/income for the period, net of tax	**期內其他全面(開支)/收益，扣除稅項**		
Item that will be reclassified to profit or loss:	*將重新分類至損益的項目：*		
Exchange differences on translating foreign operations	換算海外業務之匯兑差額	**(7,044)**	2,561
Other comprehensive (expense)/income for the period, net of tax	**期內其他全面(開支)/收益，扣除稅項**	**(7,044)**	2,561
Total comprehensive (expense)/income for the period	**期內全面(開支)/收益總額**	**(10,735)**	(10,263)
Attributable to:	**以下各方應佔：**		
Owners of the Company	本公司擁有人	**(11,875)**	(10,978)
Non-controlling interests	非控股權益	**1,140**	715
		(10,735)	(10,263)

Condensed Consolidated Statement of Financial Position
簡明綜合財務狀況表

As at 30 June 2023 於二零二三年六月三十日

		Note 附註	Unaudited 未經審核 30 June 2023 二零二三年六月三十日 HK$'000 千港元	Audited 經審核 31 December 2022 二零二二年十二月三十一日 HK$'000 千港元
ASSETS	**資產**			
Non-current assets	**非流動資產**			
Property, plant and equipment	物業、廠房及設備	*11*	**16,840**	21,058
Right-of-use assets	使用權資產	*12*	**26,124**	33,240
Intangible assets	無形資產	*14*	**66,056**	68,380
Rental deposits	租賃按金	*16*	**–**	1,157
Total non-current assets	**非流動資產總值**		**109,020**	123,835
Current assets	**流動資產**			
Inventories	存貨		**76,353**	56,799
Trade receivables	應收貿易賬款	*15*	**130,885**	115,354
Prepayments, deposits, other receivables	預付款項、按金、其他應收款項	*16*	**137,814**	92,619
Loans to other parties	向其他人士貸款	*17*	**7,298**	8,032
Amount due from a director	應收一名董事款項		**–**	536
Bank and cash balances	銀行及現金結餘	*18*	**255,479**	252,209
			607,829	525,549
Assets classified as held-for-sale	分類為持作出售的資產	*13*	**–**	9,849
Total current assets	**流動資產總值**		**607,829**	535,398
TOTAL ASSETS	**資產總值**		**716,849**	659,233
EQUITY AND LIABILITIES	**權益及負債**			
Equity	**權益**			
Equity attributable to owners of the Company	本公司擁有人應佔權益			
Share capital	股本	*21*	**34,506**	24,154
Reserves	儲備		**411,853**	335,708
			446,359	359,862
Non-controlling interests	非控股權益		**3,294**	2,154
Total equity	**權益總值**		**449,653**	362,016

Condensed Consolidated Statement of Financial Position
簡明綜合財務狀況表

As at 30 June 2023 於二零二三年六月三十日

		Note 附註	Unaudited 未經審核 30 June 2023 二零二三年六月三十日 HK$'000 千港元	Audited 經審核 31 December 2022 二零二二年十二月三十一日 HK$'000 千港元
LIABILITIES	**負債**			
Non-current liabilities	**非流動負債**			
Lease liabilities	租賃負債		**14,245**	20,914
Total non-current liabilities	**非流動負債總值**		**14,245**	20,914
Current liabilities	**流動負債**			
Trade payables	應付貿易賬款	*19*	**38,575**	40,186
Accruals and other payables	預提費用及其他應付款項		**184,473**	201,832
Amount due to a director	應付一名董事款項		**804**	149
Lease liabilities	租賃負債		**15,677**	16,596
Borrowings	借貸	*20*	**7,841**	13,565
Product warranty provisions	產品保用撥備		**452**	1,207
Current tax liabilities	即期稅項負債		**5,129**	2,768
Total current liabilities	**流動負債總值**		**252,951**	276,303
Total liabilities	**負債總值**		**267,196**	297,217
TOTAL EQUITY AND LIABILITIES	**權益及負債總值**		**716,849**	659,233

Approved by the Board of Directors on 31 August 2023 and are signed on its behalf by:

董事會於二零二三年八月三十一日批准並由下列人士代為簽署：

Lin Dailian
林代聯
Director
董事

Bian Sulan
卞蘇蘭
Director
董事

Condensed Consolidated Statement of Changes in Equity
簡明綜合權益變動表

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

		Unaudited 未經審核												
		Attributable to owners of the Company 本公司擁有人應佔												
		Share capital 股本 HK$'000 千港元	Share premium account 股份溢價賬 HK$'000 千港元	Share option reserve 購股權儲備 HK$'000 千港元	Merger reserve 合併儲備 HK$'000 千港元	Foreign currency translation reserve 匯兌儲備 HK$'000 千港元	Contributed surplus 繳入盈餘 HK$'000 千港元	Statutory reserve 法定儲備 HK$'000 千港元	Capital reserve 資本儲備 HK$'000 千港元	Capital contribution 資本出資 HK$'000 千港元	Accumulated losses 累計虧損 HK$'000 千港元	Total 總計 HK$'000 千港元	Non-controlling interests 非控股權益 HK$'000 千港元	Total equity 權益總值 HK$'000 千港元
At 1 January 2022 (audited)	於二零二二年一月一日（經審核）	18,487	773,018	4,576	3,171	14,683	18,298	2,502	4,275	11,280	(484,413)	365,877	121	365,998
Total comprehensive income for the period	期內全面收益總額	–	–	–	–	2,561	–	–	–	–	(13,539)	(10,978)	715	(10,263)
Equity-settled share-based payments	以股權結算以股份為基礎之付款	1,067	7,374	–	–	–	–	–	–	–	–	8,441	–	8,441
Issuance of share	發行股份	4,600	33,200	–	–	–	–	–	–	–	–	37,800	–	37,800
Changes in equity for the period	期內權益變動	5,667	40,574	–	–	2,561	–	–	–	–	(13,539)	35,263	715	35,978
At 30 June 2022	於二零二二年六月三十日	24,154	813,592	4,576	3,171	17,244	18,298	2,502	4,275	11,280	(497,952)	401,140	836	401,976
At 31 December 2022 (audited)	於二零二二年十二月三十一日（經審核）	**24,154**	**813,592**	**5,577**	**3,171**	**14,545**	**18,298**	**2,502**	**4,275**	**11,280**	**(537,532)**	**359,862**	**2,154**	**362,016**
Total comprehensive income for the period	期內全面收益總額	**–**	**–**	**–**	**–**	**(7,044)**	**–**	**–**	**–**	**–**	**(4,831)**	**(11,875)**	**1,140**	**(10,765)**
Recognition of equity-settled share-based payment	確認以股權結算以股份為基礎之付款	**–**	**–**	**2,357**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2,357**	**–**	**2,357**
Issuance of subscription shares	發行認購股份	**10,352**	**85,663**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**96,015**	**–**	**96,015**
Changes in equity for the period	期內權益變動	**10,352**	**85,663**	**2,357**	**–**	**(7,044)**	**–**	**–**	**–**	**–**	**(4,831)**	**86,497**	**1,140**	**87,637**
At 30 June 2023	於二零二三年六月三十日	**34,506**	**899,255**	**7,934**	**3,171**	**7,501**	**18,298**	**2,502**	**4,275**	**11,280**	**(542,363)**	**446,359**	**3,294**	**449,653**

Condensed Consolidated Statement of Cash Flows
簡明綜合現金流量表

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

		Unaudited 未經審核 Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元	2022 二零二二年 HK$'000 千港元
NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES	**經營活動(所用)／所得現金淨額**	**(94,387)**	33,419
Interest received	已收利息	**3,786**	391
Purchase of property, plant and equipment	購置物業、廠房及設備	**(818)**	(6,258)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備之所得款項	**–**	709
Deposit received for disposal of associates	就出售聯營公司已收按金	**6,068**	–
Refund deposit paid for exclusive agency right in a Thailand real estate project	退回就泰國房地產項目的獨家代理權支付的按金	**5,500**	2,000
Proceeds from disposal of equity investments at FVTPL	出售按公平值計入損益的股權投資之所得款項	**–**	1,120
Decrease in loans to other parties	向其他人士貸款減少	**9,350**	1,198
Proceeds from disposal of subsidiary	出售附屬公司所得款項	**–**	1,000
NET CASH GENERATED FROM INVESTING ACTIVITIES	**投資活動所得現金淨額**	**23,886**	160
Interest paid	已付利息	**(466)**	(140)
Borrowings raised	已籌集借貸	**2,800**	14,000
Repayment of borrowings	償還借貸	**(8,500)**	–
Principal elements of lease payments	租賃付款主要部分	**(9,215)**	(8,825)
Redemption of bonds payables	贖回應付債券	**–**	(1,000)
Proceeds from exercise of share option	行使購股權所得款項	**–**	5,653
Net proceeds from issue of shares	發行股份所得款項淨額	**96,015**	–
NET CASH GENERATED FROM FINANCING ACTIVITIES	**融資活動所得現金淨額**	**80,634**	9,688
NET INCREASE IN CASH AND CASH EQUIVALENTS	**現金及現金等價物增加淨額**	**10,133**	43,267
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	**期初現金及現金等價物**	**252,209**	145,574
Effect of foreign exchange rate changes	匯率變動影響	**(6,863)**	1,155
CASH AND CASH EQUIVALENTS AT END OF PERIOD	**期末現金及現金等價物**	**255,479**	189,996

Notes to the Condensed Financial Statements
簡明財務報表附註

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

1. BASIS OF PREPARATION

The unaudited interim condensed consolidated financial statements for the six months ended 30 June 2023 have been prepared in accordance with HKAS 34 Interim Financial Reporting. The unaudited interim condensed consolidated financial statements do 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.

The unaudited interim condensed consolidated financial statements are presented in Hong Kong Dollar ("**HK$**") and all values are rounded to the nearest thousand except when otherwise indicated.

1. 編製基準

截至二零二三年六月三十日止六個月的未經審核中期簡明綜合財務報表乃根據香港會計準則第34號中期財務報告編製。未經審核中期簡明綜合財務報表並不包括年度財務報表規定的所有資料及披露事項，並應與截至二零二二年十二月三十一日止年度的本集團年度綜合財務報表一併閱讀。

除另有説明外，未經審核中期簡明綜合財務報表以港元(「**港元**」)呈列，所有數值均已約整至千位。

2. ADOPTION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

The unaudited interim condensed consolidated financial statements have been prepared on the historical cost basis, except for investment properties, which are measured at fair values. The accounting policies used in preparing the unaudited interim condensed consolidated financial statements are consistent with those used in the Group's annual financial statements for the year ended 31 December 2021, except for the adoption of the new/revised Hong Kong Financial Reporting Standards ("**HKFRSs**") and HKASs which are relevant to the Group's operation and are effective for the Group's financial year beginning on 1 January 2022 as described below.

Amendments to HKAS 16	Proceeds before Intended Use
Amendments to HKAS 37	Cost of Fulfilling a Contract
Amendments to HKFRS 3	Reference to the Conceptual Framework
Annual Improvements Projects	Annual Improvements to HKFRS Standards 2018–2020
Amendments to Accounting Guideline 5	Merger Accounting for Common Control Combinations

The adoption of this amendment to HKFRSs and HKASs did not result in substantial changes to the Group's accounting policies and amounts reported for the current and prior periods.

2. 採納新訂及經修訂香港財務報告準則

除投資物業按公平值計量外，未經審核中期簡明綜合財務報表以歷史成本為編製基礎。除採用下文所述與本集團營運相關且於二零二二年一月一日起的本集團財政年度生效的新訂／經修訂香港財務報告準則(「**香港財務報告準則**」)及香港會計準則外，編製本未經審核中期簡明綜合財務報表所採用的會計政策與編製本集團截至二零二一年十二月三十一日止年度的年度財務報表所採用者一致。

香港會計準則第16號修訂本	作擬定用途前的所得款項
香港會計準則第37號修訂本	履行合約的成本
香港財務報告準則第3號修訂本	概念框架內容
年度改進項目	二零一八年至二零二零年週期香港財務報告準則之年度改進
會計指引第5號(修訂本)	共同控制合併的合併會計法

採用香港財務報告準則及香港會計準則的修訂本，不會導致本集團於當前及過往期間的會計政策及報告金額出現重大轉變。

3. REVENUE AND SEGMENT INFORMATION

The Group has four reportable segments as follows:

EMS	— Electronic manufacturing services
Distribution of Communications Products	— Marketing and distribution of communications products
Securities and Other Assets Investment and Others	— Equity investment, property agency service and other operations
Real Estate Supply Chain Services	— Real estate advisory service and real estate purchase service
Money Lending	— Provision of loan services by licensed Corporation

3. 收入及分部資料

本集團的四個報告分部如下：

電子製造服務	— 電子製造服務
分銷通訊產品	— 營銷及分銷通訊產品
證券及其他資產投資及其他	— 股權投資、物業代理服務及其他經營
房地產供應鏈服務	— 房地產諮詢服務及房地產購置服務
借貸	— 由獲許可公司提供貸款服務

		EMS 電子製造服務 HK$'000 千港元 (unaudited) (未經審核)	Distribution of Communications Products 分銷通訊產品 HK$'000 千港元 (unaudited) (未經審核)	Securities and Other Assets Investment and Others 證券及其他資產投資及其他 HK$'000 千港元 (unaudited) (未經審核)	Real Estate Supply Chain Services 房地產供應鏈服務 HK$'000 千港元 (unaudited) (未經審核)	Money Lending 借貸 HK$'000 千港元 (unaudited) (未經審核)	Total 總計 HK$'000 千港元 (unaudited) (未經審核)
6 months ended 30 June 2023:	**截至二零二三年六月三十日止六個月：**						
Revenue from external customers	來自外來客戶收入	**197,813**	**8,221**	**18,008**	**4,296**	**119**	**228,457**
Segment profit/(loss)	分部溢利／(虧損)	**5,227**	**2,238**	**(3,702)**	**(258)**	**(229)**	**3,276**
Other material non-cash items: — Share of profit of associates	其他重大非現金項目： 一應佔聯營公司溢利	**–**	**–**	**–**	**–**	**–**	**–**
As at 30 June 2023:	**於二零二三年六月三十日：**						
Segment assets	分部資產	**462,849**	**3,503**	**69,607**	**182,840**	**3,555**	**722,354**
Segment liabilities	分部負債	**226,253**	**23,443**	**6,829**	**14,168**	**8**	**270,701**

3. REVENUE AND SEGMENT INFORMATION *(Continued)* 3. 收入及分部資料*(續)*

		EMS 電子製造服務 HK$'000 千港元 (unaudited) (未經審核)	Distribution of Communications Products 分銷通訊產品 HK$'000 千港元 (unaudited) (未經審核)	Securities and Other Assets Investment and Others 證券及其他資產投資及其他 HK$'000 千港元 (unaudited) (未經審核)	Real Estate Supply Chain Services 房地產供應鏈服務 HK$'000 千港元 (unaudited) (未經審核)	Total 總計 HK$'000 千港元 (unaudited) (未經審核)
6 months ended 30 June 2022:	**截至二零二二年六月三十日止六個月：**					
Revenue from external customers	來自外來客戶收入	270,054	8,565	20	3,254	281,893
Intersegment revenue	分部間收入	–	–	–	–	–
Segment profit/(loss)	分部溢利／(虧損)	6,331	3,456	(17,959)	(1,123)	(9,295)
Other material non-cash items: — Share of profit of associates	其他重大非現金項目： — 應佔聯營公司溢利	–	–	–	346	346
As at 30 June 2022:	**於二零二二年六月三十日：**					
Segment assets	分部資產	463,987	6,135	109,788	91,801	671,711
Segment liabilities	分部負債	233,709	24,961	23,927	9,887	292,484

		Six months ended 30 June **截至六月三十日止六個月** **2023** **二零二三年** **HK$'000** **千港元** **(unaudited)** **(未經審核)**	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)
Reconciliations of segment profit or loss	**分部溢利或虧損的對賬**		
Total profit/(loss) of reportable segments	報告分部溢利／(虧損)總額	**3,276**	(9,295)
Intersegment elimination	分部間抵銷	**–**	–
Unallocated amounts:	未分配金額：		
Directors' emoluments	董事酬金	**–**	(360)
Interest expenses	利息開支	**(663)**	(46)
Legal and professional fees	法律及專業費用	**(1,337)**	(1,118)
Equity-settled share based payments	以股權結算以股份為基礎之付款	**(2,357)**	–
Other unallocated head office and corporate expenses	其他未分配總辦事處及公司開支	**(271)**	(115)
Consolidated loss before tax for the period	期內綜合除稅前虧損	**(1,352)**	(10,934)

3. REVENUE AND SEGMENT INFORMATION *(Continued)*

3. 收入及分部資料*(續)*

Reconciliations of segment assets and liabilities:

分部資產及負債的對賬：

		30 June 2023 二零二三年六月三十日 HK$'000 千港元	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元
Assets	**資產**		
Total assets of reportable segments	報告分部資產總值	**722,354**	670,273
Elimination of intersegment assets	分部間資產抵銷	**(16,163)**	(22,983)
Unallocated amounts:	未分配金額：		
Bank and cash balances	銀行及現金結餘	**6**	7
Property, plant and equipment	物業、廠房及設備	**5,373**	6,179
Right-of-use assets	使用權資產	**4,032**	4,600
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	**1,247**	1,157
Consolidated total assets	綜合資產總值	**716,849**	659,233

		30 June 2023 二零二三年六月三十日 HK$'000 千港元	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元
Liabilities	**負債**		
Total liabilities of reportable segments	報告分部負債總額	**270,701**	301,496
Elimination of intersegment liabilities	分部間負債抵銷	**(16,163)**	(22,983)
Unallocated amounts:	未分配金額：		
Accruals and other payables	預提費用及其他應付款項	**695**	431
Borrowing	借貸	**7,300**	13,000
Lease liabilities	租賃負債	**4,663**	5,273
Consolidated total liabilities	綜合負債總額	**267,196**	297,217

3. REVENUE AND SEGMENT INFORMATION *(Continued)*

Geographical information

The Group's operations and main revenue streams are those described in the last annual financial statements. The Group's revenue is derived from contracts with customers.

In the following table, revenue is disaggregated by primary geographical market and timing of revenue recognition.

3. 收入及分部資料*(續)*

地區資料

本集團的業務及主要收入來源為上一份年度財務報表所述者。本集團的收入源自客戶合約。

於下表，收入按主要地區市場及收入確認之時間細分。

For the six months ended 30 June (unaudited) 截至六月三十日止六個月(未經審核)	EMS 電子製造服務		Distribution of Communications Products 分銷通訊產品		Securities and Other Assets Investment and Others 證券及其他資產投資及其他		Real Estate Supply Chain Services 房地產供應鏈服務		Money Lending 借貸		Total 總計	
	2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)
Primary geographical markets 主要地區市場												
— The People's Republic of China (the "**PRC**") (including Hong Kong) — 中華人民共和國(「**中國**」)(包括香港)	**16,783**	23,512	**–**	–	**18,008**	20	**4,296**	3,254	**119**	–	**39,206**	26,786
— The United States of America (the "**U.S.A.**") — 美利堅合眾國(「**美國**」)	**48,311**	38,621	**7,982**	8,456	**–**	–	**–**	–	**–**	–	**56,293**	47,077
— Switzerland — 瑞士	**27,295**	56,751	**–**	–	**–**	–	**–**	–	**–**	–	**27,295**	56,751
— France — 法國	**33,327**	45,383	**–**	–	**–**	–	**–**	–	**–**	–	**33,327**	45,383
— Belgium — 比利時	**19,606**	29,007	**–**	–	**–**	–	**–**	–	**–**	–	**19,606**	29,007
— Malaysia — 馬來西亞	**10,661**	14,478	**–**	–	**–**	–	**–**	–	**–**	–	**10,661**	14,478
— Thailand — 泰國	**6,034**	10,513	**–**	–	**–**	–	**–**	–	**–**	–	**6,034**	10,513
— United Kingdom — 英國	**34**	9	**–**	–	**–**	–	**–**	–	**–**	–	**34**	9
— Others — 其他	**35,762**	51,780	**239**	109	**–**	–	**–**	–	**–**	–	**36,001**	51,889
Segment revenue 分部收入	**197,813**	270,054	**8,221**	8,565	**18,008**	20	**4,296**	3,254	**119**	–	**228,457**	281,893
Revenue from external customers 來自外來客戶收入	**197,813**	270,054	**8,221**	8,565	**18,008**	20	**4,296**	3,254	**119**	–	**228,457**	281,893
Timing of revenue recognition 收入確認之時間												
Products and services transferred at a point in time 於某一時間點轉移的產品及服務	**197,813**	270,054	**8,221**	8,565	**18,000**	–	**4,296**	3,254	**–**	–	**228,330**	281,873
Products and services transferred over time 隨時間轉移的產品及服務	**–**	–	**–**	–	**8**	20	**–**	–	**119**	–	**127**	20
Total 總計	**197,813**	270,054	**8,221**	8,565	**18,008**	20	**4,296**	3,254	**119**	–	**228,457**	281,893

4. OTHER INCOME 4. 其他收入

		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
		HK$'000	HK$'000
		千港元	千港元
		(unaudited)	(unaudited)
		（未經審核）	（未經審核）
Bank interest income	銀行利息收入	**3,786**	391
Government grant	政府補貼	**66**	1,425
Interest income on loans to other parties	向其他人士貸款之利息收入	**2,025**	2,353
Overprovision of the RCA license fee	RCA 特許權費用超額撥備	**–**	5,850
Reimbursements from suppliers for testing defective goods	供應商測試瑕疵產品的報銷	**23**	–
Others	其他	**150**	2,168
		6,050	12,187

5. OTHER GAINS AND LOSSES 5. 其他收益及虧損

		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
		HK$'000	HK$'000
		千港元	千港元
		(unaudited)	(unaudited)
		（未經審核）	（未經審核）
Net foreign exchange gain	匯兑收益淨額	**2,379**	2,803
Gain on disposal of assets classified as held-for-sale	出售分類為持作出售的資產之收益	**3,229**	–
Gain on de-registration of a subsidiary	註銷一間附屬公司之收益	**120**	–
Fair value loss on listed equity securities	上市股本證券之公平值虧損	**–**	(109)
Gain on disposal of a subsidiary	出售一間附屬公司之收益	**–**	1,780
		5,728	4,474

6. FINANCE COSTS

6. 融資成本

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)
Interest on borrowings	借貸之利息	**446**	140
Interest on bank loans	銀行貸款之利息	**20**	–
Interest on bonds payable	應付債券之利息	**–**	46
Interest on lease liabilities	租賃負債之利息	**1,190**	1,497
		1,656	1,683

7. INCOME TAX EXPENSE

7. 所得稅開支

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)
Current tax — Hong Kong Profits Tax	即期稅項 — 香港利得稅		
Provision for the period	期內撥備	**2,319**	1,711
Current tax — Overseas	即期稅項 — 海外		
Provision for the period	期內撥備	**20**	179
		2,339	1,890

Under the two-tiered profits tax regime, profits tax rate for the first HK$2 million of assessable profits of qualifying corporations established in Hong Kong is 8.25%, and profits above that amount is subject to the tax rate of 16.5%.

根據兩級制利得稅制度，於香港成立的合資格企業的首2,000,000港元應課稅溢利的利得稅率為8.25%，而超過該金額的應課稅溢利按16.5%的稅率徵稅。

Tax charge on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries in which the Group operates, based on existing legislation, interpretation and practices in respect thereof.

其他地方應課稅溢利的稅項費用乃按本集團經營所在國家當前稅率，根據當地現行法例、詮釋及慣例計算。

8. LOSS FOR THE PERIOD

The Group's loss for the period is arrived at after charging/(crediting):

8. 期內虧損

本集團期內虧損乃扣除／(計入)以下各項後達至：

		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
		HK$'000	HK$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Cost of goods sold	售貨成本		
Cost of inventories sold	已售存貨成本	**170,401**	235,259
Allowance for inventories	存貨撥備	**8,496**	5,078
Reversal of allowance for inventories *(Note (i))*	存貨撥備撥回*(附註(i))*	**(6,186)**	(8,861)
		172,711	231,476
Cost of real estate supply chain services	房地產供應鏈服務成本		
Commission paid to internal staff	支付予內部員工的佣金	**1,066**	1,290
Amortisation of exclusive agency right	獨家代理權攤銷	**–**	–
		1,066	1,290
Depreciation	折舊		
Property, plant and equipment	物業、廠房及設備	**4,599**	4,697
Right-of-use assets	使用權資產	**7,766**	9,455
Operating lease charges — Land and buildings	經營租賃費用 — 土地及樓宇	**1,508**	1,839
Other operating expenses	其他經營費用		
Research and development expenditures *(Note (ii))*	研發開支*(附註(ii))*	**6,636**	7,331
Employee benefits expense including directors' emoluments	僱員福利開支(包括董事酬金)		
Salaries, bonus and allowances	薪金、花紅及津貼	**64,412**	77,195
Retirement benefit scheme contributions	退休福利計劃供款	**5,732**	7,217
Equity-settled share-based payments	以股權結算以股份為基礎之付款	**2,357**	2,788
		72,501	87,200

Notes:

(i) The Group makes allowance for inventories under respective aging criteria in different operating segments. The reversal of allowance represents the amount of inventories subsequently used in production or sold.

(ii) During the six months period ended 30 June 2023, research and development expenditure includes approximately HK$6,636,000 (30 June 2022: HK$7,331,000) relating to employee benefits expense, which is included in the respective total amount as disclosed separately above.

附註：

(i) 本集團根據不同營運分部之相關賬齡標準就存貨計提撥備。撥備撥回指其後用於生產或銷售之存貨金額。

(ii) 截至二零二三年六月三十日止六個月期間，研發開支包括有關僱員福利開支約6,636,000港元(二零二二年六月三十日：7,331,000港元)，該等金額已計入上文分別披露的有關總額中。

9. DIVIDENDS

No dividends have been paid or proposed during the six months ended 30 June 2023, nor has any dividend been proposed since the end of the reporting period (six months ended 30 June 2022: Nil).

9. 股息

截至二零二三年六月三十日止六個月並無派付或建議派付任何股息，自報告期末以來亦無建議派付任何股息（截至二零二二年六月三十日止六個月：無）。

10. LOSS PER SHARE

The calculation of the basic loss per share is based on the following:

10. 每股虧損

每股基本虧損的計算方式如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (unaudited) （未經審核）	2022 二零二二年 HK$'000 千港元 (unaudited) （未經審核）
Loss	**虧損**		
Loss attributable to owners of the Company, used in the basic loss per share calculation	用於計算每股基本虧損之本公司擁有人應佔虧損	**4,831**	13,539

		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 re-presented 經重列 (unaudited) （未經審核）
Number of shares	**股數**		
Weighted average number of ordinary shares for the purpose of calculating basic loss per share	用於計算每股基本虧損之普通股加權平均數	**162,234,379**	95,605,765

The comparative figure has been restated to reflect the implementation of share consolidation on the basis that every 10 issued and unissued ordinary shares of HK$0.02 each to be consolidated into 1 consolidated shares of HK$0.2 each on 30 March 2023.

於二零二三年三月三十日，比較數字已經重列，以反映按每10股每股面值0.02港元已發行及未發行普通股合併為1股每股面值0.2港元合併股份的基準實施股份合併的情況。

No diluted loss per share for the six months ended 30 June 2022 and 2021 as the outstanding share options do not have any dilutive effect.

由於尚未行使的購股權並無任何攤薄影響，故截至二零二二年及二零二一年六月三十日止六個月概無每股攤薄虧損。

11. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2023, the Group has acquired property, plant and equipment of approximately HK$818,000 (six months ended 30 June 2022: HK$6,258,000).

11. 物業、廠房及設備

截至二零二三年六月三十日止六個月，本集團已購買約818,000港元（截至二零二二年六月三十日止六個月：6,258,000港元）的物業、廠房及設備。

12. RIGHT-OF-USE ASSETS

During the six months ended 30 June 2023, the Group entered into a new lease agreements. For the new lease, the lease term is within 12 months, hence, no right-of-use assets and lease liabilities have been recognised for the new leases.

12. 使用權資產

截至二零二三年六月三十日止六個月，本集團訂立一份新租賃協議。就該新租賃而言，租期為12個月內，故概無就新租賃確認使用權資產及租賃負債。

13. INVESTMENTS IN ASSOCIATES

13. 於聯營公司的投資

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (unaudited) （未經審核）	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (audited) （經審核）
Unlisted investments in the PRC:	中國非上市投資：		
Net assets of associates	聯營公司資產淨值	–	11,254
Impairment losses	減值虧損	–	(1,405)
		–	9,849
Share of result of associate	應佔聯營公司業績	–	–
		–	9,849
Reclassified to asset classified as held-for-sale	重新分類為持作出售的資產	–	(9,849)
		–	–

Details of the Group's associates at 30 June 2023 and 31 December 2022 are as follows:

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的聯營公司詳情如下：

Name 名稱	**Place of incorporation/ registration 註冊成立／登記地點**	**Registered capital 註冊資本**	**Percentage of ownership interest/voting power/ profit sharing 所有權權益／投票權／溢利分佔百分比**		**Principal activities 主要業務**
			2023 二零二三年	2022 二零二二年	
Shanghai Rongshu Business Consulting Co., Ltd.*	PRC	RMB30,000,000 (not fully paid up)	–	49%	Consultancy service
上海榕書商務諮詢有限公司	中國	人民幣30,000,000元（未悉數繳足）	–	49%	諮詢服務

*: *English names for identification purpose.*

14. INTANGIBLE ASSETS

14. 無形資產

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (audited) (經審核)
At beginning of period/year	於期／年初	**68,380**	36,835
Additions	增添	**–**	37,800
Amortisation for the period/year	期間／年度攤銷	**(2,324)**	(2,640)
Impairment loss for the period/year	期間／年度減值虧損	**–**	(3,615)
At the end of period/year	於期／年末	**66,056**	68,380

Included in the intangible assets were exclusive agency rights for certain number of apartments in Thailand ("**EAR-1**") and exclusive agency rights to sell 77 villa units planned to be constructed under a project of developer company ("**EAR-2**"). As of 30 June 2023, the carrying amount of EAR-1 and EAR-2 was approximately HK$4,320,000 and approximately HK$27,000,000, respectively (2022: approximately HK$4,320,000 and HK$27,000,000, respectively). The management of the Group carried out impairment assessment of the recoverable amount of EAR-1 and EAR-2 at the end of reporting period, based on estimated future cash flow to be generated from the respective real estate project. These assets are used in the Group's Real Estate Supply Chain Services segment. The assessment did not lead to the recognition of impairment loss for the exclusive agency right during the six months ended 30 June 2023.

無形資產包括泰國若干間公寓的獨家代理權(「**EAR-1**」)及銷售發展公司項目項下規劃建設的77套別墅單位的獨家代理權(「**EAR-2**」)。截至二零二三年六月三十日，EAR–1及EAR–2的賬面值分別為約4,320,000港元及約27,000,000港元(二零二二年：分別為約4,320,000港元及27,000,000港元)。本集團管理層根據有關房地產項目將產生的估計未來現金流量，對EAR-1及EAR-2於報告期末的可收回金額作出減值評估。該等資產用於本集團的房地產供應鏈服務分部。評估並無導致於截至二零二三年六月三十日止六個月確認獨家代理權的減值虧損。

On 10 June 2022, the Group entered into an agency agreement involving the issue of consideration shares under the specific mandate. For details, please refer to the announcements of the Company dated 18 January 2022 and 10 June 2022 and the circular dated 13 May 2022.

於二零二二年六月十日，本集團訂立涉及根據特別授權發行代價股份的代理協議。詳情請參閱本公司日期為二零二二年一月十八日及二零二二年六月十日的公告以及日期為二零二二年五月十三日的通函。

15. TRADE RECEIVABLES

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

15. 應收貿易賬款

於報告期末，按發票日期劃分的應收貿易賬款（扣除撥備）的賬齡分析如下：

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (unaudited) （未經審核）	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (audited) （經審核）
0–90 days	0至90天	**87,974**	96,702
91–180 days	91至180天	**42,331**	17,704
181–365 days	181至365天	**313**	217
Over 365 days	365天以上	**267**	731
		130,885	115,354

16. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

16. 預付款項、按金及其他應收款項

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (unaudited) （未經審核）	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (audited) （經審核）
Prepayment	預付款項	**61,057**	10,804
Other receivables	其他應收款項	**37,622**	57,024
Purchase and other deposits	採購及其他按金	**33,213**	21,864
Amount due from non-controlling interest	應收非控股權益款項	**5,922**	4,084
		137,814	93,776
Analysis:	分析為：		
Current portion	即期部分	**137,814**	92,619
Non-current portion	非即期部分	**–**	1,157
		137,814	93,776

17. LOANS TO OTHER PARTIES

Loans to other parties represent loans advanced to other parties detailed as follows:

17. 向其他人士貸款

向其他人士貸款指向其他人士授出的貸款，詳情如下：

Name 姓名／名稱	Terms of loan 貸款條款		Principal balance as at 30 June 2023 於二零二三年六月三十日之本金結餘 HK$'000 千港元 (unaudited) (未經審核)	Accrued interest as at 30 June 2023 於二零二三年六月三十日之應計利息 HK$'000 千港元 (unaudited) (未經審核)	ECL rate 預期信貸虧損率 % %	Cumulative allowance 累計撥備 HK$'000 千港元 (unaudited) (未經審核)	Total 總計 HK$'000 千港元 (unaudited) (未經審核)	Balance as at 31 December 2022 於二零二二年十二月三十一日之結餘 HK$'000 千港元 (audited) (經審核)
Independent Third Party C 獨立第三方C	Unsecured, repayable on 21 February 2021 and bears interest of 5% p.a. ("**Loan Z**") 無抵押、須於二零二一年二月二十一日償還及按年利率5%計息(「**貸款Z**」)	(i)	**21,150**	**5,785**	**88.88%**	**(23,940)**	**2,995**	3,404
Individual D 個人D	Unsecured, repayable on 28 February 2021 and bears interest of 8% p.a. ("**Loan X**") 無抵押、須於二零二一年二月二十八日償還及按年利率8%計息(「**貸款X**」)	(ii)	**8,500**	**5,871**	**87.93%**	**(12,636)**	**1,735**	2,176
Independent Third Party F 獨立第三方F	Unsecured, repayable on 15 September 2021 and bears interest of 12% p.a. ("**Loan W**") 無抵押、須於二零二一年九月十五日償還及按年利率12%計息(「**貸款W**」)	(iii)	**–**	**152**	**82.81%**	**(126)**	**26**	26
Others 其他	Unsecured, repayable in August 2023 and bear interest of 10% p.a. 無抵押、須於二零二三年八月償還及按年利率10%計息	(iv)	**2,390**	**208**	**2.14%**	**(56)**	**2,542**	2,426
Total	總計		**32,040**	**12,016**		**(36,758)**	**7,298**	9,388

17. LOANS TO OTHER PARTIES *(Continued)*

Notes:

(i) Loan Z was originally due on 21 February 2021, but Independent Third Party C failed to repay the principal and interest on that day. Independent Third Party C rescheduled payment by monthly instalments and the last payment date would be 31 December 2022 on 27 April 2022 and further rescheduled the last payment date to 31 December 2023 on 31 March 2023, with interest calculated at 10% p.a. for the extended period, and was secured by personal guarantee given by the sole director and sole shareholder of Independent Third Party C. The Group recognised approximately HK$23,940,000 as credit-impaired as an default event have been observed.

(ii) Loan X was originally due on 30 June 2020, but Individual D failed to repay the principal and interest on that day. On 30 June 2020, Individual D rescheduled payment by monthly instalments and the last payment date would be 28 February 2021 with all other terms remain unchanged. Individual D rescheduled payment and the last payment date would be 30 September 2022 on 22 April 2022 and further rescheduled the last payment date to 31 December 2023 on 31 March 2023, with interest calculated at 16% p.a. for the extended period. The Group recognised approximately HK$12,636,000 as credit-impaired as an default event have been observed.

(iii) Loan W was originally due on 15 September 2021, Independent Third Party F fully repaid the principal amount of RMB1,000,000(equivalent to approximately HK$1,225,000) during the year ended 31 December 2022. Up to the date of report, Independent Third Party F did not made any repayment of loan interest receivables. The Group recognised impairment of approximately HK$126,000 as they are credit-impaired.

(iv) As at 30 June 2023, no amount under "Others" (2022: nil) is past due.

17. 向其他人士貸款*(續)*

附註：

(i) 貸款Z原定於二零二一年二月二十一日到期，惟獨立第三方C未能於該日償還本金及利息。於二零二二年四月二十七日，獨立第三方C重新製定了按月分期還款的時間表，其中最後一筆付款的日期應為二零二二年十二月三十一日，於二零二三年三月三十一日，最後一筆付款的日期進一步重訂為二零二三年十二月三十一日，延長期間按年利率10%計息並由獨立第三方C的唯一董事及唯一股東提供的個人擔保作保。由於違約事件已發生，故本集團將約23,940,000港元確認為信貸減值。

(ii) 貸款X原定於二零二零年六月三十日到期，惟個人D未能於該日償還本金及利息。於二零二零年六月三十日，個人D重新製定了按月分期還款的時間表，其中最後一筆付款的日期應為二零二一年二月二十八日，所有其他條款維持不變。於二零二二年四月二十二日，個人D重新製訂了還款時間表，其中最後一筆付款的日期應為二零二二年九月三十日，於二零二三年三月三十一日，最後一筆付款的日期進一步重訂為二零二三年十二月三十一日，延長期間按年利率16%計息。由於違約事件已發生，故本集團將約12,636,000港元確認為信貸減值。

(iii) 貸款W原定於二零二一年九月十五日到期，獨立第三方F於截至二零二二年十二月三十一日止年度悉數償還本金人民幣1,000,000元（相當於約1,225,000港元）。截至本報告日期，獨立第三方F尚未償還任何應付貸款利息。由於彼等乃信貸減值，故本集團確認減值約126,000港元。

(iv) 截至二零二三年六月三十日，「其他」項下的金額概無逾期（二零二二年：無）。

18. BANK AND CASH BALANCES

18. 銀行及現金結餘

		30 June 2023 二零二三年 六月三十日 HK$'000 千港元 (unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK$'000 千港元 (audited) (經審核)
Cash on hand	庫存現金	**756**	4,587
Fixed deposits	定期存款	**141,203**	124,637
Cash at bank	銀行現金	**113,520**	122,985
Cash and cash equivalents in the condensed consolidated statement of cash flows	於簡明綜合現金流量表的現金及現金等價物	**255,479**	252,209

19. TRADE PAYABLES

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

19. 應付貿易賬款

於報告期末，按發票日期劃分的應付貿易賬款的賬齡分析如下：

		30 June 2023 二零二三年 六月三十日 HK$'000 千港元 (unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK$'000 千港元 (audited) (經審核)
0–90 days	0至90天	**33,881**	35,777
91–180 days	91至180天	**185**	1,955
181–365 days	181至365天	**4,412**	2,415
Over 365 days	365天以上	**97**	39
		38,575	40,186

20. BORROWINGS

20. 借貸

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (audited) (經審核)
Loan from an independent third-party G *(Note (i))*	來自一名獨立第三方G的貸款*(附註(i))*	**541**	565
Other borrowings *(Note (ii))*	其他借貸*(附註(ii))*	**7,300**	13,000
		7,841	13,565

Notes:

(i) The amount represents loan from an independent third party, which is non-interest bearing, unsecured and repayable on demand.

(ii) The Company obtained loans from certain licensed money lenders totaling HK$7.3 million, the borrowings are unsecured and carried interest at fixed rate of 12% per annum with interest payable monthly in arrears. The borrowings are repayable within one year.

Borrowings are arranged at fixed interest rates or non-interest bearing thus expose the Group to fair value interest rate risk. The directors estimate the fair value of the Group's borrowings at 30 June 2023 and 31 December 2022 approximate to their carrying amounts.

附註：

(i) 該金額為來自一名獨立第三方的無息、無抵押及按要求償還的貸款。

(ii) 本公司自若干持牌放債人獲得合共7,300,000港元的貸款，該借貸為無抵押，按固定年利率12%計息，而利息乃按月支付。借貸須於一年內償還。

借貸按固定利率計息或無息，因此使本集團面對公平值利率風險。董事估計，本集團的借貸於二零二三年六月三十日及二零二二年十二月三十一日之公平值與其賬面值相若。

21. SHARE CAPITAL

21. 股本

		30 June 2023 (unaudited) 二零二三年六月三十日 (未經審核)		31 December 2022 (audited) 二零二二年十二月三十一日 (經審核)	
		Number of shares 股數	**Amount 金額 HK$'000 千港元**	Number of shares 股數	Amount 金額 HK$'000 千港元
Authorised:	法定：				
Ordinary shares of HK$0.02 each (before share consolidation) and HK$0.2 each (after share consolidation)	每股面值0.02港元(股份合併前)及每股面值0.2港元(股份合併後)普通股				
At the beginning of the period/year	於期／年初	**75,000,000,000**	**1,500,000**	75,000,000,000	1,500,000
Share consolidation *(Note (d))*	股份合併*(附註(d))*	**(67,500,000,000)**	**–**	–	–
At the end of the period/year	於期／年末	**7,500,000,000**	**1,500,000**	75,000,000,000	1,500,000
Issued and fully paid:	已發行及繳足：				
Ordinary shares of HK$0.02 each (before share consolidation) and HK$0.2 each (after share consolidation)	每股面值0.02港元(股份合併前)及每股面值0.2港元(股份合併後)普通股				
At the beginning of the period/year	於期／年初	**1,207,691,855**	**24,154**	924,363,855	18,487
Issuance of consideration shares *(Note (a))*	發行代價股份*(附註(a))*	**–**	**–**	230,000,000	4,600
Issuance of shares upon exercise of share options *(Note (b))*	行使購股權時發行股份*(附註(b))*	**–**	**–**	53,328,000	1,067
Issuance of subscription shares *(Note (c))*	發行認購股份*(附註(c))*	**517,600,000**	**10,352**	–	–
Share consolidation *(Note (d))*	股份合併*(附註(d))*	**(1,552,762,670)**	**–**	–	–
At the end of the period/year	於期／年末	**172,529,185**	**34,506**	1,207,691,855	24,154

21. SHARE CAPITAL *(Continued)*

Notes:

(a) On 10 June 2022, an aggregate of 230,000,000 new shares have been duly allotted and issued as fully paid to Mr. Sy Ming Yiu (the "**Assignor**") at the issue price of HK$0.164 per consideration share under the specific mandate granted by shareholders at the extraordinary general meeting (the "**EGM**") held on 31 May 2022. For details, please refer to the announcements of the Company dated 18 January 2022 and 10 June 2022 and the circular dated 13 May 2022.

(b) On 14 June 2022, an aggregate of 53,328,000 share options have been grant to certain employees of the Group (the "**Grantees**") at an exercise price of HK$0.106 per share. For details, please refer to the announcement of the Company dated 14 June 2022.

During the period ended 30 June 2022, an aggregated of 53,328,000 shares options has been exercised by the Grantees.

(c) On 13 September 2022, the Company entered into the subscription agreement with China New Retail Holding Group Limited (the "**Subscriber**"), pursuant to which the Subscriber has conditionally agreed to subscribe for and the Company has conditionally agreed to allot and issue 517,600,000 new shares at the subscription price of HK$0.1855 per subscription share, with an aggregate consideration of HK$96,014,800.

(d) On 30 March 2023, the Company implemented a share consolidation on the basis that every 10 issued and unissued ordinary shares of HK$0.02 each to be consolidated into 1 consolidated share of HK$0.2 each.

21. 股本*(續)*

附註：

(a) 於二零二二年六月十日，根據股東於二零二二年五月三十一日舉行的股東特別大會(「**股東特別大會**」)上授出的特別授權，合共230,000,000股新股份已按發行價每股代價股份0.164港元正式足額配發及發行予施明耀先生(「**轉讓人**」)。有關詳情請參閱本公司日期為二零二二年一月十八日及二零二二年六月十日的公告以及二零二二年五月十三日的通函。

(b) 於二零二二年六月十四日，合共53,328,000份購股權已按每股0.106港元的行使價授予本集團若干僱員(「**承授人**」)。詳情請參閱本公司日期為二零二二年六月十四日的公告。

截至二零二二年六月三十日止期間，承授人已合共行使53,328,000份購股權。

(c) 於二零二二年九月十三日，本公司與中國新零售控股集團有限公司(「**認購人**」)訂立認購協議，據此，認購人有條件同意認購而本公司有條件同意按認購價每股認購股份0.1855港元配發及發行517,600,000股新股份，總代價為96,014,800港元。

(d) 於二零二三年三月三十日，本公司按每10股每股面值0.02港元已發行及未發行普通股合併為1股每股面值0.2港元合併股份的基準實施股份合併。

22. RELATED PARTY TRANSACTIONS

(a) The remuneration of directors and other members of senior management during the period was as follows:

22. 關連方交易

(a) 期內董事及其他高級管理層成員的薪酬如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (unaudited) (未經審核)
Salaries, bonuses and allowances	薪金、花紅及津貼	**2,670**	2,515
Equity-settled share-based payments	股權結算股份付款	**–**	–
Retirement benefit scheme contribution	退休福利計劃供款	**23**	24
		2,693	2,539

23. FINANCIAL GUARANTEE CONTRACT

As at 30 June 2023 and 31 December 2022, the Group had an outstanding guarantee ("**the Guarantee**") with one of the suppliers of an overseas subsidiary (the "**Disposed Subsidiary**"), which was disposed on 7 October 2015, for payment in relation to a sum of USD2.6 million (equivalent to approximately HK$20.3 million), which represents a trade balance under dispute between the Disposed Subsidiary and the supplier. The supplier subsequently sold the trade balance to a third party.

During 2017, the Disposed Subsidiary agreed with the third party for a final settlement by instalment of USD650,000 (equivalent to approximately HK$5.1 million). In this regards, as at 30 June 2022 and 31 December 2021, the Group had an outstanding guarantee of the sum limited to USD650,000 subject to the full payment of the final settlement effected by the Disposed Subsidiary.

The Disposed Subsidiary had issued a counter guarantee to indemnify the Group for any loss in relation to the Guarantee. The management of the Group after taking legal advice are of the opinion that it is very highly unlikely that liabilities will be brought against the Group on the above matter.

23. 財務擔保合約

於二零二三年六月三十日及二零二二年十二月三十一日，本集團對已於二零一五年十月七日出售之海外附屬公司(「**已出售附屬公司**」)之其中一名供應商有未結擔保(「**該擔保**」)，其有關支付2,600,000美元(相當於約20,300,000港元)之款項，此乃已出售附屬公司與該供應商之爭議貿易結餘。隨後供應商已出售貿易結餘予第三方。

於二零一七年，已出售附屬公司已與該第三方達成最終和解，分期付款650,000美元(相當於約5,100,000港元)。就此而言，於二零二二年六月三十日及二零二一年十二月三十一日，本集團擁有尚未償付擔保金額限於650,000美元，視乎已出售附屬公司悉數支付的最終和解款項而定。

已出售附屬公司已向本集團發出反擔保，以就該擔保之任何損失為本集團提供彌償保證。本集團管理層於接獲法律意見後認為本集團極不可能因前述事項而承擔負債。

24. CAPITAL COMMITMENTS

The Group's capital commitments at the end of the reporting period are as follows:

24. 資本承擔

本集團於報告期末之資本承擔如下：

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (audited) (經審核)
Plant and machinery	廠房及機器		
Contracted but not yet incurred	已訂約但尚未產生	–	554

25. EVENTS AFTER THE REPORTING PERIOD

(a) Placing of new shares under general mandate

On 19 June 2023, the Company entered into the placing agreement with the placing agent, pursuant to which the Company has conditionally agreed to place through the placing agent, on a best effort basis, up to 34,505,837 placing shares at the placing price of HK$1.97 per placing share, to not less than six (6) placees, who and whose ultimate beneficial owners shall be independent third parties. Assuming all 34,505,837 Placing Shares are subscribed for in full, upon the completion, the aggregate gross proceeds from the placing will be approximately HK$68.0 million and the aggregate net proceeds from the placing will be approximately HK$66.4 million (after deduction of commission and other expenses of the placing), representing a net issue price of approximately HK$1.93 per placing share.

On 21 August 2023, due to the recent market conditions, the conditions set out in the placing agreement were not fully fulfilled by 21 August 2023, the placing agreement lapsed and the placing will not proceed.

For details, please refer to the announcements of the Company dated 19 June 2023, 10 July 2023, 31 July 2023 and 21 August 2023.

25. 報告期後事項

(a) 根據一般授權配售新股份

於二零二三年六月十九日，本公司與配售代理訂立配售協議，據此，本公司已有條件同意透過配售代理按竭誠盡力基準以每股配售股份1.97港元的配售價配售最多34,505,837股配售股份予不少於六(6)名承配人（彼等及彼等的最終實益擁有人須為獨立第三方）。假設全部34,505,837股配售股份於完成時獲悉數認購，則配售事項所得款項總額合計將約為68.0百萬港元，而配售事項所得款項淨額合計將約為66.4百萬港元（扣除配售事項的佣金及其他開支後），即每股配售股份的淨發行價約為1.93港元。

於二零二三年八月二十一日，基於近期市況，配售協議所載的條件未能於二零二三年八月二十一日前獲悉數達成，故配售協議已告失效，且配售事項將不會進行。

有關詳情請參閱本公司日期為二零二三年六月十九日、二零二三年七月十日、二零二三年七月三十一日及二零二三年八月二十一日的公告。

25. EVENTS AFTER THE REPORTING PERIOD *(Continued)*

(b) Proposed change of Company name

On 10 August 2023, the Company proposes to change the English name of the Company from "Link-Asia International MedTech Group Limited" to "China Energy Storage Technology Development Limited" and to change the dual foreign name in Chinese of the Company from "環亞國際醫療科技集團有限公司" to "中國儲能科技發展有限公司". For details, please refer to the announcements of the Company dated 10 August 2023.

25. 報告期後事項*(續)*

(b) 建議更改公司名稱

於二零二三年八月十日，本公司建議將本公司英文名稱由「Link-Asia International MedTech Group Limited」更改為「China Energy Storage Technology Development Limited」，並將本公司中文雙重外文名稱由「環亞國際醫療科技集團有限公司」更改為「中國儲能科技發展有限公司」。有關詳情請參閱本公司日期為二零二三年八月十日的公告。

26. COMPARATIVE FIGURES

Certain comparative figures have been re-presented to conform to the current period's presentation. The new classification of the accounting items is considered to provide a more appropriate presentation of the state of affairs of the Group.

26. 比較數字

若干比較數字已重列，以符合本期內的呈報方式。會計項目的新分類被認為可以更恰當地顯示本集團的狀況。

27. APPROVAL OF INTERIM FINANCIAL STATEMENTS

The interim financial statements were approved and authorised for issue by the Board of Directors on 31 August 2023.

27. 審批中期財務報表

董事會於二零二三年八月三十一日審批並授權刊發中期財務報表。

Information for Investors
投資者資料

LISTING INFORMATION

Listing: Hong Kong Stock Exchange
Stock code: 1143
Ticker Symbol
Reuters: 1143.HK
Bloomberg: 1143 HK Equity

KEY DATES

27 January 2011
Listed on Hong Kong Stock Exchange

31 August 2023
Announcement of 2023 Interim Results

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股份代號： 1143
股票簡稱
路透社： 1143.HK
彭博： 1143 HK Equity

重要日子

二零一一年一月二十七日
於香港聯合交易所上市

二零二三年八月三十一日
公佈二零二三年中期業績

過戶登記處

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Link-Asia International MedTech Group Limited

環亞國際醫療科技集團有限公司