



**CHINA LEON INSPECTION HOLDING LIMITED**

**中国力鸿检验控股有限公司**

*(Incorporated in the Cayman Islands with limited liability)*  
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：1586



**2023**

INTERIM REPORT 中期報告

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# CORPORATE INFORMATION

## 公司資料

### BOARD OF DIRECTORS

#### Executive Directors

Mr. LI Xiangli (*Chairman and CEO*)  
Ms. ZHANG Aiyong (*Vice President*)  
Mr. LIU Yi (*Vice President*)  
Mr. YANG Rongbing (*Vice Chairman*)

#### Non-executive Director

Mr. HAO Yilei

#### Independent Non-executive Directors

Mr. WANG Zichen  
Mr. ZHAO Hong  
Mr. LIU Hoi Keung

### AUDIT COMMITTEE

Mr. LIU Hoi Keung (*Chairman*)  
Mr. WANG Zichen  
Mr. ZHAO Hong

### REMUNERATION COMMITTEE

Mr. ZHAO Hong (*Chairman*)  
Ms. ZHANG Aiyong  
Mr. WANG Zichen

### NOMINATION COMMITTEE

Mr. LI Xiangli (*Chairman*)  
Mr. ZHAO Hong  
Mr. WANG Zichen

### AUTHORISED REPRESENTATIVES

Mr. LI Xiangli  
Mr. CHAN Oi Fat

### COMPANY SECRETARY

Mr. CHAN Oi Fat

### CHIEF FINANCIAL OFFICER

Mr. ZHANG Yu

### 董事會

#### 執行董事

李向利先生 (*主席兼行政總裁*)  
張愛英女士 (*副總裁*)  
劉翊先生 (*副總裁*)  
楊榮兵先生 (*副主席*)

#### 非執行董事

郝怡磊先生

#### 獨立非執行董事

王梓臣先生  
趙虹先生  
廖開強先生

### 審核委員會

廖開強先生 (*主席*)  
王梓臣先生  
趙虹先生

### 薪酬委員會

趙虹先生 (*主席*)  
張愛英女士  
王梓臣先生

### 提名委員會

李向利先生 (*主席*)  
趙虹先生  
王梓臣先生

### 授權代表

李向利先生  
陳愛發先生

### 公司秘書

陳愛發先生

### 首席財務官

張昱先生

# CORPORATE INFORMATION

## 公司資料

### AUDITOR

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

### REGISTERED OFFICE

Windward 3  
Regatta Office Park  
PO Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

### HEADQUARTER AND PRINCIPAL PLACE OF BUSINESS IN THE MAINLAND CHINA

Buildings No. 77-78  
Taida Science Park  
No. 12 Zhuyuan Road  
Shunyi District  
Beijing, China

### PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Suite 1015, 10/F  
Ocean Centre, Harbour City  
Kowloon, Hong Kong

### PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Ocorian Trust (Cayman) Limited  
Windward 3  
Regatta Office Park  
PO Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

### 核數師

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

### 註冊辦事處

Windward 3  
Regatta Office Park  
PO Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

### 中國內地總部及主要營業地點

中國北京  
順義區  
竺園路12號  
泰達科技園  
77-78棟

### 香港主要營業地點

香港九龍  
海港城海洋中心  
10樓1015室

### 主要股份過戶登記處

Ocorian Trust (Cayman) Limited  
Windward 3  
Regatta Office Park  
PO Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

# CORPORATE INFORMATION

## 公司資料

### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Computershare Hong Kong Investor Services Limited  
Shops 1712–1716, 17/F Hopewell Centre  
183 Queen's Road East  
Wan Chai, Hong Kong

### STOCK CODE

1586

### WEBSITE

[www.hk1586.com](http://www.hk1586.com)

### INVESTOR RELATIONS

For enquiries, please contact:  
Investor Relations Department  
Email: [ir@leontest.com](mailto:ir@leontest.com)  
Telephone: (852) 2821 9703

### 香港股份過戶登記分處

香港中央證券登記有限公司  
香港灣仔  
皇后大道東 183 號  
合和中心 17 樓 1712–1716 號舖

### 股份代號

1586

### 網站

[www.hk1586.com](http://www.hk1586.com)

### 投資者關係

如有查詢，請聯繫：  
投資者關係部  
電郵：[ir@leontest.com](mailto:ir@leontest.com)  
電話：(852) 2821 9703

# 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 2023 年 6 月 30 日止六個月

		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元	30 June 2022 2022 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元
		Notes 附註	
<b>REVENUE</b>	<b>收入</b>	3	<b>505,380</b>
Cost of sales	銷售成本		<b>(274,533)</b>
Gross profit	毛利		<b>230,847</b>
Other income and other gains and losses	其他收入以及其他收益及虧損	4	<b>2,399</b>
Selling and distribution expenses	銷售及分銷開支		<b>(15,205)</b>
Administrative expenses	行政開支		<b>(113,814)</b>
Fair value changes of financial assets and liabilities at fair value through profit or loss	按公允價值計入損益的金融資產及負債之公允價值變動		<b>(3,550)</b>
Other expenses	其他開支		<b>(16,727)</b>
Finance costs	融資成本		<b>(1,901)</b>
<b>PROFIT BEFORE TAX</b>	<b>稅前利潤</b>	5	<b>82,049</b>
Income tax expense	所得稅開支	6	<b>(13,552)</b>
<b>PROFIT FOR THE PERIOD</b>	<b>期間利潤</b>		<b>68,497</b>
Attributable to:	以下各項應佔：		
Owners of the Company	本公司擁有人		<b>48,288</b>
Non-controlling interests	非控股權益		<b>20,209</b>
			<b>68,497</b>
			45,565

# 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 2023 年 6 月 30 日止六個月

		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	30 June 2022 2022 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元
		Note 附註	
<b>Other comprehensive income (expense):</b>	<b>其他全面收益(開支):</b>		
<i>Item that will not be reclassified to profit or loss:</i>	<i>將不會重新分類至損益的項目:</i>		
Exchange differences on translation from functional currency to presentation currency	換算功能貨幣為呈列貨幣的匯兌差額		
		2,867	(4,198)
<i>Item that may be reclassified to profit or loss in subsequent periods:</i>	<i>於隨後期間可能重新分類至損益的項目:</i>		
Exchange differences on translation of foreign operations	換算海外業務的匯兌差額		
		(11,481)	(1,190)
<b>OTHER COMPREHENSIVE EXPENSE FOR THE PERIOD, NET OF INCOME TAX</b>	<b>本期間其他全面開支，扣除所得稅</b>		
		(8,614)	(5,388)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>本期間全面收益總額</b>		
		59,823	40,177
Attributable to:	以下各項應佔:		
Owners of the Company	本公司擁有人	41,738	31,916
Non-controlling interests	非控股權益	18,285	8,261
		59,823	40,177
<b>EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY</b>	<b>本公司普通權益持有人應佔每股盈利</b>		
Basic (HK\$ cents)	基本(港仙)	8	7.45
		10.01	
Diluted (HK\$ cents)	攤薄(港仙)	8	7.44
		9.98	

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

As at 30 June 2023 於 2023 年 6 月 30 日

		Notes 附註	At 30 June 2023 於 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元	At 31 December 2022 於 2022 年 12 月 31 日 (Audited) (經審核) HK\$' 000 港幣千元
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	9	209,899	204,423
Right-of-use assets	使用權資產		66,627	66,375
Investment properties	投資物業		16,250	17,486
Goodwill	商譽	10	33,264	30,341
Intangible assets	無形資產		3,985	3,904
Financial assets at fair value through profit or loss	按公允價值計入損益的金融資產		5,971	5,168
Deferred tax assets	遞延稅項資產		3,829	1,107
Prepayments, other receivables and other assets	預付款項、其他應收款項及其他資產	12	4,327	385
			<b>344,152</b>	<b>329,189</b>
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		2,423	3,365
Trade receivables	貿易應收款項	11	182,067	172,302
Prepayments, other receivables and other assets	預付款項、其他應收款項及其他資產	12	56,094	23,137
Financial assets at fair value through profit or loss	按公允價值計入損益的金融資產		1,638	1,710
Pledged deposits	已抵押存款		–	470
Time deposits with an initial terms of over three months	初始期限超過三個月的定期存款		1,366	7,661
Cash and cash equivalents	現金及現金等價物		213,846	222,254
			<b>457,434</b>	<b>430,899</b>
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	貿易應付款項	13	36,196	43,622
Contract liabilities	合約負債	14	4,733	3,565
Other payables and accruals	其他應付款項及應計項目	15	61,604	71,891
Interest-bearing bank loans	計息銀行貸款	16	29,046	26,449
Tax payable	應納稅款		28,124	22,880
Lease liabilities	租賃負債		10,514	13,153
Convertible bonds	可換股債券	17	49,049	–
			<b>219,266</b>	<b>181,560</b>
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>238,168</b>	<b>249,339</b>
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>582,320</b>	<b>578,528</b>



# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

As at 30 June 2023 於 2023 年 6 月 30 日

		Notes	At 30 June 2023 於 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	At 31 December 2022 於 2022 年 12 月 31 日 (Audited) (經審核) HK\$'000 港幣千元
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Convertible bonds	可換股債券	17	–	50,861
Other payable and accruals	其他應付款項及應計項目	15	–	1,102
Deferred tax liabilities	遞延稅項負債		2,821	2,796
Lease liabilities	租賃負債		27,801	36,744
			<b>30,622</b>	91,503
<b>Net assets</b>	<b>資產淨值</b>		<b>551,698</b>	487,025
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	18	190	189
Reserves	儲備		424,666	378,079
Equity attributable to owners of the Company	本公司擁有人應佔權益		<b>424,856</b>	378,268
Non-controlling interests	非控股權益		<b>126,842</b>	108,757
<b>Total equity</b>	<b>權益總額</b>		<b>551,698</b>	487,025

The condensed consolidated financial statements on pages 5 to 36 were approved and authorised for issue by the Board of Directors on 30 August 2023 and are signed on its behalf by:

第5至36頁的簡明綜合財務報表已獲董事會於2023年8月30日批准及授權刊發，並由下列董事代表簽署：

**LI Xiangli**  
李向利  
DIRECTOR  
董事

**YANG Rongbing**  
楊榮兵  
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 2023 年 6 月 30 日止六個月

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Capital reserve	Statutory reserves	Share-based compensation reserve	Shares held for share award scheme	FVTOCI reserve	Exchange fluctuation reserve	Retained profits	Total	Non-controlling interests	Total equity
		股本	資本儲備	法定儲備	以股份為基礎的薪酬儲備	股份獎勵計劃所持股份	按公允價值計入其他全面收益儲備	匯兌波動儲備	保留利潤	合計	非控股權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
				(Note (a))	(附註(a))							
As at 1 January 2022 (audited)	於 2022 年 1 月 1 日 (經審核)	172	201,761	35,495	7,900	(8,472)	(3,403)	34,985	79,200	347,638	78,961	426,599
Profit for the period	本期間利潤	-	-	-	-	-	-	-	35,822	35,822	9,743	45,565
Other comprehensive expense for the period	本期間其他全面開支	-	-	-	-	-	-	(3,906)	-	(3,906)	(1,482)	(5,388)
Total comprehensive (expense) income for the period	本期間全面(開支) 收益總額	-	-	-	-	-	-	(3,906)	35,822	31,916	8,261	40,177
Shares purchased for share award scheme	為股份獎勵計劃購買之 股份	-	-	-	-	(2,150)	-	-	-	(2,150)	-	(2,150)
Equity-settled share award expenses	以權益結算的股份獎勵 開支	-	-	-	8,154	-	-	-	-	8,154	-	8,154
Award shares vested	已歸屬獎勵股份	-	-	-	(4,211)	4,003	-	-	208	-	-	-
As at 30 June 2022 (unaudited)	於 2022 年 6 月 30 日 (未經審核)	172	201,761	35,495	11,843	(6,619)	(3,403)	31,079	115,230	385,558	87,222	472,780

# 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 2023 年 6 月 30 日止六個月

	Attributable to owners of the Company 本公司擁有人應佔												
	Share capital	Capital reserve	Statutory reserves	Share-based compensation reserve	Shares held for share award scheme	FVTOCI reserve	Convertible bond equity reserve	Exchange fluctuation reserve	Retained profits	Total	Non-controlling interests	Total equity	
													股本
HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元 (Note (a)) (附註 (a))	HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	
As at 1 January 2023 (audited)	於 2023 年 1 月 1 日 (經審核)	189	263,835	35,712	15,404	(4,473)	(3,403)	-	3,431	67,573	378,268	108,757	487,025
Profit for the period	本期間利潤	-	-	-	-	-	-	-	48,288	48,288	48,288	20,209	68,497
Other comprehensive expense for the period	本期間其他全面開支	-	-	-	-	-	-	(6,550)	-	(6,550)	(6,550)	(2,124)	(8,674)
Total comprehensive (expense) income for the period	本期間全面(開支)收益總額	-	-	-	-	-	-	(6,550)	48,288	41,738	41,738	18,085	59,823
Shares purchased for share award scheme	為股份獎勵計劃購買之股份	-	-	-	-	(2,818)	-	-	-	-	(2,818)	-	(2,818)
Equity-settled share compensation expense	以權益結算的股份補償開支	-	-	-	2,008	-	-	-	-	-	2,008	-	2,008
Issue of shares upon exercise of share options	行使購股權後發行股份	1	1,009	-	(904)	-	-	-	(106)	-	-	-	-
Change of terms of convertible bond	可換股債券條款變動	-	-	-	-	-	5,660	-	-	5,660	5,660	-	5,660
Transfer from retained earnings	轉撥自保留盈利	-	-	1,112	-	-	-	-	(1,112)	-	-	-	-
As at 30 June 2023 (unaudited)	於 2023 年 6 月 30 日 (未經審核)	190	264,844	36,824	16,508	(7,291)	(3,403)	5,660	(3,119)	114,643	424,856	126,842	551,698

Note:

(a) As stipulated by the relevant laws and regulations of the People's Republic of China ("PRC"), before distribution of the net profit each year, each of the Group's subsidiaries established in the PRC shall set aside 10% of its net profit after taxation to the statutory surplus reserve until the statutory funds is accumulated up to 50% of their registered capital. The reserve fund can only be used, upon approval by the board of directors of these PRC established subsidiaries and by the relevant authority, to offset accumulated losses or increase capital.

附註：

(a) 根據中華人民共和國(「中國」)相關法律及法規規定，本集團在中國成立的各附屬公司每年均須撥出除稅後淨利潤的10%作法定盈餘儲備，然後方可分派淨利潤，直至法定儲備金計累至其註冊資本的50%為止。儲備金僅可用於抵銷累計虧損或增加資本，惟須經該等於中國成立的附屬公司的董事會及相關機關批准。

# 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 2023 年 6 月 30 日止六個月

		Six months ended	
		截至下列日期止六個月	
		30 June 2023	30 June 2022
		2023 年	2022 年
		6 月 30 日	6 月 30 日
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$' 000	HK\$' 000
		港幣千元	港幣千元
Net cash from operating activities	經營活動所得現金淨額	57,760	45,571
Net cash used in investing activities	投資活動所用現金淨額	(57,980)	(27,943)
Net cash (used in) from financing activities	融資活動(所用)所得現金淨額	(10,473)	6,336
Net increase in cash and cash equivalents	現金及現金等價物增加淨額	(10,693)	23,964
Cash and cash equivalents at beginning of the period	期初的現金及現金等價物	222,254	150,636
Effect of foreign exchange rate changes, net	外匯匯率變動的影響，淨額	2,285	8,742
Cash and cash equivalents at end of the period	期末的現金及現金等價物	213,846	183,342



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 1. BASIS OF PREPARATION

The condensed consolidated interim financial statements for the six months ended 30 June 2023 have been prepared in accordance with International Accounting Standard (“IAS”) 34 *Interim Financial Reporting* issued by the International Accounting Standards Board (the “IASB”) as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”).

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

### 2. CHANGES IN ACCOUNTING POLICIES

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

Amendments to HKAS 1 and HKFRS Practice Statement 2	<i>Disclosure of Accounting Policies</i>
Amendments to HKAS 8	<i>Definition of Accounting Estimates</i>
Amendments to HKAS 12	<i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>
Amendments to HKAS 12	<i>International Tax Reform — Pillar Two Model Rules</i>

### 1. 編製基準

截至2023年6月30日止六個月的簡明綜合中期財務報表已根據國際會計準則理事會（「國際會計準則理事會」）頒佈的《國際會計準則》（「國際會計準則」）第34號中期財務報告及《香港聯合交易所有限公司證券上市規則》（「上市規則」）附錄十六的適用披露規定編製。

簡明綜合中期財務資料不包括全年財務報表的所有資料及披露，應與本集團截至2022年12月31日止年度的全年綜合財務報表一併閱覽。

### 2. 會計政策變動

編製中期簡明綜合財務資料時採用之會計政策，與編製本集團截至2022年12月31日止年度之綜合財務報表所應用者一致，惟採用下列本期間財務資料首次採用之新訂及經修訂國際財務報告準則（「國際財務報告準則」）除外。

香港會計準則第1號及香港財務報告準則實務報告第2號之修訂	會計政策披露
香港會計準則第8號之修訂	會計估計的定義
香港會計準則第12號之修訂	單一交易產生的資產及負債的相關遞延稅項
香港會計準則第12號之修訂	國際稅收改革 — 支柱二立法模板

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 2. CHANGES IN ACCOUNTING POLICIES (Continued)

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

- (a) Amendments to HKAS 1 require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to HKFRS Practice Statement 2 provide non-mandatory guidance on how to apply the concept of materiality to accounting policy disclosures.
- (b) Amendments to HKAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates. The Group has applied the amendments to changes in accounting policies and changes in accounting estimates that occur on or after 1 January 2023.
- (c) Amendments to HKAS 12 *Deferred Tax related to Assets and Liabilities arising from a Single Transaction* narrow the scope of the initial recognition exception in HKAS 12 so that it no longer applies to transactions that give rise to equal taxable and deductible temporary differences, such as leases and decommissioning obligations. Therefore, entities are required to recognise a deferred tax asset (provided that sufficient taxable profit is available) and a deferred tax liability for temporary differences arising from these transactions.

The application of the amendments to IFRSs in the current period has had no material effect on the amounts reported and disclosures set out in the interim financial information.

### 2. 會計政策變動(續)

有關適用於本集團的新訂及經修訂香港財務報告準則的性質及影響載述如下：

- (a) 香港會計準則第1號(修訂本)要求實體披露重要會計政策資料，而非重大會計政策。倘連同實體財務報表內其他資料一併考慮，會計政策資料可以合理預期會影響通用財務報表的主要使用者根據該等財務報表所作出的決定，則該會計政策資料屬重大。香港財務報告準則實務說明第2號(修訂本)就如何將重要性概念應用於會計政策披露提供非強制性指引。
- (b) 香港會計準則第8號(修訂本)澄清會計估計變動與會計政策變動之間的區別。會計估計被定義為財務報表中存在計量不確定性的貨幣金額。該等修訂亦闡明實體如何使用計量技術及輸入值製定會計估計。本集團已對2023年1月1日或之後發生的會計政策變動及會計估計變動應用該等修訂。
- (c) 香港會計準則第12號(修訂本)單一交易產生的資產和負債相關的遞延所得稅縮小了初始確認香港會計準則第12號例外的範圍，使其不再適用於產生金額相等的應課稅及可扣減暫時性差異的交易，例如租賃及棄置義務。因此，實體需要就該等交易產生的暫時性差異確認遞延稅項資產(惟有足夠的應課稅溢利可供使用)及遞延稅項負債。

本期間應用經修訂國際財務報告準則對中期財務資料所載的呈報金額及披露並無重大影響。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 3. REVENUE

#### Disaggregation of revenue from contracts with customers

### 3. 收入

#### 客戶合約收入明細

Segments 分部		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	30 June 2022 2022 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元
<b>Type of services</b>	<b>服務類型</b>		
Testing services	檢測服務	305,166	279,920
Surveying services	鑒定服務	134,549	111,025
Witnessing and ancillary services	見證及輔助服務	65,665	40,816
Total	合計	505,380	431,761
<b>Geographical markets</b>	<b>地區市場</b>		
Greater China	大中華區	318,639	289,913
Overseas	海外	186,741	141,848
Total	合計	505,380	431,761
<b>Timing of revenue recognition</b>	<b>收入確認時間</b>		
A point in time	某一時間點	505,380	431,761
Total	合計	505,380	431,761

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 4. OTHER INCOME AND OTHER GAINS AND LOSSES

### 4. 其他收入以及其他收益及虧損

		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元	30 June 2022 2022 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元
<b>Other income</b>	<b>其他收入</b>		
Interest income	利息收入	1,149	432
Value-added and other tax refund	已退回增值及其他稅款	795	1,305
Government subsidies	政府補助	969	3,944
Rental income	租金收入	819	814
		<b>3,732</b>	<b>6,495</b>
<b>Other gains and losses</b>	<b>其他收益及虧損</b>		
(Loss) gain on foreign exchange difference	外匯匯兌差額(虧損)收益	(519)	145
Gain (loss) on disposal of items of property, plant and equipment	出售物業、廠房及設備項目的 收益(虧損)	183	(335)
Others	其他	(997)	582
		<b>(1,333)</b>	<b>392</b>
		<b>2,399</b>	<b>6,887</b>



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 5. PROFIT BEFORE TAX

### 5. 稅前利潤

		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	30 June 2022 2022 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元
The Group's Profit before tax has been arrived after charging:	本集團經扣除以下各項後所達致的稅前利潤：		
Depreciation of property, plant and equipment	物業、廠房及設備的折舊	27,237	19,074
Depreciation of investment properties	投資物業的折舊	721	760
Depreciation of right-of-use assets	使用權資產的折舊	8,789	8,106
Amortisation of intangible assets	無形資產攤銷	554	501
Research and development costs (included in other expenses):	研發成本(計入其他開支)：		
— Current period expenditure	— 本期開支	15,308	11,378

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 6. INCOME TAX EXPENSE

### 6. 所得稅開支

		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元	30 June 2022 2022 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元
Current income tax	即期所得稅		
— Mainland China	— 中國內地	7,635	6,753
— Other jurisdictions	— 其他司法管轄區	5,917	2,244
		<b>13,552</b>	<b>8,997</b>

### 7. DIVIDENDS

The proposed final cash dividend of HK\$0.0272 per share for the year ended 31 December 2022 was approved by the Company's shareholders on 16 June 2023. On 30 August 2023, the Board of Directors declared an interim dividend of HK\$0.0269 per share for the six months ended 30 June 2023 (six months ended 30 June 2022: HK\$0.022).

### 7. 股息

建議就截至2022年12月31日止年度派付的末期現金股息每股港幣0.0272元已於2023年6月16日獲本公司股東批准。於2023年8月30日，董事會就截至2023年6月30日止六個月宣派中期股息每股港幣0.0269元（截至2022年6月30日止六個月：港幣0.022元）。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 8. EARNINGS PER SHARE

The calculation of the basic and diluted earnings per share attributable to the owners of the Company is based on the following data:

### 8. 每股盈利

本公司擁有人應佔每股基本及攤薄盈利按下列數據計算：

		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	30 June 2022 2022 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元
<b>Earnings</b>	<b>盈利</b>		
Profit for the period attributable to owners of the Company, used in the basic and diluted earnings per share calculation	用於計算每股基本及攤薄盈利的本公司擁有人應佔期間利潤	<b>48,288</b>	35,822
		'000 千股	'000 千股
<b>Shares</b>	<b>股份</b>		
Weighted average number of ordinary shares in issue during the period used in the basic earnings per share calculation	用於計算每股基本盈利的期間已發行普通股加權平均數	<b>482,386</b>	480,847
Effect of dilutive potential ordinary shares: — Share options	普通股潛在攤薄的影響： — 購股權	<b>1,578</b>	733
Weighted average number of ordinary shares in issue during the period used in the diluted earnings per share calculation	用於計算每股攤薄盈利的期間已發行普通股加權平均數	<b>483,964</b>	481,580

Notes:

- (a) The weighted average number of ordinary shares shown above for the six months ended 30 June 2023 and 2022 have been arrived at after adjusting the shares held by the Company's share award scheme under the trust.
- (b) In addition, the number of shares adopted in the calculation of the basic and diluted earnings per share for the six months ended 30 June 2022 has been retrospectively adjusted to reflect the bonus shares which became effective in July 2022.

The computation of diluted earnings per share for the six months ended 30 June 2023 does not assume the exercise of certain of the Company's share options because the exercise price of those options were higher than the average market price for shares for the six months ended 30 June 2023 and 2022.

附註：

- (a) 上文所示截至 2023 年及 2022 年 6 月 30 日止六個月的普通股加權平均數乃經調整根據信託由本公司股份獎勵計劃持有的股份後達致。
- (b) 此外，計算截至 2022 年 6 月 30 日止六個月的每股基本及攤薄盈利時採用的股份數目已予追溯調整，以反映於 2022 年 7 月生效的紅股。

計算截至 2023 年 6 月 30 日止六個月的每股攤薄盈利時並無假設本公司若干購股權獲行使，此乃由於該等購股權的行使價於截至 2023 年及 2022 年 6 月 30 日止六個月高於股份的平均市價。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 8. EARNINGS PER SHARE (Continued)

At the six month ended 30 June 2023 and 2022, because the diluted earnings per share amount is increased when taking convertible bonds into account, the convertible bonds had an anti-dilutive effect on the basic earnings per share for period and were excluded in the calculation of diluted earnings per share.

Therefore, the diluted earnings per share amounts are based on the profit for the period of HK\$48,288,000, and the weighted average number of ordinary shares of 483,963,718 in issue during the period.

### 9. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT AND INVESTMENT PROPERTIES

During the current interim period, the Group disposed of certain plant and equipment with an aggregate carrying amount of HK\$1,149,000 for cash proceeds of HK\$1,332,000, resulting in a gain on disposal of HK\$183,000.

In addition, during the current interim period, the Group has addition of property, plant and equipment of approximately HK\$42,033,000.

Certain of the Group's property, plant and equipment and investment properties with a carrying value of HK\$29,004,000 and HK\$15,623,000, respectively, were pledged to obtain banking facility from banks amounting to HK\$29,046,000.

### 10. GOODWILL

**COST**  
At 31 December 2022 and 1 January 2023 (audited)  
Acquisition of a subsidiary (Note 21)  
Exchange realignment

**成本**  
於 2022 年 12 月 31 日及 2023 年 1 月 1 日 (經審核)  
收購附屬公司 (附註 21)  
匯兌調整

HK\$'000  
港幣千元

**At 30 June 2023 (unaudited)**

**於 2023 年 6 月 30 日 (未經審核)**

**33,264**

The Group tests for impairment of goodwill annually and in the financial year in which the acquisition takes place, or more frequently if there are indications that goodwill might be impaired.

本集團會於每年及於收購事項發生的財政年度進行商譽減值測試，或倘有跡象表明商譽可能出現減值，則將會更為頻密進行測試。

### 8. 每股盈利 (續)

截至 2023 年及 2022 年 6 月 30 日止六個月，由於計及可換股債券時每股攤薄盈利金額增加，可換股債券對期內每股基本盈利具有反攤薄影響，在計算每股攤薄盈利時已被排除。

因此，每股攤薄盈利金額乃基於期內利潤港幣 48,288,000 元及期內已發行普通股加權平均數 483,963,718 股。

### 9. 物業、廠房及設備以及投資物業的變動

於本中期期間，本集團處置總賬面值為港幣 1,149,000 元的若干廠房及設備的現金所得款項為港幣 1,332,000 元，故處置收益為港幣 183,000 元。

此外，於本中期期間，本集團添置物業、廠房及設備約港幣 42,033,000 元。

本集團若干物業、廠房及設備以及投資物業 (賬面值分別為港幣 29,004,000 元及港幣 15,623,000 元) 已被抵押，以自銀行獲得港幣 29,046,000 元的銀行融資。

### 10. 商譽



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 11. TRADE RECEIVABLES

### 11. 貿易應收款項

		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	31 December 2022 2022 年 12 月 31 日 (Audited) (經審核) HK\$'000 港幣千元
Trade receivables	貿易應收款項	187,539	177,950
Allowance for credit losses	信貸損失撥備	(5,472)	(5,648)
		<b>182,067</b>	<b>172,302</b>

The following is an ageing analysis of trade receivables net of allowance for credit losses presented based on the invoice dates:

根據發票日期呈列的貿易應收款項(扣除信貸損失撥備)的賬齡分析如下：

		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	31 December 2022 2022 年 12 月 31 日 (Audited) (經審核) HK\$'000 港幣千元
Within 3 months	3 個月以內	155,092	148,564
3 to 6 months	3 個月至 6 個月	14,650	13,273
6 months to 1 year	6 個月至 1 年	5,321	5,201
1 to 2 years	1 年至 2 年	7,004	5,264
		<b>182,067</b>	<b>172,302</b>

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 12. PREPAYMENTS, OTHER RECEIVABLES AND OTHER ASSETS

### 12. 預付款項、其他應收款項及其他資產

		As at 30 June 2023 於 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元	As at 31 December 2022 於 2022 年 12 月 31 日 (Audited) (經審核) HK\$' 000 港幣千元
Prepayments	預付款項	44,977	14,296
Deposits and other receivables	按金及其他應收款項	15,517	9,301
		<b>60,494</b>	23,597
Allowance for credit losses	信貸損失撥備	(73)	(75)
		<b>60,421</b>	23,522
Portion classified as non-current assets	分類為非流動資產的部分	(4,327)	(385)
		<b>56,094</b>	23,137

Deposits and other receivables mainly represent rental deposits, deposit paid for purchase of leasehold land and property, plant and equipment, and deposits with suppliers. The basis of determining the inputs and assumptions and the estimation techniques for impairment used in the condensed consolidated financial statements for the six months ended 30 June 2023 are the same as those followed in the preparation of the Group's annual financial statements for the year ended 31 December 2022.

按金及其他應收款項主要指租金按金、就購買租賃土地以及物業、廠房及設備支付的按金及供應商按金。截至 2023 年 6 月 30 日止六個月的簡明綜合財務報表所用釐定輸入數據及假設以及減值估計方法的基準與編製本集團截至 2022 年 12 月 31 日止年度的年度財務報表所用基準相同。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 13. TRADE PAYABLES

The following is an ageing analysis of the trade payables presented based on invoice dates:

### 13. 貿易應付款項

根據發票日期呈列的貿易應付款項的賬齡分析如下：

		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	31 December 2022 2022 年 12 月 31 日 (Audited) (經審核) HK\$'000 港幣千元
Within 3 months	3 個月以內	32,796	38,805
3 to 6 months	3 個月至 6 個月	2,065	2,889
6 months to 1 year	6 個月至 1 年	1,225	1,776
1 to 2 years	1 年至 2 年	110	152
		<b>36,196</b>	<b>43,622</b>

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## 簡明綜合財務報表附註

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### 14. CONTRACT LIABILITIES

### 14. 合約負債

	As at 30 June 2023 於 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元	As at 31 December 2022 於 2022 年 12 月 31 日 (Audited) (經審核) HK\$' 000 港幣千元
<b>Short-term advances received from customers</b> 已收客戶短期墊款		
Rendering of services 提供服務	4,733	3,565

When the Group receives short-term advances from customers to render services, this will give rise to contract liabilities at the start of a contract, until the revenue recognized on the relevant contract exceeds the amount of the deposits.

倘本集團就提供服務而收到客戶的短期墊款，合約負債將於合約開始時產生，直至有關合約確認的收益超過按金的金額為止。

### 15. OTHER PAYABLES AND ACCRUALS

### 15. 其他應付款項及應計項目

	30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元	31 December 2022 2022 年 12 月 31 日 (Audited) (經審核) HK\$' 000 港幣千元
Accrued salaries, wages and benefits 應計薪金、工資及福利	25,065	35,625
Other taxes payable 其他應納稅款	3,850	2,987
Payable to vendors of property, plant and equipment 應付物業、廠房及設備業主款項	12,892	13,505
Others 其他	19,797	20,876
	<b>61,604</b>	<b>72,993</b>

Other payables are non-interest-bearing and have no fixed terms of settlement.

其他應付款項不計息及並無固定結算期。



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### 16. BORROWINGS

During the current interim period, the Group obtained new borrowings of HK\$28,883,000 and repaid borrowings of HK\$25,567,000.

### 16. 借款

於本中期期間，本集團取得新借款港幣 28,883,000 元，並已償還借款港幣 25,567,000 元。

### 17. CONVERTIBLE BONDS

### 17. 可換股債券

		HK\$'000 港幣千元
At 31 December 2022 (audited)	於 2022 年 12 月 31 日 (經審核)	50,861
Changes in fair value charged to profit or loss	於損益扣除的公允價值變動	3,517
At 28 June 2023 (Note 25)	於 2023 年 6 月 28 日 (附註 25)	54,378
Loss on change to terms of convertible bond (Note 25)	可換股債券條款變動的虧損 (附註 25)	297
Transfer to equity reserve	轉撥至權益儲備	(5,660)
Exchange realignment	匯兌調整	34
<b>At 30 June 2023 (unaudited)</b>	<b>於 2023 年 6 月 30 日 (未經審核)</b>	<b>49,049</b>

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### 18. SHARE CAPITAL

### 18. 股本

		Number of shares 股份數目 '000 千股	Share capital 股本 HK\$'000 港幣千元
Ordinary shares of US\$0.00005 each	每股面值 0.00005 美元的普通股		
Authorised as at 1 January 2022 (audited), 31 December 2022 (audited) and <b>30 June 2023 (unaudited)</b>	於 2022 年 1 月 1 日(經審核)、 2022 年 12 月 31 日(經審核)及 <b>2023 年 6 月 30 日(未經審核)</b> 的 法定股本	<b>1,000,000</b>	<b>390</b>
Issued and fully paid ordinary shares	已發行及悉數繳付普通股		
Balance as at 1 January 2022 (audited)	於 2022 年 1 月 1 日(經審核)的結餘	433,510	172
Issue of bonus shares	發行紅股	44,351	17
Balance as at 31 December 2022 (audited)	於 2022 年 12 月 31 日(經審核)的結餘	487,861	189
Issue of shares upon exercise of share option (Note)	行使購股權後發行股份(附註)	854	1
<b>Balance as at 30 June 2023 (unaudited)</b>	<b>於 2023 年 6 月 30 日(未經審核)的結餘</b>	<b>488,715</b>	<b>190</b>

Note:

The new shares issued rank pari passu in all respects with the existing shares in issue.

附註：

已發行新股份在各方面與已發行現有股份享有同等地位。

### 19. SHARE OPTION SCHEME

The Company operates a share option scheme (the “Scheme”) for the purpose of providing incentives and rewards to eligible participants who contribute to the success of the Group’s operations. Eligible participants of the Scheme include the Group’s employees, directors and other participants in order to retain and provide incentive to the employees of the Group to achieve its business objectives. The Scheme became effective on 5 May 2017 and, unless otherwise cancelled or amended, will remain in force for 10 years from that date. The refreshment of the Scheme mandate limit was approved on 29 September 2021.

The maximum number of shares which may be issued upon exercise of all options to be granted under the Scheme and any other share option schemes shall not in aggregate exceed 10% of the shares in issue as at the date of approval by the Shareholders and as such limit is refreshed by the shareholders from time to time. The maximum number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Scheme and any other share option schemes shall not exceed 30% of the shares in issue from time to time.

### 19. 購股權計劃

本公司經營一項購股權計劃(「購股權計劃」)，旨在為促成本集團業務成功的合資格參與者提供獎勵及回報。購股權計劃的合資格參與者包括本集團僱員、董事及其他參與者，旨在挽留及提供獎勵予本集團僱員，以達成其業務目標。購股權計劃於 2017 年 5 月 5 日生效，除非另行取消或修訂，否則自該日期起 10 年內仍然有效。更新購股權計劃授權限額已於 2021 年 9 月 29 日獲批准。

因根據購股權計劃及任何其他購股權計劃將予授出的所有購股權獲行使而可能發行的股份的最高數目合共不得超過於股東批准日期已發行股份及股東不時更新有關上限的 10%。因根據購股權計劃及任何其他購股權計劃已授出而未行使的所有尚未行使購股權獲行使而可予發行的股份的最高數目不得超過不時已發行股份的 30%。

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### 19. SHARE OPTION SCHEME (Continued)

The total number of shares issued and to be issued upon exercise of the options granted to each participant that is eligible under the Scheme and any other option schemes (including both exercised and outstanding options) in any 12-month period must not exceed 1% of the total number of shares in issue. Where any further grant of options to an eligible participant would result in the shares issued and to be issued upon exercise of the options granted to such eligible participant (including exercised, cancelled and outstanding options) in the 12-month period up to and including the date of such further grant representing in aggregate over 1% of the total number of shares in issue, such further grant must be separately approved by the shareholders at the general meeting.

The exercise period of the share options granted is determinable by the Directors. For the share options granted up to 30 June 2023, the vesting periods varies from nil to three years and the exercisable period is five years commencing from each vesting date.

Share options do not confer rights on the holders to dividends or to vote at shareholders' meetings.

In the event of any alteration in the capital structure of the Company while any option remains exercisable, such corresponding alterations (if any) shall be made in the number or nominal amount of shares subject to the option so far as unexercised, and/or the subscription price, provided that any alteration shall be made on the basis that the proportion of the issued share capital of the Company to which a grantee is entitled after such alteration shall remain the same as that to which he or she or it was entitled before such alteration and that the aggregate subscription price payable by a grantee on the full exercise of any option shall remain as nearly as possible the same.

### 19. 購股權計劃(續)

於任何 12 個月期間內因根據購股權計劃及任何其他購股權計劃已向每名合資格參與者授出的購股權(包括已行使及尚未行使的購股權)獲行使而已發行及將予發行的股份總數,不得超過已發行股份總數的 1%。倘向合資格參與者進一步授出任何購股權,將導致截至該進一步授出之日(包括該日)止任何 12 個月期間內行使向有關合資格參與者授出的購股權(包括已行使、註銷及尚未行使的購股權)時,已發行及將予發行的股份總數超過已發行股份總數的 1%,則進一步授出購股權須經由股東於股東大會上個別批准。

所授出購股權的行使期可由董事釐定。就截至 2023 年 6 月 30 日止授出的購股權而言,歸屬期介乎零至三年,行使期自各歸屬日期起計五年。

購股權不賦予持有人分紅或在股東大會上投票的權利。

倘於任何購股權仍可行使期間本公司資本架構發生任何更改,則須對尚未行使購股權所涉及股份的數目或面值及/或認購價作出相應更改(如有),惟任何更改須以承授人於進行該項更改後有權享有之本公司已發行股本比例與進行該項更改前有權享有者維持不變,以及承授人就全面行使任何購股權而應付之總認購價須盡可能維持不變為基礎而作出。

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### 19. SHARE OPTION SCHEME (Continued)

The number of shares and exercise price under the Scheme disclosed below has been retrospectively adjusted to reflect the bonus shares that became effective in July 2022 (note 18).

Particulars and movements of the target shares under the Scheme:

### 19. 購股權計劃(續)

下文披露之購股權計劃項下的股份數目及行使價已作出追溯調整，以反映於2022年7月生效的紅股(附註18)。

購股權計劃項下標的股票之詳情及變動：

Grantee	Date of grant	Notes	As at 1 January 2023 於2023年 1月1日	Granted during the period 本期間 已授出	Exercised during the period 本期間 已行使	Cancelled during the period 本期間 已註銷	Lapsed during the period 本期間 已失效	As at 30 June 2023 於2023年 6月30日	Exercise price*	Exercise period
獲授人士	授出日期	附註	'000 千股 (Adjusted) (經調整)	'000 千股	'000 千股 (Adjusted) (經調整)	'000 千股 (Adjusted) (經調整)	'000 千股 (Adjusted) (經調整)	'000 千股	HK\$ per share 每股港幣 (Adjusted) (經調整)	行使期
<b>Directors</b>										
<b>董事</b>										
YANG Rongbing 楊榮兵	23 July 2018 2018年7月23日	(b)	1,210	-	-	-	-	1,210	1.168	23 July 2018 to 22 July 2023 2018年7月23日至2023年7月22日
YANG Rongbing 楊榮兵	23 July 2018 2018年7月23日	(b)	1,210	-	-	-	-	1,210	1.168	23 July 2019 to 22 July 2024 2019年7月23日至2024年7月22日
YANG Rongbing 楊榮兵	23 July 2018 2018年7月23日	(b)	1,210	-	-	-	-	1,210	1.168	23 July 2020 to 22 July 2025 2020年7月23日至2025年7月22日
LI Xiangli 李向利	15 July 2021 2021年7月15日	(c)	1,320	-	-	-	-	1,320	1.945	15 July 2022 to 14 July 2027 2022年7月15日至2027年7月14日
LI Xiangli 李向利	15 July 2021 2021年7月15日	(c)	1,320	-	-	-	-	1,320	1.945	15 July 2023 to 14 July 2028 2023年7月15日至2028年7月14日
LI Xiangli 李向利	15 July 2021 2021年7月15日	(c)	1,760	-	-	-	-	1,760	1.945	15 July 2024 to 14 July 2029 2024年7月15日至2029年7月14日
ZHANG Aiyiing 張愛英	15 July 2021 2021年7月15日	(c)	825	-	-	-	-	825	1.945	15 July 2022 to 14 July 2027 2022年7月15日至2027年7月14日
ZHANG Aiyiing 張愛英	15 July 2021 2021年7月15日	(c)	825	-	-	-	-	825	1.945	15 July 2023 to 14 July 2028 2023年7月15日至2028年7月14日
ZHANG Aiyiing 張愛英	15 July 2021 2021年7月15日	(c)	1,100	-	-	-	-	1,100	1.945	15 July 2024 to 14 July 2029 2024年7月15日至2029年7月14日
LIU Yi 劉翊	15 July 2021 2021年7月15日	(c)	990	-	-	-	-	990	1.945	15 July 2022 to 14 July 2027 2022年7月15日至2027年7月14日
LIU Yi 劉翊	15 July 2021 2021年7月15日	(c)	990	-	-	-	-	990	1.945	15 July 2023 to 14 July 2028 2023年7月15日至2028年7月14日
LIU Yi 劉翊	15 July 2021 2021年7月15日	(c)	1,320	-	-	-	-	1,320	1.945	15 July 2024 to 14 July 2029 2024年7月15日至2029年7月14日
YANG Rongbing 楊榮兵	15 July 2021 2021年7月15日	(c)	1,155	-	-	-	-	1,155	1.945	15 July 2022 to 14 July 2027 2022年7月15日至2027年7月14日
YANG Rongbing 楊榮兵	15 July 2021 2021年7月15日	(c)	1,155	-	-	-	-	1,155	1.945	15 July 2023 to 14 July 2028 2023年7月15日至2028年7月14日
YANG Rongbing 楊榮兵	15 July 2021 2021年7月15日	(c)	1,540	-	-	-	-	1,540	1.945	15 July 2024 to 14 July 2029 2024年7月15日至2029年7月14日

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### 19. SHARE OPTION SCHEME (Continued)

### 19. 購股權計劃 (續)

Grantee	Date of grant	Notes	As at 1 January 2023 於 2023 年 1 月 1 日	Granted during the period 本期間	Exercised during the period 本期間	Cancelled during the period 本期間	Lapsed during the period 本期間	As at 30 June 2023 於 2023 年 6 月 30 日	Exercise price* 行使價*	Exercise period 行使期
獲授人士	授出日期	附註	'000 千股 (Adjusted) (經調整)	'000 千股	'000 千股 (Adjusted) (經調整)	'000 千股 (Adjusted) (經調整)	'000 千股 (Adjusted) (經調整)	'000 千股	HK\$ per share 每股港幣 (Adjusted) (經調整)	
<b>Others</b>										
<b>其他</b>										
Other employee 其他僱員	4 July 2017 2017 年 7 月 4 日	(a)	751	-	(751)	-	-	-	1.058	4 July 2018 to 3 July 2023 2018 年 7 月 4 日至 2023 年 7 月 3 日
Other employee 其他僱員	4 July 2017 2017 年 7 月 4 日	(a)	860	-	(103)	-	-	757	1.058	4 July 2019 to 3 July 2024 2019 年 7 月 4 日至 2024 年 7 月 3 日
Other employee 其他僱員	4 July 2017 2017 年 7 月 4 日	(a)	2,207	-	-	-	-	2,207	1.058	4 July 2020 to 3 July 2025 2020 年 7 月 4 日至 2025 年 7 月 3 日
Other employee 其他僱員	15 July 2021 2021 年 7 月 15 日	(c)	7,326	-	-	-	(132)	7,194	1.945	15 July 2022 to 14 July 2027 2022 年 7 月 15 日至 2027 年 7 月 14 日
Other employee 其他僱員	15 July 2021 2021 年 7 月 15 日	(c)	7,326	-	-	-	(132)	7,194	1.945	15 July 2023 to 14 July 2028 2023 年 7 月 15 日至 2028 年 7 月 14 日
Other employee 其他僱員	15 July 2021 2021 年 7 月 15 日	(c)	9,768	-	-	-	(176)	9,592	1.945	15 July 2024 to 14 July 2029 2024 年 7 月 15 日至 2029 年 7 月 14 日
			<b>46,168</b>	<b>-</b>	<b>(854)</b>	<b>-</b>	<b>(440)</b>	<b>44,874</b>		
<b>Exercisable</b>										
<b>可予行使</b>										
— at the end of the period — 於期末			19,064					18,078		
<b>Weighted average exercise price 加權平均行使價</b>										
			1.81					1.82		

\* The exercise price of the share options is subject to adjustment in the case of rights or bonus issues, or other similar changes in the Company's share capital.

\* 購股權的行使價可於供股或紅股發行或本公司股本有其他類似變動時作出調整。



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### 19. SHARE OPTION SCHEME (Continued)

Notes:

- (a) On 4 July 2017, the board of directors of the Company approved the initial grant only to the Group's employees. The total number of the target shares under the initial grant was 8,000,000, representing 2% of the then issued share capital of the Company.

There are three unlocking dates: being the expiry dates of the first anniversary, second anniversary and third anniversary of the grant date, subject to the vesting conditions and upon expiry of which, 30%, 30% and 40% of the trust benefit units granted to each participant shall be unlocked. The lock-up period is from the grant date to each of the aforesaid unlocking dates, during which the disposal of the trust benefit units is prohibited.

- (b) On 23 July 2018, the board of directors of the Company approved the grant to a director, YANG Rongbing. The total number of the target shares under this grant was 3,000,000, representing 0.75% of the then issued share capital of the Company.

There are three unlocking dates: being the date of grant, the expiry dates of first anniversary and second anniversary of grant date, subject to the vesting conditions and upon expiry of which one third of the trust benefit units granted to participant shall be unlocked. The lock-up period is from the grant date to each of the aforesaid unlocking dates, during which the disposal of the trust benefit units is prohibited.

- (c) On 15 July 2021, the board of directors of the Company approved the grant to 4 directors and the Group's employees. The total number of the target shares under this grant was 36,100,000, representing 8.14% of the then issued share capital of the Company. Each grant of the share options to LI Xiangli, ZHANG Aiyong and LIU Yi was approved by the independent non-executive directors on 15 July 2021 and was approved by the shareholders on 29 September 2021.

There are three unlocking dates: being the expiry dates of the first anniversary, second anniversary and third anniversary of the date of offer, subject to the vesting conditions and upon expiry of which, 30%, 30% and 40% of the trust benefit units granted to each participant shall be unlocked. The lock-up period is from the grant date to each of the aforesaid unlocking dates, during which the disposal of the trust benefit units is prohibited.

During the six months ended 30 June 2023, the Group recognised equity-settled share option expense of HK\$2,008,000.

At the date of approval of these condensed consolidated interim financial statements, the Company had 48,026,275 share options outstanding under the Scheme, which represented approximately 8.9% of the Company's shares in issue as at that date.

### 19. 購股權計劃(續)

附註：

- (a) 於2017年7月4日，本公司董事會批准僅向本集團僱員首次授出。首次授出項下標的股份總數為8,000,000股，佔本公司當時已發行股本2%。

設有三個解禁日，即授出日期後的第一個、第二個和第三個週年屆滿之日。視乎歸屬條件而定及於前述解禁日屆滿時，授予各參與者30%、30%和40%的信託受益單位須予以解禁。禁售期限為授出日期至上述各解禁日，期間禁止出售信託受益單位。

- (b) 於2018年7月23日，本公司董事會批准對董事楊榮兵的授予。該項授出項下標的股份總數為3,000,000股，佔本公司當時已發行股本0.75%。

設有三個解禁日：即授出日期、授出日期後的第一個和第二個週年屆滿之日。視乎歸屬條件而定及於前述解禁日屆滿時，授予參與者三分之一的信託受益單位須予以解禁。禁售期限為授出日期至上述各解禁日，期間禁止出售信託受益單位。

- (c) 於2021年7月15日，本公司董事會批准對四名董事及本集團僱員的授予。該項授出項下標的股份總數為36,100,000股，佔本公司當時已發行股本8.14%。向李向利、張愛英及劉翊授出的購股權已於2021年7月15日獲獨立非執行董事批准及於2021年9月29日獲股東批准。

設有三個解禁日：即要約日期後的第一個、第二個和第三個週年屆滿之日。視乎歸屬條件而定及於前述解禁日屆滿時，授予各參與者30%、30%和40%的信託受益單位須予以解禁。禁售期限為授出日期至上述各解禁日，期間禁止出售信託受益單位。

截至2023年6月30日止六個月，本集團確認以權益結算的購股權開支港幣2,008,000元。

於該等簡明綜合中期財務報表獲批之日，本公司根據購股權計劃擁有48,026,275份未行使購股權，佔本公司於該日期已發行股份的約8.9%。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 20. SHARE AWARD SCHEME

On 27 October 2020 (the “**Adoption Date**”), the Company adopted a share award scheme (the “**Share Award Scheme**”) to recognise the contributions by certain persons (“**Eligible Persons**”), including employees and directors of companies within the Group, entity (“**Invested Entity**”) in which the Group holds any equity interests, adviser, consultant or expert in any area of business or business development of any member of the Group or any Invested Entity and other group or classes of participants who have contributed or may contribute by way of joint venture, business alliance or other business arrangement to the development and growth of the Group, and to give incentives to them in order to retain them for the continuing operation and development of the Group, and to attract suitable personnel for further development of the Group. Subject to any early termination as may be determined by directors of the Company, the Share Award Scheme is valid and effective for 10 years from the Adoption Date (the “**Award Period**”).

Pursuant to the Share Award Scheme, the directors of the Company may, from time to time, at its absolute discretion, select any Eligible Persons to participate in the Share Award Scheme as selected participants and determine the shares to be granted, vesting criteria and conditions, and period for the shares to be vested, subject to the terms and conditions set out in the Share Award Scheme. The directors of the Company shall not grant further awards if they would result in the number of Award Shares (defined as below) under the Share Award Scheme exceeding 10% of the total number of shares in issue as at the Adoption Date.

The Company established a trust to purchase shares of the Company for the benefit of employees and the directors of the Company and its subsidiaries under the Share Award Scheme (the “**Award Shares**”). Pursuant to the rules of the Share Award Scheme, the Company has appointed a trustee, The Core Trust Company Limited (“**Trustee**”), to administer the Share Award Scheme and to purchase and hold the Award Shares during the Award Period.

### 20. 股份獎勵計劃

於 2020 年 10 月 27 日（「**採納日期**」），本公司採納一項股份獎勵計劃（「**股份獎勵計劃**」），以認可若干人士（「**合資格人士**」）所作出的貢獻，包括本集團內公司的僱員及董事、本集團於其中持有任何股權之實體（「**被投資實體**」）、本集團任何成員公司或任何被投資實體在任何業務或業務發展方面之任何顧問、諮詢人或專家及透過合營企業、企業聯盟或其他業務安排之方式，已對或可能對本集團之發展及增長作出貢獻之其他組別或類別參與者，並向彼等提供獎勵，以挽留彼等為本集團持續經營及發展作貢獻，並為本集團的進一步發展吸引合適的人員。股份獎勵計劃由採納日期起生效，有效期為 10 年（「**獎勵期間**」），惟本公司董事可決定提前終止。

根據股份獎勵計劃，本公司董事可不時全權酌情挑選任何合資格人士作為經甄選參與者參加股份獎勵計劃，並釐定將授出的股份、歸屬標準及條件以及歸屬股份的期間，惟須受股份獎勵計劃所載條款及條件限制。倘根據股份獎勵計劃授出的獎勵股份（定義見下文）數目超過於採納日期已發行股份總數的 10%，則本公司董事不得再授出獎勵。

本公司根據股份獎勵計劃為本公司及其附屬公司的僱員及董事設立一項信託，以購買本公司的股份（「**獎勵股份**」）。根據股份獎勵計劃的規則，本公司已委任匯聚信託有限公司為受託人（「**受託人**」），以管理股份獎勵計劃及於獎勵期間購買並持有獎勵股份。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 20. SHARE AWARD SCHEME (Continued)

Unless the Board of Directors determines otherwise at its absolute discretion, an award shall automatically lapse upon (i) the voluntary resignation or dismissal, or by termination of his employment or service in accordance with the termination provisions of his contract of employment or service by the Group otherwise than by reason of redundancy; or (ii) termination of the selected participant's employment or early termination of the contractual engagement with the relevant member of the Group by reasons of misconduct or otherwise pursuant to law or employment or engagement contract.

If there occurs an offer by way of takeover, merger, scheme of arrangement, share repurchase or otherwise, all the outstanding Award Shares shall immediately vest on the date when such offer becomes or is declared unconditional or in the case of a scheme of arrangement on the record date for determining entitlements under such scheme and such date shall be deemed the vesting date.

If there is an event of change in control the Company, whether by way of offer, merger, scheme of arrangement or otherwise, unless otherwise directed by the Board at its absolute discretion, all the outstanding Award Shares shall immediately vest on the date when such change of control event becomes or is declared unconditional and such date shall be deemed the vesting date.

During the six months ended 30 June 2023, the Trustee purchased an aggregate of 1,760,000 (six months ended 30 June 2022: 1,528,000) shares of the Company from the market at a total consideration of approximately HK\$2,818,000 (six months ended 30 June 2022: HK\$2,150,000) (including directly attributable incremental costs) and the shares purchased at the weighted average market price of HK\$1.60 (six months ended 30 June 2022: HK\$1.41) per share during the period. A total of 3,029,491 shares were granted to 15 eligible participants, including 2 executive directors and employees on 10 May 2022 pursuant to the Share Award Scheme, representing approximately 0.68% of the total number of issued shares as at 30 June 2022. The Group recognised equity-settled share award expense amounting to HK\$4,211,000 for the six months ended 30 June 2022 accordingly.

### 20. 股份獎勵計劃(續)

除非董事會全權酌情另行決定，否則倘(i)其自願辭職或被解僱，或被本集團基於裁員以外之原因根據其僱傭或服務合約之終止條款終止僱傭關係或服務；或(ii)經甄選參與者終止受僱或因不當行為或與法律、僱傭合約或聘用合約有關的原因而須提早與本集團相關的成員公司終止合約聘用，獎勵將自動失效。

倘以收購、合併、安排計劃、股份回購或其他方式提出要約，則所有尚未行使的獎勵股份應於有關要約成為或宣佈為無條件的日期立即歸屬，或倘為安排計劃，則於決定該計劃項下權利的記錄日期歸屬，而該日期將被視為歸屬日期。

倘本公司之控制權出現變動(不論以要約、合併、安排計劃或其他方式)，除非董事會全權酌情另行發出指示，否則所有尚未行使的獎勵股份將於該等控制權變動發生或宣佈成為無條件當日即時歸屬予相關之經甄選人士，而該日期將被視為歸屬日期。

截至2023年6月30日止六個月，受託人以總代價約港幣2,818,000元(截至2022年6月30日止六個月：港幣2,150,000元)(包括直接應佔增量成本)從市場購買合共1,760,000股(截至2022年6月30日止六個月：1,528,000股)本公司股份，股份乃以加權平均市場價每股港幣1.60元(截至2022年6月30日止六個月：港幣1.41元)於本期間內購買。於2022年5月10日，15名合資格參與者(包括2名執行董事及僱員)根據股份獎勵計劃合共獲授3,029,491股股份，佔於2022年6月30日已發行股份總數約0.68%。本集團截至2022年6月30日止六個月就此確認以權益結算的股份獎勵開支港幣4,211,000元。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 21. BUSINESS COMBINATIONS

#### Acquisition of businesses during the six months ended 30 June 2023

Acquisition date	Company acquired	Registered capital acquired	Consideration	Nature of business
收購日期	所收購公司	所收購註冊資本	代價	業務性質
4 May 2023	Shibiao Testing (Tianjin) Co., Ltd. ("Shibiao Testing")	100%	HK\$2,602,000 (equivalent to RMB2,300,000)	Environmental monitoring and testing services, certification and technical services
2023年5月4日	世標檢測(天津)有限公司 (「世標檢測」)		港幣 2,602,000 元 (相當於人民幣 2,300,000 元)	環境監測及檢測服務， 認證及技術服務

Shibiao Testing was acquired with the objective of accelerate the achievement of the Company's 2+X strategic objectives.

### 21. 業務合併

#### 截至 2023 年 6 月 30 日止六個月收購的業務

收購世標檢測旨在加速實現本公司的 2+X 戰略目標。



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 21. BUSINESS COMBINATIONS (Continued)

#### Acquisition of businesses during the six months ended 30 June 2023 (Continued)

The amounts of fair value of the assets and liabilities at the date of acquisition are as follows:

### 21. 業務合併(續)

#### 截至 2023 年 6 月 30 日止六個月收購的業務(續)

於收購日期，資產及負債的公允價值金額如下：

		Shibiao Testing 世標檢測 HK\$' 000 港幣千元
<b>Non-current assets</b>		
Property, plant and equipment	非流動資產 物業、廠房及設備	3,726
<b>Current assets</b>		
Trade and other receivables	流動資產 貿易及其他應收款項	261
Cash and cash equivalents	現金及現金等價物	275
<b>Current liabilities</b>		
Trade and other payables	流動負債 貿易及其他應付款項	(4,759)
Tax payable	應納稅款	(41)
Net liabilities acquired	所收購負債淨值	538
<b>Goodwill arising on acquisition</b>		
Total consideration	收購產生的商譽 總代價	2,602
Less: fair value of identified net liabilities acquired by the Group	減：本集團所收購可識別負債淨值的 公允價值	538
Goodwill arising on acquisition	收購產生的商譽	3,140
<b>Net cash outflow arising on acquisition</b>		
Cash consideration paid	收購產生之現金流出淨額 已付現金代價	2,602
Less: cash and cash equivalents acquired	減：所收購現金及現金等價物	(275)
		2,327



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 21. BUSINESS COMBINATIONS (Continued)

#### Acquisition of businesses during the six months ended 30 June 2023 (Continued)

Included in the profit for the six months ended 30 June 2023 was HK\$1,078,000 of profit attributable to the additional businesses generated by Shibiao Testing. Revenue for the six months ended 30 June 2023 includes HK\$2,021,000 generated from Shibiao Testing.

Had the acquisitions of Shibiao Testing been completed on 1 January 2023, the revenue of the Group for the six months ended 30 June 2023 would have been HK\$3,525,000, and the profit for the year would have been HK\$1,245,000. The pro forma information is for illustrative purposes only and is not necessarily an indication of revenue and results of operations of the Group that actually would have been achieved had the acquisitions been completed on 1 January 2023, nor is intended to be a projection of future results.

In determining the “pro-forma” revenue and profit of the Group, had Shibiao Testing been acquired on 1 January 2023, the Directors have calculated the depreciation and amortisation of property, plant and equipment and intangible assets acquired on the basis of the fair values rather than the carrying amounts recognised in the pre-acquisition financial statements.

### 22. CAPITAL COMMITMENTS

The Group had the following capital commitments as at 30 June 2023 and 31 December 2022:

		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$'000 港幣千元	31 December 2022 2022 年 12 月 31 日 (Audited) (經審核) HK\$'000 港幣千元
Contracted, but not provided for:	已訂約但未撥備：		
Property, plant and equipment	物業、廠房及設備	25,042	39,954

### 21. 業務合併(續)

#### 截至 2023 年 6 月 30 日止六個月收購的業務(續)

世標檢測所產生額外業務應佔的港幣 1,078,000 元計入截至 2023 年 6 月 30 日止六個月利潤。截至 2023 年 6 月 30 日止六個月的收入包括世標檢測所產生的港幣 2,021,000 元。

倘於 2023 年 1 月 1 日完成收購世標檢測，本集團截至 2023 年 6 月 30 日止六個月的收入將為港幣 3,525,000 元，而年內利潤將為港幣 1,245,000 元。備考資料僅供說明，未必表示收購事項倘於 2023 年 1 月 1 日已完成本集團將達成的實際收入及經營業績，亦非對未來業績的預測。

倘於 2023 年 1 月 1 日已完成收購世標檢測，於釐定本集團的「備考」收入及利潤時，董事已根據公允價值而非於收購前財務報表確認的賬面值計算所收購的物業、廠房及設備及無形資產的折舊及攤銷。

### 22. 資本承擔

本集團於 2023 年 6 月 30 日及 2022 年 12 月 31 日擁有以下資本承擔：

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 23. RELATED PARTY TRANSACTIONS

#### Compensation of key management personnel of the Group:

		Six months ended 截至下列日期止六個月	
		30 June 2023 2023 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元	30 June 2022 2022 年 6 月 30 日 (Unaudited) (未經審核) HK\$' 000 港幣千元
Short-term employee benefits	短期僱員福利	2,594	2,523
Pension scheme contributions	退休金計劃供款	130	168
Equity-settled share compensation expense	以權益結算的股份薪酬開支	762	3,312
		<b>3,486</b>	6,003

### 23. 關聯方交易

本集團主要管理人員的酬金：

### 24. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENT

The Directors consider that other than the financial assets at FVTPL and convertible bonds as shown in the condensed consolidated statement of financial position, which are measured at fair value at the end of each reporting period, the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the condensed consolidated financial statements approximate their fair values.

### 24. 金融工具公允價值計量

董事認為，除簡明綜合財務狀況表所示的按公允價值計入損益的金融資產及可換股債券乃於各報告期末按公允價值計量外，簡明綜合財務報表中按攤銷成本記錄的金融資產及金融負債的賬面值與其公允價值相若。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 25. EVENTS AFTER THE REPORTING PERIOD

As disclosed in the circular and the announcement of the Company dated 23 May 2023 and 16 June 2023 respectively, the bonus issue (the “**Bonus Issue**”) was made on the basis of one (1) bonus share for every ten (10) existing shares in issue held on the record date, i.e. 4 July 2023, by the qualifying shareholders. As at 4 July 2023, there were in total 488,714,980 shares in issue. The number of bonus shares issued under the Bonus Issue was 48,871,498 shares.

Pursuant to the terms of the share option scheme (the “**Share Option Scheme**”) adopted by the Company on 5 May 2017, the exercise price of the share options granted under the Share Option Scheme and the number of shares to be allotted and issued upon full exercise of the subscription rights attaching to the 44,870,250 outstanding share options were adjusted to 49,357,275 share options as a result of the Bonus Issue.

Pursuant to the terms of the 5-year 2% coupon unlisted convertible bonds (the terms of which as disclosed in the Company’s announcement on 26 June 2023 were amended and approved on 28 June 2023) in principal amount of HK\$50,000,000 (adjusted to US\$6,410,256.41 on 28 June 2023) issued by the Company on 11 June 2021 (the “**Convertible Bonds**”), the conversion price of the Convertible Bonds and the number of conversion shares to be allotted and issued upon full conversion of the Convertible Bonds were adjusted as a result of the Bonus Issue.

Details of the number of bonus shares issued and adjustments to share options and Convertible Bonds are disclosed in the announcement of the Company dated 7 July 2023.

### 26. APPROVAL OF THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The condensed consolidated financial statements were approved and authorised for issue by the board of Directors on 30 August 2023.

### 25. 報告期後事項

誠如本公司日期分別為2023年5月23日及2023年6月16日的通函及公告所披露，紅股按合資格股東於記錄日期(即2023年7月4日)每持有十(10)股已發行現有股份可獲發一(1)股紅股的基準發行(「**發行紅股**」)。於2023年7月4日，已發行合共488,714,980股股份。根據發行紅股而發行的紅股數目為48,871,498股。

根據本公司於2017年5月5日採納之購股權計劃(「**購股權計劃**」)之條款，根據購股權計劃提出之購股權行使價及悉數行使44,870,250份尚未行使購股權所附之認購權後將予配發及發行之股份數目因發行紅股而調整為49,357,275份購股權。

根據本公司於2021年6月11日所發行本金額為港幣50,000,000元(於2023年6月28日已調整至6,410,256.41美元)的5年期2%票息非上市可換股債券(其條款誠如本公司日期為2023年6月26日之公告所披露被修訂，及於2023年6月28日獲批准)(「**可換股債券**」)的條款，可換股債券的轉換價及於可換股債券獲悉數轉換時將配發及發行的轉換股份數目已因發行紅股而作出調整。

有關已發行紅股數目及調整購股權及可換股債券的詳情於本公司日期為2023年7月7日的公告披露。

### 26. 批准簡明綜合財務報表

於2023年8月30日，董事會批准並授權刊發簡明綜合財務報表。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### BUSINESS REVIEW

In the first half of 2023, with the sustained global economic recovery and the significant enhancement of the business operation environment, the Group fully grasped the business development opportunities, strengthened the deployment for long-term growth, and continued to enhance its brand credibility, operational efficiency and core competitive advantages, achieving high-quality development with steady progress. The Group fully captured the booming TIC market and rode on the advantage of the Group's leadership in various segments, during the Period, the Company recorded revenue of HK\$505.4 million, representing a year-on-year increase of 17.0%; profit for the Period reached HK\$68.5 million, representing a year-on-year increase of 50.2%; profit attributable to owners of the Company recorded HK\$48.3 million, representing a year-on-year increase of 34.9%.

The Group continues to expand its professional service capacity, strengthen the platform capacity building, and enhance its laboratory layout. Meanwhile, the Group steps up its proprietary R&D investment and continues to empower businesses through technology such as standardization, informatization and intellectualization, actively building the digital and intelligent platform for energy testing and leading the innovation of inspection and testing technology in the industry.

The Group has actively seized the tremendous opportunities brought by the blossoming development of the global emerging markets and expanded its presence from major trading ports and hub cities in the Asia Pacific region to emerging markets in South America and Africa, to meet the one-stop service needs of global customers in a timely and high-quality manner. Currently, the Group has 70 branches and laboratories in various countries including Singapore, Indonesia, Malaysia, India, Pakistan, Australia, Brunei, Bangladesh, Argentina and South Africa. Relying on its global networks, the Group has further enhanced its ability to serve international leading customers.

Leon Inspection is committed to the construction of brand credibility, and the Group's brand influence and international credibility have been continuously strengthened. The Group has established long-term and stable business cooperation with a number of industry giants, including but not limited to leading enterprises such as CHN Energy, Shaanxi Coal Group, China Coal Group, Yitai Group, Datang Group, China Resources Group, CNPC, SINOPEC, CNOOC, ChemChina, Sinochem, Goldwind Technology, Sany Heavy Industry, China Huadian Corporation, Beijing Gas Group, Baiyunshan Chemical Pharmaceutical Factory, Shell, Exxon-Mobil, Chevron, Total, Saudi Aramco, ENOC and other renowned industry players. Recently, the Group became the designated inspection institution for copper, aluminum and zinc metal futures of Shanghai Futures Exchange, the authorized inspection institution for international copper futures of Shanghai International Energy Exchange and the designated quality inspection institution for coking coal, coke and iron ore of Dalian Commodity Exchange. The Group will continue to provide professional and high-quality services for the in-depth market of futures inspection. The Group's international reputation as a world-renowned third-party quality assurance service provider and rich experience in bulk commodity inspection business as well as the brand credibility had been highly recognised by the market.

### 經營回顧

2023年上半年，全球經濟環境持續復蘇。隨著國內外經濟情況及企業營商環境改善，集團充分把握業務發展機遇，為長遠增長加強部署，持續深化品牌公信力建設，不斷提升運營效率及核心競爭優勢，實現了穩中有進的高質量發展。本集團充分把握於TIC市場的蓬勃發展態勢及於細分領域行業龍頭的優勢，本公司本期間實現營收港幣505.4百萬元，同比增長17.0%；本期間利潤達港幣68.5百萬元，同比增長50.2%；本公司擁有人應佔利潤達港幣48.3百萬元，同比增長34.9%。

本集團持續深化專業服務能力建設，加強平台能力建設，完善實驗室佈局，增強自主研發投入，持續通過標準化、信息化及智能化等技術手段積極賦能檢測業務，積極打造能源檢測數智化平台，引領行業檢測技術革新。

本集團通過積極把握全球新興市場發展所帶來的龐大機遇，不斷擴充國際性網點佈局，服務網絡由所覆蓋的亞太地區主要貿易港口及樞紐城市進一步輻射至南美和非洲新興市場，及時、高質量地滿足全球客戶一站式服務需求。截至目前，本集團已在新加坡、印尼、馬來西亞、印度、巴基斯坦、澳大利亞、汶萊、孟加拉、阿根廷及南非等多個國家設立分支機構及實驗室共達70個，依托遍佈全球的營銷網點和實驗室，本集團進一步提升服務國際龍頭客戶的能力。

力鴻檢驗始終致力於品牌公信力建設，集團品牌影響力及國際公信力持續強化。本集團與多個行業巨頭建立長久穩定的業務合作，客戶包括並不限於國家能源集團、陝煤集團、中煤集團、伊泰集團、大唐集團、華潤集團、中石油、中石化、中海油、中化工、中化、金風科技、三一重工、中國華電集團、北燃集團、白雲山化學製藥、殼牌、埃克森美孚、雪佛龍、道達爾、沙特阿美、阿聯酋石油等行業龍頭企業。近期，本集團成為上海期貨交易所銅、鋁、鋅金屬期貨指定檢驗機構，上海國際能源交易中心國際銅期貨指定檢驗機構及大連商品交易所焦煤、焦炭、鐵礦石指定質檢機構，本集團將繼續為能源大宗檢驗的縱深市場提供專業優質的服務。本集團作為享譽全球的第三方質量保證服務商的國際地位及於大宗商品檢驗的豐富經驗與品牌公信力不斷獲得市場肯定。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### Business progress of each segment during the Period

The Company provides global industry leaders with a wide range of one-stop services in testing, and inspection, as well as technical and consulting services around the clock, focusing on four key areas, namely commodity services, clean energy, environmental protection and climate change, empowering global industry leaders to achieve eco-friendly and low-carbon transformation. ESG-oriented development is a key priority for the Group's "2+X" development strategy. Through the three main implementation dimensions of (1) ESG+; (2) ESG-Focused; and (3) ESG-Friendly, we have achieved our ESG development strategies, fulfilled our corporate social responsibility, and contributed to the green and low-carbon transition of the industry. During the first half of 2023, the Company capitalized on the synergy of various business segments to drive the overall growth of revenue. Details of business progress of the segments under each dimension are set out below:

#### I. ESG-Friendly:

By thoroughly implementing its long-term vision of sustainable development and upholding the fundamental principles of fairness and impartiality, the Group continues to expand its professional service capacity in commodity services to facilitate a better flow of global trade. With as many as 70 service outlets and 18 categories of professional qualification certifications around the world, the Company's services involve more than 50 types of commodities and natural resources. Regarding commodity services as the pillar of the Company's core business, the Company has established its leading market position in the segments with distinguished brand credibility through years of remarkable efforts and growth.

Leon Inspection has been focusing on serving leading enterprises in energy industry since its establishment, and continues to empower natural resource and commodity industry chain in the green transition. The Company offers objective, accurate and comprehensive coal quality data through the testing business, providing a basis for rational, efficient and clean use of coal. With the advanced technologies in clean use of coal and third-party carbon element testing, the Company also affords overall solutions and monitoring mechanisms to its customers to reduce greenhouse gas emissions and enhance energy efficiency in the production and operation process, ensuring the stability and safety of national energy power supply, the transition of national power system structure and the completion of carbon neutrality tasks on course.

### 本期間各板塊業務進展

本公司於貿易保障、清潔能源、環境保護及氣候變化四個主要領域7x24小時為全球行業龍頭提供檢驗、檢測及技術與諮詢一站式技術服務，賦能全球行業龍頭實現綠色低碳轉型。本集團始終將「ESG發展策略」作為「2+X」戰略的核心發展方向，並通過(1) ESG+；(2) ESG-Focused；及(3) ESG-Friendly三個主要執行維度，來實現ESG發展策略，踐行企業社會責任，為產業綠色低碳轉型貢獻積極力量。2023年上半年各業務板塊間充分發揮協同效應，帶動公司整體收益增長。以下為各維度下的業務板塊詳細進展：

#### I. ESG-Friendly:

本集團深刻踐行「長期主義」可持續發展觀，堅持在秉持公平公正的基本原則上，持續深化貿易保障服務的專業服務能力建設，助力國際國內貿易流轉。本公司通過全球多達70個服務網點及18類專業資格認證，服務覆蓋逾50種大宗商品及自然資源類別。貿易保障業務為本公司的支柱業務，通過多年的行業深耕，奠定了本公司於細分領域的龍頭市場地位，品牌公信力享譽業界。

力鴻檢驗從成立至今一直專注服務於能源行業頭部企業，持續綠色賦能自然資源與大宗商品產業鏈。本公司通過檢測業務提供客觀、準確、全面的煤炭品質數據，從而為合理、高效、清潔利用煤炭提供依據；同時結合本公司在煤炭清潔利用和第三方碳元素檢測等領域的先進技術，可為客戶提供減少生產過程中溫室氣體排放、提高能源效益的整體解決方案和監測機制，為國家電力能源供應的穩定安全、國家電力系統結構的轉型和碳中和任務的完成保駕護航。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

The Company also made further R&D investments and participated in the formulation and revision of standards to propel the development of industry. Through the in-house R&D Center (力鴻能源檢測技術研究院) focusing on the innovation of testing and inspection technologies, the Company builds a digital and intelligent platform for coal testing, enhances efficient and superior service quality and better serves the key industry leaders. During the Period, China National Coal Association conducted a scientific and technological achievement appraisal on the “development and application of intelligent coal inspection technology” project completed by Leon Inspection, and awarded that the overall results of the project reached the international leading level, successfully realizing the automation, standardization and intelligence of the whole process of coal sampling, sample preparation and testing.

### II. ESG+:

The Company's ESG+ business consists of three core business sectors, namely clean energy, environmental protection and climate change, focusing on environmental protection and supporting clients to actively respond to climate change, thereby directly contributing to the green and low-carbon transition of the industry.

- (1) **Clean energy business:** The Company provides testing services in the new energy segment based on wind power and solar power generation as well as other clean energy fields, and its major customers include major players in their energy transition including domestic thermal power, gas and petrochemical industry leaders. Leveraging on our industry experience and strengths, we efficiently expanded our customer base by catering to the transition demand from our existing customers. During the Period, we actively promoted inspection and testing technology innovation and made significant achievements in the field of photothermal power generation testing. We also actively explored renewable energy testing and application of new technologies, and continued to strengthen research cooperation with national top universities and research institutes. In addition, the Company accurately captured industry opportunities and stepped up efforts to develop new services in the field of renewable energy, becoming the first third-party TIC institution to cooperate with the Institute of Electrical Engineering Chinese Academy of Sciences for participating in the inspection of photothermal power generation.

本公司持續加大研發投入，參與制定、修訂標準引領行業的發展，通過力鴻能源檢測技術研究院專注於檢驗檢測技術創新，打造煤炭數智化檢測平台，提升服務效率與服務品質，更好地服務行業龍頭企業。本期間，中國煤炭工業協會對力鴻檢驗完成的「智能化煤炭檢測技術開發與應用」項目進行科技成果鑒定，認為項目成果總體達到國際領先水準，成功實現煤炭採樣、製樣和化驗全過程的自動化、標準化、智能化。

### II. ESG+ :

本公司ESG+業務包含清潔能源、環境保護及氣候變化三大核心業務板塊，多元聚焦於環境保護，協助客戶積極應對氣候變化，直接貢獻於產業綠色低碳轉型發展。

- (1) **清潔能源業務：**本公司提供以風力發電、太陽能發電為基礎的新能源板塊以及其他清潔能源領域的檢測服務，主要客戶包含國內火電、燃氣及石化行業龍頭在內的能源轉型主要參與者。我們充分發揮行業資深經驗及優勢，積極配合現有客戶轉型需求，高效開拓優質客群。本期間，我們積極推進檢驗檢測技術革新，在光熱發電檢測等領域取得顯著成績。我們積極探索可持續能源檢測和運行新技術，不斷強化與國內頂級高校和科研院所的研究合作。此外，本公司精準捕捉產業機遇，加碼搶灘可持續能源領域新興賽道，成為首家與中科院電工所合作介入光熱發電檢測的第三方TIC機構。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

- (2) **Environmental protection business:** The Company provides ecological environmental consultation and testing services, including services relating to environmental protection monitoring, ecological monitoring, soil pollution investigation, environmental pollution prevention, professional total solution operator for environmental protection, consulting on environmental protection technology, soil and water conservation, water resources argumentation, social stability risk assessment, environmental protection equipment sales, as well as sales and operation maintenance of online monitoring equipment, with a huge customer base. During the Period, the Company continued to increase R&D efforts, enhanced our capacity for technological innovation, and enabled the environmental protection business to continue to gain momentum.

The Company further strengthens its environmental protection service offerings through leakage detection and repair (“LDAR”) services, which play a major role in the low-carbon transition and serve as a critical component to achieve carbon neutrality objectives. Under the Company’s accelerated business regional layout in the early stage, the strategic effect has borne remarkable fruits. Driven by the new industry policies, the performance of the segment has achieved rapid growth.

- (3) **Climate change business:** The Company provides professional technical advisory services and comprehensive solutions in low-carbon and sustainable development fields, mainly covering 4 professional services such as carbon asset development and trading, low-carbon technical consulting, ESG technical consulting and low-carbon information. All the relevant key strategic customers are core participants in establishing clean, low-carbon, safe and efficient energy systems. The Company actively assisted its customers to enhance efficiency, reduce energy usage and reduce emissions, supporting their sustainable low-carbon and green development strategy. In addition, the Company successfully supported industry-leading customers to achieve their corporate carbon neutrality targets through its one-stop comprehensive carbon neutrality solution, actively assisted customers in successfully completing the filing of international carbon reduction mechanism projects, assisting them to fully fulfill their corporate social responsibility and become industry leaders in terms of low-carbon and sustainable development.

- (2) **環境保護業務：**本公司提供包括環境保護監測、生態監測、土壤污染狀況調查、環境污染防治、專業環保管家、環保技術諮詢、水土保持、水資源論證、社會穩定風險評估、環保設備銷售、線上監測設備銷售及運行維護等在內的生態環境諮詢和檢測服務，客戶集群龐大。本期間，本公司持續加大研發力度，提高技術創新能力，環境保護業務持續發力。

本公司進一步通過洩漏檢測與修復服務業務（「LDAR業務」），強化於環境保護的服務能力。LDAR業務是低碳減排的主要參與者，是實現碳中和不可或缺的組成部分。在本公司前期加速業務區域佈局下，戰略效果顯現，同步受行業新政策促動，板塊業績呈現高速增長。

- (3) **氣候變化業務：**本公司在低碳與可持續發展領域提供豐富、專業的技術諮詢服務，為客戶提供綜合性解決方案，主要涵蓋碳資產開發與交易、低碳技術諮詢、ESG技術諮詢、低碳信息化等四大專業化服務，相關重點戰略客戶均為構建清潔低碳及安全高效能源體系的核心參與方，本公司積極幫助客戶全面提升效率、節能減排，實現低碳綠色可持續的發展策略。此外，本公司通過一站式全面碳中和解決方案成功協助行業龍頭客戶實現企業碳中和目標承諾，積極協助客戶成功完成國際碳減排機制項目備案，助力客戶充分踐行企業社會責任，成為行業領域低碳及可持續發展的領導者。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

During the Period, the climate change business continued to make progress. The Group served the carbon emission reduction mechanism consulting projects of leading enterprises in the oil and gas industry, and entered into framework cooperation agreements with domestic leading forestry management enterprises and mobility industry leaders, to actively support the low-carbon transition and sustainable development of the industry. In addition, the Group's internal expert was officially approved by the United Nations global A6.4 carbon emission reduction mechanism supervisory authority as a member of the institutional methodology expert group, thereby we will observe and participate in the formulation of the A6.4 mechanism rules more closely, get deeper insight into the global emission reduction mechanism market, further greatly enhance the brand credibility and influence of the Company among customers and the government, and lead the innovation and development of the industry.

### III. ESG-Focused:

Capturing the global trend of green and sustainable economic development and fully utilizing the favorable government policies, the Company has been focusing on "ESG-oriented development", while continuing to upgrade its own ESG management standards, strive to fulfill its social responsibility, establish industry benchmarks and enhance its brand influence to achieve long-term sustainable development. Meanwhile, we strengthened our sustainability, continued to enhance our professional service capability in ESG-related fields such as green and low-carbon, energy saving, and emission reduction services and focused on potential investment opportunities. Under the "2+X" development strategy, the Company has extended the business scope to clean energy, environmental protection, climate change and other ESG services. In the future, we will also speed up our investment plans in line with the Group's ESG strategy, focusing on potential mergers and acquisitions targets and investment opportunities with green, low-carbon and sustainable growth potential, and actively assist our customers to achieve a green and low-carbon transition with a full spectrum of services and excellent service capabilities.

本期間，氣候變化業務再接再厲，本集團承接油氣行業龍頭企業碳減排機制課題諮詢項目，與國內頭部林業管理企業及出行行業頭部企業簽署框架合作協議，積極助力行業及客戶的低碳轉型可持續發展。此外，聯合國全球A6.4碳減排機制主管監督機構正式批准集團內部專家為機制方法學專家庫成員，將更近距離觀察與參與到A6.4機制方法學規則制定，更緊密貼近與瞭解全球減排機制市場，進一步大幅提升本公司於客戶與政府中的品牌公信力與影響力的，引領行業革新發展。

### III. ESG-Focused:

本公司在精準把握全球經濟綠色可持續發展的外部趨勢及充分把握利好政策的基礎上，堅持以「ESG發展策略」為重點發展方向，不斷提升公司本身的ESG管理水準，積極履行社會責任，樹立行業標桿，深化品牌影響力，實現企業長期健康的可持續發展。本公司加強可持續能力建設，不斷提升在綠色低碳及節能減排服務等ESG相關領域的專業服務能力並重點關注潛在投資機會。在「2+X」戰略框架下，本公司已成功將業務服務範圍延伸至清潔能源、環境保護及氣候變化等ESG服務。未來亦將加快進行符合本集團ESG策略的投資計劃，重點關注綠色低碳及具可持續增長潛力的潛在併購目標及投資機會，以更全面的服務範疇及更優質的服務能力積極協助客戶實現綠色低碳轉型。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### PROSPECT

According to the statistics, in 2022, our national TIC industry continued to show a steady and upward development trend. The market size expanded continuously to nearly RMB430 billion, and the market structure was further optimized with the expansion of differentiated development of TIC fields.<sup>1</sup> TIC industry is characterized by “GDP+” as the industry growth rate is about 2 times of the GDP growth rate during the same period, and the industry growth rate is expected to be about 10% during the “14th Five-Year Plan” period.<sup>2</sup> As an industry leader in the Asia-Pacific region, we will further seize the booming TIC market and opportunities arising from the industry to continuously expand related business in the global TIC markets, and maintain a leading industry position in various segments. Through continuous technological innovation, we will inject more development momentum into the industry.

Up to now, the Company has been awarded “Asia’s 200 Best Under A Billion” by Forbes<sup>3</sup>, the internationally renowned financial magazine, for three consecutive years. The Company is highly recognized by the market for its excellent governance, operational capabilities and strong business performance. In the future, embracing the business philosophy of long-term vision, the Group firmly implements the “2+X” development strategy. Based on continuing to consolidate its brand strengths and operational capabilities, the Group will further accurately capture emerging development opportunities in the market resulting from new economic drivers focusing on green and low-carbon development. We will actively seek mergers and acquisitions opportunities in the global TIC market, leverage the unique advantages and enhance synergies, thereby providing sustainable momentum for business expansion. The Group will also fully grasp the opportunities to cooperate with global leading customers, optimize resource allocation, continue to empower the green and low-carbon industry, and further consolidate its industry-leading position.

### 未來展望

數據顯示，2022年我國TIC行業繼續呈現出穩健向上的良好發展態勢，市場規模持續擴大至近人民幣4,300億元，市場結構進一步優化，TIC領域差異化發展繼續擴大。<sup>1</sup>檢測行業具有「GDP+」屬性，行業增速約為同期GDP增速的2倍，預計「十四五」期間行業增速約為10%。<sup>2</sup>作為亞太地區的行業領導者，我們將進一步把握蓬勃發展的TIC市場及行業風口機遇，持續拓展海內外TIC市場的相關業務，保持各個細分領域的領先地位。通過持續的技術創新，為行業注入更多發展動力。

截至目前，本公司已連續三年上榜國際著名財經雜誌《福布斯》頒發的「亞洲200強優秀上市中小企業」(Asia’s 200 Best Under A Billion)<sup>3</sup>，本公司良好的管治能力、營運能力及強勁的業務表現獲市場高度認可。未來，以「長期主義」為價值引領，本集團堅定踐行「2+X」發展戰略。在持續鞏固品牌優勢及穩健運營能力的基礎上，本集團將進一步精準捕捉以綠色低碳為重點的新經濟增長點為市場帶來的新興發展機遇，積極關注全球TIC市場併購機會，發揮「聯邦製」優勢，增進協同效應，為業務拓展提供持續動力。本集團亦充分把握與全球頭部客戶的合作契機，實現優勢資源整合，持續賦能綠色低碳行業，進一步鞏固行業領先地位。

<sup>1</sup> <http://qts.cnca.cn/qts/systemfunction/noticemanage/LogonNoticeListFlow.flow?noticeType=#>

<sup>2</sup> <https://stock.stockstar.com/JC2023071200010588.shtml>

<sup>3</sup> <https://www.forbeschina.com/business/65155>

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### FINANCIAL REVIEW

#### Overview

		For the six months ended 30 June 截至6月30日止六個月		
		2023 2023年 (Unaudited) (未經審核) HK\$' 000 港幣千元	2022 2022年 (Unaudited) (未經審核) HK\$' 000 港幣千元	Change 變動
Revenue	收入	505,380	431,761	17.0%
Profit attributable to owners of the Company	本公司擁有人應佔利潤	48,288	35,822	34.8%

#### Revenue

The Group's revenue for the Period amounted to approximately HK\$505.4 million, representing an increase of 17.0% from approximately HK\$431.8 million for the six months ended 30 June 2022. The Group captured TIC market trends and focused on business development, continuously deepening cooperation with major customers, steadily promoting the development of various businesses, and constantly enhancing service quality. During the Period, commodity services (natural resources and commodities), being the pillar of the Group's core business, delivered continuous and steady growth, which further solidified the Group's leading market position in the segment. The Group's emerging businesses such as clean energy, environmental protection, and climate change entered through M&A activities under the "2+X" strategy had developed rapidly and delivered unexpected growth with the continuous expansion of the customer base. The traditional business and new business fully delivered maximum synergy, which drove the overall revenue growth of the Group.

### 財務回顧

#### 概覽

#### 收入

本集團的收入從截至2022年6月30日止六個月的約港幣431.8百萬元增至約港幣505.4百萬元，增幅為17.0%。本集團積極應對檢測市場發展趨勢，持續深化穩固與頭部客戶的合作，穩步推進各項業務發展，不斷提高服務品質。本期間，本集團支柱業務——貿易保障業務（包括自然資源及大宗商品）持續穩定增長，進一步夯實集團於細分領域的龍頭市場地位。本集團通過「2+X」戰略積極併購擴張所切入佈局的清潔能源、環境保護及氣候變化等新興業務領域快速發展，不斷擴寬客戶群，進展超預期。傳統業務與新興業務充份發揮協同效應，帶動本集團整體收入增長。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### Profit attributable to owners of the Company

The Group's profit attributable to owners of the Company for the Period amounted to approximately HK\$48.3 million, representing an increase of 34.9% from approximately HK\$35.8 million for the six months ended 30 June 2022. Relying on its global networks, the Group had further enhanced its ability to serve international leading customers. The order-taking capability of each business division and the delivery capability of laboratories had been enhanced with the expansion in quality customer base. In response to the rapid growth of ESG businesses, the Group systematically strengthened sustainable development last year and achieved promising results. In addition, the Group implemented an enhanced operation management system, continued to strengthen quality control, constantly optimized resource allocation and management, and effectively boosted the operating efficiency of various business working flows. By further enhancing economic efficiency through effective cost control, we managed to drive the growth of the Group's profit.

### Treasury Management and Funding Policy

The primary objectives of our capital management are to safeguard our ability to continue as a going concern and to maintain healthy capital ratios in order to support our business and maximize our shareholders' value. We manage and adjust our capital structure considering changes in economic conditions and the risks of the underlying assets. To maintain or adjust our capital structure, we may adjust dividend payments to shareholders, return capital to shareholders or raise funds through issuing new equity.

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the Period under review. To manage the Group's liquidity risk, the management monitors the Group's liquidity position and maintains sufficient cash and cash equivalents within the Group, as well as ensuring the availability of funding through an adequate amount of committed credit facilities and the ability to settle the payables of the Group.

### Liquidity and Capital Resources

The Group had cash and cash equivalents of HK\$213.8 million as at 30 June 2023. The Group is in a strong and healthy financial position and has enough resources to support its operations and meet its foreseeable capital expenditures as well as potential merge and acquisition.

### 本公司擁有人應佔利潤

本集團的本公司擁有人應佔本期間利潤從截至2022年6月30日止六個月的約港幣35.8百萬元增至約港幣48.3百萬元，增幅為34.9%。依托遍佈全球的營銷網點，集團持續提升服務國際龍頭客戶的能力，優質客戶增多，各事業部訂單承接和實驗室交付能力增強。為配合ESG業務的快速發展，集團去年於可持續能力上進行的系統性投入成效初顯，利潤逐步釋放。此外，集團實施精細化運營管理體系，持續完善品質管控，不斷優化內部管理和資源配置，有效提升各業務流程的運行效率。通過良好的成本控制進一步提高經濟效益，有效促進了集團盈利增長。

### 資金管理及融資政策

我們資本管理的首要目的是保障我們持續經營的能力，並維持穩健的資本比率，從而支持我們的業務及實現股東價值最大化。我們根據經濟狀況變動及相關資產的風險管理並調整資本結構。為維持或調整資本結構，我們可調整派付予股東的股息、向股東退還資本或通過發行新股權籌資。

本集團於庫務政策方面採取審慎的理財方針，因此於回顧期內流動資金狀況一直保持穩健。為管理本集團的流動資金風險，管理層監察本集團的流動資金狀況，於本集團內維持充足的現金及現金等價物，並確保已承諾的信貸融資所提供的資金足夠及有能力清償本集團的應付款項。

### 流動資金及資本資源

於2023年6月30日，本集團的現金及現金等價物為港幣213.8百萬元。本集團財務狀況穩健，且擁有充足資源以支持其運營及應付可預見的資本開支及潛在併購。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### Contingent Liabilities

As at 30 June 2023, the Group did not have any significant contingent liabilities or guarantees to third parties.

### Gearing Ratio

The Group monitors capital on the basis of the gearing ratio. The calculation of gearing ratio is based on total net debt divided by capital plus net debt and multiplied by 100%. Net debt is calculated as trade payables, other payables and accruals, interest-bearing bank loans, convertible bonds, less cash and cash equivalents as shown in the condensed consolidated statement of financial position. Total capital is calculated as “equity attributable to owners of the Company” as shown in the condensed consolidated statement of financial position.

### 或有負債

於2023年6月30日，本集團並無任何重大或有負債，亦未向第三方作出擔保。

### 槓桿比率

本集團基於槓桿比率監控資本。槓桿比率乃按總負債淨額除以資本加負債淨額並乘以100%計算。負債淨額乃按簡明綜合財務狀況表所示貿易應付款項、其他應付款項及應計項目、計息銀行貸款、可換股債券減現金及現金等價物計算。資本總額乃按簡明綜合財務狀況表所示「本公司擁有人應佔權益」計算。

		30 June 2023 2023年 6月30日 HK\$' 000 港幣千元	31 December 2022 2022年 12月31日 HK\$' 000 港幣千元
Trade payables	貿易應付款項	36,196	43,622
Other payables and accruals	其他應付款項及應計項目	61,604	72,993
Borrowings	借款	29,046	26,449
Convertible bonds	可換股債券	49,049	50,861
Less: Cash and cash equivalents	減：現金及現金等價物	(213,846)	(222,254)
Net debt (Note)	負債淨額(附註)	(37,951)	(28,329)
Equity attributable to owners of the Company	本公司擁有人應佔權益	424,856	378,268
Capital and net debt	資本及負債淨額	386,905	349,939
Gearing ratio	槓桿比率	—	—

Note: Gearing ratio is zero when the amount of cash and cash equivalents is higher than gross debt.

附註：當現金及現金等價物金額高於債務總額時，槓桿比率為零。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論與分析

### Credit Risk

Credit risk is the risk of loss arising from a customer's or counterparty's inability to meet its obligations. The Group enters into transactions only with recognised and creditworthy parties. It is the Group's policy that all customers who wish to have credit transactions with the Group are subject to credit verification procedures taking into account the customers' financial position and the Group's past experience with the customers.

In addition, the Group monitors receivable balances on an ongoing basis, and its exposure to bad debts is not significant. The management of the Group evaluates the creditworthiness of its existing and prospective customers and ensures that the customers have adequate financing for the projects as well as the source of the financing. No collateral is required.

The Group's other financial assets include other receivables and cash and cash equivalents. The credit risk of these financial assets arises from default of the counterparty. The maximum exposure to credit risk equals the carrying amounts of these assets.

### Charges on Assets

Certain property, plant and equipment and investment properties of the Group with a total carrying value of HK\$44.6 million as at 30 June 2023 were pledged to obtain a banking facility from a bank amounting to HK\$29.0 million.

### 信貸風險

信貸風險指因客戶或交易方未能履約而產生損失的風險。本集團僅與獲認可及信譽良好的交易方開展交易。本集團的政策規定，有意與本集團開展信貸交易的所有客戶均須通過信貸驗證程序（計及有關客戶的財務狀況及與本集團的過往交易情況）。

此外，本集團會持續監管應收款項結餘，其並未面臨重大壞賬風險。本集團管理層會評估其現有及潛在客戶的信譽，並確保客戶擁有充足的項目資金及資金來源。本集團並不需要抵押物。

本集團的其他金融資產包括其他應收款項以及現金及現金等價物。該等金融資產的信貸風險由交易方違約引起。最高信貸風險與該等資產的賬面值相等。

### 資產抵押

於2023年6月30日，本集團若干物業、廠房及設備以及投資物業（賬面總值為港幣44.6百萬元）已被抵押，以自銀行獲得金額為港幣29.0百萬元的銀行融資。

# ADDITIONAL INFORMATION

## 補充資料

### HUMAN RESOURCES

As at 30 June 2023, the Group had 2,660 employees (For the six months ended 30 June 2022: 2,327) in total. The Group's employee compensation includes base salaries, bonuses and cash subsidies. In general, the Group determines employee compensation based on each employee's performance, qualifications, position and seniority. Other agreed employee benefits includes pension scheme, medical insurance, on-job training, education subsidy and other social security and paid leaves stipulated under the relevant jurisdiction of places of operation.

The emolument policy of the employees of the Group is based on their merit, qualifications and competence. The Company has adopted the share option scheme as well as the share award scheme as the incentives to Directors and eligible employees. The emoluments of the Directors are recommended and decided by the remuneration committee and the Board respectively, having regard to the Company's operating results, individual performance and comparable market statistics.

### ISSUE OF CONVERTIBLE BONDS IN JUNE 2021

As disclosed in the Company's announcements dated 12 May 2021 and 11 June 2021, the completion of the subscription for the 5-year 2% coupon unlisted convertible bonds (the "**Convertible Bonds**") (the "**CB Subscription**") has taken place on 11 June 2021 and the Convertible Bonds in the principal amount of HK\$50,000,000 have been issued to the subscriber in accordance with the terms and conditions of the conditional agreement dated 12 May 2021 entered into between the Company and the subscriber (the "**CB Subscription Agreement**"). The terms of which as disclosed in the Company's announcement dated 26 June 2023 were amended and approved on 28 June 2023. Details as follows:

#### Principal Terms of the Convertible Bonds

<b>Issuer:</b>	The Company
<b>Subscriber:</b>	Asian Equity Special Opportunities Portfolio Master Fund Limited, an open-end investment company incorporated in the Cayman Islands with limited liability and the subscriber to the CB Subscription Agreement (the " <b>Subscriber</b> ").

### 人力資源

於2023年6月30日，本集團共有2,660名僱員（截至2022年6月30日止六個月：2,327名）。本集團的僱員薪酬包括基本薪金、獎金及現金補貼。通常情況下，本集團根據每名僱員的績效、資格、職位和資歷決定僱員薪酬。其他按約定員工福利包括退休金計劃、醫療保險、在職培訓、教育資助以及營運所在地相關司法管轄區所規定的其他社保及有薪假。

本集團僱員的薪酬政策乃根據其績效、資格及能力而釐定。本公司採納購股權計劃以及股份獎勵計劃作為對董事及合資格僱員的獎勵。董事薪酬經考慮本公司經營業績、個別表現及可比較之市場數據後，分別由薪酬委員會提供推薦意見並由董事會決定。

### 於2021年6月發行之可換股債券

誠如本公司日期為2021年5月12日及2021年6月11日的公告所披露，5年期2%票息非上市可換股債券（「可換股債券」）認購事項（「可換股債券認購事項」）已於2021年6月11日完成，而本金額為港幣50,000,000元的可換股債券已根據本公司與認購人於2021年5月12日訂立的有條件協議（「可換股債券認購協議」）的條款及條件發行予認購人。其條款誠如本公司日期為2023年6月26日之公告所披露被修訂，及於2023年6月28日獲批准。詳情如下：

#### 可換股債券的主要條款

<b>發行人：</b>	本公司
<b>認購人：</b>	Asian Equity Special Opportunities Portfolio Master Fund Limited為一家於開曼群島註冊成立的開放式投資有限公司，及為可換股債券認購協議的認購人（「認購人」）。



# ADDITIONAL INFORMATION

## 補充資料

<b>Status:</b>	The Convertible Bonds constitute general and unsecured obligations of the Company and rank equally among themselves and pari passu with all other present and future unsecured and unsubordinated obligations of the Company.	<b>地位：</b>	可換股債券構成本公司的一般及無抵押責任，彼此之間享有同等地位，並與本公司所有其他現有及未來無抵押及非後償責任享有同等地位。
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### The Original Terms on Issue on 11 June 2021

<b>Principal Amount:</b>	HK\$50,000,000	<b>本金額：</b>	港幣 50,000,000 元
<b>Issue Price:</b>	100% of the principal amount of HK\$50,000,000 in cash	<b>發行價：</b>	現金本金額港幣 50,000,000 元的 100%
<b>Coupon:</b>	2% per annum payable in arrears annually	<b>票息：</b>	年利率 2%，須於每年期末支付
<b>Maturity Date:</b>	The fifth anniversary of the date of issue of the Convertible Bonds	<b>到期日：</b>	可換股債券發行日期後第五週年當日

### Conversion Price

The initial conversion price of the Convertible Bonds (the “**Conversion Price**”) of HK\$1.63 per Conversion Share represents:

- (i) a premium of approximately 5.16% over the closing price of HK\$1.550 per Share as quoted on the Stock Exchange on 12 May 2021, being the date of the CB Subscription Agreement; and
- (ii) a premium of approximately 7.66% over the average of the closing prices of HK\$1.514 per Share as quoted on the Stock Exchange for the last five (5) consecutive trading days immediately preceding 12 May 2021, being the date of the CB Subscription Agreement.

The net Conversion Price, after deduction of relevant expenses, was approximately HK\$1.62 per Conversion Share.

The Conversion Price was arrived at after arm’s length negotiations between the Company and the Subscriber, taking into account of, among others, the recent trading performance of the Shares. The Directors considered that the Conversion Price and the terms and conditions of the Subscription Agreement and the Convertible Bonds were fair and reasonable and in the interests of the Company and the Shareholders as a whole.

### Adjustments made to the Convertible Bonds

As announced by the Company on 15 July 2021, pursuant to the terms of the Convertible Bonds, as a result of the 2021 Bonus Issue, the Conversion Price per Conversion Share was adjusted from HK\$1.63 to HK\$1.48 and the number of conversion Shares to be allotted and issued upon full conversion of the Convertible Bonds was adjusted from 30,674,846 Shares to 33,783,783 Shares.

### 2021年6月11日發行之原有條款

<b>本金額：</b>	港幣 50,000,000 元
<b>發行價：</b>	現金本金額港幣 50,000,000 元的 100%
<b>票息：</b>	年利率 2%，須於每年期末支付
<b>到期日：</b>	可換股債券發行日期後第五週年當日

### 轉換價

可換股債券初步轉換價(「**轉換價**」)每股轉換股份港幣 1.63 元較：

- (i) 股份於 2021 年 5 月 12 日(即可換股債券認購協議日期)在聯交所所報的收市價每股港幣 1.550 元溢價約 5.16%；及
- (ii) 股份於緊接 2021 年 5 月 12 日(即可換股債券認購協議日期)前最後五(5)個連續交易日在聯交所所報的平均收市價每股港幣 1.514 元溢價約 7.66%。

淨轉換價(經扣除相關開支後)為每股轉換股份約港幣 1.62 元。

轉換價乃由本公司與認購人經計及(其中包括)股份近期交易表現後經公平磋商而達致。董事認為，轉換價以及認購協議及可換股債券的條款及條件屬公平合理，且符合本公司及股東的整體利益。

### 可換股債券已作出之調整

誠如本公司於 2021 年 7 月 15 日所公佈，根據可換股債券之條款，因 2021 年紅股發行，每股轉換股份之轉換價已由港幣 1.63 元調整至港幣 1.48 元，而悉數轉換可換股債券後將予配發及發行之轉換股份數目已由 30,674,846 股調整至 33,783,783 股。



# ADDITIONAL INFORMATION

## 補充資料

As announced by the Company on 5 July 2022, pursuant to the terms of the Convertible Bonds, as a result of the 2022 Bonus Issue, the Conversion Price per Conversion Share was adjusted from HK\$1.48 to HK\$1.35 and the number of conversion Shares to be allotted and issued upon full conversion of the Convertible Bonds was adjusted from 33,783,783 Shares to 37,037,037 Shares (the “**Convertible Bonds Adjustment**”).

### The Amended Terms with effect from 28 June 2023

#### Reasons for and benefits of the amendment

As announced by the Company on 26 June 2023, as at 26 June 2023, the outstanding principal amount of the Convertible Bonds was HK\$50,000,000.

The Group has entered in the deed poll (the “**Amendment Deed**”) to amend the terms of the Convertible Bonds (the “**Amendments**”) given that (i) the Group has a considerable amount of revenue and cashflow in US\$ deriving from its overseas operations; (ii) the exchange rate between RMB, being another main currency in which the Group receives its revenue and cashflow, and HK\$ has been volatile in recent years, and the future trend remains uncertain; and (iii) in order to protect the Group from the foreign exchange risk in the exchange of RMB and HK\$, the Company intended to settle the payment obligations under the Convertible Bonds with US\$, to which HK\$ is pegged and bears a lesser foreign exchange risk to the Group.

In view of the aforementioned, the Directors considered that the terms and conditions of the Amendment Deed, which had been arrived at after arm’s length negotiation between the Company and the Subscriber, were fair and reasonable and that the Amendments were in the interests of the Company and its Shareholders as a whole.

#### The Amendment Deed

On 26 June 2023 (after trading hours), the Company entered into the Amendment Deed to effect the Amendments, as follows:

- (a) changing the currency of denomination of the Convertible Bonds from HK\$ to US\$, such that the principal amount of the Convertible Bonds was changed from HK\$50,000,000 to US\$6,410,256.41 (based on an exchange rate of HK\$7.8 to US\$1.0 and rounded off to two decimal places), such that the principal amount remained unchanged save for the conversion to a rounded off US\$ equivalent;
- (b) changing the currency of payment for all future payment obligations (including payment of any interest and principal) of the Company under the Convertible Bonds from HK\$ to US\$ (for the avoidance of doubt there shall be no retrospective effect to any payment under the Convertible Bonds which has been made prior to the effective date of the Amendments);

誠如本公司於2022年7月5日所公佈，根據可換股債券之條款，因2022年紅股發行，每股轉換股份之轉換價已由港幣1.48元調整至港幣1.35元，而悉數轉換可換股債券後將予配發及發行之轉換股份數目已由33,783,783股調整至37,037,037股（「**可換股債券調整**」）。

### 2023年6月28日生效的經修訂條款

#### 修訂的理由及裨益

誠如本公司於2023年6月26日所公佈，於2023年6月26日之可換股債券的未償還本金額為港幣50,000,000元。

鑑於(i)本集團有大量來自海外業務的美元收益及現金流；(ii)本集團收取收益及現金流的另一主要貨幣人民幣近年與港幣的匯率波動，未來走勢仍存在不確定性；及(iii)為保障本集團免受人民幣及港幣兌換的外匯風險，本公司擬以美元結算可換股債券項下的付款責任，而港幣與美元掛鈎，本集團承擔的外匯風險較小，因此本集團訂立修訂契據（「**修訂契據**」），以修訂可換股債券之條款（「**修訂**」）。

鑑於上文所述，董事認為修訂契據的條款及條件乃由本公司與認購人經公平磋商後達致，屬公平合理，且修訂符合本公司及其股東的整體利益。

#### 修訂契據

於2023年6月26日（交易時段後），本公司訂立修訂契據以使修訂生效，如下：

- (a) 將可換股債券之計值貨幣由港幣更改為美元，使可換股債券的本金額由港幣50,000,000元更改為6,410,256.41美元（按匯率港幣7.8元兌1.0美元計算，並約整至小數點後兩位），本金額除轉換為約整的美元等值外保持不變；
- (b) 將本公司於可換股債券項下所有未來付款責任（包括支付任何利息及本金）的支付貨幣由港幣更改為美元（為免生疑問，在修訂生效日期前於可換股債券項下的任何付款均不具有追溯效力）；

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- (c) changing the Conversion Price to US\$0.1730 and adding an agreed exchange rate of HK\$7.8 to US\$1.0 (rounded down to four decimal places) (the “**Conversion Exchange Rate**”), such that the Conversion Price was the rounded down US\$ equivalent to HK\$1.35 (being the Conversion Price after the Convertible Bonds Adjustment). For the avoidance of doubt, the number of Conversion Shares to be allotted and issued upon full conversion of the Convertible Bonds remained largely the same as that after the Convertible Bonds Adjustment save for a slight increase in number due to rounding of the Conversion Price, i.e., from 37,037,037 Shares to 37,053,505 Shares;
- (d) other consequential changes as a result of the amendments above, including changing the denomination of the outstanding principal amount when the Bondholder requests for early redemption or transfer from HK\$1,000,000 to US\$200,000 or any integral multiples thereof; and
- (e) other housekeeping change including updating the principal place of business in Hong Kong of the Company.
- (c) 將轉換價更改為0.1730美元，並加入港幣7.8元兌1.0美元的協定匯率(約整至小數點後四位)(「**轉換匯率**」)，使轉換價為約整後港幣1.35元的美元等值(即可換股債券調整後的轉換價)。為免生疑問，除因轉換價約整導致數目輕微增加(即37,037,037股股份增至37,053,505股股份)外，悉數轉換可換股債券後將予配發及發行之轉換股份數目與可換股債券調整後大致相同；
- (d) 因上述修訂而導致的其他相應變動，包括債券持有人要求提前贖回或轉讓時未償還本金的面值由港幣1,000,000元更改為200,000美元或其任何整數倍；及
- (e) 其他內務變動，包括更新本公司於香港的主要營業地點。

Save for the Amendments, all other principal terms of the Convertible Bonds remain unchanged.

除修訂外，可換股債券的所有其他主要條款維持不變。

### *Amended Conversion Price*

The amended Conversion Price of US\$0.1730 per Conversion Share represents (based on the Conversion Exchange Rate):

### *經修訂轉換價*

經修訂轉換價每股轉換股份0.1730美元較(基於轉換匯率)：

- (a) a discount of approximately 0.7% to the closing price of HK\$1.36 per Share as quoted on the Stock Exchange on 26 June 2023, being the date of the Amendment Deed; and
- (b) a discount of approximately 14.7% to the average of the closing prices of HK\$1.55 per Share as quoted on the Stock Exchange for the last five (5) consecutive trading days immediately preceding 26 June 2023, being the date of the Amendment Deed.
- (a) 於2023年6月26日(即修訂契據日期)在聯交所所報的收市價每股港幣1.36元折讓約0.7%；及
- (b) 於緊接2023年6月26日(即修訂契據日期)前最後五(5)個連續交易日在聯交所所報的平均收市價每股港幣1.55元折讓約14.7%。

### *Mandate to issue the Conversion Shares*

Based on the Conversion Price of US\$0.1730 per Conversion Share and the Conversion Exchange Rate, 37,053,505 Conversion Shares will be allotted and issued upon full exercise of the conversion rights attaching to the Convertible Bonds.

### *發行轉換股份的授權*

按轉換價每股轉換股份0.1730美元及轉換匯率計算，可換股債券所附帶換股權獲悉數行使時將配發及發行37,053,505股轉換股份。

The Conversion Shares will be allotted and issued pursuant to the issue mandate granted to the Directors at the annual general meeting of the Company held on 16 June 2023 (the “**Issue Mandate**”). As at 26 June 2023, the Issue Mandate has not been utilized.

轉換股份將根據本公司於2023年6月16日舉行的股東週年大會上授予董事的發行授權(「**發行授權**」)配發及發行。於2023年6月26日，發行授權未獲動用。

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### Adjustments made to the Convertible Bonds after the Period

As announced by the Company on 7 July 2023, pursuant to the terms of the Convertible Bonds, the Conversion Price per Share and the number of conversion Shares to be allotted and issued upon full conversion of the Convertible Bonds were adjusted on 4 July 2023 (the record date) in the following manner as a result of the 2023 Bonus Issue (as defined below):

### 期後可換股債券已作出之調整

誠如本公司於2023年7月7日所公佈，根據可換股債券之條款，每股轉換價及悉數轉換可換股債券後將予配發及發行之轉換股份數目因2023年紅股發行(定義見下文)而按下列方式於2023年7月4日(記錄日期)調整：

Date of Issue	Before completion of the 2023 Bonus Issue 完成2023年紅股發行前		Upon completion of the 2023 Bonus Issue 完成2023年紅股發行後	
	Conversion Price per Share before adjustment 調整前每股轉換價 (US\$) (美元)	Number of conversion Shares to be allotted and issued upon full conversion of the Convertible Bonds 悉數轉換可換股債券後將予配發及發行之轉換股份數目	Adjusted Conversion Price per Share 經調整每股轉換價 (US\$) (美元)	Adjusted number of conversion Shares to be allotted and issued upon full conversion of the Convertible Bonds 悉數轉換可換股債券後將予配發及發行之經調整轉換股份數目
11 June 2021 2021年6月11日	0.1730	37,053,505	0.1573	40,751,789

### Subscriber

The Subscriber is an open-end investment company incorporated in the Cayman Islands with limited liability. It is managed by RAYS Capital Partners Limited, an Independent Third Party, licensed to carry out Type 4 (advising on securities) and Type 9 (asset management) regulated activities under the SFO.

To the best of the Directors' knowledge, information and belief having made all reasonable enquiries, the Subscriber and its ultimate beneficial owner(s) are Independent Third Parties.

### 認購人

認購人為一家於開曼群島註冊成立的開放式投資有限公司，由獨立第三方睿思資本有限公司(根據《證券及期貨條例》獲發牌可從事第4類(就證券提供意見)及第9類(提供資產管理)受規管活動)管理。

經董事作出一切合理查詢後所深知、盡悉及確信，認購人及其最終實益擁有人均為獨立第三方。



# ADDITIONAL INFORMATION

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### Reasons for the Issue of Convertible Bonds

As an international independent inspection and testing company, the Company provides customers with professional testing, inspection, certification, consultation and related technical services round the clock globally. Building on the Company's two key business areas, namely energy and commodity, and by fully leveraging its leading advantages in different segments and economies of scale, the Company has expanded the service scope to power generation. We launched new inspection services in clean energy field, especially focusing on the solar and wind power projects. The Company also provides environmental monitoring and testing services including ecological monitoring, soil testing, environmental technology consultation and assessment and carbon neutrality.

The Subscriber's interest in making an investment into the Group reflects its confidence in the Group's business and growth potential. The Directors (including the independent non-executive Directors) were of the view that the raising of funds by the issue of the Convertible Bonds would enhance the Group's capital structure and liquidity, strengthen the Group's financial position, broaden the capital base of the Group and to finance the Group's future development and expansion.

The Directors considered that the issue of the Convertible Bonds was an effective means of raising additional capital since (i) it would not have an immediate dilution effect on the shareholding of the existing Shareholders; and (ii) in the event that the Convertible Bonds were converted into Shares, the Company could broaden its capital base, benefiting the long-term development of the Company.

The Directors considered that the terms of the CB Subscription Agreement were arrived at arm's length negotiations between the Company and the Subscriber, and the transactions contemplated thereunder (including the Conversion Price) were fair and reasonable and in the interests of the Company and the Shareholders as a whole.

### Use of Proceeds from the Issue of the Convertible Bonds

The gross proceeds of the CB Subscription was approximately HK\$50,000,000. The net proceeds from the issue of the Convertible Bonds was approximately HK\$49.6 million.

The Company intended to use the net proceeds to accelerate the implementation of the Group's 2+X sustainable growth strategy as disclosed in the announcement of the Company dated 12 May 2021 by way of (a) business expansions; (b) investments to increase market share in key markets, and (c) general working capital purposes.

As disclosed in the Company's 2022 Annual Report, as at 31 December 2022, all the net proceeds of the issue of convertible bonds had been utilised.

### 發行可換股債券的理由

本公司作為一家國際第三方獨立檢驗檢測公司，為全球客戶提供7x24小時全方位專業檢驗、檢測、認證、諮詢及相關技術服務。本公司在專注能源和大宗商品兩大板塊檢驗檢測認證的業務基礎之上，充分利用細分領域的龍頭優勢和規模效應，延伸服務範圍至電力系統，開啟清潔能源領域的相關檢測服務，特別是太陽能 and 風電設備的相關領域。同時，本公司亦提供環境監測和檢測服務，包括生態監測、土壤檢測、環保技術諮詢與評估及碳中和等相關服務。

認購人有興趣投資於本集團反映其對本集團業務及增長潛力充滿信心。董事（包括獨立非執行董事）認為，藉發行可換股債券進行集資將優化本集團的資本結構及流動性、加強本集團財務狀況、擴闊本集團資本基礎及可為本集團未來的發展及擴張提供資金。

董事認為，發行可換股債券為籌集額外資金的有效方法，乃由於(i)發行可換股債券不會對現有股東的股權產生即時攤薄影響；及(ii)倘可換股債券轉換為股份，本公司可擴闊其資本基礎，有利於本公司的長遠發展。

董事認為可換股債券認購協議的條款乃由本公司與認購人經公平磋商後達致，其項下擬進行交易（包括轉換價）屬公平合理，且符合本公司及股東的整體利益。

### 發行可換股債券的所得款項用途

可換股債券認購事項的所得款項總額約為港幣50,000,000元。發行可換股債券的所得款項淨額約為港幣49.6百萬元。

誠如本公司日期為2021年5月12日的公告所披露，本公司擬動用所得款項淨額，透過(a)擴大業務；(b)投資以增加於主要市場的市場份額；及(c)一般營運資金用途，加快推行本集團2+X可持續發展戰略。

如2022年年報所披露，截至2022年12月31日，發行可換股債券所得款項淨額全數已動用。

# ADDITIONAL INFORMATION

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### EVENTS AFTER THE REPORTING PERIOD

#### Issue of Bonus Shares and Adjustments Made as a Result in July 2023

As disclosed in the circular and the announcement of the Company dated 23 May 2023 and 16 June 2023 respectively, the bonus issue (“**2023 Bonus Issue**”) was made on the basis of one (1) bonus share for every ten (10) existing shares in issue held on the record date, i.e. 4 July 2023, by the qualifying Shareholders. As at 4 July 2023, there were in total 488,714,980 Shares in issue. The number of bonus shares issued under the 2023 Bonus Issue was 48,871,498 Shares.

Pursuant to the terms of the share option scheme (the “**Share Option Scheme**”) adopted by the Company on 5 May 2017, the exercise price of the share options granted under the Share Option Scheme and the number of Shares to be allotted and issued upon full exercise of the subscription rights attaching to the 44,870,250 outstanding share options were adjusted to 49,357,275 share options as a result of the 2023 Bonus Issue in the manner as announced by the Company on 7 July 2023.

In addition, pursuant to the terms of the Convertible Bonds, the conversion price of the Convertible Bonds and the number of conversion shares to be allotted and issued upon full conversion of the Convertible Bonds were adjusted as a result of the 2023 Bonus Issue in the manner set out on page 51 of this interim report.

Further details of the number of bonus shares issued and adjustments to share options and Convertible Bonds are disclosed in the announcement of the Company dated 7 July 2023.

#### PAYMENT OF INTERIM DIVIDEND

The Board declared payment of an interim dividend of HK\$0.0269 (2022: HK\$0.022) per ordinary share for the six months ended 30 June 2023. The interim dividend will be paid on or about Friday, 27 October 2023 to the Shareholders whose names appear on the register of members of the Company on Friday, 13 October 2023.

### 報告期後事項

#### 於2023年7月發行之紅股及相應調整

誠如本公司日期分別為2023年5月23日及2023年6月16日的通函及公告所披露，紅股按合資格股東於記錄日期(即2023年7月4日)每持有十(10)股已發行現有股份可獲發一(1)股紅股的基準發行(「**2023年紅股發行**」)。於2023年7月4日，已發行合共488,714,980股股份。根據2023年紅股發行而發行的紅股數目為48,871,498股。

根據本公司於2017年5月5日採納之購股權計劃(「**購股權計劃**」)之條款，根據購股權計劃授出之購股權行使價及悉數行使44,870,250份尚未行使購股權所附之認購權後將予配發及發行之股份數目因2023年紅股發行而調整為49,357,275份購股權，所作調整方式在本公司2023年7月7日的公佈披露。

再者，根據可換股債券之條款，可換股債券之轉換價及悉數轉換可換股債券後將予配發及發行之轉換股份數目因2023年紅股發行按本中期報告第51頁所載方式而調整。

有關已發行紅股數目及調整購股權及可換股債券的進一步詳情於本公司日期為2023年7月7日的公告披露。

#### 派付中期股息

董事會已宣派截至2023年6月30日止六個月的中期股息每股普通股港幣0.0269元(2022年：港幣0.022元)。中期股息將於2023年10月27日(星期五)或前後向於2023年10月13日(星期五)名列本公司股東名冊的股東派付。



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### CLOSURE OF REGISTER OF MEMBERS AND OTHER KEY DATES

To determine the Shareholders' entitlement to the interim dividend:

Ex-entitlement date for interim dividend	:	Friday, 6 October 2023
Latest time for lodging transfer documents of Shares	:	4:30 p.m. on Monday, 9 October 2023
Period of closure of register of members	:	Tuesday, 10 October 2023 to Friday, 13 October 2023 (both days inclusive)
Record date	:	Friday, 13 October 2023

In order to qualify for the interim dividend, all share transfer documents accompanied by the relevant share certificates must be lodged for registration with the Company's share registrar, Computershare Hong Kong Investor Services Limited, at Shops 1712–1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong, not later than the latest time for lodging transfer documents of shares set out above.

### CORPORATE GOVERNANCE

The Company recognises the importance of good corporate governance for enhancing the management of the Company as well as preserving the interests of its Shareholders as a whole. The Company has adopted the code provisions on the Corporate Governance Code (the "CG Code") as set out in Appendix 14 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules"). During the Period, save as disclosed below, the Company had complied with the code provisions as set out in the CG Code.

Currently, Mr. LI Xiangli takes up the roles of both chairman of the Board and chief executive officer ("CEO") of the Company, which is deviated from code provision C.2.1 of the CG Code that requires the roles of chairman and chief executive officer of the Company should be separate and should not be performed by the same individual. The Board considers that Mr. Li possesses the essential leadership skills to manage the Board and extensive knowledge in the business of the Group. In the opinion of the Directors, through supervision by the Board and the independent non-executive Directors, together with effective control of the Company's internal checking and balance mechanism, the same individual performing the roles of chairman and CEO can achieve the goal of improving the Company's efficiency in decision-making and execution and effectively capturing business opportunities. The Board will review the effectiveness of this arrangement from time to time.

The Board will continue to review and monitor the practices of the Company with an aim of maintaining a high standard of corporate governance.

### 暫停辦理股份過戶登記手續及其他重要日期

為釐定股東獲派中期股息的資格：

中期股息除權日期	:	2023年10月6日 (星期五)
遞交股份過戶文件的最後時限	:	2023年10月9日 (星期一) 下午四時三十分
暫停辦理股份過戶登記手續期間	:	2023年10月10日 (星期二)至2023年 10月13日(星期五) (包含首尾兩日)
記錄日期	:	2023年10月13日 (星期五)

為符合資格獲派中期股息，所有股份過戶文件連同有關股票須不遲於上文所載遞交股份過戶文件的最後時限遞交至本公司的股份過戶登記處香港中央證券登記有限公司(地址為香港灣仔皇后大道東183號合和中心17樓1712–1716號舖)進行登記。

### 企業管治

本公司深知良好的企業管治的重要性，以提升本公司的管理水平及維護其股東整體利益。本公司已採納《香港聯合交易所有限公司證券上市規則》(「《上市規則》」)附錄十四所載《企業管治守則》(「《企業管治守則》」)所載守則條文。於本期間內，除下文所披露者外，本公司已遵守《企業管治守則》所載守則條文。

目前，李向利先生兼任本公司董事會主席及行政總裁(「行政總裁」)，偏離《企業管治守則》第C.2.1條守則條文，該守則條文規定本公司主席與行政總裁的職務應分開，而不應由同一人士擔任。董事會認為，李先生具備管理董事會所需之領導技巧，亦十分熟悉本集團之業務。董事認為，透過董事會及獨立非執行董事的監管，加上本公司內部制衡機制的有效制約，由同一人兼任主席及行政總裁的安排可以達到提高本公司決策及執行效率，有效把握商機的目的。董事會將不時檢討該安排的成效。

董事會將繼續檢討及監察本公司業務慣例，以維持高水平的企業管治。

# ADDITIONAL INFORMATION

## 補充資料

### MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the “Model Code for Securities Transactions by Directors of Listed Issuers” set out in Appendix 10 to the Listing Rules (the “**Model Code**”) as its own code of conduct regarding dealings in the securities of the Company by the Directors and the Company’s employees who, because of their offices or employments, are likely to possess inside information in relation to the Company and/or its securities.

Upon specific enquiry, all Directors confirmed that they have complied with the Model Code during the Period.

### PURCHASE, SALE OR REDEMPTION OF THE COMPANY’S LISTED SECURITIES

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

### REVIEW OF FINANCIAL INFORMATION

The Company has established an audit committee (the “**Audit Committee**”) in compliance with Rules 3.21 and 3.22 of the Listing Rules. The Audit Committee comprises three members, namely Mr. LIU Hoi Keung (Chairman), Mr. WANG Zichen and Mr. ZHAO Hong, all being the independent non-executive Directors.

The Audit Committee has reviewed the unaudited condensed consolidated interim financial statements of the Group for the Period.

### 證券交易的標準守則

本公司已採納《上市規則》附錄十所載《上市發行人董事進行證券交易的標準守則》(「《標準守則》」)作為董事及本公司僱員(彼等因有關職位或受僱工作而可能擁有有關本公司及／或其證券的內幕消息)買賣本公司證券的行為守則。

經作出具體查詢後，全體董事均確認於本期間內已遵守《標準守則》。

### 購買、出售或贖回本公司上市證券

本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

### 審閱財務資料

本公司已遵照《上市規則》第3.21及3.22條的規定設立審核委員會(「**審核委員會**」)。審核委員會由三名成員組成，即廖開強先生(主席)、王梓臣先生及趙虹先生，彼等均為獨立非執行董事。

審核委員會已審閱本集團於本期間的未經審核簡明綜合中期財務報表。

# ADDITIONAL INFORMATION

## 補充資料

### DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SHARES AND UNDERLYING SHARES

To the knowledge of the Board, as at 30 June 2023, the interests and short positions of the Directors and chief executive of the Company in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) (a) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or (b) which were required, under Section 352 of the SFO, to be entered in the register referred to in that section, or (c) which were required under the Model Code to be notified to the Company and the Stock Exchange, were as follows:

### 董事及最高行政人員於股份及相關股份中擁有的權益

就董事會所知，於2023年6月30日，董事或本公司最高行政人員於本公司或任何其相聯法團（定義見《證券及期貨條例》第XV部）的股份、相關股份及債權證中擁有(a)根據《證券及期貨條例》第XV部第7及第8分部須知會本公司及聯交所的權益或淡倉（包括根據《證券及期貨條例》有關條文被當作或視為擁有的權益或淡倉）；或(b)根據《證券及期貨條例》第352條須登記於該條所指登記冊的權益或淡倉；或(c)根據《標準守則》須知會本公司及聯交所的權益或淡倉如下：

Name of Directors	Nature of interests	Number of Shares (including Award Shares) (Note 1)	Number of underlying shares/ share options	Total	Approximate percentage to the issued share capital the Company (Note 9)
董事姓名	權益性質	股份數目 (包括獎勵股份) (附註1)	相關股份/ 購股權數目	總計	佔本公司 已發行股本的 概約百分比 (附註9)
Mr. Li Xiangli (Notes 2, 3 & 4) 李向利先生 (附註2、3及4)	Interests held jointly with another person 與其他人士共同持有的權益 Interests of a controlled corporation 受控法團權益 Interests of spouse 配偶權益 Beneficial owner 實益擁有人	286,945,340 (L)	10,450,000	297,395,340	60.85%
Ms. ZHANG Aiyong (Notes 2, 4 & 5) 張愛英女士 (附註2、4及5)	Interests held jointly with another person 與其他人士共同持有的權益 Interests of a controlled corporation 受控法團權益 Interests of spouse 配偶權益 Beneficial owner 實益擁有人	286,945,340 (L)	10,450,000	297,395,340	60.85%

# ADDITIONAL INFORMATION

## 補充資料

Name of Directors	Nature of interests	Number of Shares (including Award Shares) (Note 1)	Number of underlying shares/ share options	Total	Approximate percentage to the issued share capital the Company (Note 9) 佔本公司已發行股本的概約百分比 (附註9)
董事姓名	權益性質	股份數目 (包括獎勵股份) (附註1)	相關股份/ 購股權數目	總計	總計
Mr. LIU Yi (Notes 2 & 6) 劉翊先生 (附註2及6)	Interests held jointly with another person 與其他人士共同持有的權益 Interests of a controlled corporation 受控法團權益 Beneficial owner 實益擁有人	286,945,340 (L)	10,450,000	297,395,340	60.85%
Mr. YANG Rongbing 楊榮兵先生	Beneficial owner 實益擁有人	4,479,160 (L) (Note 7) (附註7)	7,480,000 (L) (Note 8) (附註8)	11,959,160	2.45%

Notes:

- (1) The letter "L" denotes the person's long position in the Shares and underlying shares.
- (2) The breakdown is as follows:

There was a duplication of interests of 283,008,340 Shares among Mr. LI Xiangli (178,677,300 Shares), Ms. ZHANG Aiying (59,863,540 Shares) and Mr. LIU Yi (44,467,500 Shares).

There was a duplication of interests of 3,937,000 Award Shares among Mr. LI Xiangli (2,348,000 Award Shares), Ms. ZHANG Aiying (484,000 Award Shares) and Mr. LIU Yi (1,105,000 Award Shares).

There was a duplication of interests of 10,450,000 Share Options among Mr. LI Xiangli (4,400,000 Share Options), Ms. ZHANG Aiying (2,750,000 Share Options) and Mr. LIU Yi (3,300,000 Share Options).

On 31 January 2016, Mr. LI Xiangli, Ms. ZHANG Aiying and Mr. LIU Yi entered into an acting-in-concert deed to acknowledge and confirmed that they are parties acting in concert in respect of each of the members of the Group during and since the three years ended 31 December 2013, 2014 and 2015 and continue after the date of the deed. Pursuant to the deed, Ms. ZHANG Aiying and Mr. LIU Yi shall support Mr. LI Xiangli's decisions on material matters in relation to the operation and management of the Group by exercising their voting rights at the meetings of the Shareholders and boards of the members of the Group in accordance with the decision of Mr. LI Xiangli. For details, please refer to the section headed "Relationship with Controlling Shareholders — Our Controlling Shareholders Acting in Concert" in the Prospectus. By virtue of the SFO, Mr. LI Xiangli, Ms. ZHANG Aiying and Mr. LIU Yi are deemed to be interested in the Shares which are interested by each other.

附註：

- (1) 英文字母「L」指該人士於股份及相關股份中的好倉。
- (2) 明細如下：

李向利先生(178,677,300股)、張愛英女士(59,863,540股)及劉翊先生(44,467,500股)重複擁有283,008,340股股份權益。

李向利先生(2,348,000股獎勵股份)、張愛英女士(484,000股獎勵股份)及劉翊先生(1,105,000股獎勵股份)重複擁有3,937,000股獎勵股份權益。

李向利先生(4,400,000份購股權)、張愛英女士(2,750,000份購股權)及劉翊先生(3,300,000份購股權)重複擁有10,450,000份購股權權益。

於2016年1月31日，李向利先生、張愛英女士及劉翊先生簽訂一致行動契約，認可並確認就本集團各成員公司事宜而言其於截至2013年、2014年及2015年12月31日止三個年度期間及自該三個年度以來並於該等契約簽訂日期之後繼續為行動一致人士。根據契約，張愛英女士與劉翊先生應依據李向利先生所作決策於本集團成員公司股東及董事會會議上行使其表決權支持李向利先生有關本集團經營與管理的重大事宜所作決策。詳情請參閱招股章程「與控股股東的關係 — 一致行動的控股股東」一節。根據《證券及期貨條例》，李向利先生、張愛英女士及劉翊先生被視為於其各自擁有權益的股份中擁有權益。



# ADDITIONAL INFORMATION

## 補充資料

- (3) Leon Cornerstone Investment Holding Limited (“**Leon Investment**”) is beneficially and wholly-owned by Mr. LI Xiangli. By virtue of the SFO, Mr. LI Xiangli is deemed to be interested in the Shares held by Leon Investment.
- (3) Leon Cornerstone Investment Holding Limited (“**Leon Investment**”) 由李向利先生實益及全資擁有。根據《證券及期貨條例》，李向利先生被視為於 Leon Investment 所持有的股份中擁有權益。
- (4) Ms. ZHANG Aiyong is the spouse of Mr. LI Xiangli. By virtue of the SFO, Mr. LI Xiangli and Ms. ZHANG Aiyong are deemed to be interested in the Shares which are interested by each other.
- (4) 張愛英女士為李向利先生的配偶。根據《證券及期貨條例》，李向利先生及張愛英女士被視為於各自擁有權益的股份中擁有權益。
- (5) Swan Stone Investment Holding Limited (“**Swan Stone**”) is beneficially and wholly-owned by Ms. ZHANG Aiyong. By virtue of the SFO, Ms. ZHANG Aiyong is deemed to be interested in the Shares held by Swan Stone.
- (5) Swan Stone Investment Holding Limited (“**Swan Stone**”) 由張愛英女士實益及全資擁有。根據《證券及期貨條例》，張愛英女士被視為於 Swan Stone 所持有的股份中擁有權益。
- (6) Hawk Flying Investment Holding Limited (“**Hawk Flying**”) is beneficially and wholly-owned by Mr. LIU Yi. By virtue of the SFO, Mr. LIU Yi is deemed to be interested in the Shares held by Hawk Flying.
- (6) Hawk Flying Investment Holding Limited (“**Hawk Flying**”) 由劉翊先生實益及全資擁有。根據《證券及期貨條例》，劉翊先生被視為於 Hawk Flying 所持有的股份中擁有權益。
- (7) Included in total number of such Shares were 2,824,160 Shares and 1,655,000 Award Shares granted to Mr. YANG Rongbing pursuant to the Share Award Scheme.
- (7) 該等股份總數包括 2,824,160 股股份，以及根據股份獎勵計劃授予楊榮兵先生的 1,655,000 股獎勵股份。
- (8) Such Share Options consists of (a) 3,630,000 Share Options, each entitles its holder to subscribe for one Share, granted to Mr. YANG Rongbing on 23 July 2018; and (b) 3,850,000 Share Options, each entitles its holder to subscribe for one Share, granted to him on 15 July 2021.
- (8) 該等購股權包括 (a) 於 2018 年 7 月 23 日授予楊榮兵先生的 3,630,000 份購股權 (各自賦予其持有人認購一股股份之權利)；及 (b) 於 2021 年 7 月 15 日向其授予的 3,850,000 份購股權 (各自賦予其持有人認購一股股份之權利)。
- (9) As at 30 June 2023, the issued share capital of the Company was 488,714,980 Shares.
- (9) 於 2023 年 6 月 30 日，本公司已發行股本為 488,714,980 股股份。

Save as disclosed above and to the best knowledge of the Directors, as at 30 June 2023, there were no interests and short positions of the Directors and chief executive of the Company in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or were required, under Section 352 of the SFO, to be entered in the register referred to in that section, or were required under the Model Code to be notified to the Company and the Stock Exchange.

除上文所披露者外及就董事所深知，於 2023 年 6 月 30 日，概無董事及本公司最高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》第 XV 部) 的股份、相關股份或債權證中擁有根據《證券及期貨條例》第 XV 部第 7 及第 8 分部須知會本公司及聯交所的權益及淡倉 (包括根據《證券及期貨條例》有關條文被當作或視為擁有的權益或淡倉)，或根據《證券及期貨條例》第 352 條須登記於該條所指登記冊的權益及淡倉，或根據《標準守則》須知會本公司及聯交所的權益及淡倉。



# ADDITIONAL INFORMATION

## 補充資料

### SUBSTANTIAL SHAREHOLDERS' INTERESTS IN THE SHARES

So far as the Directors are aware, as of 30 June 2023, the following corporations/persons (other than Directors and chief executive of the Company) had interests of 5% or more in the issued Shares or underlying shares which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO (the "Register"):

### 主要股東於股份中擁有的權益

就董事所知，截至2023年6月30日，下列公司／人士（董事及本公司最高行政人員除外）於已發行股份或相關股份中擁有根據《證券及期貨條例》第XV部第2及第3分部的條文須向本公司及聯交所披露，或本公司根據《證券及期貨條例》第336條須予存置的登記冊（「登記冊」）所記錄的5%或以上權益：

Name of Shareholders	Nature of interests	Number of Shares	Approximate percentage to the issued share capital of the Company
股東姓名／名稱	權益性質	股份數目 (Note 1) (附註1)	佔本公司 已發行股本的 概約百分比 (Note 10) (附註10)
Ms. WEI Yajuan (Note 2) 魏雅娟女士(附註2)	Interests of spouse 配偶權益	297,395,340 (L)	60.85%
Leon Investment (Note 3) Leon Investment(附註3)	Beneficial owner 實益擁有人	178,677,300 (L)	36.56%
Swan Stone (Note 4) Swan Stone(附註4)	Beneficial owner 實益擁有人	59,863,540 (L)	12.25%
Hawk Flying (Note 5) Hawk Flying(附註5)	Beneficial owner 實益擁有人	44,467,500 (L)	9.10%

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## 補充資料

Name of Shareholders	Nature of interests	Number of Shares	Approximate percentage to the issued share capital of the Company
股東姓名／名稱	權益性質	股份數目	佔本公司已發行股本的概約百分比
		(Note 1) (附註 1)	(Note 11) (附註 11)
China Certification & Inspection Group Co., Ltd. (“ <b>CCIC</b> ”) (Notes 6 & 7) 中國檢驗認證(集團)有限公司 (「中國檢驗認證集團」)(附註 6 及 7)	Interests of a controlled corporation 受控法團權益	46,500,000 (L)	11.63%
China Inspection Company Limited (“ <b>CIC</b> ”) (Notes 6 & 7) 中國檢驗有限公司(「中檢公司」)(附註 6 及 7)	Interests of a controlled corporation 受控法團權益	46,500,000 (L)	11.63%
China Dragon Inspection & Certification (H.K.) Limited (“ <b>China Dragon</b> ”) (Notes 6 & 7) 中龍檢驗認證(香港)有限公司(「中龍」) (附註 6 及 7)	Beneficial owner 實益擁有人	46,500,000 (L)	11.63%
Asian Equity Special Opportunities Portfolio Master Fund Limited (“ <b>Asian Equity</b> ”) (Notes 8 & 9)	Beneficial owner 實益擁有人	38,919,717	7.97%
Asian Equity Special Opportunities Portfolio Master Fund Limited (「 <b>Asian Equity</b> 」) (附註 8 及 9)			
RAYS Capital Partners Limited (“ <b>RAYS Capital</b> ”) (Notes 8 & 9) 睿思資本有限公司(「睿思資本」) (附註 8 及 9)	Investment Manager 投資經理	38,919,717	7.97%
RUAN David Ching Chi (“ <b>Mr. David RUAN</b> ”) (Notes 8 & 9)	Interest of a controlled corporation	38,919,717	7.97%
RUAN David Ching Chi (「 <b>David RUAN</b> 先生」)(附註 8 及 9)	受控法團權益		

# ADDITIONAL INFORMATION

## 補充資料

### Notes:

- (1) The letter "L" denotes the person's long position in the Shares.
- (2) Ms. WEI Yajuan is the spouse of Mr. LIU Yi. By virtue of the SFO, Ms. WEI Yajuan is deemed to be interested in the Shares which are interested by Mr. LIU Yi.

The breakdown is as follows:

There was a duplication of interests of 283,008,340 Shares among Mr. LI Xiangli, Ms. ZHANG Aiying, Mr. LIU Yi, Ms. WEI Yajuan, Leon Investment, Swan Stone and Hawk Flying. Of these Shares, Mr. LI Xiangli, Ms. ZHANG Aiying, Mr. LIU Yi and Ms. WEI Yajuan were deemed interested in the 178,677,300 Shares (held by Leon Investment), 59,863,540 Shares (held by Swan Stone) and 44,467,500 Shares (held by Hawk Flying), respectively.

There was a duplication of interests of 3,937,000 Award Shares among Mr. LI Xiangli, Ms. ZHANG Aiying, Mr. LIU Yi and Ms. WEI Yajuan. Of these Award Shares, Mr. LI Xiangli, Ms. ZHANG Aiying, Mr. LIU Yi and Ms. WEI Yajuan were deemed interested in the 2,348,000 Award Shares (held by Mr. LI Xiangli), 484,000 Award Shares (held by Ms. ZHANG Aiying) and 1,105,000 Award Shares (held by LIU Yi) respectively.

There was a duplication of interests of 10,450,000 Shares Options among Mr. LI Xiangli, Ms. ZHANG Aiying, Mr. LIU Yi and Ms. WEI Yajuan. Of these Shares Options, Mr. LI Xiangli, Ms. ZHANG Aiying, Mr. LIU Yi and Ms. WEI Yajuan were deemed interested in the 4,400,000 Shares Options (held by Mr. LI Xiangli), 2,750,000 Shares Options (held by Ms. ZHANG Aiying) and 3,300,000 Shares Options (held by Mr. LIU Yi) respectively.

- (3) Leon Investment is beneficially and wholly-owned by Mr. LI Xiangli. By virtue of the SFO, Mr. LI Xiangli is deemed to be interested in the Shares held by Leon Investment.
- (4) Swan Stone is beneficially and wholly-owned by Ms. ZHANG Aiying. By virtue of the SFO, Ms. ZHANG Aiying is deemed to be interested in the Shares held by Swan Stone.
- (5) Hawk Flying is beneficially and wholly-owned by Mr. LIU Yi. By virtue of the SFO, Mr. LIU Yi is deemed to be interested in the Shares held by Hawk Flying.
- (6) China Dragon is a 99.88% owned subsidiary of CIC, which is a 75% owned subsidiary of CCIC. By virtue of the SFO, CIC and CCIC are deemed to be interested in the Shares held by China Dragon.
- (7) There was a duplication of interests of 46,500,000 Shares among China Dragon, CIC and CCIC.
- (8) Asian Equity is a 100% owned subsidiary of RAYS Capital, which is 45.60% owned by Mr. David RUAN. By virtue of the SFO, RAYS Capital and Mr. David RUAN are deemed to be interested in the Shares held by Asian Equity.
- (9) There was a duplication of interest of 38,919,717 Shares among Asian Equity, RAYS Capital and Mr. David RUAN.
- (10) As at 30 June 2023, the issued share capital of the Company was 488,714,980 Shares.
- (11) The percentage interests are pursuant to the notification forms received by the Company and recorded in the Register.

### 附註：

- (1) 英文字母「L」指該人士於股份中的好倉。
- (2) 魏雅娟女士是劉翊先生的配偶。根據《證券及期貨條例》，魏雅娟女士被視為為劉翊先生擁有權益的股份中擁有權益。

明細如下：

李向利先生、張愛英女士、劉翊先生、魏雅娟女士、Leon Investment、Swan Stone及Hawk Flying重複擁有283,008,340股股份的權益。於該等股份中，李向利先生、張愛英女士、劉翊先生及魏雅娟女士被視為為Leon Investment、Swan Stone及Hawk Flying分別所持有的178,677,300股股份、59,863,540股股份及44,467,500股股份中擁有權益。

李向利先生、張愛英女士、劉翊先生及魏雅娟女士重複擁有3,937,000股獎勵股份的權益。於該等獎勵股份中，李向利先生、張愛英女士、劉翊先生及魏雅娟女士被視為分別於2,348,000股獎勵股份（由李向利先生持有）、484,000股獎勵股份（由張愛英女士持有）及1,105,000股獎勵股份（由劉翊先生持有）中擁有權益。

李向利先生、張愛英女士、劉翊先生及魏雅娟女士重複擁有10,450,000份購股權的權益。於該等購股權中，李向利先生、張愛英女士、劉翊先生及魏雅娟女士被視為分別於4,400,000份購股權（由李向利先生持有）、2,750,000份購股權（由張愛英女士持有）及3,300,000份購股權（由劉翊先生持有）中擁有權益。

- (3) Leon Investment由李向利先生實益及全資擁有。根據《證券及期貨條例》，李向利先生被視為為Leon Investment所持有的股份中擁有權益。
- (4) Swan Stone由張愛英女士實益及全資擁有。根據《證券及期貨條例》，張愛英女士被視為為Swan Stone所持有的股份中擁有權益。
- (5) Hawk Flying由劉翊先生實益及全資擁有。根據《證券及期貨條例》，劉翊先生被視為為Hawk Flying所持有的股份中擁有權益。
- (6) 中龍為中檢公司（為中國檢驗認證集團擁有75%權益的附屬公司）擁有99.88%權益的附屬公司。根據《證券及期貨條例》，中檢公司及中國檢驗認證集團被視為為中龍所持有的股份中擁有權益。
- (7) 中龍、中檢公司及中國檢驗認證集團重複擁有46,500,000股股份的權益。
- (8) Asian Equity為睿思資本的全資附屬公司，而睿思資本由David RUAN先生擁有45.60%權益。根據《證券及期貨條例》，睿思資本及David RUAN先生被視為為Asian Equity持有的股份中擁有權益。
- (9) Asian Equity、睿思資本及David RUAN先生重複擁有38,919,717股股份權益。
- (10) 於2023年6月30日，本公司已發行股本為488,714,980股股份。
- (11) 百分比權益乃根據本公司所收到的通知表格並於登記冊記錄。

# ADDITIONAL INFORMATION

## 補充資料

Save as disclosed above and to the best knowledge of the Directors, as at 30 June 2023, no other persons (other than the Directors or the chief executive of the Company) owned interests or short positions in the Shares or underlying shares as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO or interests or short positions required to be disclosed to the Company and the Stock Exchange pursuant to Divisions 2 and 3 of Part XV of the SFO.

除上文所披露者外及就董事所深知，於2023年6月30日，概無其他人士（董事或本公司最高行政人員除外）於股份或相關股份中擁有記入本公司根據《證券及期貨條例》第336條須予存置登記冊的權益或淡倉或根據《證券及期貨條例》第XV部第2及第3分部須向本公司及聯交所披露的權益或淡倉。

### SHARE OPTION SCHEME

The Company had adopted the Share Option Scheme on 5 May 2017. The purpose of the Share Option Scheme is to enable the Company to grant options to employees, directors and other participants as incentives or rewards for their contribution to the Group and/or to enable the Group to recruit and retain high caliber employees and attract human resources that are valuable to the Group.

### 購股權計劃

本公司於2017年5月5日採納購股權計劃。購股權計劃旨在令本公司可向僱員、董事及其他參與者授出購股權，作為彼等對本集團所作貢獻的激勵或獎勵，及／或有助於本集團招募及留聘高水平僱員，並吸引對本集團而言屬寶貴的人力資源。

Movements in the share options during the Period were as follows:

本期間的購股權變動如下：

Date of grant 授出日期	Participant 參與者	As at 1/1/2023 於2023年 1月1日	No. of Share Options* 購股權數目*				As at 30/06/2023 於2023年 6月30日	Exercise price per Share* 每股行使價* (HK\$) (港幣)	Exercise period 行使期
			Granted during the Period 本期間 已授出	Exercised during the Period 本期間 已行使	Cancelled during the Period 本期間 已註銷	Lapsed during the Period 本期間 已失效			
<b>Other Employees</b> 其他僱員									
4/7/2017 (Notes 1 & 2) (附註1及2)	Employees (aggregate) 僱員(合計)	750,590 860,110 2,207,070	- - -	(750,590) (103,610) -	- - -	- 756,500 2,207,070	1.058 1.058 1.058	4/7/2018-3/7/2023 4/7/2019-3/7/2024 4/7/2020-3/7/2025	
15/7/2021 (Notes 4 & 5) (附註4及5)	Employees (aggregate) 僱員(合計)	7,326,000 7,326,000 9,768,000	- - -	- - -	- - -	(132,000) (132,000) (176,000)	7,194,000 7,194,000 9,592,000	1.945 1.945 1.945	15/7/2022-14/7/2027 15/7/2023-14/7/2028 15/7/2024-14/7/2029
<b>Subtotal</b> 小計		28,237,770	-	(854,200)	-	(440,000)	26,943,570		
<b>Directors</b> 董事									
15/7/2021 (Notes 4 & 5) (附註4及5)	Mr. LI Xiangli, executive Director 李向利先生，執行董事	1,320,000 1,320,000 1,760,000	- - -	- - -	- - -	- - -	1,320,000 1,320,000 1,760,000	1.945 1.945 1.945	15/7/2022-14/7/2027 15/7/2023-14/7/2028 15/7/2024-14/7/2029
15/7/2021 (Notes 4 & 5) (附註4及5)	Ms. ZHANG Aiyang, executive Director 張愛英女士，執行董事	825,000 825,000 1,100,000	- - -	- - -	- - -	- - -	825,000 825,000 1,100,000	1.945 1.945 1.945	15/7/2022-14/7/2027 15/7/2023-14/7/2028 15/7/2024-14/7/2029
15/7/2021 (Notes 4 & 5) (附註4及5)	Mr. LIU Yi, executive Director 劉翊先生，執行董事	990,000 990,000 1,320,000	- - -	- - -	- - -	- - -	990,000 990,000 1,320,000	1.945 1.945 1.945	15/7/2022-14/7/2027 15/7/2019-22/7/2028 15/7/2024-14/7/2029
23/7/2018 (Notes 1 & 3) (附註1及3)	Mr. YANG Rongbing, executive Director 楊榮兵先生，執行董事	1,210,000 1,210,000 1,210,000	- - -	- - -	- - -	- - -	1,210,000 1,210,000 1,210,000	1.168 1.168 1.168	23/7/2018-22/7/2023 23/7/2019-22/7/2024 23/7/2020-22/7/2025
15/7/2021 (Notes 4 & 5) (附註4及5)	Mr. YANG Rongbing, executive Director 楊榮兵先生，執行董事	1,155,000 1,155,000 1,540,000	- - -	- - -	- - -	- - -	1,155,000 1,155,000 1,540,000	1.945 1.945 1.945	15/7/2022-14/7/2027 15/7/2023-14/7/2028 15/7/2024-14/7/2029
<b>Subtotal</b> 小計		17,930,000	-	-	-	-	17,930,000		
<b>Gross Total</b> 總計		46,167,770	-	(854,200)	-	(440,000)	44,873,570		



# ADDITIONAL INFORMATION

## 補充資料

\* as announced by the Company on 5 July 2022, the exercise price of the share options granted and the number of Shares to be allotted and issued upon full exercise of the subscription rights attaching to the then outstanding share options were adjusted as a result of the 2022 Bonus Issue.

### Notes:

1. The above share options are either vested on the date of grant to two years or vested in one to three years from the date of grant and are exercisable for a period of five years commencing from the relevant vesting date and expiring at the close of business on the last day of the five-year period.
2. The closing price of the Shares on 3 July 2017, being the business day immediately before the date on which the options were granted, as quoted on the Stock Exchange was HK\$1.31.
3. The closing price of the Shares on 20 July 2018, being the business day immediately before the date on which the options were granted, as quoted on the Stock Exchange was HK\$1.40.
4. Vesting condition of the share options are: (i) Not more than 30% of the Share Options will be vested on 15 July 2022; not more than 30% of the Share Options will be vested on 15 July 2023; and not more than 40% of the Share Options will be vested on 15 July 2024. The Share Options are exercisable for a period of five years commencing from the vesting date and expiring at the close of business on the last day of the five year period.
5. The closing price of the Shares on 14 July 2021, being the business day immediately before the date on which the options were granted, as quoted on the Stock Exchange was HK\$2.08.
6. The number of options available for grant under the scheme mandate of the Share Option Scheme at the beginning and at the end of the Period ended 30 June 2023 were both 44,350,080.
7. The number of Shares that may be issued in respect of the options granted and vested under the Share Option Scheme during the Period ended 30 June 2023 is 18,077,570 Shares, which when divided by 482,386,029 shares (i.e. the weighted average number of Shares of the Company in issue for the Period ended 30 June 2023) is 0.037475.

Other details of the share options under the Share Option Scheme are set out in Note 19 to the condensed consolidated financial statements.

\* 誠如本公司於2022年7月5日所公佈，已授出購股權的行使價及悉數行使當時尚未行使購股權所附的認購權後將予配發及發行的股份數目因2022年紅股發行而作出調整。

### 附註：

1. 上述購股權於授出日期至兩年內歸屬或自授出日期起計於一至三年內歸屬，可於自有關歸屬日期起計五年期間行使，並於該五年期間最後一日營業時間結束時屆滿。
2. 股份於2017年7月3日(即緊接購股權授出當日前之營業日)於聯交所所報之收市價為港幣1.31元。
3. 股份於2018年7月20日(即緊接購股權授出當日前之營業日)於聯交所所報之收市價為港幣1.40元。
4. 購股權歸屬條件為(i)不超過30%的購股權將於2022年7月15日歸屬；不超過30%的購股權將於2023年7月15日歸屬；及不超過40%的購股權將於2024年7月15日歸屬。購股權於歸屬日期起五年內可予行使，並於五年期間最後一日的營業時間結束時屆滿。
5. 股份於2021年7月14日(即緊接購股權授出當日前之營業日)於聯交所所報之收市價為港幣2.08元。
6. 根據購股權計劃的計劃授權，在截至2023年6月30日止期間開始及結束時可供授予的購股權數量均為44,350,080份。
7. 截至2023年6月30日止期間，根據購股權計劃授予及歸屬的購股權可發行的股份數量為18,077,570股，除以482,386,029股(即截至2023年6月30日止期間本公司已發行股份的加權平均數)為0.037475。

購股權計劃項下購股權的其他詳情載於簡明綜合財務報表附註19。



# ADDITIONAL INFORMATION

## 補充資料

### SHARE AWARD SCHEME

The Company adopted the Share Award Scheme on 27 October 2020 (the “**Adopted Date**”). The purposes of the Share Award Scheme are to further improve the corporate governance structure and long-term incentive programme, maintain mutually sustainable growth of the Company and individuals, attract and retain excellent talents.

Subject to any early termination as may be determined by the Board, the Share Award Scheme shall be valid and effective for a term of ten (10) years commencing on the Adoption Date up to 26 October 2030.

The eligible participants of the Share Award Scheme include the following classes: (a) any employee and/or directors of any member of the Group or any entity (the “**Invested Entity**”) in which the Group holds any equity interest; (b) any advisor (professional or otherwise), consultant to or expert in any area of business or business development of any member of the Group or any Invested Entity; and (c) any other group or classes of participants who have contributed or may contribute by way of joint venture, business alliance or other business arrangement to the development and growth of the Group.

The Board may, from time to time, at its absolute discretion, determine the criteria for any eligible participants to participate in the Share Award Scheme as award holders in accordance with the rules of the Share Award Scheme. An award holder may be granted an award of Shares (the “**Award Shares**”). The Award Shares to be granted under the Share Award Scheme are ordinary shares (“**Ordinary Shares**”) in the capital of the Company. Please refer to the announcement of the Company dated 27 October 2020 for further details of the Share Award Scheme.

In general, the Company will pay to the third-party trustee (the “**Trustee**”) monies and may give directions or a recommendation to the Trustee to apply such amount of monies and/or such other net amount of cash derived from Ordinary Shares held as part of the funds of the trust to acquire existing Ordinary Shares on the Stock Exchange at the prevailing market price or off the market with reference to the prevailing market price (subject to such maximum price as may be from time to time prescribed by the Board). Such Ordinary Shares will be held on trust by the Trustee for the relevant award holders until satisfaction of all the vesting conditions upon which the relevant Award Shares shall be transferred to relevant award holders at no consideration. The Trustee shall not exercise any voting rights in respect of any Ordinary Shares held in the trust and no award holder is entitled to instruct the Trustee to exercise the voting rights in respect of any unvested Award Shares.

### 股份獎勵計劃

本公司於2020年10月27日(「**採納日期**」)採納股份獎勵計劃。股份獎勵計劃之目的為進一步完善公司治理結構和長效激勵機制，倡導本公司與個人共同持續發展的理念，吸引和保留優秀人才。

股份獎勵計劃由採納日期起生效，有效期為期十(10)年直至2030年10月26日，惟董事會可決定提前終止。

股份獎勵計劃的合資格參與者包括以下類別：(a)本集團任何成員或本集團持有任何股權的任何實體(「**被投資實體**」)的任何僱員及／或董事；(b)本集團任何成員或任何被投資實體的任何業務或業務發展領域的任何諮詢人(專業或其他)、顧問或專家；及(c)已透過合資企業、業務聯盟或其他業務安排為本集團的發展及增長作出貢獻或可能作出貢獻的任何其他組別或類別的參與者。

董事會可不時全權酌情釐定任何合資格參與者根據股份獎勵計劃的規則作為獎勵持有人參與股份獎勵計劃的準則。獎勵持有人可獲授股份作獎勵(「**獎勵股份**」)。根據股份獎勵計劃將予授出的獎勵股份為本公司股本中的普通股(「**普通股**」)。有關股份獎勵計劃的進一步詳情，請參閱本公司日期為2020年10月27日的公告。

一般而言，本公司會向第三方受託人(「**受託人**」)支付款額，並指示或建議受託人動用該款額及／或持作信託基金一部分的普通股所得其他現金淨額，以現行市價或場外參考現行市價(以董事會不時規定的最高價格為準)在聯交所收購現有普通股。該等普通股將由受託人以信託方式為相關獎勵持有人持有，直至滿足所有歸屬條件，相關獎勵股份將無償轉讓予相關獎勵持有人。受託人不得就經信託持有的任何普通股行使任何投票權，且概無獎勵持有人有權指示受託人就任何未歸屬獎勵股份行使投票權。

## ADDITIONAL INFORMATION 補充資料

The total number of Award Shares that could be granted by the Board under the Share Award Scheme shall not exceed 10% of the issued share capital of the Company as at the Adopted Date. Since certain Award Shares were granted, as at the date of this interim report, 25,392,000 Shares remains available for grant by the Board under the Share Award Scheme (representing approximately 4.7% of the issued shares of the Company as at the date of this interim report). The aforesaid limit may be refreshed or amended by approval of the shareholders in general meeting. The Company will not grant any Award Shares under the Share Award Scheme which would result in the total number of the Award Shares together with shares which may be issued upon exercise of all outstanding share options granted but yet to be exercised under the share option scheme or any other incentive or option schemes of the Company representing in aggregate over 30% of the Shares in issue as at the date of such grant.

During the Period ended 30 June 2023, the Trustee purchased an aggregate of 1,760,000 Shares of the Company from the market at a total consideration of approximately HK\$2,818,000 (including directly attributable incremental costs). A total number of 6,422,490 is held by the Trustee and is available for grant under the Scheme, representing approximately 1.19% of the total number of issued shares as the date of this interim report.

The maximum number of Shares awarded by the Board to an eligible participant under the Share Award Scheme in any 12-month period up to and including the date of the award being granted shall not exceed 1% of the issued share capital of the Company in issue. The aforesaid limit may be amended by approval of the Shareholders in general meeting.

The Award Shares shall vest in the eligible participant in accordance with the timetable and conditions as imposed by the Board at its absolute discretion, provided that all the vesting conditions are met and the eligible person remains at all times after approval by the Board of the share award and on the relevant vesting date(s) an eligible person.

董事會根據股份獎勵計劃可授出的獎勵股份總數不得超過本公司於採納日期已發行股本的10%。由於若干獎勵股份已授出，於本中期報告日期，25,392,000股股份仍可由董事會根據股份獎勵計劃授出（佔於本中期報告日期本公司已發行股份約4.7%）。上述限額可經股東於股東大會上批准更新或修改。本公司將不會根據股份獎勵計劃授出任何獎勵股份而導致獎勵股份連同根據購股權計劃或本公司任何其他獎勵或購股權計劃已授出但尚未行使的所有未行使購股權獲行使時可能發行的股份合計超過授出日期已發行股份的30%。

截至2023年6月30日止期間，受託人以總代價約港幣2,818,000元（包括直接應佔增量成本）從市場購買合共1,760,000股本公司股份。受託人持有總數6,422,490股並可根據該計劃授予，佔本中期報告日期已發行股份總數約1.19%。

董事會根據股份獎勵計劃於任何12個月期間直至授出獎勵日期（包括該日）向合資格參與者授予的最高股份數目不得超過本公司已發行股本1%。上述限額可經股東於股東大會上批准修改。

獎勵股份根據董事會全權酌情規定的時間表及條件歸屬於合資格參與者，前提是滿足所有歸屬條件且合資格人士在董事會批准股份獎勵後及於相關歸屬日期始終為合資格人士。

# ADDITIONAL INFORMATION

## 補充資料

Movement of the Award Shares under the Share Award Scheme for the Period ended 30 June 2023 are as follows:

截至2023年6月30日止期間，股份獎勵計劃項下的獎勵股份變動如下：

Participants Categories	Participants	Grant Date	Vesting Date/ Condition	Number of Award Shares Outstanding as at 1/1/2023 於2023年1月1日尚未行使的獎勵股份數目	Grant 授出 During the Period 本期間	Vested 歸屬 During the Period 本期間	Number of Award Shares Outstanding as at 30/6/2023 於2023年6月30日尚未行使的獎勵股份數目
參與者類別	參與者	授出日期	歸屬日期/條件	獎勵股份數目	本期間	本期間	獎勵股份數目
<b>Directors</b>							
<b>董事</b>							
	Mr. Li Xiaugli 李向利先生	28/12/2022	13/4/2023 (Note 3) (附註3)	500,000	-	(500,000)	-
	Mr. Liu Yi 劉翊先生	28/12/2022	13/4/2023 (Note 3) (附註3)	500,000	-	(500,000)	-
	Mr. Yang Rongbing 楊榮兵先生	28/12/2022	13/4/2023 (Note 3) (附註3)	500,000	-	(500,000)	-
<b>Employees</b>							
<b>僱員</b>							
	In aggregate 合計	28/12/2022	13/4/2023 (Note 3) (附註3)	1,202,392	-	(1,202,392)	-
<b>Total</b>				<b>2,702,392</b>	<b>-</b>	<b>(2,702,392)</b>	<b>-</b>
<b>The five highest paid individuals</b>							
<b>五名最高薪酬人士</b>							
<b>Directors</b>	In aggregate	28/12/2022	13/4/2023 (Note 3)	1,500,000	-	(1,500,000)	-
<b>董事</b>	合計		(附註3)				

Notes:

- The Award Shares were and will be transferred to the relevant participants at no consideration upon satisfaction of the vesting conditions (if any).
- The closing price of the Shares on 23 December 2022, being the business day immediately before the date on which the awards were granted, as quoted on the Stock Exchange was HK\$1.30.
- The Award Shares granted on 28 December 2022 were subject to performance targets with reference to the profit attributable to the owners of the Company for the financial year ended 31 December 2022 based on its audited financial results. Thereafter, the Board subsequently approved the vesting of the Award Shares on 13 April 2023 upon satisfaction of the vesting conditions.
- No awards were cancelled or lapsed during the Period.

附註：

- 獎勵股份於歸屬條件(如有)達成後已經及將會無償轉讓予相關參與者。
- 股份於2022年12月23日(即緊接授出獎勵日期前營業日)於聯交所所報收市價為港幣1.30元。
- 於2022年12月28日授出的獎勵股份須視乎參考基於經審核財務業績截至2022年12月31日止財政年度本公司擁有人應佔利潤的績效目標。此後，董事會隨後於2023年4月13日批准在歸屬條件達成後歸屬獎勵股份。
- 期內並無獎勵被註銷或失效。

Other details of the share awards under the Share Award Scheme are set out in Note 20 to the condensed consolidated financial statements.

股份獎勵計劃項下股份獎勵的其他詳情載於簡明綜合財務報表附註20。

# DEFINITIONS

## 釋義

In this interim report, unless the context otherwise requires, the following expressions shall have the following meanings: 於本中期報告內，除文義另有所指外，下列詞彙具有以下涵義：

“2021 Bonus Issue” [2021年紅股發行]	The bonus issue made on the basis of one (1) bonus share for every ten (10) existing shares in issue held on the record date, i.e. 5 July 2021, by the qualifying shareholders 按合資格股東於記錄日期(即2021年7月5日)每持有十(10)股已發行現有股份可獲發一(1)股紅股的基準發行的紅股
“2022 Bonus Issue” [2022年紅股發行]	The bonus issue made on the basis of one (1) bonus share for every ten (10) existing shares in issue held on the record date, i.e. 4 July 2022, by the qualifying shareholders 按合資格股東於記錄日期(即2022年7月4日)每持有十(10)股已發行現有股份可獲發一(1)股紅股的基準發行的紅股
“Audit Committee” [審核委員會]	the audit committee of the Company 本公司的審核委員會
“Board of Directors” or “Board” [董事會]	the board of Directors 董事會
“CG Code” [《企業管治守則》]	the Corporate Governance Code as set out in Appendix 14 to the Listing Rules 《上市規則》附錄十四所載《企業管治守則》
“CEO” [行政總裁]	the chief executive officer of the Company 本公司的行政總裁
“China” or “PRC” [中國]	the People’s Republic of China 中華人民共和國
“Company”, “Group”, “our Group”, “Leon Inspection”, “China Leon”, “we” or “us” [本公司]、[本集團]、[力鴻檢驗]、 [中國力鴻]或[我們]	China Leon Inspection Holding Limited (中國力鴻檢驗控股有限公司), an exempted company incorporated under the laws of the Cayman Islands with limited liability on 29 July 2015 and, except where the context indicated otherwise, its subsidiaries 中國力鴻檢驗控股有限公司，一家於2015年7月29日根據開曼群島法律註冊成立的獲豁免有限責任公司及(除文義另有所指外)其附屬公司
“Director(s)” [董事]	the director(s) of the Company 本公司董事
“HK\$” [港幣]	Hong Kong dollars, the lawful currency of Hong Kong 香港法定貨幣港元
“Listing Rules” [《上市規則》]	the Rules Governing the Listing of Securities on the Stock Exchange 《聯交所證券上市規則》
“Model Code” [《標準守則》]	the “Model Code for Securities Transactions by Directors of Listed Issuers” set out in Appendix 10 to the Listing Rules 《上市規則》附錄十所載之《上市發行人董事進行證券交易的標準守則》



# DEFINITIONS

## 釋義

“Period” 「本期間」	the six months ended 30 June 2023 截至2023年6月30日止六個月
“Prospectus” 「招股章程」	the prospectus of the Company dated 29 June 2016 本公司於2016年6月29日之招股章程
“RMB” 「人民幣」	Renminbi, the lawful currency of the PRC 中國的法定貨幣人民幣
“SFO” 「《證券及期貨條例》」	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) 香港法例第571章《證券及期貨條例》
“Share Option Scheme” 「購股權計劃」	the share option scheme approved and adopted by the Company at the annual general meeting held on 5 May 2017 本公司於2017年5月5日舉行的股東週年大會上批准及採納的購股權計劃
“Share Award Scheme” 「股份獎勵計劃」	the share award scheme approved and adopted by the Company on 27 October 2020 本公司於2020年10月27日批准及採納的股份獎勵計劃
“Share(s)” 「股份」	the ordinary share(s) of par value US\$0.00005 each in the issued share capital of the Company 本公司已發行股本中每股面值0.00005美元的普通股
“Shareholder(s)” 「股東」	the holder(s) of the Shares 股份持有人
“Stock Exchange” 「聯交所」	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
“%” 「%」	per cent. 百分比。



**CHINA LEON INSPECTION HOLDING LIMITED**

**中国力鸿检验控股有限公司**