



Melbourne Enterprises Limited 萬邦投資有限公司

(Incorporated in Hong Kong with limited liability)

(在香港註冊成立之有限公司)

(Stock Code 股份編號: 158)



INTERIM 中期
REPORT 報告
2023-24

CORPORATE INFORMATION

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. Chung Yin Shu, Frederick (*Chairman*)
Mr. Tsang On Yip, Patrick
(*Mr. Kenneth Lau as his alternate*)

Non-executive Directors

Mr. Chung Wai Shu, Robert
Mr. Wong Tak Wai

Independent Non-executive Directors

Mr. Lo Pak Shiu
Mr. Yuen Sik Ming, Patrick
Ms. Ling Kit Sum

COMPANY SECRETARY

Mr. Chung Wai Shu, Robert

AUDIT COMMITTEE

Mr. Yuen Sik Ming, Patrick (*Chairman*)
Mr. Chung Wai Shu, Robert
Mr. Lo Pak Shiu
Mr. Wong Tak Wai
Ms. Ling Kit Sum

REMUNERATION COMMITTEE AND NOMINATION COMMITTEE

Mr. Yuen Sik Ming, Patrick (*Chairman*)
Mr. Chung Yin Shu, Frederick
Mr. Chung Wai Shu, Robert
Mr. Lo Pak Shiu
Ms. Ling Kit Sum

董事會

執行董事

鍾賢書先生(*主席*)
曾安業先生
(*劉皓之先生為彼之替任董事*)

非執行董事

鍾慧書先生
黃德偉先生

獨立非執行董事

盧伯韶先生
阮錫明先生
凌潔心女士

公司秘書

鍾慧書先生

審核委員會

阮錫明先生(*主席*)
鍾慧書先生
盧伯韶先生
黃德偉先生
凌潔心女士

薪酬委員會及提名委員會

阮錫明先生(*主席*)
鍾賢書先生
鍾慧書先生
盧伯韶先生
凌潔心女士

CORPORATE INFORMATION

公司資料

AUDITOR

PricewaterhouseCoopers
Certified Public Accountants
Registered Public Interest Entity Auditor
22/F, Prince's Building
Central, Hong Kong

SOLICITORS

Woo, Kwan, Lee & Lo

BANKERS

The Hongkong and Shanghai Banking Corporation
Hang Seng Bank Limited

SHARE REGISTRARS AND TRANSFER OFFICE

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

REGISTERED OFFICE

Rooms 2102–4, Melbourne Plaza
33 Queen's Road Central
Hong Kong

STOCK CODE

Hong Kong Stock Exchange 00158

WEBSITE

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核數師

羅兵咸永道會計師事務所
執業會計師
註冊公眾利益實體核數師
香港中環
太子大廈二十二樓

律師

胡關李羅律師行

銀行

香港上海滙豐銀行有限公司
恒生銀行有限公司

股票註冊及過戶辦事處

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

註冊辦事處

香港
皇后大道中33號
萬邦行2102至4室

股份代號

香港聯交所00158

網址

www.irasia.com/listco/hk/melbourneweb

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

簡明綜合全面收益表

		Unaudited		
		Six months ended 31 March		
		未經審核		
		截至3月31日止六個月		
		2024	2023	
		2024年	2023年	
		HK\$'000	HK\$'000	
		港幣千元	港幣千元	
		Note		
		附註		
Revenue	收益	5	79,888	77,689
Operating costs	營運成本		(18,224)	(23,810)
Gross profit	毛利		61,664	53,879
Other income	其他收入		3,682	4,996
Administrative expenses	行政費用		(7,664)	(10,104)
Decrease in fair values of investment properties	投資物業公允價值之減少		(29,895)	(41,000)
Profit before taxation	除稅前溢利	5 & 6	27,787	7,771
Income tax expenses	所得稅支出	7	(8,826)	(7,284)
Profit for the period attributable to equity holders	股東應佔本期內溢利		18,961	487
Other comprehensive income	其他全面收益			
<i>Item that will not be classified subsequently to profit or loss</i>	<i>其後將不會重列於損益之項目</i>			
Fair value gain on financial asset at fair value through other comprehensive income	以公允價值計入其他全面收益的金融資產的公允價值收益		1,167	6,643
Total comprehensive income attributable to equity holders	股東應佔全面收益總額		20,128	7,130
Earnings per share	每股盈利			
Basic and diluted	基本及攤薄	9	HK\$0.76 港幣0.76元	HK\$0.02 港幣0.02元

CONDENSED CONSOLIDATED BALANCE SHEET

簡明綜合資產負債表

			Unaudited 未經審核 31 March 2024 2024年 3月31日 HK\$'000 港幣千元	Audited 已審核 30 September 2023 2023年 9月30日 HK\$'000 港幣千元
		Note 附註		
Non-current assets	非流動資產			
Property, plant and equipment	物業、機器及設備	10	133	155
Investment properties	投資物業	10	7,039,000	7,064,000
Investment accounted for using equity method	按權益法入賬的投資		-	-
Financial asset at fair value through other comprehensive income	以公允價值計入其他全面收益的金融資產	11	73,794	72,627
Advances to an investee company	向被投資公司貸款	11	29,605	29,605
Deferred rent receivables	遞延應收租金	12	148	221
			7,142,680	7,166,608
Current assets	流動資產			
Debtors, other receivables, deposits and prepayments	應收賬款、其他應收賬款、已付按金及預付款	12	7,815	11,094
Cash and bank balances	現金及銀行存款	13	242,435	254,113
			250,250	265,207
Current liabilities	流動負債			
Creditors, accruals and deposits	應付賬款、應付費用及已收按金	14	38,636	40,378
Current tax payable	即期應付稅項		7,028	18,275
			45,664	58,653
Net current assets	流動資產淨額		204,586	206,554
Total assets less current liabilities	資產總額減流動負債		7,347,266	7,373,162
Non-current liabilities	非流動負債			
Provision for long service payments	長期服務金撥備		14,015	15,363
Deferred tax liabilities	遞延稅項負債		2,790	2,466
			16,805	17,829
Net assets	資產淨額		7,330,461	7,355,333

CONDENSED CONSOLIDATED BALANCE SHEET

簡明綜合資產負債表

		Note	Unaudited 未經審核 31 March 2024 2024年 3月31日 HK\$'000 港幣千元	Audited 已審核 30 September 2023 2023年 9月30日 HK\$'000 港幣千元
Equity	權益			
Share capital	股本		125,000	125,000
Fair value through other comprehensive income reserve	以公允價值計入其他 全面收益儲備		73,793	72,626
Retained profits	保留溢利		7,131,668	7,157,707
Total equity	總權益		7,330,461	7,355,333

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

		Unaudited Six months ended 31 March 未經審核 截至3月31日止六個月	
		2024 2024年 HK\$'000 港幣千元	2023 2023年 HK\$'000 港幣千元
Total equity at beginning of the period	期初之總權益	7,355,333	7,590,977
Profit for the period attributable to equity holders	股東應佔本期內溢利	18,961	487
Fair value gain on financial asset at fair value through other comprehensive income	以公允價值計入其他全面收益的金融資產的公允價值收益	1,167	6,643
2023 final dividend paid	2023年已派末期股息	(45,000)	-
2022 final dividend paid	2022年已派末期股息	-	(45,000)
Total equity at end of the period	期末之總權益	7,330,461	7,553,107

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

		Unaudited Six months ended 31 March 未經審核 截至3月31日止六個月	
		2024 2024年 HK\$'000 港幣千元	2023 2023年 HK\$'000 港幣千元
	Note 附註		
Net cash generated from operating activities	營業活動所得現金淨額	38,217	41,910
Net cash used in investing activity	投資活動所用現金淨額	(4,895)	(862)
Net cash used in financing activities	融資活動所用現金淨額	(45,000)	(45,000)
Net decrease in cash and bank balances	現金及銀行存款之減少淨額	(11,678)	(3,952)
Cash and bank balances at beginning of the period	期初之現金及銀行存款	254,113	244,429
Cash and bank balances at end of the period	期末之現金及銀行存款	242,435	240,477
	13		

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

1. BASIS OF PREPARATION

The Unaudited Condensed Consolidated Interim Financial Information has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

The Unaudited Condensed Consolidated Interim Financial Information should be read in conjunction with the Group’s annual audited consolidated financial statements for the year ended 30 September 2023 (the “2023 Annual Financial Statements”), which have been prepared in accordance with the Hong Kong Financial Reporting Standards (“HKFRS”) issued by the HKICPA.

1. 編製基準

未經審核簡明綜合中期財務資料已根據香港會計師公會(「香港會計師公會」)頒佈之香港會計準則(「香港會計準則」)第34號「中期財務報告」編製。

未經審核簡明綜合中期財務資料應與根據香港會計師公會頒佈之香港財務報告準則(「香港財務報告準則」)編製本集團截至2023年9月30日止年度之全年已審核綜合財務報表(「2023年全年財務報表」)一併閱讀。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

1. BASIS OF PREPARATION (cont'd)

The accounting policies and methods of computation used in the preparation of the Unaudited Condensed Consolidated Interim Financial Information are consistent with those set out in the 2023 Annual Financial Statements, except for the adoption of the following amendments to existing standards issued by the HKICPA:

(a) Adoption of amendments to existing standards

The Group has adopted the following amendments to existing standards which are mandatory for the financial year ending 30 September 2024:

HKFRS 17 and Amendments to Insurance Contract
HKFRS 17

Initial Application of HKFRS Comparative Information
17 and HKFRS 9

Amendments to HKAS 1 and Disclosure of Accounting
HKFRS Practice Policies
Statement 2

Amendments to HKAS 8 Definition of Accounting
Estimates

Amendments to HKAS 12 Deferred Tax related to Assets
and Liabilities from a Single
Transaction

Amendments to HKAS 12 International Tax Reform –
Pillar Two Model Rules

The adoption of these amendments to existing standards does not have any significant effect on the results and financial position of the Group.

1. 編製基準(續)

未經審核簡明綜合中期財務資料與2023年全年財務報表均採用一致之會計政策和計算方法編製，但不包括本集團已採納以下由香港會計師公會頒佈的對現行準則的修訂：

(a) 採納對現行準則的修訂

本集團已採納下列須於截至2024年9月30日止財政年度應用的對現行準則的修訂：

香港財務報告 保險合約
準則第17號及
香港財務報告
準則第17號的
修訂

首次應用香港財 比較資料
務報告準則第
17號及香港財
務報告準則
第9號

香港會計準則 會計政策之披露
第1號的修訂及
香港財務報告
準則實務公告
第2號

香港會計準則 會計估計的定義
第8號的修訂

香港會計準則第 與單一交易所產生
12號的修訂 之資產及負債有
關之遞延所得稅

香港會計準則第 國際稅務改革－第
12號的修訂 二支柱模式規則

採納該等對現行準則的修訂對本集團的業績及財務狀況並無重大影響。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

1. BASIS OF PREPARATION (cont'd)

(b) Amendments to existing standards and interpretation which are not yet effective

The following amendments to existing standards and interpretation are mandatory for accounting periods beginning on or after 1 October 2024 or later periods but which the Group has not early adopted:

Amendments to HKAS 1	Classification of Liabilities as Current or Non-current
Amendments to HKAS 1	Non-current Liabilities with Covenants
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback
Hong Kong Interpretation 5 (2020)	Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements
Amendments to HKAS 21	Lack of Exchangeability
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

1. 編製基準(續)

(b) 尚未生效的現行準則的修訂及詮釋

下列對現行準則的修訂及詮釋須於2024年10月1日或之後開始的會計期間或較後期間採納，惟本集團並無提早採納：

香港會計準則第1號的修訂	流動或非流動負債之分類
香港會計準則第1號的修訂	附帶契諾的非流動負債
香港財務報告準則第16號的修訂	售後租回之租賃負債
香港詮釋第5號(2020年)	財務報表列報－借款人對於包含須應要求償還條款的定期貸款的分類
香港會計準則第7號的修訂及香港財務報告準則第7號的修訂	供應商融資安排
香港會計準則第21號的修訂	缺乏可兌換性
香港財務報告準則第10號及香港會計準則第28號的修訂	投資者與其聯營公司或合營企業之間的資產出售或注資

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

1. BASIS OF PREPARATION (cont'd)

(b) Amendments to existing standards and interpretation which are not yet effective

(cont'd)

The Group will apply these amendments to existing standards and interpretation as and when they become effective. The Group has already commenced an assessment of the related impact to the Group and it is not yet in a position to state whether any substantial changes to the Group's accounting policies and presentation of the financial information will be resulted.

2. PRINCIPAL ACTIVITIES

The principal activity of the Company and its subsidiary is property investment in Hong Kong.

3. FINANCIAL RISK MANAGEMENT AND FAIR VALUE ESTIMATION

(a) Financial risk factors

The Group's activities expose it to a variety of financial risks: credit risk and liquidity risk.

The Unaudited Condensed Consolidated Interim Financial Information do not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's 2023 Annual Financial Statements.

There have been no changes in the Group's financial risk management policies and procedures since the last year end.

1. 編製基準(續)

(b) 尚未生效的現行準則的修訂及詮釋(續)

本集團將於該等對現行準則的修訂及詮釋生效時予以採用。本集團已開始評估其對本集團之有關影響，目前尚未能確定本集團之會計政策及財務資料之呈報方式會否因此而產生任何重大變動。

2. 主要業務

本公司及其附屬公司之主要業務為在香港經營物業投資。

3. 財務風險管理及公允價值估算

(a) 財務風險因素

本集團的活動承受著多種財務風險：信貸風險及流動資金風險。

未經審核簡明綜合中期財務資料並無載入年度財務報表規定的所有財務風險管理資料及披露，且應與本集團2023年全年財務報表一併閱讀。

本集團風險管理政策及程序自上一個年結日以來並無任何變動。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

3. FINANCIAL RISK MANAGEMENT AND FAIR VALUE ESTIMATION (cont'd)

(b) Fair value estimation

Financial instruments that are measured in the consolidated balance sheet at fair value are disclosed by level of the following fair value measurement hierarchy:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

The fair values of financial instruments traded in active markets are based on quoted market prices at the end of the reporting period. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. The quoted market price used for financial assets held by the Group is the current bid price. These instruments are included in level 1. None of the instruments is included in level 1 as at 31 March 2024.

3. 財務風險管理及公允價值估算 (續)

(b) 公允價值估算

以公允價值於綜合資產負債表計量之金融工具按以下公允價值計量層級順序披露：

- 同類資產或負債在活躍市場上之報價(未經調整)(第一等級)。
- 直接即(價格數據)或間接(即價格產生數據)使用除第一等級中報價以外之可觀察資產或負債數據(第二等級)。
- 任何非基於可觀察市場數據之資產或負債數據(即不可觀察數據)(第三等級)。

於交投活躍市場買賣的金融工具的公允價值，是按報告期間結束時所報市價計算。只要交易所、買賣商、經紀、業內人士、定價服務或監管機構可隨時及定期獲得報價，而有關價格代表按公平基準進行實際及定時進行的市場交易時，有關市場則被視為活躍。本集團持有的金融資產所用的市場報價是當時的買入價。該等工具包括在第一等級內。於2024年3月31日，並無任何工具被列入第一等級。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

3. FINANCIAL RISK MANAGEMENT AND FAIR VALUE ESTIMATION (cont'd)

(b) Fair value estimation (cont'd)

The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. None of the instrument is included in level 2 as at 31 March 2024.

If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. Unobservable inputs were used to determine the fair value of financial asset at fair value through other comprehensive income included in level 3.

The following table presents the Group's financial instruments that are measured at fair value at 31 March 2024 and 30 September 2023:

		At 31 March 2024 於2024年 3月31日 Level 3 第三等級 HK\$'000 港幣千元	At 30 September 2023 於2023年 9月30日 Level 3 第三等級 HK\$'000 港幣千元
Financial asset at fair value through other comprehensive income ("FVOCI")	以公允價值計入其他全面收益的金融資產(「以公允價值計入其他全面收益的金融資產」)	73,794	72,627

3. 財務風險管理及公允價值估算 (續)

(b) 公允價值估算(續)

非於交投活躍市場買賣的金融工具的公允價值，則利用估值技術釐定。該等估值技術最大限度地使用了可獲得的可觀察市場數據，從而最大限度地減輕了對集團特定估計的依賴程度。倘按公允價值計量的一項工具的所有重大輸入數據均可觀察獲得，則該項工具會被列入第二等級。於2024年3月31日，並無任何工具被列入第二等級。

倘一個或多個重大輸入數據並非根據可觀察市場數據釐定，則該項工具會被列入第三等級。被列入第三等級的以公允價值計入其他全面收益的金融資產的公允價值由非可觀察輸入數據釐定。

下表列示本集團於2024年3月31日及2023年9月30日按公允價值計量的金融工具：

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

3. FINANCIAL RISK MANAGEMENT AND FAIR VALUE ESTIMATION (cont'd)

(b) Fair value estimation (cont'd)

Changes in financial asset at FVOCI in level 3 financial instrument during the period were set out in note 11.

The fair value of an unlisted financial asset at fair value through other comprehensive income is determined by adjusted net asset method with reference to market value of the golf courses and related commercial and residential properties assessed by an independent professional valuer, using discounted cash flow model, direct market comparison, residual method and income capitalisation method. The Directors consider that this valuation technique is more relevant given that the golf courses and related commercial and residential properties are the major and principal underlying assets of the financial asset. This financial asset at fair value through other comprehensive income is included in level 3.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements used are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Compared to the 2023 Annual Financial Statements, there were no material changes in the estimates and assumptions applied in the preparation of the Unaudited Condensed Consolidated Interim Financial Information.

3. 財務風險管理及公允價值估算 (續)

(b) 公允價值估算(續)

以公允價值計入其他全面收益的金融資產於第三等級的金融工具的期內變動載於附註11。

以公允價值計入其他全面收益的非上市金融資產的公允價值以經調整淨資產方法並參考自獨立專業估值師使用貼現現金流法、直接比較法、剩餘法及收益資本化法對高爾夫球場設施及相關之商業及住宅物業之市值的估算釐定。董事認為基於高爾夫球場設施及相關之商業及住宅物業為該金融資產的主要和重要的資產基礎，這些估值技術更為相關。上述以公允價值計入其他全面收益的金融資產歸類為第三等級。

4. 關鍵會計估算及判斷

本集團持續對估算及判斷進行評估，並以過往經驗和其他因素為基礎，包括預測日後在若干情況下相信會合理地發生之事件。從定義上說，所得之會計估算難免偏離有關實際結果。

比較2023年全年財務報表，用作編製未經審核簡明綜合中期財務資料之估算和假設並無重大改變。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

5. SEGMENT INFORMATION

The Board collectively has been identified as the chief operating decision-maker. The Board reviews the Group's internal reporting in order to assess performance and allocate resources.

The Board considers property investment in Hong Kong as the sole operating segment of the Group.

5. 分部資料

董事會已被鑒別為主要營運決策者。董事會透過審閱本集團之內部申報，以評估表現及調配資源。

董事會認為在香港進行物業投資乃本集團之單一營運分部。

		Six months ended 31 March	
		截至3月31日止六個月	
		2024	2023
		2024年	2023年
		HK\$'000	HK\$'000
		港幣千元	港幣千元
(a) Revenue	(a) 收益		
Property investment	物業投資		
Rental income	租金收入	69,578	68,767
Property management fee income	物業管理費收入	10,310	8,922
		79,888	77,689
(b) Contribution to profit before taxation	(b) 對除稅前溢利之貢獻		
Property investment – Rental operations	物業投資 – 租賃業務	57,682	48,771
Decrease in fair values of investment properties	投資物業公允價值之減少	(29,895)	(41,000)
Profit before taxation	除稅前溢利	27,787	7,771

Revenue (representing turnover) comprises rental and service income from investment properties in Hong Kong.

收益(即營業額)包括來自香港投資物業之租金及服務費收入。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

6. PROFIT BEFORE TAXATION

Profit before taxation is stated after crediting and charging the following:

		Six months ended 31 March 截至3月31日止六個月	
		2024 2024年 HK\$'000 港幣千元	2023 2023年 HK\$'000 港幣千元
Crediting:	計入：		
Interest income	利息收入	3,592	3,769
Charging:	扣除：		
Depreciation	折舊	22	42

6. 除稅前溢利

除稅前溢利已計入及扣除下列項目：

7. INCOME TAX EXPENSES

		Six months ended 31 March 截至3月31日止六個月	
		2024 2024年 HK\$'000 港幣千元	2023 2023年 HK\$'000 港幣千元
Current income tax	即期所得稅		
– Hong Kong profits tax	– 香港利得稅	8,826	7,284

7. 所得稅支出

For the six months ended 31 March 2024, the provision for Hong Kong profits tax has been calculated in accordance with the two-tiered profits tax rates regime. Under the two-tiered profits tax rates regime, the first HK\$2 million of assessable profits of a qualifying corporation of the Group is taxed at 8.25%. The assessable profits above HK\$2 million of the qualifying corporation are taxed at 16.5%. The assessable profits of the other entity of the Group in Hong Kong not qualifying for the two-tiered profits tax rates regime continue to be taxed at the flat rate of 16.5%.

截至2024年3月31日止六個月，香港利得稅乃根據利得稅兩級制計算。根據利得稅兩級制，本集團合資格實體首港幣2,000,000元應評稅溢利的稅率為8.25%。超過港幣2,000,000元的應評稅溢利之稅率為16.5%。本集團於香港不符合利得稅兩級制資格的其他實體之應評稅溢利劃一按16.5%稅率計算。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

8. DIVIDENDS

		Six months ended 31 March 截至3月31日止六個月	
		2024 2024年 HK\$'000 港幣千元	2023 2023年 HK\$'000 港幣千元
Interim dividend, declared, of HK\$1.8 (2023: HK\$1.8) per share	已宣派中期股息每股港幣1元8角 (2023年：港幣1元8角)	45,000	45,000

At a meeting held on 24 May 2024, the Directors declared an interim dividend of HK\$1.8 per share (2023: HK\$1.8 per share). The dividend will be payable in cash. The interim dividend declared is not reflected as dividend payable in the Unaudited Condensed Consolidated Interim Financial Information, but will be reflected as an appropriation of retained profits for the year ending 30 September 2024.

During the period, the Group paid 2023 final dividend of HK\$1.8 per share (2023: 2022 final dividend of HK\$1.8 per share) amounting to HK\$45,000,000 (2023: HK\$45,000,000).

9. EARNINGS PER SHARE

The calculation of basic earnings per share is based on the profit for the period attributable to equity holders of HK\$18,961,000 (2023: profit attributable to equity holders of HK\$487,000) and the 25,000,000 shares (2023: 25,000,000 shares) in issue throughout the six months ended 31 March 2024.

Diluted earnings per share equals basic earnings per share because there were no potential dilutive shares outstanding during the period.

8. 股息

於2024年5月24日舉行之會議上，董事宣派中期股息每股港幣1元8角(2023年：每股港幣1元8角)。是項股息將以現金支付。該中期股息宣派並無在未經審核簡明綜合中期財務資料內列為應付股息，但會列為截至2024年9月30日止年度之保留溢利分派。

在本期間內，本集團已派付2023年末期股息每股港幣1元8角(2023年：2022年末期股息每股港幣1元8角)，合共港幣45,000,000元(2023年：港幣45,000,000元)。

9. 每股盈利

每股基本盈利乃根據期內股東應佔溢利港幣18,961,000元(2023年：股東應佔溢利港幣487,000元)及截至2024年3月31日止六個月內之發行股數25,000,000股(2023年：25,000,000股)而計算。

由於期內並無具攤薄潛力之發行在外股份，故每股攤薄盈利與每股基本盈利相同。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION 未經審核簡明綜合中期財務資料附註

10. INVESTMENT PROPERTIES AND PROPERTY, PLANT AND EQUIPMENT

10. 投資物業與物業、機器及設備

		Investment properties	Property, plant and equipment	Total
		投資物業	物業、機器 及設備	總額
		HK\$'000	HK\$'000	HK\$'000
		港幣千元	港幣千元	港幣千元
Net book value at 1 October 2022	於2022年10月1日之賬面 淨值	7,282,700	55	7,282,755
Decrease in fair value	公允價值之減少	(41,000)	–	(41,000)
Addition	增加	–	862	862
Depreciation	折舊	–	(42)	(42)
Net book value at 31 March 2023	於2023年3月31日之賬面 淨值	7,241,700	875	7,242,575
Decrease in fair value	公允價值之減少	(180,126)	–	(180,126)
Addition	增加	2,426	–	2,426
Depreciation	折舊	–	(720)	(720)
Net book value at 30 September 2023	於2023年9月30日之賬面 淨值	7,064,000	155	7,064,155
Decrease in fair value	公允價值之減少	(29,895)	–	(29,895)
Addition	增加	4,895	–	4,895
Depreciation	折舊	–	(22)	(22)
Net book value at 31 March 2024	於2024年3月31日之賬面 淨值	7,039,000	133	7,039,133

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION 未經審核簡明綜合中期財務資料附註

10. INVESTMENT PROPERTIES AND PROPERTY, PLANT AND EQUIPMENT (cont'd)

The investment properties as at 31 March 2024 and 30 September 2023 were revalued on an open market value basis by CS Surveyors Limited, independent professional valuer who holds a recognised professional qualification and has recent experience in the locations and segments of the investment properties valued. For all investment properties, their current use equates to the highest and best use.

The investment properties are commercial properties in Hong Kong held under long leases (over 50 years).

Fair values of the investment properties are derived using the direct comparison approach. Sales prices of comparable properties in close proximity are adjusted for differences in key attributes such as locations, layout, frontage and timing of the transaction. The most significant input into this valuation approach is price per square foot. The higher the price per square foot, the higher the fair value. As at 31 March 2024 and 30 September 2023, all investment properties are included in level 3 fair value hierarchy.

10. 投資物業與物業、機器及設備 (續)

於2024年3月31日及2023年9月30日的投資物業已由獨立專業物業估值師忠誠測量行有限公司按公開市值基準重新估值，此估值師持有相關專業資格，並擁有最近對所估值的投資性房地產之地點及領域的經驗。對於所有投資性房地產，其目前的使用等於其最高和最佳使用。

位於香港的商業投資物業之土地租賃期為長期(超過50年)。

投資物業之公允價值乃透過直接比較法計算得出。鄰近可比較物業的售價已就主要特點(例如地點、設計、座向及交易時間)的差異作出調整。此估值法最重要的輸入數據為每平方尺的價格。每平方尺的價格越高，公允價值越高。於2024年3月31日及2023年9月30日，所有投資物業已歸入公允價值層級第三等級。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

11. FINANCIAL ASSET AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME AND ADVANCES TO AN INVESTEE COMPANY

11. 以公允價值計入其他全面收益的金融資產及向被投資公司貸款

		31 March 2024	30 September 2023
		2024年 3月31日	2023年 9月30日
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Financial asset at fair value through other comprehensive income	以公允價值計入其他全面收益的金融資產	73,794	72,627
Advances to an investee company	向被投資公司貸款	29,605	29,605

The following table presents the change during the period:

下表顯示期內的變動：

		HK\$'000
		港幣千元
At 1 October 2023	於2023年10月1日	72,627
Change in fair value	公允價值變動	1,167
At 31 March 2024	於2024年3月31日	73,794

Financial asset at fair value through other comprehensive income represents 14.29% equity interest in Billion Park Investment Limited (“Billion Park”), a private company incorporated in Hong Kong. The principal activity of Billion Park is to participate in Foshan Country Club Company Limited, a co-operative joint venture formed in the People’s Republic of China in which the Group has an effective interest of 5%, for the construction of commercial and residential properties and the operation of a golf course in Foshan.

以公允價值計入其他全面收益的金融資產為香港註冊成立之私人公司萬苑投資有限公司(「萬苑」)之14.29%權益。萬苑之主要業務是參與在中華人民共和國成立之合作企業佛山鄉村俱樂部有限公司，在佛山參與興建商業及住宅物業及營運一個高爾夫球場的项目。本集團佔有該合作企業5%實際權益。

The advances are unsecured, interest free have no fixed terms of repayment and not expected to be settled within 12 months. Their carrying amounts are not materially different from their fair values.

上述貸款並無抵押、免息、沒有固定償還條款及無須於12個月內償還。其賬面值與其公允價值並無重大差異。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

12. DEBTORS, OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

Balance included HK\$1,730,000 (30 September 2023: HK\$3,373,000) deferred rent receivables. Deferred rent receivables represent the accumulated difference between effective rental revenue and actual rental receipts. Deferred rent receivables amounted to HK\$148,000 (30 September 2023: HK\$221,000) which are expected to be realised twelve months after the balance sheet date are classified as non-current assets.

The ageing analysis of the trade debtors based on invoice date is as follows:

		31 March 2024 2024年 3月31日 HK\$'000 港幣千元	30 September 2023 2023年 9月30日 HK\$'000 港幣千元
Trade debtors	貿易應收賬款		
Within 30 days	30天內	800	2,283
31 to 60 days	31至60天	732	969
61 to 90 days	61至90天	559	550
Over 90 days	90天以上	696	752
		2,787	4,554

Trade debtors mainly represent rental and service income receivables. The Group normally does not grant credit to trade debtors. For the six months ended 31 March 2024, no loss allowance on trade debtors (2023: nil) was recognised in the condensed consolidated statement of comprehensive income. The other classes within debtors, other receivables, deposits and prepayments do not contain impaired assets.

The Group does not hold any collateral as security, except that the Group holds rental deposits from tenants for leasing of properties.

The carrying amounts of debtors, other receivables and deposits approximate their fair values.

12. 應收賬款、其他應收賬款、已付按金及預付款

餘額包括港幣1,730,000元(2023年9月30日：港幣3,373,000元)的遞延應收租金。遞延應收租金指有效租金收益與實際租金款項的累計差額。預計於資產負債表日期十二個月後變現的港幣148,000元(2023年9月30日：港幣221,000元)的遞延應收租金已列作非流動資產。

貿易應收賬款根據發票日期之賬齡分析如下：

貿易應收賬款主要為應收租金及服務費收入。本集團一般概不就貿易應收賬款授出信貸期。截至2024年3月31日止六個月，概無貿易應收賬款的損失撥備於簡明綜合全面收益表中確認(2023年：無)。列於應收賬款、其他應收賬款、已付按金及預付款項下之其他類別，當中並無減值資產。

本集團除持有租戶的租務按金外，並無持有任何抵押品。

應收賬款、其他應收賬款及已付按金之賬面值與其公允價值並無重大差異。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

13. CASH AND BANK BALANCES

		31 March 2024	30 September 2023
		2024年 3月31日	2023年 9月30日
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Cash at banks and on hand	銀行及手頭現金	45,106	56,762
Time deposits	定期存款	197,329	197,351
		242,435	254,113

The carrying amounts of cash and bank balances approximate their fair values.

現金及銀行存款之賬面值與其公允價值並無重大差異。

14. CREDITORS, ACCRUALS AND DEPOSITS

The ageing analysis of the trade creditors based on invoice date is as follows:

		31 March 2024	30 September 2023
		2024年 3月31日	2023年 9月30日
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Trade creditors	貿易應付賬款		
Within 30 days	30天內	1,398	1,843
More than 90 days	90天以上	68	–
		1,466	1,843

The carrying amounts of creditors, accruals and deposits approximate their fair values.

應付賬款、應付費用及已收按金之賬面值與其公允價值並無重大差異。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

未經審核簡明綜合中期財務資料附註

15. RELATED PARTY TRANSACTIONS

During the period, certain investment properties of the Group were leased to related companies, which are controlled by certain Directors of the Company and/or their close family members, at prices and terms mutually agreed between the parties. Rental and related income from these related companies during the period was HK\$2,339,000 (2023: HK\$2,320,000).

During the period, the meal expenses for employees of HK\$96,000 (2023: HK\$96,000) were provided for by the Group to a related company, Fu Hop Investment Company Limited, which is controlled by certain Directors of the Company, at mutually agreed terms.

No significant transactions have been entered into with the Directors of the Company (being the key management personnel) during the period other than the emoluments paid to them (being the key management personnel compensation) as follows:

15. 有關連人士之交易

期內，本集團以雙方同意之價格及條件出租數間投資物業予有關連之公司，而本公司之數位董事及／或其近親家庭成員皆擁有控制權。期內從此等有關連公司所收取之租金及服務費總收入為港幣2,339,000元(2023年：港幣2,320,000元)。

期內，本集團按雙方議定條款，計提員工膳食費港幣96,000元(2023年：港幣96,000元)予一間有關連之公司—富合置業有限公司，而本公司之數位董事在該有關連公司皆擁有控制權。

除於下列披露支付予本公司董事(作為主要管理層員工)之酬金(作為主要管理層員工酬金)外，本公司期內並無與彼等訂立任何重大交易。

		Six months ended 31 March	
		截至3月31日止六個月	
		2024	2023
		2024年	2023年
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Short-term employee benefits (Fees, salaries and other emoluments)	短期僱員福利(袍金、薪金及其他酬金)	1,290	1,221
Post-employment benefits	退休福利	227	210
		1,517	1,431

At 31 March 2024, an amount due from an investment accounted for using the equity method of HK\$5,564,000 (30 September 2023: HK\$5,561,000) is unsecured, interest free and not repayable within 12 months, among which HK\$5,564,000 (30 September 2023: HK\$5,561,000) was impaired.

於2024年3月31日，一項按權益法入賬的投資的應收賬為港幣5,564,000元(2023年9月30日：港幣5,561,000元)，此應收賬並無抵押、免息及無須於12個月內償還。當中港幣5,564,000元(2023年9月30日：港幣5,561,000元)已作減值撥備。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

INTERIM DIVIDEND

At a meeting held on 24 May 2024, the Directors declared an interim dividend of HK\$1.8 per share (2023: HK\$1.8 per share). The dividend will be payable in cash. Dividend warrants will be posted to shareholders on or about Monday, 8 July 2024.

CLOSURE OF REGISTER OF MEMBERS

The Register of Members will be closed from Monday, 24 June 2024 to Wednesday, 26 June 2024, both days inclusive, during which period no transfer of shares will be registered. To ensure their entitlement to the interim dividend, shareholders are reminded to lodge their transfers not later than 4:30 p.m. on Friday, 21 June 2024 with Computershare Hong Kong Investor Services Limited, Shops 1712–1716, 17/F., Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong.

BUSINESS REVIEW

The Group's shops and offices at Melbourne Plaza, 33 Queen's Road Central reached an occupancy rate of 91.6% while shops and offices at Kimley Commercial Building at 142–146 Queen's Road Central reached an occupancy rate of 85%. Both properties continued to attain good occupancy rates in the first six months of the financial year.

The Group's revenue during the period increased by 3% to HK\$79.89 million over the same period of last year.

The Canton First Estate project forms part of the Group's investment. The golf club is in operation with sale of development properties. Ongoing development of properties is undertaken at different areas of the project.

Taking this opportunity, I would like to thank my fellow directors and staff members for their loyal services and continuing efforts.

中期股息

於2024年5月24日舉行之會議上，董事宣派中期股息每股港幣1元8角(2023年：每股港幣1元8角)。是項股息以現金分派。股息單將於2024年7月8日(星期一)前後郵寄予各股東。

暫停辦理股份過戶登記手續

由2024年6月24日(星期一)至2024年6月26日(星期三)連首尾兩天在內，本公司將暫停辦理股票過戶登記手續。為確保收取中期股息之權利，股東必須於2024年6月21日(星期五)下午4時30分前到香港灣仔皇后大道東183號合和中心17樓1712至1716號舖香港中央證券登記有限公司辦理過戶手續。

業務概述

本集團之收租物業，位於中區皇后大道中33號萬邦行舖位商場及寫字樓，出租率達91.6%，而皇后大道中142–146號金利商業大廈舖位及寫字樓則達85%，於本財政年度首六個月，物業均獲良好的出租率。

本集團期內租金收入較上年度同期增加3%，達至港幣7,989萬元。

本集團一直參與投資廣佛新世界項目，其中高爾夫球會經已全面營運中，並銷售發展物業。現正於項目的不同地段持續發展物業。

在此，本人同時向董事會同人及各級員工忠誠服務與努力，深表謝忱。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

GROUP RESULTS

The Group's performance has improved for the six months ended 31 March 2024 compared to the corresponding period in 2023. Net profit for the six months ended 31 March 2024 amounted to HK\$18.96 million (2023: Net profit of HK\$0.5 million). The increase in profit mainly resulted from less decrease in the fair value of investment properties for the current period. The fair value loss of investment properties for the current period is HK\$29.9 million, while the fair value loss of investment properties for the corresponding period of 2023 was HK\$41.0 million. After allowing for the effect of fair value changes of the investment properties for the current period, the underlying operating profit from rental operations increased by 18% from HK\$41.5 million to HK\$48.86 million compared with the corresponding period of 2023, while revenue for the period increased by 3% to HK\$79.9 million (2023: HK\$77.7 million).

SIGNIFICANT INVESTMENTS

The Group's investment properties at Melbourne Plaza and Kimley Commercial Building in Central were approximately 91.6% and 85.0% let respectively as at 31 March 2024 (2023: approximately 92.8% and 81.3% let).

LIQUIDITY AND FINANCIAL RESOURCES

The Group's working capital requirement was financed by its rental income. As at 31 March 2024, the Group had cash and bank balances totaling HK\$242.4 million (30 September 2023: HK\$254.1 million). During the period, the Group did not undertake any borrowings or overdraft facilities.

集團業績

本集團截至2024年3月31日止六個月之業績較2023年同期有所上升。本集團截至2024年3月31日止六個月之淨溢利為港幣1,896萬元(2023年：淨溢利港幣50萬元)。溢利增加主要來自期內投資物業公允價值減少較同期少，本期間投資物業公允價值虧損為港幣2,990萬元，而2023年同期投資物業公允價值虧損為港幣4,100萬元。撇除本期間投資物業公允價值之變更的影響，來自租賃業務之核心營業溢利較2023年同期港幣4,150萬元增加18%至港幣4,886萬元，而期內租金收入則增加3%至港幣7,990萬元(2023年：港幣7,770萬元)。

重大投資

於2024年3月31日本集團之投資物業為中環萬邦行及金利商業大廈，出租率分別約為91.6%及85.0%(2023年：出租率約92.8%及81.3%)。

流動資金及財政資源

本集團之營運資金乃來自集團之租金收入。本集團於2024年3月31日之現金及銀行存款共為港幣2億4,240萬元(2023年9月30日：港幣2億5,410萬元)。在本期間內，本集團並無任何借貸或透支。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

EMPLOYEES AND REMUNERATION POLICIES

The Group employs a total of 15 employees. The Group recognises the importance of the strength of its human resources for its success. Remuneration for employees is maintained at market competitive levels.

MATERIAL ACQUISITIONS, DISPOSALS AND FUTURE DEVELOPMENTS

There were no acquisitions or disposals of subsidiary companies and investments accounted for using the equity method during the period. There are no other plans for material capital investments or future developments.

僱員及薪酬政策

本集團之職員人數共有15人。本集團之成功全賴員工之卓越質素和支持，僱員薪酬會維持在合理的市場水平。

重大收購、出售及未來發展

在本期間內，本集團並無收購或出售任何附屬公司及按權益法入賬的投資。集團並未有訂出任何重大之資本投資或未來發展計劃。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

DIRECTORS' INTERESTS

As at 31 March 2024, the interests or short positions of the Directors in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code"), were as follows:

Aggregate Long Positions in Shares and Underlying Shares of the Company

董事之權益

於2024年3月31日，本公司董事於本公司及其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債券中擁有記載於本公司按證券及期貨條例第352條須予存置的登記冊內的權益或淡倉，或根據上市發行人董事進行證券交易的標準守則（「標準守則」）須知會本公司及香港聯合交易所有限公司（「聯交所」）的權益或淡倉如下：

於本公司之股份及相關股份的合計好倉

Directors	董事	Number of ordinary shares held			Approximate percentage of the total no. of issued shares
		Personal interests	Corporate interests	Total	
		個人權益	法團權益	總數	佔合共已發行股份之概約百分比
Mr. Chung Ming Fai (passed away on 4 May 2023) ⁽¹⁾	鍾明輝先生(於2023年5月4日辭世) ⁽²⁾	12,000,500	1,000	12,001,500	48.01
Mr. Chung Yin Shu, Frederick ⁽²⁾	鍾賢書先生 ⁽²⁾	1,875	-	1,875	0.01

Notes:

附註：

- | | |
|---|--|
| <p>(1) The percentages were computed based on the total number of issued shares of the Company as at 31 March 2024 (i.e. 25,000,000 ordinary shares).</p> | <p>(1) 百分比乃按本公司於2024年3月31日已發行股份總數（即為25,000,000股普通股）計算。</p> |
| <p>(2) The estate of Mr. Chung Ming Fai (deceased) was interested or deemed to be interested in (i) 12,000,500 shares of the Company which were held directly; and (ii) 1,000 shares of the Company which were held by Fu Hop Investment Company Limited. Such estate is entitled to exercise more than one-third of the voting power at the general meetings of Fu Hop Investment Company Limited. Mr. Chung Yin Shu, Frederick and Mr. Chung Kin Shu, Kenneth are the executors of the estate of the late Mr. Chung Ming Fai, and accordingly they are deemed to be interested in the aforesaid 12,001,500 shares of the Company as executors of the estate of the late Mr. Chung Ming Fai.</p> | <p>(2) 已故鍾明輝先生的遺產擁有或被視為擁有以下本公司股份的權益：(i)由直接持有的12,000,500股本公司股份；(ii)由富合置業有限公司所持有的1,000股本公司股份。上述遺產有權在富合投資股份有限公司的股東大會上行使三分之一以上的投票權。鍾賢書先生及鍾建書先生為已故鍾明輝先生的遺產執行人，因此彼等被視為作為遺囑執行人於上述12,001,500股本公司股份中擁有權益。</p> |

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

DIRECTORS' INTERESTS (cont'd)

Apart from the above, as at 31 March 2024, no other interest or short position in the shares, underlying shares or debentures of the Company or any associated corporations as defined in the SFO were recorded in the register required to be kept under Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

SUBSTANTIAL SHAREHOLDERS' INTERESTS

As at 31 March 2024, the interests or short positions of substantial shareholders (other than the Directors as disclosed above) in the shares and underlying shares of the Company as recorded in the register required to be kept under Section 336 of the SFO were as follows:

Aggregate Long Positions in Shares and Underlying Shares of the Company

董事之權益(續)

除上述者外，於2024年3月31日，各董事概無在本公司或任何相聯法團(定義見證券及期貨條例)的股份、相關股份或債券中擁有須根據證券及期貨條例第352條須予存置的登記冊所記錄或根據標準守則須知會本公司及聯交所的權益或淡倉。

主要股東之權益

根據本公司按證券及期貨條例第336條須予存置的登記冊所載，主要股東(除上述董事外)於2024年3月31日持有本公司股份及相關股份的權益或淡倉如下：

於本公司之股份及相關股份的合計好倉

Name of substantial shareholders	主要股東名稱	Number of ordinary shares held			Approximate percentage of the total no. of issued shares
		Beneficial interests	Corporate interests	Total	
		實益權益	法團權益	總數	佔合共已發行股份之概約百分比
Cheng Yu Tung Family (Holdings) Limited ("CYTF") ⁽²⁾	Cheng Yu Tung Family (Holdings) Limited(「CYTF」) ⁽²⁾	-	6,731,250	6,731,250	26.93
Cheng Yu Tung Family (Holdings II) Limited ("CYTF II") ⁽²⁾	Cheng Yu Tung Family (Holdings II) Limited(「CYTF II」) ⁽²⁾	-	6,731,250	6,731,250	26.93
Chow Tai Fook Capital Limited ("CTFC") ⁽²⁾	Chow Tai Fook Capital Limited (「CTFC」) ⁽²⁾	-	6,731,250	6,731,250	26.93
Chow Tai Fook (Holding) Limited (formerly known as Centennial Success Limited) ("CTFH") ⁽²⁾	周大福(控股)有限公司(「周大福控股」)(前稱Centennial Success Limited) ⁽²⁾	-	6,731,250	6,731,250	26.93
Chow Tai Fook Enterprises Limited ("CTF") ⁽³⁾	周大福企業有限公司(「周大福企業」) ⁽³⁾	2,981,250	3,750,000	6,731,250	26.93
New World Development Company Limited ("NWD") ⁽⁴⁾	新世界發展有限公司(「新世界發展」) ⁽⁴⁾	-	3,750,000	3,750,000	15.00
Kin Kiu Enterprises, Limited ("KK") ⁽⁴⁾	建僑企業有限公司(「建僑」) ⁽⁴⁾	3,750,000	-	3,750,000	15.00

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

SUBSTANTIAL SHAREHOLDERS' INTERESTS (cont'd)

Aggregate Long Positions in Shares and Underlying Shares of the Company (cont'd)

Notes:

- (1) The percentages were computed based on the total number of issued shares of the Company as at 31 March 2024 (i.e. 25,000,000 ordinary shares).
- (2) CYTF and CYTF II held 48.98% and 46.65% interests in CTFC, respectively. CTFC in turn owned 81.03% interest in CTFH which held the entire interests in CTF. Therefore, CYTF, CYTF II, CTFC and CTFH were deemed to have interests in the shares in which CTF was interested and deemed to be interested by virtue of its interests in NWD as mentioned in note 3 below.
- (3) CTF and its subsidiaries had interests in more than one-third of the issued shares of NWD and accordingly CTF was deemed to have an interest in the shares in which NWD was deemed to be interested.
- (4) NWD held 100% direct interest in KK and was accordingly deemed to have an interest in the shares interested by KK.
- (5) As disclosed in the Note (2) set out in the above section headed "Directors' Interests", Mr. Chung Kin Shu, Kenneth is deemed to be interested in 12,001,500 shares of the Company (representing 48.01% of the total number of issued shares of the Company as at 31 March 2024) as one of the executors of the estate of the late Mr. Chung Ming Fai. In addition, Mr. Chung Kin Shu, Kenneth had a beneficial interest in 652,625 shares of the Company (representing 2.61% of the total number of issued shares of the Company as at 31 March 2024).

Save as disclosed above, no other person (other than the Directors whose interests are set out in the above section headed "Directors' Interests") had any interest or short positions in the shares or underlying shares of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO or as otherwise notified to the Company and the Stock Exchange as at 31 March 2024.

主要股東之權益(續)

於本公司之股份及相關股份的合計好倉(續)

附註：

- (1) 百分比乃按本公司於2024年3月31日已發行股份總數(即為25,000,000股普通股)計算。
- (2) CYTF 及 CYTF II 分別持有 CTFC 48.98% 及 46.65% 權益。CTFC 持有周大福控股 81.03% 權益，而周大福控股持有周大福企業全部權益，因此，CYTF、CYTF II、CTFC 及周大福控股被視為於周大福企業擁有權益的股份中擁有權益及由於如下文附註3所述，透過周大福企業持有新世界發展之權益而被視為擁有權益的股份中擁有權益。
- (3) 周大福企業及其附屬公司擁有新世界發展超過三分之一已發行股份的權益，因此周大福企業被視為於新世界發展被視為擁有權益的股份中擁有權益。
- (4) 新世界發展持有建僑100%直接權益，因此被視為於建僑擁有權益的股份中擁有權益。
- (5) 如上文「董事之權益」一節中附註(2)所述，鍾建書先生作為已故鍾明輝先生遺產的執行人之一，被視為擁有12,001,500股本公司股份(佔本公司於2024年3月31日已發行股份總數的48.01%)權益。此外，鍾建書先生實益擁有652,625股本公司股份(佔本公司於2024年3月31日已發行股份總數的2.61%)。

除上文所披露外，本公司於2024年3月31日根據證券及期貨條例第336條須予存置的登記冊內記載，或須通知本公司及聯交所之資料，概無其他人士擁有本公司股份或相關股份之任何權益或淡倉。惟本公司董事除外，彼等之權益已載於上文「董事之權益」一節中。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

PURCHASE, SALE OR REDEMPTION OF SHARES

The Company has not redeemed any of its shares during the six months ended 31 March 2024. Neither the Company nor its subsidiary has purchased or sold any of the Company's shares during the six months ended 31 March 2024.

AUDIT COMMITTEE

The Audit Committee has reviewed the Unaudited Condensed Consolidated Interim Financial Information. The external auditor conducted a review in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information" issued by the HKICPA. On 22 May 2024, the Audit Committee met with the management and the external auditor to review the Unaudited Condensed Consolidated Interim Financial Information.

CORPORATE GOVERNANCE CODE

During the financial period, the Company has fully complied with the code provisions of the Corporate Governance Code as set out in Part 2 of Appendix C1 of the Listing Rules.

購買、出售或贖回股份

截至2024年3月31日止六個月內，本公司並無贖回其任何股份，本公司及其附屬公司於截至2024年3月31日止六個月內亦無購買或出售本公司的任何股份。

審核委員會

審核委員會已審閱未經審核之簡明中期財務資料。外聘核數師之審閱工作是按照香港會計師公會頒佈之審閱準則第2410號「由實體的獨立核數師執行中期財務資料的審閱」進行的。審核委員會於2024年5月22日與管理層及外聘核數師會面，共同審閱未經審核之簡明中期財務資料。

企業管治守則

本公司於本財政期間內一直遵守上市規則附錄C1企業管治守則第二部分所載之守則條文。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

CHANGES IN DIRECTORS' INFORMATION

Pursuant to Rule 13.51B(1) of the Listing Rules, the changes in information of Directors of the Company subsequent to the date of the 2023 Annual Report are set out below:

董事資料之變更

根據上市規則第13.51B(1)條，2023年年報日期後本公司董事資料之變更載列如下：

Name of Director

董事姓名

Details of Changes

變更詳情

Wong Kai Tung, Tony

Resigned as an Independent Non-Executive Director and ceased to be a member of the Audit Committee, Remuneration Committee and Nomination Committee of the Company with effect from 1 March 2024.

王啟東

辭任本公司獨立非執行董事，以及不再擔任本公司審核委員會、薪酬委員會及提名委員會成員，自2024年3月1日起生效。

Ling Kit Sum

Appointed as a member of the Remuneration Committee and Nomination Committee of the Company with effect from 1 March 2024, in addition to acting as an Independent Non-Executive Director and a member of the Audit Committee. Appointed as an independent non-executive director of ENM Holdings Limited (a company listed on the Main Board of the Stock Exchange) with effect from 19 January 2024.

凌潔心

除擔任本公司獨立非執行董事及審核委員會成員外，彼於2024年3月1日再獲委任為薪酬委員會及提名委員會成員。已獲委任為安寧控股有限公司(於聯交所主板上市)之獨立非執行董事，自2024年1月19日起生效。

DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the Model Code as set out in Appendix C3 to the Listing Rules as its own code of conduct regarding securities transactions. Having made specific enquiry of the Directors of the Company, all the Directors confirmed that they had complied with the required standard set out in the Model Code during the six months ended 31 March 2024.

董事進行之證券交易

本公司已採納上市規則附錄C3所載之標準守則作為自身有關證券交易之操守守則。經本公司向董事作出特定查詢後，全體董事已確認，於截至2024年3月31日止六個月期間內一直遵守標準守則載列之規定準則。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

REQUIREMENT IN CONNECTION WITH PUBLICATION OF “NON-STATUTORY ACCOUNTS” UNDER SECTION 436 OF THE HONG KONG COMPANIES ORDINANCE CAP. 622

The financial information relating to the year ended 30 September 2023 included in the Interim Report 2023/2024 as comparative information does not constitute the Company’s statutory annual consolidated financial statements for that year but is derived from those financial statements. Further information relating to these statutory financial statements required to be disclosed in accordance with section 436 of the Hong Kong Companies Ordinance is as follows:

- (a) The Company had delivered the financial statements for the year ended 30 September 2023 to the Registrar of Companies as required by section 662(3) of, and Part 3 of Schedule 6 to, the Hong Kong Companies Ordinance.
- (b) The Company’s auditor had reported on those financial statements. The auditor’s report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its report; and did not contain a statement under sections 406(2), 407(2) or 407(3) of the Hong Kong Companies Ordinance.

Chung Yin Shu, Frederick

Executive Director

Hong Kong, 24 May 2024

As at the date of this report, the Board of the Company comprises (a) two Executive Directors, namely Mr. Chung Yin Shu, Frederick and Mr. Tsang On Yip, Patrick (Mr. Kenneth Lau as his alternate); (b) two Non-Executive Directors, namely Mr. Chung Wai Shu, Robert and Mr. Wong Tak Wai; and (c) three Independent Non-Executive Directors, namely Mr. Lo Pak Shiu, Mr. Yuen Sik Ming, Patrick and Ms. Ling Kit Sum.

按照香港法例第622章《公司條例》第436條與發佈「非法定賬目」等有關連的規定

包括於2023/2024中期報告作為供比較的數字之截至2023年9月30日止年度財務資料，並不構成為本公司該年度之法定年度綜合財務報表之一部分而是撮取於該等報表。其他有關該等法定財務報表須按照《香港公司條例》第436條披露之資料如下：

- (a) 本公司已按照《香港公司條例》第662(3)條及附表6第3部分之規定向公司註冊處交付截至2023年9月30日止年度財務報表。
- (b) 本公司的核數師已對該等財務報表出具報告。該核數師報告為無保留意見，並無包括核數師在對其報告作出無保留意見的情況下以強調方式促請有關人士注意的任何事宜之提述；亦無載有根據《香港公司條例》第406(2)條、第407(2)或407(3)條作出的陳述。

執行董事

鍾賢書

香港，2024年5月24日

於本報告日期，本公司董事會成員包括(a)兩位執行董事，分別為鍾賢書先生及曾安業先生(劉皓之先生為彼之替任董事)；(b)兩位非執行董事，分別為鍾慧書先生及黃德偉先生；及(c)三位獨立非執行董事，分別為盧伯韶先生、阮錫明先生及凌潔心女士。



Melbourne Enterprises Limited
萬邦投資有限公司