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PROSPERITY INVESTMENT HOLDINGS LIMITED

嘉進投資國際有限公司*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號: 00310)

INTERIM RESULTS (UNAUDITED)

FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2024

截至2024年6月30日止六個月期間之中期業績（未經審核）

The Board of Prosperity Investment Holdings Limited (the “**Company**”) hereby announces the unaudited consolidated results of the Company and its subsidiaries (collectively the “**Group**”) for the six months period ended 30 June 2024. This condensed consolidated financial information has been reviewed by the Company’s Audit Committee.

Prosperity Investment Holdings Limited 嘉進投資國際有限公司（「**本公司**」）的董事會謹此公告本公司和其附屬公司（統稱「**本集團**」）截至2024年6月30日止六個月期間的未經審核綜合業績。本簡明綜合財務資料已經由本公司的審核委員會審閱。

* For identification purpose only
僅供識別

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

簡明綜合損益和其他全面收益表

For the six months period ended 30 June 2024
截至2024年6月30日止六個月期間

		For the six months period ended 30 June 截至6月30日止六個月期間		
		Notes 附註	2024 HK\$'000 千港元 (unaudited) (未經審核)	2023 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from operations	營運所得款項總額	4	1,414	7,659
Revenue	收入	4	3	20
Other (Losses) / Gains, net	其他（虧損）/ 收益，淨額	5	(4,136)	(4,960)
Other income	其他收入		52	9
Administrative expenses	行政開支		(4,773)	(4,218)
Investment management expenses	投資管理開支		(240)	(320)
Finance costs	財務成本		(365)	(806)
Loss before income tax	除所得稅前虧損		(9,459)	(10,275)
Income tax expense	所得稅開支	6	—	—
Loss for the period attributable to owners of the Company	本公司擁有人應佔本期間虧損		(9,459)	(10,275)
Other comprehensive expense for the period	期間其他全面開支			
<i>Item that will not be reclassified subsequently to profit or loss:</i>	<i>後續不會重新分類至損益的項目：</i>			
Fair value loss on financial assets at fair value through other comprehensive income #	按公平值計入其他全面收益之金融資產公平值虧損 #		—	—
Total comprehensive expense for the period attributable to owners of the Company	本公司擁有人應佔本期間全面開支總額		(9,459)	(10,275)
Loss per share	每股虧損			
– Basic and Diluted (HK cents)	– 基本和攤薄（港仙）	7	(7.8)	(8.5)

Similar to 2023 Period, no adjustment has been made on the fair value as at Period End Date. Any adjustments will be made at 31 December when the auditor is involved.

與2023期間相同，公平值在期結日未有調整。在12月31日當有核數師參與時才對其作出任何調整。

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 30 June 2024
於2024年6月30日

		At 30 June 2024 於2024年 6月30日 HK\$'000 (unaudited) (未經審核)	At 31 December 2023 於2023年 12月31日 HK\$'000 (audited) (經審核)
ASSETS AND LIABILITIES	資產及負債		
Non-current assets	非流動資產		
Plant and Equipments	廠房及設備	332	619
Financial Assets at Fair Value through Other Comprehensive Income	按公平值計入其他全面收益 之金融資產	5,293	5,293
Financial Assets at Fair Value through Profit or Loss	按公平值計入損益之金融資產	310	822
		5,935	6,734
Current assets	流動資產		
Financial Assets at Fair Value through Profit or Loss	按公平值計入損益之金融資產	5,949	9,956
Other Receivables	其他應收賬項	60	71
Cash held by securities brokers	證券經紀持有之現金	13	14
Bank balances and cash	銀行結餘及現金	616	4,003
		6,638	14,044
Current liabilities	流動負債		
Loan from a Securities Broker	來自證券經紀之貸款	2,564	2,415
Other Payable and Accruals	其他應付賬項和應計賬項	4,072	5,627
Borrowings	貸款	—	1,740
		6,636	9,782
Net current assets	流動資產淨值	2	4,262
Total assets less current liabilities	資產總值減流動負債	5,937	10,996
Long term liability	長期負債		
Borrowings	貸款	400	—
Convertible notes	可換股票據	8,000	4,000
		8,400	4,000
Net (Liabilities)/Assets	(負債)/資產淨值	(2,463)	6,996

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 30 June 2024
於2024年6月30日

			At 30 June 2024 於2024年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2023 於2023年 12月31日 HK\$'000 千港元 (audited) (經審核)
Capital and reserves	資本及儲備			
Share Capital	股本	10	121	121
Reserves	儲備		(2,584)	6,875
Total (deficit)/equity	(虧絀)/股本總值		(2,463)	6,996
Net (Liabilities)/Asset	每股			
Value per Share* (HK\$)	(負債)/資產淨值* (港元)		(0.02)	0.06

* Net (Liabilities)/Asset Value per Share at Period End Date is computed based on the Net (Liabilities)/Asset Value of (HK\$2,463,000) (31 December 2023: HK\$6,996,000) and 121,132,020 (31 December 2023: 121,132,020) issued and fully paid Shares.

* 每股(負債)/資產淨值乃按於期結日之(負債)/資產淨值為(2,463,000 港元)(2023年12月31日: 6,996,000 港元)及已發行和已繳足之121,132,020股(2023年12月31日: 121,132,020股)股份計算。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2024

截至2024年6月30日止六個月期間

1. BASIS OF PREPARATION

The condensed consolidated financial statements for the Period have been prepared in accordance with the applicable disclosure requirements of the Listing Rules and HKAS 34 “Interim Financial Reporting”. The condensed consolidated financial statements do not include all of the information and disclosures required for a full set of financial statements prepared in accordance with HKFRSs and should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2023.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared in accordance with the accounting policies adopted in the Group’s most recent annual consolidated financial statements for the year ended 31 December 2023, except for the adoption of the following amended HKFRSs which are effective on the Group’s financial statements beginning from 1 January 2024:

Amendments to HKFRS16	Lease Liability in a Sale and Leaseback
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and Related amendments to Hong Kong Interpretation 5 (2020)
Amendments to HKAS 1	Non-current Liabilities with Covenants
Amendments to HKAS 7 and HKFRS7	Supplier Finance Arrangements

The directors anticipate that all of the amended HKFRSs adopted in the Group’s accounting policy in the current period are not expected to have a material impact on the Group’s condensed consolidated financial statements.

The Group has not early applied any new standards, interpretations or amendments that is not yet effective for the current accounting period.

1. 編製基準

本期間之簡明綜合財務報表乃根據上市規則和香港會計準則第34號「中期財務報告」之適用披露規定而編製。簡明綜合財務報表並未納入根據香港財務報告準則編製完整財務報表時規定的所有資料和披露，和應與截至2023年12月31日止年度之本集團年度綜合財務報表一併閱讀。

2. 主要會計政策概要

簡明綜合財務報表乃根據本集團於截至2023年12月31日止年度的最新年度綜合財務報表中所採納的會計政策編製，惟本集團採納下列於2024年1月1日開始生效之財務報表的經修訂香港財務報告準則除外：

香港財務報告準則第16號(修訂本)	售後租回交易中的租賃負債
香港會計準則第1號之修訂	負債分類為流動或非流動以及香港詮釋第5號(2020年)之有關修訂
香港會計準則第1號之修訂	附帶契諾的非流動負債
香港會計準則第7號及香港財務報告準則第7號之修訂	供應商融資安排

董事預計，在本期間，本集團之會計政策所採納的所有經修訂香港財務報告準則，不會對本集團之簡明綜合財務報表產生重大影響。

本集團概無提早應用於當前會計期間尚未生效的任何新訂準則、詮釋或修訂。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2024

截至2024年6月30日止六個月期間

3. SEGMENT INFORMATION

HKFRS 8 requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the CODM, being the only executive director of the Company, in order to allocate resources and to assess performance. The CODM reviews the Group's investment portfolio and profit or loss as a whole, which is determined in accordance with the Group's accounting policies, for performance assessment, up to 9 June 2021. Accordingly, no operating segment information is presented.

The position of executive director has been vacant from 10 June 2021. Moreover, due to the nature of the Company's business the Board of Directors continues the view that no operating segment information shall be presented.

4. GROSS PROCEEDS FROM OPERATIONS/REVENUE

The following table shows the gross proceeds from disposal of financial assets at FVTPL and the revenue of the Group which represents the dividend income:

		For the six months period ended 30 June	
		截至6月30日止6個月期間	
		2024	2023
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為收益性質）所得款項總額	1,357	2,249
Gross proceeds from disposal of financial assets at FVTPL which are capital in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為資本性質）所得款項總額	54	5,390
Dividend income	股息收入	3	20
		1,414	7,659

Revenue represents dividend income of HK\$3,000 (2023 Period: HK\$20,000).

香港財務報告準則第8號要求按有關主要經營決策者（即本公司唯一執行董事）定期檢討之本集團成份之內部報告基準識別經營分類，以分配資源和評估表現。主要經營決策者檢討本集團之整體投資組合和溢利或虧損（根據本集團之會計政策釐定）以進行表現評估，直至2021年6月9日止。因此，本集團並無另行呈列經營分類資料。

自2021年6月10日起，執行董事一職懸空。由於公司之業務性質，董事會維持相同意見。因此，並無呈列經分類資料。

4. 營運所得款項總額／收入

下表顯示出售按公平值計入損益之金融資產之所得款項總額和本集團之收入，指股息收入：

收入指股息收入3,000港元（2023期間：20,000港元）。

Notes to Condensed Consolidated Financial Statements

簡明綜合中期財務報表附註

For the six months period ended 30 June 2024

截至2024年6月30日止六個月期間

5. OTHER (LOSSES) / GAINS, NET

5. 其他(虧損)/收益, 淨額

		For the six months period ended 30 June	
		截至6月30日止6個月期間	
		2024	2023
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Fair value changes of financial assets at FVTPL	按公平值計入損益之金融資產之公平值變動		
- capital in nature for tax purposes	- 就稅務而言為資本性質	(458)	(4,184)
- revenue in nature for tax purposes	- 就稅務而言為收益性質	(3,678)	(776)
		(4,136)	(4,960)

The fair value changes of financial assets at FVTPL comprised of net realized losses on disposal of financial assets at FVTPL of HK\$210,000 (2023 Period: net realized losses HK\$5,595,000). These figures represent the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL, and net unrealized losses HK\$3,926,000 (2023 Period: net unrealized gains of HK\$635,000).

按公平值計入損益之金融資產之公平值變動包括出售按公平值計入損益之金融資產之已變現淨虧損210,000港元（2023期間：已變現淨虧損5,595,000港元）。此等數目代表由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所達致和未變現淨虧損3,926,000港元（2023期間：未變現淨收益635,000港元）。

6. INCOME TAX EXPENSE

6. 所得稅開支

No provision for Hong Kong Profits Tax was made for both periods since there was no assessable profit for both periods.

由於兩個期間均無產生應評稅利潤，故並無就兩個期間的香港利得稅作出撥備。

At Period End Date, the Group has unused tax losses of HK\$451,099,000 (31 December 2023: HK\$445,962,000) available to offset against future profits. No deferred tax asset had been recognised due to the unpredictability of future profit streams. The tax losses are subject to the agreement with the Hong Kong Inland Revenue Department and may be carried forward indefinitely.

於期結日，本集團之未動用稅項虧損451,099,000港元（2023年12月31日：445,962,000港元）可用於抵銷未來溢利。由於未來溢利流量不可預測，故並無確認遞延稅項資產。稅項虧損須待香港稅務局同意且可無限期承前結轉。

Notes to Condensed Consolidated Financial Statements

簡明綜合中期財務報表附註

For the six months period ended 30 June 2024

截至2024年6月30日止六個月期間

7. LOSS PER SHARE

Calculation of basic loss per share attributable to the owners of the Company is based on the following data:

		For the six months period ended 30 June	
		截至6月30日止6個月期間	
		2024	2023
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Loss attributed to the owners of the Company (HK\$'000)	本公司擁有人應佔虧損(千港元)	(9,459)	(10,275)
Weighted average number of ordinary shares in issue for the purpose of loss per share	用以計算每股虧損之已發行普通股加權平均數	121,132,020	121,132,020

For the Period, the computation of diluted loss per share does not assume the conversion of the Company's outstanding convertible notes since their assumed exercise would result in a decrease in loss per share. For the 2023 Period, the diluted loss per share is the same as basic loss per share as there was no potential dilutive ordinary share outstanding during the 2023 Period.

The weighted average number of ordinary shares in issue in the 2023 Period has been adjusted retrospectively to reflect the capital reorganization effective on 13 December 2023.

8. DIVIDEND

The directors do not recommend the payment of interim dividend for the Period (2023 Period: HK\$0).

7. 每股虧損

本公司擁有人應佔每股基本虧損乃按以下數據計算：

		For the six months period ended 30 June	
		截至6月30日止6個月期間	
		2024	2023
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Loss attributed to the owners of the Company (HK\$'000)	本公司擁有人應佔虧損(千港元)	(9,459)	(10,275)
Weighted average number of ordinary shares in issue for the purpose of loss per share	用以計算每股虧損之已發行普通股加權平均數	121,132,020	121,132,020

對於本期間，計算每股攤薄虧損時不假設本公司尚未兌換的可換股票據已予兌換，原因是假設兌換將導致每股虧損減少。就2023年期間而言，每股攤薄虧損與每股基本虧損相同，原因是2023年期間沒有已發行但尚未實現之潛在攤薄普通股。

2023年期間已發行普通股的加權平均數作出追溯調整，以反映2023年12月13日生效的股本重組。

8. 股息

董事不建議派發本期間之中期股息（2023期間：零港元）。

Notes to Condensed Consolidated Financial Statements

簡明綜合中期財務報表附註

For the six months period ended 30 June 2024
截至2024年6月30日止六個月期間

9. CONVERTIBLE NOTES

(1) Convertible notes due 2025

On 29 December 2023, the Company issued convertible notes with an aggregate principal amount of HK\$4,000,000 after resolution was passed by shareholders at the Special General Meeting on 11 December 2023 for such issue.

The convertible notes mature on 29 December 2025, bearing interest at 8 percent per annum calculated on 360 days per year. At maturity, the convertible notes will be redeemed by the Company at 100% of the outstanding principal amount plus a redemption premium of 4% per annum, together with accrued and unpaid interest thereon.

The convertible notes are convertible at the conversion price of HK\$0.166 per share up to seven (7) days prior to maturity date. In the event the convertible notes are fully converted to ordinary shares of the Company, an additional 24,096,384 ordinary shares in the Company will be issued to the noteholders, representing 16.59% of the enlarged issued share capital of the Company.

All noteholders of the convertible notes due 2025 have consented in writing that any suspension of trading in the shares of the Company does not constitute an event of default.

9. 可換股票據

(1) 2025年到期的可換股票據

根據本公司股東於2023年12月11日之特別股東大會通過特別授權，在2023年12月29日本公司發行本金總額為4,000,000港元之可換股票據。

可換股票據於2025年12月29日到期，利率為每年8%計算用每年360天為準。於到期日，公司將以未償還本金的100%加上每年4%的贖回溢價，連同應計及未付利息，贖回可換股票據。

可換股票據可於到期日前七(7)天內以每股0.166港元的換股價進行轉換。當可換股票據全數換股，本公司將發行24,096,384普通股股份給予可換股票據持有人，相當於擴大公司股本約16.59%。

所有2025年到期的可換股票據持有人已經書面同意本公司股份暫停買賣不構成可換股票據的違約事件。

Notes to Condensed Consolidated Financial Statements

簡明綜合中期財務報表附註

For the six months period ended 30 June 2024
截至2024年6月30日止六個月期間

9. CONVERTIBLE NOTES (Continued) 9. 可換股票據 (續)

(2) Convertible notes due 2026

On 30 April 2024, the Company issued convertible notes with an aggregate principal amount of HK\$4,000,000 by the general mandate received from shareholders in 2023 Annual General Meeting.

The Convertible notes mature on 30 April 2026, bearing interest at 8 percent per annum calculated on 360 days per year. At maturity, the convertible notes will be redeemed by the Company at 100% of the outstanding principal amount plus a redemption premium of 4% per annum, together with accrued and unpaid interest thereon.

The convertible notes are convertible at the conversion price of HK\$0.166 per share up to seven (7) days prior to maturity date. In the event the convertible notes are fully converted to ordinary shares of the Company, an additional 24,096,385 ordinary shares in the Company will be issued to the noteholders, representing 16.59% of the enlarged issued share capital of the Company.

Application for the conversion to ordinary shares has not been applied or approved by the Stock Exchange.

(2) 2026年到期的可換股票據

根據本公司股東在2023年度之周年股東大會通過一般授權，在2024年4月30日，本公司發行本金總額為4,000,000港元之可換股票據。

可換股票據於2026年4月30日到期，利率為每年8%計算用每年360天為準。於到期日，公司將以未償還本金的100%加上每年4%的贖回溢價，連同應計及未付利息，贖回可換股票據。

可換股票據可於到期日前七(7)天內以每股0.166港元的換股價進行轉換。當可換股票據全數換股，本公司將發行24,096,385普通股股份給予可換股票據持有人，相當於擴大公司股本約16.59%。

有關此兌換股份至普通股仍未向聯交所申請或未被批准。

Notes to Condensed Consolidated Financial Statements

簡明綜合中期財務報表附註

For the six months period ended 30 June 2024

截至2024年6月30日止六個月期間

10. SHARE CAPITAL

10. 股本

		Number of Shares 股份數目	Nominal value 面值 HK\$'000 千港元
Ordinary shares of HK\$0.001 each	每股面值0.001 港元的普通股		
Authorised:	法定:		
At 31 December 2023 (audited)	於2023年12月31日 (經審核) 和		
and at 30 June 2024 (unaudited)	於2024年6月30日 (未經審核)	100,000,000,000	100,000
Issued and fully paid:	已發行及已繳足:		
At 31 December 2023 (audited)	於2023年12月31日 (經審核) 和		
and at 30 June 2024 (unaudited)	於2024年6月30日 (未經審核)	121,132,020	121

Pursuant to a special resolution for the capital reorganisation of the Company passed in the special general meeting on 11 December 2023, the Company undertook a capital reorganisation which comprised:

- (a) the consolidation of every ten issued existing shares in the authorised share capital of the Company of HK\$0.025 each into one consolidated share of HK\$0.25 (the "Share Consolidation").
- (b) the reduction of the issued share capital of the Company by cancellation of the paid up capital of the Company to the extent of HK\$0.249 on each of the issued consolidated share such that the par value of each issued consolidated share was reduced from HK\$0.25 to HK\$0.001 (the "Capital Reduction").
- (c) the subdivision of every unissued share of HK\$0.025 in the authorised share capital of the Company into twenty-five adjusted shares of HK\$0.001 each (the "Share Subdivision").

Upon the capital reorganization effective on 13 December 2023, the reduced share capital of approximately HK\$30,162,000 has been transferred to the contributed surplus account of the Company.

按照於2023年12月11日之股東特別大會上所通過一項有關本公司股本重組之特別決議案，本公司已進行一項股本重組，包括：

- (a) 將本公司法定股本中每十股每股面值0.025港元之已發行及未發行現有股份合併為1股面值0.25港元之合併股份(「股份合併」)。
- (b) 透過註銷本公司繳足股本(以每股已發行合併股份0.249港元為限)之方式，將每股已發行合併股份之面值由0.25港元削減至0.001港元，致使削減本公司已發行股本(「股本削減」)。
- (c) 將本公司法定股本中面值0.025港元之每股未發行合併股份分拆為二十五股每股面值0.001港元之經調整股份(「股份分拆」)。

股本重組於2023年12月13日生效後，削減之股本約30,162,000港元已計入本公司之實繳盈餘賬。

Notes to Condensed Consolidated Financial Statements

簡明綜合中期財務報表附註

For the six months period ended 30 June 2024

截至2024年6月30日止六個月期間

11. SUBSEQUENT EVENTS

On 11 July 2024, the stock broker providing the margin loan to our Group made a demand for full repayment of the outstanding loan amount of approximately HK\$2.57 million on or before 12 July 2024. This demand was made despite the fact that we had not exceeded the margin ratio of 55% of the market value of the shares of approximately HK\$5.71 million or an equivalent of approximately HK\$3.14 million. The stock broker then sold the shares held as collateral on 15 July 2024, realizing proceeds of approximately HK\$2.63 million before any charges. This resulted in a loss of approximately HK\$3.07 million from the carrying value of approximately HK\$5.71 million. The loan from a security broker was fully repaid. As a result of the above event, as at 31 July 2024 the Group's unaudited consolidated net Liabilities became HK\$6,495,000 and net Liabilities value per share was approximately HK\$0.05.

11. 期後事件

於2024年7月11日，向本集團提供貸款的證券經紀要求於2024年7月12日或之前悉數償還未償還貸款金額約257萬港元。該償還貸款要求是在本集團的欠債沒有超出該證券經紀提供55%的上限。該投資在2024年7月11日市值價約571萬港元，上限額大約是314萬港元。該證券經紀隨後於2024年7月15日出售了作為抵押品持有的股票，未扣除任何費用之前實現了約263萬港元的收益。與帳面價值約571萬港元相比對，這導致虧損約307萬港元。而證券經紀之貸款則全數償還。由於上述事件引至本集團於2024年7月31日的未經審核的綜合負債淨值變成港幣649.5萬港元和每股未經審核負債淨值約為0.05港元。

Management Discussion and Analysis

管理層論述和分析

BUSINESS REVIEW

業務回顧

Market review

市場回顧

As economic activities normalised after the pandemic, global recovery was hindered by elevated commodity prices, high inflation, disrupted supply chains, escalating geopolitical tensions, and aggressive monetary policy tightening in developed markets. These factors contributed to difficulties in financial sector and the weakening of most currencies against the US dollar.

隨著經濟活動在疫情後恢復正常，全球復甦面臨著商品價格高企、高通貨膨脹、供應鏈中斷、地緣政治緊張加劇以及發達經濟體貨幣政策收緊等困境。這些因素導致金融界面臨困難，大多數貨幣兌美元走勢疲弱。

Hang Seng Index raised 5.53% between 2 January 2024 to 30 June 2024.

恒生指數由2024年1月2日至2024年6月30日上升5.53%。

Operational review

經營回顧

During the Period, the Group continued its investment activities in both listed and unlisted investments and other related financial assets. Those investments which are held for revenue in nature for tax purpose are held for trading in nature. While those investments which are held for capital in nature for tax purpose are held for long term in nature.

於本期間，本集團繼續進行上市和非上市投資和其他相關金融資產之投資活動。持作(就稅務而言)為收益性質的有關投資乃為買賣性質持有，而持作(就稅務而言)屬資本性質的有關投資則為長期性質而持有。

As mentioned in market review section, the listed investments of the Group had mixed results at Period End Date.

如市場回顧一節所述，本集團的上市投資於本期結日表現不一。

Proceeds on disposal of financial assets at FVTPL which are revenue in nature had decreased by around HK\$892,000 from that of 2023 Period.

出售按公平值計入損益之金融資產之所得款項(屬收益性質)較2023期間減少89.2萬港元。

Proceeds on disposal of financial assets at FVTPL which are capital in nature had decreased by around HK\$5,336,000 from that of 2023 Period.

出售按公平值計入損益之金融資產之所得款項(屬資本性質)較2023期間減少533.6萬港元。

Other than the listed investments, the Group did not make any new unlisted investment during the Period.

除上市投資外，本集團於本期間並未進行新的非上市投資。

FINANCIAL REVIEW

Results for the Period

The Group reported a loss after tax of approximately HK\$9.46 million for the Period compared to the loss of HK\$10.28 million for 2023 Period. Other than the administrative expenses, investment management expense had been reduced from HK\$0.32 million to HK\$0.24 million and finance cost had decreased by HK\$0.44 million due to decrease in loan from securities broker and interest of convertible notes. The loss for the Period was mainly due to the following reasons:

- (i) a loss of approximately HK\$3.68 million (2023 Period: loss HK\$0.78 million) arose from the change in fair value of revenue in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market;
- (ii) a loss of approximately HK\$0.46 million (2023 Period: loss of HK\$4.18 million) arose from the change in fair value of capital in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market; and
- (iii) administrative expenses of approximately HK\$4.77 million (2023 Period: HK\$4.22 million).

Gross proceeds from operation

Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes

Gross proceeds from disposal of financial assets at FVTPL which are capital in nature for tax purposes

Dividend income

出售按公平值計入損益之金融資產
(就稅務而言為收益性質)
所得款項總額

出售按公平值計入損益之金融資產
(就稅務而言為資本性質)
所得款項總額

股息收入

**For the six months period
ended 30 June**
截至6月30日止6個月期間

2024	2023
HK\$'000	HK\$'000
千港元	千港元
(unaudited)	(unaudited)
(未經審核)	(未經審核)

1,357	2,249
54	5,390
3	20
1,414	7,659

As mentioned in the operational review section, in the Period proceeds on disposal of financial assets at FVTPL which are revenue in nature decreased by HK\$0.892 million compared to 2023 Period, and proceeds on disposal of financial assets at FVTPL which are capital in nature had decreased by HK\$5.336 million compared to 2023 Period.

財務回顧

本期間業績

本集團於本期間錄得除稅後虧損約946萬港元，而2023期間則為虧損1,028萬港元。除行政開支，投資管理開支由32萬港元減少至24萬港元和來自證券經紀之貸款減少及可換股票據的利息導致財務成本減少44萬港元。本期間的虧損主要原因如下：

- (i) 因股市波動，屬收益性質之按公平值計入損益之上市股本投資公平值變動產生虧損368萬港元（2023期間：虧損78萬港元）；
- (ii) 因股市波動，屬資本性質之按公平值計入損益之上市股本投資公平值變動產生虧損約46萬港元（2023期間：虧損418萬港元）；和
- (iii) 行政開支約477萬港元（2023期間：422萬港元）。

營運所得款項總額

如業務回顧部分所述，於本期間，出售按公平值計入損益之金融資產(屬收益性質)所得款項與2023期間比較減少89.2萬港元，和出售按公平值計入損益之金融資產(屬資本性質)所得款項與2023期間比較減少533.6萬港元。

Other (Losses) /Gains, Net

The fair value changes of financial assets at FVTPL comprised of net realized losses on disposal of financial assets at FVTPL of HK\$210,000 (2023 Period: net losses HK\$5,595,000). These figures represent the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL, and net unrealized losses of HK\$3,926,000 (2023 Period: net unrealized gain HK\$635,000).

Other Income

During the Period, the Group recorded a gain on disposal of an automobile of HK\$52,000 (2023 Period: a long outstanding automobile insurance claim of HK\$9,000).

Administrative expenses

Among the administrative expenses, staff remuneration of HK\$2,883,000 (2023 Period: HK\$2,398,000) was the largest expense which represented approximately 60.42% (2023 Period: 57%) of the administrative expenses. Employees are regarded as the most valuable asset and the Group is aimed to reward the staff with competitive remuneration package.

Investment Management expenses

Investment Management expenses of HK\$240,000 (2023 Period: HK\$320,000) represented amount paid to the investment manager for the provision of investment management services to the Group. Please refer to the announcement of the Company dated 21 March 2023 and 26 January 2022 respectively for details.

其他(虧損)/收益, 淨額

按公平值計入損益之金融資產之公平值變動包括出售按公平值計入損益之金融資產之已變現淨虧損 21萬港元（2023期間：淨虧損 559.5萬港元）。此等數目代表由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所達致和未變現淨虧損 392.6萬港元（2023期間：未變現淨收益 63.5萬港元）。

其他收入

於本期間，本集團出售汽車錄得利潤 52,000 港元（2023 期間：長時間未付的汽車保險賠償 9,000 港元）。

行政開支

於行政開支中，288.3 萬港元（2023 期間：239.8 萬港元）的員工薪酬為最大開支，其佔行政開支約 60.42%（2023 期間：57%）。員工乃本集團最有價值的資產，而本集團旨在以具競爭力的薪酬待遇獎勵員工。

投資管理開支

投資管理開支 24 萬港元（2023 期間：32 萬港元）指就向本集團提供投資管理服務而支付予投資經理的金額。詳情請參閱本公司分別於 2023 年 3 月 21 日和 2022 年 1 月 26 日之公告。

Finance costs

Finance costs included interest payment to a securities broker for the provision of margin loan and interest to convertible note.

In order to better utilise the resources, the Group used margin loan provided by a securities broker for its investment in listed equity securities since 2017. At Period End Date, the margin loan from a securities broker amounted to approximately HK\$2,563,000 (at 31 December 2023: HK\$2,415,000). The interest expenses for the Period were approximately HK\$365,000 (2023 Period: HK\$806,000). The interest payment was decreased in the Period due to reduction of loan from a securities broker compared to 2023 Period. Interest rate was at 12% per annum in the Period (2023 Period: 15%).

財務成本

財務成本包括就提供孖展貸款而向證券經紀支付的利息及可換股票據支付的利息。

為了更好利用資源，本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股本證券。於期結日，來自證券經紀之孖展貸款約256.3萬港元（於2023年12月31日：241.5萬港元）。本期間的利息開支約為36.5萬港元（2023期間：80.6萬港元）。在本期間，利息開支減少是由於證券經紀的貸款在本期間與2023期間比較減少所致。本期間利率為每年12%（2023期間：15%）。

		For the six months period ended 30 June	
		截至6月30日止6個月期間	
		2024	2023
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Interest on loan from a securities broker	來自證券經紀之貸款利息	148	806
Interest expenses of convertible notes	可換股票據之利息開支	217	—
		365	806

Liquidity and Financial Resources

At Period End Date, the Group had: (i) cash and cash equivalents of approximately HK\$629,000 (at 31 December 2023: HK\$4,017,000); and (ii) a loan of approximately HK\$2,563,000 (at 31 December 2023: HK\$2,415,000) from a securities broker for margin financing of the listed equity investments of the Group.

In order to better utilise the resources, the Group used the margin loan provided by a securities broker for the investment in listed equity investments since 2017.

Gearing Ratio

The gearing ratio (total liabilities/total assets) at Period End Date was 119.58% (at 31 December 2023: 66.33%)

Contingent Liabilities

There is no contingent liability at Period End Date.

流動資金及財務資源

於期結日，本集團有：(i)現金和等值現金項目約62.9萬港元（於2023年12月31日：401.7萬港元）；和(ii)來自證券經紀有關本集團上市股本投資的孖展融資的貸款約256.3萬港元（於2023年12月31日：241.5萬港元）。

為了更好利用資源，本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股票投資。

資本負債比率

期結日之資本負債比率（總負債／總資產）為119.58%（於2023年12月31日：66.33%）。

或然負債

於期結日概無或然負債。

Exposure to Fluctuations in Exchange Rates and Related Hedges

During the Period, the investments of the Group were mainly denominated in HK\$, USD and RMB. Since HK\$ is pegged to USD, significant exposure was not expected in USD transactions and balances. During the Period, the bank and cash balances in RMB were not significant and the exposure to RMB was insignificant.

The Group does not have foreign exchange hedging policy. However, management monitors foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arises.

Material Acquisitions and Disposals of Subsidiaries, Associates and Joint Ventures

During the Period, the Group did not have any material acquisitions and disposals of subsidiaries, associates and joint ventures.

Major Customers and Suppliers

Due to the business nature, the Group has no major customer and supplier. Therefore, there is no ageing analysis of accounts receivable and accounts payable.

Capital Structure

It is the treasury policy in utilising Shareholders' fund and internal resources primarily for the investing activities and daily operations of the Group. In order to preserve resources for potential investments and daily operations, the Group may also borrow from third parties when the circumstances thought fit. Funds are mainly kept in HK\$ and will be translated into foreign currencies when necessary. The Group has no hedging policy.

匯率波動風險和相關對沖

於本期間，本集團之投資主要以港元、美元和人民幣計值。由於港元與美元掛鈎，預期以美元計值之交易和結餘將不會面對重大風險。於本期間，本集團以人民幣計值的銀行和現金結餘並不重大，故人民幣的風險微不足道。

本集團並無外匯對沖政策。然而，管理層監控外匯風險，並於有需求時考慮對沖重大外幣風險。

重大收購及出售附屬公司、聯營公司和合營企業

於本期間，本集團並無任何重大收購和出售附屬公司、聯營公司和合營企業。

主要客戶及供應商

由於業務性質，本集團並無主要客戶和供應商。因此，並沒有應收賬和應付賬齡分析。

資本架構

財務政策為主要利用股東資金和內部資源用於本集團的投資活動和日常運營。為了保存足夠資源作為潛在投資和日常運營用途，本集團亦可在情況合適時向第三方借款。資金主要以港元存置，並會在有需要時轉換為外幣。本集團並無對沖政策。

OUTLOOK

Amid ongoing economic uncertainty, prolonged geopolitical tensions and potential financial market instability, the Group foresees challenges in the year ahead. We will prudently manage our business operations and financial resources during this difficult period. Vigilance and resilience will be vital to navigate conditions as the recovery continues. Further to the issuance of convertible notes in December 2023 and April 2024, management is exploring options to raise additional equity funding in order to strengthen our balance sheet, enabling us to capture investment opportunities here and abroad for the overall benefit of the Company and shareholders as a whole.

Other Information

PURCHASE, SALE OR REDEMPTION OF SHARES OF THE COMPANY

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Shares during the Period.

CORPORATE GOVERNANCE

During the Period, the Company complied with the code provisions in the CG Code.

Under the code provision A.2.1 of the CG Code, the roles of chairman and chief executive should be separated and should not be performed by the same individual.

From 10 June 2021, due to the position of executive director was vacant, all investing/divesting activities had to be pre-approved by Opus Capital.

The Company had received approval from the Stock Exchange for a suitable person to act as its executive director and chief executive. Once the appointment is made, the Company will make an announcement in compliance with the Listing Rules.

AUDIT COMMITTEE

The audit committee comprises four INEDs, namely Mr. Lui Siu Tsuen, Richard, Mr. Feng Nien Shu, Ms. Wong Lai Kin, Elsa, and Mr. Ip Kwok Kwong. The audit committee reviewed with the management the accounting principles and practices adopted by the Group and discussed auditing, internal control and financial reporting matters including the review of the unaudited condensed consolidated financial statements for the Period.

展望

面對當前經濟不確定性，持久的地緣政治緊張局勢和潛在的金融市場不穩定，本集團預見來年的前景具有挑戰性。在此困難時期，我們將審慎管理業務運營和財政資源。面對形勢變化，我們將保持靈活應對與韌性。這對未來復甦進程中至關重要。除了在2023年12月及2024年4月發行可轉換票據外，管理層還在探討募集額外股權融資的方案，以加強我們的資產負債狀況，使我們能夠抓住國內外的投資機會，從而實現公司和股東的整體利益。

其他資料

購買、出售或贖回本公司股份

本公司或其任何附屬公司於本期間概無購買、出售或贖回任何股份。

企業管治

於本期間，本公司已遵守企管守則之守則條文。

根據企管守則之守則條文第A.2.1條，主席和最高行政人員之職務應予以區分，並不應由同一人擔任。

自2021年6月10日起，由於執行董事一職懸空，所有投資 / 出售活動必須經過創富融資的預先批准。

本公司已經獲得聯交所批准一合適人選去擔任執行董事及最高行政人員。一旦人選被任命，本公司會遵守上市規則即時作出公告。

審核委員會

審核委員會由四名獨立非執行董事，即呂兆泉先生、鄧念叔先生、黃麗堅女士和葉國光先生組成。審核委員會與管理層已審閱本集團所採納之會計原則和常規，並商討審核、內部監控和財務申報事宜，包括審閱本期間之未經審核簡明綜合財務報表。

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company had adopted the Model Code as the codes of conduct regarding securities transactions by Directors and by relevant employees of the Company. All Directors had confirmed, following specific enquiries by the Company, that they fully complied with the Model Code and its code of conduct regarding directors' securities transactions throughout the Period.

PUBLICATION OF INTERIM REPORT

The interim report for the Period will be available on the website of the Stock Exchange (www.hkex.com.hk) as well as the website of the Company (www.prosperityinvestment.hk) and despatched to the shareholders as per the corporate communication arrangements of the Company in due course.

By Order of the Board
Prosperity Investment Holdings Limited
Wan Tat Kay Dominic Savio
Company Secretary

Hong Kong, 28 August 2024

As at the date of this announcement, the Board comprises one non-executive director, namely Mr. Lau Tom Ko Yuen and four independent non-executive directors, namely Mr. Feng Nien Shu, Mr. Lui Siu Tsuen, Richard, Ms. Wong Lai Kin, Elsa, and Mr. Ip Kwok Kwong.

This announcement is made in English and Chinese. In case of any inconsistency, information in English version shall prevail.

董事進行證券交易之標準守則

本公司已採納標準守則作為有關本公司董事和相關僱員進行證券交易之操守準則。經本公司作出具體查詢後，全體董事均確認，彼等於本期間內一直全面遵守標準守則和其有關董事進行證券交易的操守守則。

刊載中期報告

本期間之中期報告將於稍後時間分別於聯交所網站 (www.hkex.com.hk) 及本公司網站 (www.prosperityinvestment.hk) 刊載和發予已作出收取本公司通訊安排的股東。

承董事會命
嘉進投資國際有限公司
公司秘書
溫達基

香港，2024年8月28日

於本公告日期，董事會由一名非執行董事劉高原先生和四名獨立非執行董事鄧念叔先生、呂兆泉先生、黃麗堅女士和葉國光先生組成。

本公告同時備有中文和英文版本所組成，如有任何抵觸，概以英文資料為準。

Glossary

詞彙

In this announcement, the following expressions shall have the following meanings unless the context otherwise requires:

本公告內，除非文義另有所指，否則下列詞彙具有以下涵義：

Associate(s) 聯營公司	has the meaning ascribed to it under the Listing Rules 具有上市規則賦予該詞之涵義
Board 董事會	Board of Directors 董事會
CG Code 企管守則	Corporate Governance Code as set out in Appendix 14 of the Listing Rules 載於上市規則附錄14之企業管治守則
CODM 主要經營決策者	chief operating decision maker 主要經營決策者
Company 本公司	Prosperity Investment Holdings Limited, a company incorporated in Bermuda with limited liability, whose issued Shares are listed on the Main Board of the Stock Exchange Prosperity Investment Holdings Limited 嘉進投資國際有限公司，一間於百慕達註冊成立之有限公司，其已發行股份於聯交所主板上市
Director(s) 董事	Director(s) of the Company 本公司董事
FVOCI 按公平值計入其他全面收益	fair value through other comprehensive income 按公平值計入其他全面收益
FVTPL 按公平值計入損益	fair value through profit or loss 按公平值計入損益
Group 本集團	Company and its subsidiaries 本公司和其附屬公司
HKAS 香港會計準則	Hong Kong Accounting Standards issued by HKICPA 香港會計師公會頒佈之香港會計準則
HK\$ 港元	Hong Kong Dollar, the lawful currency of Hong Kong 香港法定貨幣港元
HKFRSs 香港財務報告準則	Hong Kong Financial Reporting Standards (HKFRSs) are standards and interpretations adopted by HKICPA, comprise of Hong Kong Financial Reporting Standards (HKFRSs); HKASs; HK(IFRIC) Interpretations; and HK(SIC) Interpretations 香港財務報告準則是香港會計師公會所採納的準則及詮釋，包括香港財務報告準則；香港會計準則；香港（國際財務報告準則）解釋及香港（常務解釋委員會）發布之解釋公告
HKICPA 香港會計師公會	Hong Kong Institute of Certified Public Accountants 香港會計師公會
Hong Kong 香港	Hong Kong Special Administrative Region of the PRC 中國香港特別行政區

Glossary (Continued)

詞彙 (續)

INED(s) 獨立非執行董事	Independent non-executive Directors(s) 獨立非執行董事
Listing Rules 上市規則	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	Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules 上市規則附錄10所載之上市發行人董事進行證券交易的標準守則
Opus Capital 創富資本	Opus Capital Management Limited, the investment manager of the Group since 1 January 2019 that provides investment management services to the Group, a private limited company incorporated in Hong Kong and licensed to carry out Type 9 (asset management) regulated activities under SFO 創富資本管理有限公司，自2019年1月1日起為本集團之投資經理，負責向本集團提供投資管理服務，乃一間於香港註冊成立之私人有限公司，和根據證券及期貨條例可進行第9類（提供資產管理）受規管活動之持牌人
Period 本期間	the six months period ended 30 June 2024 截至2024年6月30日止六個月
Period End Date 期結日	at 30 June 2024 於2024年6月30日
2023 Period 2023 期間	the six months period ended 30 June 2023 截至2023年6月30日止六個月期間
PRC 中國	People's Republic of China, which for the purpose of this interim announcement, excludes Hong Kong, Macau and Taiwan 中華人民共和國，就本中期公告而言，不包括香港、澳門及台灣
RMB 人民幣	Renminbi, the lawful currency of PRC 中國法定貨幣人民幣
Share(s) 股份	share(s) of HK\$0.001 each in the share capital of the Company 本公司股本中每股面值0.001 港元之股份
Shareholder(s) 股東	holder(s) of Share(s) 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
USA 美國	United States of America 美利堅合眾國
USD 美元	United States Dollar, the lawful currency of USA 美國法定貨幣美元