Computer And Technologies Holdings Limited

科聯系統集團有限公司

Stock Code 股份代號 00046

2026 INTERIM REPORT

二零二六年中期報告

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Corporate Information
公司資料

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Leung King San Sunny
Ng Kwok Keung

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張偉霖
梁景新
吳國強

INDEPENDENT NON-EXECUTIVE DIRECTORS

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Poon Siu Hoi Casey
Ting Leung Huel Stephen

獨立非執行董事

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潘少海
丁良輝

COMPANY SECRETARY

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公司秘書

吳國強

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核數師

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註冊公眾利益實體核數師
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Highlights of the Period
期間重點

- Profit from operations, profit before tax and profit attributable to the shareholders of the Company improved by 17.2%, 20.0% and 15.9%, respectively.
- The Group maintained a debt-free position with a strong cash balance exceeding HK$347 million.
- Improved profit attributable to the shareholders of the Company and strong operating cash inflows supported the payment of an interim dividend of 6.0 HK cents per share, reflecting the Group's continued focus on delivering shareholder returns.

- 經營溢利、除稅前溢利及本公司股東應佔溢利分別上升17.2%、20.0%及15.9%。
- 本集團維持零負債狀況，並錄得超過3.47億港元的強勁現金結餘。
- 本公司股東應佔溢利上升及強勁經營現金流量，支持派付每股6.0港仙中期股息，體現本集團持續重視股東回報。

		For the six months ended 30 June 截至六月三十日止六個月		
		2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元	Change 變動百分比 %
Total revenue	總收入	**120,197**	120,225	–
Profit from operations	經營溢利	**20,754**	17,714	17.2%
Valuation loss on an investment property	投資物業估值虧損	**–**	(2,000)	N/A
Profit before tax	除稅前溢利	**25,831**	21,527	20.0%
Profit attributable to shareholders	股東應佔溢利	**21,560**	18,595	15.9%
Earnings per share – Basic (HK cents)	每股盈利－基本（港仙）	**8.86**	7.66	15.7%
Interim dividend per share (HK cents)	每股中期股息（港仙）	**6.0**	5.5	9.1%

Chairman's Statement
主席報告

Dear Shareholders,

各位股東：

OVERVIEW

回顧

On behalf of the Board of Directors (the "Board") of Computer And Technologies Holdings Limited (the "Company"), I am pleased to present the unaudited interim results of the Company and its subsidiaries (collectively, the "Group") for the six months ended 30 June 2026.

本人謹代表科聯系統集團有限公司(「本公司」)董事會(「董事會」)欣然呈報本公司及其附屬公司(統稱「本集團」)截至二零二六年六月三十日止六個月之未經審核中期業績。

The Group's revenue remained stable at HK$120.2 million, broadly comparable to the same period in 2025. Gross profit margin softened slightly to 55.7% (2025: 56.7%), primarily reflecting higher engagement of third-party services, which was partially offset by reduced internal staff costs in product development and project delivery.

本集團收入維持穩定，錄得收入1.202億港元，與二零二五年同期大致相若。毛利率輕微下降至55.7%(二零二五年：56.7%)，主要反映第三方服務使用有所增加，惟部分被產品開發及項目交付方面的內部員工成本減少所抵銷。

The Group undertook office relocation projects in Hong Kong and the Chinese mainland (the "Relocation Projects"), resulting in a gain on lease modification of HK$1.6 million (2025: Nil), which was recognised as other operating income. Together with higher value-added tax refunds and government subsidies, other operating income increased by 185.3% to HK$3.6 million (2025: HK$1.2 million).

本集團於香港及中國內地進行辦公室搬遷項目(「搬遷項目」)，產生租賃修訂之收益160萬港元(二零二五年：無)，並已確認為其他業務收入。加上收回增值稅退稅及政府補貼增加，其他業務收入增加185.3%至360萬港元(二零二五年：120萬港元)。

Concurrently, the Relocation Projects resulted in additional depreciation charges, contributing to an increase in overall general and administrative expenses during the period. This was partly offset by a HK$2.3 million decrease in amortisation of other intangible assets. As a result, profit from operations increased by 17.2% to HK$20.8 million (2025: HK$17.7 million), while the operating profit margin improved to 17.3% (2025: 14.7%).

與此同時，搬遷項目導致額外折舊支出，令期內整體一般及行政費用有所增加。有關影響部分被其他無形資產攤銷減少230萬港元所抵銷。因此，經營溢利增加17.2%至2,080萬港元(二零二五年：1,770萬港元)，而經營溢利率則改善至17.3%(二零二五年：14.7%)。

During the period, the Group's other income and gains decreased by 12.5% to HK$5.5 million (2025: HK$6.3 million), primarily attributable to lower bank interest income. By contrast, the absence of changes in property valuation led to a reduction in fair value loss of HK$2.0 million. As a combined results, profit before tax increased by 20.0% to HK$25.8 million (2025: HK$21.5 million).

期內，本集團其他收入及收益減少12.5%至550萬港元(二零二五年：630萬港元)，主要由於銀行利息收入減少所致。相對而言，物業估值並無變動，導致公平值虧損減少200萬港元。綜合上述因素，除稅前溢利增加20.0%至2,580萬港元(二零二五年：2,150萬港元)。

Income tax expense increased to HK$4.4 million (2025: HK$3.0 million), primarily due to an additional tax provision of HK$1.1 million (2025: Nil) in respect of certain claims for enhanced deduction in relating to research and development expenditures incurred in prior years, together with a reduction in deferred tax credits arising from the amortisation of other intangible assets. Management will continue to liaise with the Inland Revenue Department (the "IRD") to resolve these prior-year tax matters. Further details are set out in note 8 to the interim report.

所得稅開支增加至440萬港元(二零二五年：300萬港元)，主要由於就過往年度若干與研發開支相關的扣減作出額外稅項撥備110萬港元(2025年：無)，以及因其他無形資產攤銷而產生的遞延稅項抵免減少所致。管理層將繼續與稅務局(「稅務局」)保持溝通，以解決該等過往年度稅務事項。詳情載於中期報告附註8。

Taking into account the above factors, consolidated net profit attributable to the shareholders of the Company increased by 15.9% to HK$21.6 million (2025: HK$18.6 million), while basic earnings per share increased to 8.86 HK cents (2025: 7.66 HK cents). The improvement in results, healthy operating cash flows, and sound financial position supported the Board's decision to declare an interim dividend of 6.0 HK cents per share for 2026 (2025: 5.5 HK cents).

綜合考慮上述因素後，本公司股東應佔綜合溢利增加15.9%至2,160萬港元(二零二五年：1,860萬港元)，而每股基本盈利則增加至8.86港仙(二零二五年：7.66港仙)。業績改善、穩健的經營現金流量及穩健的財務狀況，董事會決定宣派二零二六年中期股息每股6.0港仙(二零二五年：5.5港仙)。

BUSINESS REVIEW

Application Software

For the period under review, the Application Software[1] business continued to be supported by recurring maintenance and Software as a Service ("SaaS") subscription income, although cautious customer spending and longer decision-making cycles moderately affected new project activity and reduced the segment's profit to HK$10.2 million (2025: HK$10.9 million).

The initial rollout of Pi-HCM, the Group's cloud-native Human Capital Management ("HCM") software, presented operational and adoption challenges for the Human Resource Management Software business division. However, as implementation capabilities matured and product stability improved, these early difficulties subsided. Management maintains a strong outlook for Pi-HCM, anticipating it will be one of the growth drivers for the Software Applications business over the long term.

To meet rising demand from Chinese Mainland enterprises expanding overseas, the Group is actively scaling its regional footprint by enhancing Pi-HCM to handle complex multi-country payroll, compliance, and workforce localisation requirements. This strategy is delivering strong momentum through recent contract wins. In addition, the Group is forming a joint venture with Shanghai Foreign Service (Group) Co., Ltd. to provide payroll outsourcing services, supported by the Group's HCM platform, to enterprises expanding abroad.

Results across the Group's Enterprise Software segment reflected varying project timelines, demand dynamics, and product development phases. While SaaS revenue sustained its growth momentum, overall segment performance saw a slight decline compared with same period last year.

Revenue of the Group's Enterprise Information Management Software and Enterprise Procurement Management Software businesses remained stable, though profitability was temporarily compressed by higher cost of sales, increased amortisation, and prolonged client procurement cycles. Revenue and overall performance of the Enterprise Retail Management Software business improved, driven by strong professional services growth and account expansion of a major client in Australia and New Zealand.

CISC Limited's results declined due to reduced license revenue and increased R&D investments. Management expects performance to rebound as these development initiatives are commercialised. Looking ahead, the Group plans to launch an enhanced software solution featuring advanced Personally Identifiable Information ("PII") capabilities in the second half of the year, which is expected to unlock new business opportunities.

業務回顧

應用軟件

於回顧期內,應用軟件[1]業務繼續受經常性維護收入及軟件即服務(「軟件即服務」)訂閱收入所支持,惟客戶消費態度趨於審慎及決策週期延長,對新項目活動造成一定影響,導致該分部溢利下降至1,020萬港元(二零二五年:1,090萬港元)。

在本集團在初期推出雲端原生人力資本管理(「人力資本管理」)軟件Pi-HCM的期間,人力資源管理軟件業務在項目實施及採用方面面對若干挑戰。隨著項目部署經驗持續累積及平台功能日趨成熟,相關初期挑戰已逐步得到緩解。管理層深信,Pi-HCM將在未來數年成為本集團應用軟件業務增長的其中一個重要動力。

為應對中國內地企業拓展海外業務所帶來的需求增加,本集團正積極擴大其區域佈局,透過加強Pi-HCM的功能,以處理複雜的多國薪酬、合規及員工本地化要求。該策略近期透過取得合約而帶來強勁動力。此外,本集團正與上海外服(集團)有限公司成立合資公司,為拓展海外業務的企業提供由本集團人力資本管理平台支援的薪酬外判服務。

本集團企業軟件分部的業績反映不同項目時間表、需求動態及產品開發階段的影響。儘管軟件即服務收入維持增長勢頭,整體分部表現較去年同期略有下降。

本集團企業信息管理軟件及企業採購管理軟件業務的收入維持穩定,惟盈利能力因銷售成本上升、攤銷增加及客戶採購週期延長而暫時受壓。企業零售管理軟件業務的收入及整體表現有所改善,主要受惠於專業服務強勁增長以及一名主要客戶的服務覆蓋範圍擴大至澳洲及新西蘭所帶動。

CISC Limited 的業績因缺乏特許權收入及研發投資增加而下降。管理層預期,隨著該等開發措施商業化,表現將會回升。展望未來,本集團計劃於下半年推出一項具備先進個人可識別資料(「個人可識別資料」)功能的升級軟件解決方案,預期將可開拓新的業務機會。

BUSINESS REVIEW (CONTINUED)

Solutions and Integration Services

The Group's Solutions and Integration Services segment recorded revenue of HK$52.5 million during the reporting period (2025: HK$51.6 million). Supported by revenue growth and improved operational efficiency, the segment's profit increased to HK$15.7 million (2025: HK$14.8 million).

The Managed Services[2] business remained a strong performer, supported by recurring maintenance revenue and ongoing service delivery to various Hong Kong Special Administrative Region Government (the "Government") entities. Notably, the Customer Care and Billing System support contract with a public utility department of the Government, originally set to expire in June, has been extended through the end of the year. To mitigate the eventual completion of this contract, the Group has secured new public sector projects to gradually bridge the revenue gap.

The Development Services[2] business successfully secured several new public sector contracts, including major engagements in the transportation and public affairs sectors, along with fresh assignments from statutory bodies across finance, culture, and education. Conversely, the Enterprise Services[2] business recorded a slight decline in contract wins as corporate clients maintained a cautious approach to IT spending. Meanwhile, demand for cybersecurity risk assessments, privacy impact assessments, independent testing, and related assurance services continued to rise across both public and private sectors. Driven by stricter regulatory, security, and compliance standards, this trend presents growing opportunities as organisations increasingly prioritise cybersecurity resilience and governance.

e-Service and related business

Navigating a complex trade environment shaped by geopolitical headwinds and supply chain realignment, the Group's GETS[1] business delivered resilient performance, posting modest year-on-year growth in both revenue and profit contribution in the first half of 2026.

To align with the Hong Kong Government's Trade Single Window ("TSW") initiative and prepare for the completion of TSW Phase 3, the Group plans to roll out an upgraded Ge-TS system in the second half of 2026. This initiative will solidify the Group's strategic position within Hong Kong's digital trade framework, enabling it to capitalise on emerging opportunities as a premier value-added service provider for the trade and logistics sector.

業務回顧(續)

解決方案及集成服務

本集團的解決方案及集成服務分部於報告期內錄得收入5,250萬港元(二零二五年:5,160萬港元)。受惠於收入增長及營運效率提升,該分部的溢利增加至1,570萬港元(二零二五年:1,480萬港元)。

管理服務[2]業務繼續表現強勁,受經常性維護收入及持續為多個香港特別行政區政府(「政府」)機構提供服務所支持。值得注意的是,向負責公用事業服務的政府部門提供的客戶服務及收費系統支援服務,已由原定於六月屆滿延長至本年年末結束。為減輕該合約最終完成所帶來的影響,本集團已取得新的公共部門項目,以逐步填補收入缺口。

開發服務[2]業務成功取得多項新的公共部門合約,包括運輸及公共事務界別的主要項目,以及來自金融、文化及教育等法定機構的新委聘。相反,企業服務[2]業務的合約取得量略有下降,原因是企業客戶對資訊科技開支仍採取較審慎態度。與此同時,公共及私營界別對網絡安全風險評估、私隱影響評估、獨立測試及相關保證服務的需求持續上升。在更嚴格的監管、安全及合規標準推動下,隨著各機構日益重視網絡安全韌性及管治,此趨勢亦為相關業務帶來日益增長的機遇。

電子服務及相關業務

於緊張的地緣政治及供應鏈重整所塑造的複雜貿易環境下,本集團GETS[1]業務於二零二六年上半年表現穩健,收入及溢利貢獻均錄得按年溫和增長。

為配合香港政府的貿易單一窗口(「貿易單一窗口」)計劃,並為貿易單一窗口第三階段完成作好準備,本集團計劃於二零二六年下半年推出升級版商貿易系統。此舉將鞏固本集團在香港數碼貿易框架中的策略地位,使其能夠把握新興機遇,成為貿易及物流行業的主要增值服務供應商。

BUSINESS REVIEW (CONTINUED)

Investments

There was no change in the valuation of the Group's investment property during the reporting period, and no fair value loss (2025: HK$2.0 million) was recognised. As a result, the Investments segment recorded a gain of HK$0.8 million during the reporting period, compared with a loss of HK$0.8 million in the previous period under review.

PROSPECT

The global economic outlook for the second half of 2026 is expected to remain mixed, as moderate growth opportunities continue to be tempered by geopolitical tensions. The Chinese mainland will remain a key regional growth driver, though sector-by-sector recovery rates may fluctuate as structural adjustments and external headwinds persist.

Against this broader backdrop, the Group is well-equipped to navigate the evolving market environment. Supported by disciplined cost control, targeted marketing strategies, a well-diversified product and service portfolio, and a strong recurring revenue base, the Group remains confident in its ability to maintain business resilience and capture sustainable growth opportunities.

The rapid advancement of artificial intelligence ("AI") continues to reshape enterprise software, operational workflows, and customer expectations industry wide. In particular, the emergence of generative AI and AI agents[3] is accelerating the shift from proof of concept testing to enterprise grade deployment which will unlock significant opportunities in workflow automation, intelligent decision support, and domain-specific applications.

The Group continues to embed AI as a cornerstone of its long-term technology strategy, expanding R&D investment to drive software engineering productivity, accelerate product innovation and elevate customer experience. By integrating AI-driven development methodologies and automation across the software development lifecycle, the Group has streamlined engineering workflows, boosted efficiency and accelerated time-to-market for new features. Concurrently, AI capabilities are being progressively integrated into the Group's products and solution offerings to deliver more intelligent, personalised and automated user experiences. These strategic initiatives will solidify the Group's competitive positioning in an AI-centric market.

Looking forward, the Group is well-positioned to expand its regional footprint through strategic joint ventures, while actively exploring complementary partnerships and acquisition opportunities. These initiatives will accelerate regional expansion, enrich our technology portfolio, and drive sustainable, long-term shareholder value. Guided by a disciplined and returns-focused approach, the Group remains confident in its ability to execute its growth strategy and capture emerging market opportunities.

業務回顧（續）

投資

本集團投資物業之估值於報告期內並無變動，亦無確認公平值虧損（二零二五年：200萬港元）。因此，投資分部於報告期內錄得收益80萬港元，而於去年同期則錄得虧損80萬港元。

前景

展望二零二六年下半年的全球經濟前景預期仍將好壞參半，溫和的增長機遇繼續受到地緣政治緊張局勢所影響。中國內地將繼續作為區域增長的主要推動力，惟在結構性調整及外部不利因素持續影響下，各行業的復甦步伐或會有所波動。

在此宏觀背景下，本集團具備良好條件以應對不斷變化的市場環境。憑藉嚴謹的成本控制、具針對性的市場推廣策略、多元化的產品及服務組合，以及穩固的經常性收入基礎，本集團對其維持業務韌性及把握可持續增長的能力保持信心。

人工智能（「人工智能」）的快速發展持續重塑企業軟件、營運流程及全行業的客戶期望。尤其是生成式人工智能及人工智能代理[3]的興起，正加速由概念驗證測試轉向企業級部署，並將在工作流程自動化、智能決策支援及特定領域應用方面釋放重大機遇。

本集團繼續將人工智能作為其長期技術策略的基石，並擴大研發投資，以提升軟件工程生產力、加快產品創新及提升客戶體驗。透過在整個軟件開發生命週期中融入人工智能驅動的開發方法及自動化，本集團已優化工程流程、提高效率，並加快新功能推出市場的速度。與此同時，人工智能功能正逐步整合至本集團的產品及解決方案中，以提供更智能、個人化及自動化的用戶體驗。該等策略性舉措將鞏固本集團於人工智能為核心的市場的競爭地位。

展望未來，本集團具備有利條件，透過策略性合資公司擴大其區域佈局，同時積極探索互補性合作夥伴關係及收購機會。該等舉措將加快區域擴張、豐富我們的技術組合，並推動可持續的長期股東價值。在嚴謹及注重回報的方針指引下，本集團對其執行增長策略及把握新興市場機遇的能力保持信心。

Footnotes:

[1] The Group's Application Services business engages in the provision of application software and e-business services for enterprises including (i) the provision of enterprise application software (including SaaS product offering) with implementation and ongoing support services for Human Resource Management, Enterprise Procurement Management, Enterprise Information Management and Enterprise Retail Management (collectively, the "Application Software"); and (ii) the Government Electronic Trading Services ("GETS"), cloud services and other related value added services (collectively, the "e-Service and related business").

[2] The Group's Solutions and Integration Services business includes (i) Development Services and Enterprise Services for the provision of IT solutions implementation and application software development (including SaaS product offering); (ii) Managed Services for the provision of IT and related operation/infrastructure outsourcing services; and (iii) Integration Services for the provision of IT systems and network infrastructure with related design, implementation and ongoing support services.

[3] AI Agents are task-specific intelligent modules capable of independently executing workflows, analysing data inputs and interacting with internal systems.

註解：

[1] 本集團之應用服務業務乃為企業提供應用軟件及電子商務服務，包括(i)提供有關人力資源管理、企業採購管理、企業信息管理及企業零售管理(統稱「應用軟件」)之企業應用軟件(其中包括軟件即服務產品供應)之實施及持續支援服務；及(ii)政府電子貿易服務(「GETS」)、雲端服務及其他相關增值服務(統稱「電子服務及相關業務」)。

[2] 本集團之解決方案及集成服務業務包括(i)提供資訊科技解決方案實施及應用軟件開發(其中包括軟件即服務產品供應)之開發服務及企業服務；(ii)提供資訊科技及相關營運／基礎設施外判服務之管理服務；及(iii)提供資訊科技系統與網絡基礎設施，輔以相關設計、實施及持續支援服務之集成服務。

[3] 人工智能代理為具特定任務導向的智能模組，能夠獨立執行工作流程、分析數據輸入，並與內部系統進行互動。

FINANCIAL REVIEW

Revenue and cost of sales and services

The Group's total revenue remained broadly stable at HK$120.2 million (2025: HK$120.2 million) during the reporting period. Revenue from the sale of licences decreased, while recurring revenue, comprising maintenance and SaaS income, continued to record steady growth, helping overall revenue remain stable compared with the corresponding period last year. Due to increased engagement of third-party professional and maintenance services, the cost of goods and services directly related to projects increased by 17.6% to HK$14.4 million (2025: HK$12.3 million).

As a result of the Relocation Projects, a gain on lease modifications of HK$1.6 million was recognised during the reporting period. Together with the increase in value-added tax refund received and government subsidies, the other operating income increased to HK$3.6 million (2025: HK$1.2 million).

財務回顧

收入以及銷售及服務成本

於報告期內，本集團總收入維持穩定，錄得1.202億港元(二零二五年：1.202億港元)。特許權銷售收入減少，而經常性收入，包括維護及軟件即服務收入則維持穩定增長，有助整體收入維持於與去年同期相若的水平。由於增加聘用第三方專業及維護服務，與項目直接相關的貨物及服務之成本增加17.6%至1,440萬港元(二零二五年：1,230萬港元)。

由於搬遷項目，報告期內確認的租賃修訂之收益為160萬港元。連同收回增值稅退稅及政府補貼增加，其他業務收入增至360萬港元(二零二五年：120萬港元)。

FINANCIAL REVIEW (CONTINUED)

Staff costs and other operating expenses (including selling and distribution expenses, general and administrative expenses, net, finance costs, amortisation of other intangible assets and other operating income)

Staff costs decreased by 1.8% to HK$75.1 million (2025: HK$76.5 million), mainly due to a one-off reversal adjustment to equity-settled share-based payment expense of HK$1.9 million in respect of award shares granted to staff who left the Group before the relevant vesting conditions were fulfilled.

Selling and distribution expenses remained broadly comparable to the corresponding period last year.

General and administrative expenses increased by HK$1.2 million, primarily attributable to higher depreciation arising from the revision of the useful lives of leasehold improvements and right-of-use assets following the early termination of the lease agreement for the existing head office in Hong Kong.

Amortisation of other intangible assets continued its gradual decline, decreasing by 35.6% to HK$4.2 million (2025: HK$6.4 million).

Profit from operations

Profit from operations increased by HK$3.0 million to HK$20.8 million (2025: HK$17.7 million), while the operating profit margin improved to 17.3% from 14.7% in the corresponding period last year.

Non-operating income and gains, net (other income and gains, foreign exchange differences, net and fair value gains/(losses), net)

Other income and gains decreased by 12.5% to HK$5.5 million (2025: HK$6.3 million), primarily due to lower interest yield from fixed deposits during the reporting period. In contrast, the absence of fair value change in an investment property resulted in a reduction in fair value loss of HK$2.0 million. Profit before tax increased by 20.0% to HK$25.8 million (2025: HK$21.5 million).

Income tax expense

An additional tax provision of HK$1.1 million (2025: Nil) was recognised in respect of certain claims for enhanced deductions relating to research and development expenditures incurred in prior years. Notwithstanding the tax provision, management expects to continue liaising with the IRD with a view to resolving the reported tax issues in due course. Together with the decrease in deferred tax credit arising from the amortisation of other intangible assets, income tax expense increased to HK$4.4 million (2025: HK$3.0 million).

財務回顧（續）

員工成本及其他營運開支（包括銷售及分銷開支、一般及行政開支淨額、財務費用、其他無形資產攤銷及其他業務收入）

員工成本減少1.8%至7,510萬港元（二零二五年：7,650萬港元），主要由於就若干於歸屬條件達成前離職員工所獲授獎勵股份作出一次性回撥調整，令股權結算以股份支付開支減少190萬港元。

銷售及分銷開支大致與去年同期相若。

一般及行政開支增加120萬港元，主要由於香港現有總部辦公室租賃協議提前終止後，修訂租賃物業裝修及使用權資產的可使用年期，導致相關折舊增加所致。

其他無形資產攤銷持續逐步下降，減少35.6%至420萬港元（二零二五年：640萬港元）。

經營溢利

經營溢利增加300萬港元至2,080萬港元（二零二五年：1,770萬港元），經營溢利率亦由去年同期的14.7%提升至17.3%。

非營運收入及收益淨額（其他收入及收益、匯兑差額淨額及公平值收益╱（虧損）淨額）

其他收入及收益減少12.5%至550萬港元（二零二五年：630萬港元），主要由於報告期間定期存款的利息收益率下降所致。另一方面，由於一項投資物業並無公平值變動，公平值虧損減少200萬港元。除税前溢利增加20.0%至2,580萬港元（二零二五年：2,150萬港元）。

所得税開支

就過往年度若干與研發開支相關的額外扣減申索確認額外税項撥備110萬港元（二零二五年：無）。儘管已作出税項撥備，管理層預期將繼續與税務局保持聯繫，以期適時解決所呈報的税務事宜。連同因其他無形資產攤銷而導致的遞延税項抵免減少，所得税開支增加至440萬港元（二零二五年：300萬港元）。

FINANCIAL REVIEW (CONTINUED)

Net profit attributable to shareholders

Consequently, net profit attributable to the shareholders of the Company increased by 15.9% to HK$21.6 million (2025: HK$18.6 million), while the net profit margin increased to 17.9% (2025: 15.5%).

Non-current assets

Non-current assets decreased moderately by HK$12.3 million to HK$196.7 million (31 December 2025: HK$209.0 million). The decrease was mainly attributable to the ongoing amortisation of other intangible assets and depreciation of property, plant and equipment and right-of-use assets relating to the Relocation Projects.

Current assets

Current assets recorded a slight increase of HK$0.5 million to HK$447.7 million (31 December 2025: HK$447.1 million). The increase was mainly attributed to higher prepayments, deposits and other receivables, tax recoverable, and cash and bank balances, partially offset by a decrease in trade receivables.

Current liabilities and non-current liabilities

The Group's current and non-current liabilities decreased by 12.7% to HK$141.0 million (31 December 2025: HK$161.6 million). The decrease was mainly attributed to lower accruals and contract liabilities, partially offset by increases in tax payable.

Segment assets and liabilities

Segment assets of the Application Services business showed limited movement, remaining at HK$185.1 million (31 December 2025: HK$187.6 million). Segment liabilities decreased slightly, primarily reflecting lower accruals and contract liabilities.

The Solutions and Integration Services segment recorded a decrease in segment assets, mainly attributed to reductions in other intangible assets, trade receivables, prepayments and deposits. Segment liabilities decreased primarily due to lower contract liabilities.

Segment assets of the Investments segment were largely unchanged, ending at HK$48.3 million (31 December 2025: HK$48.6 million).

財務回顧（續）

股東應佔溢利

綜合上述因素，本公司股東應佔溢利增加15.9%至2,160萬港元（二零二五年：1,860萬港元），而淨溢利率則增加至17.9%（二零二五年：15.5%）。

非流動資產

非流動資產溫和下降1,230萬港元至1.967億港元（二零二五年十二月三十一日：2.090億港元）。該減少主要由於其他無形資產的持續攤銷以及與搬遷項目相關的物業、廠房及設備和使用權資產的折舊所致。

流動資產

流動資產輕微增加50萬港元至4.477億港元（二零二五年十二月三十一日：4.471億港元）。該增加主要由於預付款項、按金及其他應收款項、可返還税項以及現金及銀行結餘增加所致，惟部分增幅被應收貿易賬款減少所抵銷。

流動負債及非流動負債

本集團的流動及非流動負債減少12.7%至1.410億港元（二零二五年十二月三十一日：1.616億港元）。該下跌主要由於應計款項及合約負債減少所致，惟部分被應繳税項增加所抵銷。

分部資產及負債

應用服務業務的分部資產變動不大，維持於1.851億港元（二零二五年十二月三十一日：1.876億港元）。分部負債輕微下降，主要由於應計款項及合約負債減少所致。

解決方案及集成服務分部錄得分部資產減少，主要由於其他無形資產、應收貿易賬款、預付款項及按金減少所致。分部負債下降主要由於合約負債減少所致。

投資分部的分部資產大致維持不變，於期末為4,830萬港元（二零二五年十二月三十一日：4,860萬港元）。

TREASURY POLICIES

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

庫務政策

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

PLEDGE OF ASSETS

As at 30 June 2026, the Group had pledged an investment property with a fair value of HK$44.0 million (31 December 2025: HK$44.0 million) and bank balances of HK$0.1 million (31 December 2025: HK$0.1 million) to secure certain general bank facilities including guarantee/performance bonds facilities granted to the Group/subsidiaries of the Company in aggregate of HK$31.8 million (31 December 2025: HK$31.8 million) of which HK$22.0 million (31 December 2025: HK$22.0 million) have been utilised as at 30 June 2026.

資產抵押

於二零二六年六月三十日，本集團已抵押公平值為4,400萬港元（二零二五年十二月三十一日：4,400萬港元）之一項投資物業及為數10萬港元（二零二五年十二月三十一日：10萬港元）之銀行結餘，作為本集團／本公司附屬公司獲授若干一般銀行融資，包括擔保／履約保證融資合共3,180萬港元（二零二五年十二月三十一日：3,180萬港元）之擔保，其中2,200萬港元（二零二五年十二月三十一日：2,200萬港元）已於二零二六年六月三十日被動用。

FINANCIAL RESOURCES AND LIQUIDITY

As at 30 June 2026, the Group's cash and cash equivalents were HK$347.2 million (31 December 2025: HK$345.2 million).

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

As at 30 June 2026, the Group had no bank borrowings (31 December 2025: Nil). The Group's current ratio representing current assets divided by current liabilities was 3.3 (31 December 2025: 3.0) and its gearing ratio, representing total liabilities divided by total assets, was 21.9% (31 December 2025: 24.6%).

財政資源及流動資金

於二零二六年六月三十日，本集團現金及等同現金資產為3.472億港元（二零二五年十二月三十一日：3.452億港元）。

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

於二零二六年六月三十日，本集團並無銀行借貸（二零二五年十二月三十一日：無）。於二零二六年六月三十日，本集團之流動比率（即流動資產除以流動負債）為3.3（二零二五年十二月三十一日：3.0），以及資產負債比率（即負債總值除以資產總值）則為21.9%（二零二五年十二月三十一日：24.6%）。

REMUNERATION POLICY AND NUMBER OF EMPLOYEES

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

The remuneration policies adopted for the six months ended 30 June 2026 are consistent with those disclosed in the Group's 2025 Annual Report. As at 30 June 2026, the Group employed 295 full time employees and 27 part time employees (31 December 2025: 319 full time employees and 23 part time employees).

As at 30 June 2026, the Company operates share award schemes and a share option scheme for the purpose of providing incentives and rewards to the employees who contribute to the success of the Group's operations as well as to retain them for the continual development of the Group.

薪酬政策及僱員數目

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

就截至二零二六年六月三十日止六個月採納之薪酬政策與本集團二零二五年年報所披露者一致。於二零二六年六月三十日，本集團僱用295名全職僱員及27名兼職僱員（二零二五年十二月三十一日：319名全職僱員及23名兼職僱員）。

於二零二六年六月三十日，本公司已設立股份獎勵計劃及購股權計劃，藉此激勵及獎賞為本集團業務成功作出貢獻之僱員以及為本集團之持續發展挽留有關僱員。

SIGNIFICANT INVESTMENTS

Save as disclosed in the report, the Group had no significant investments held as at 30 June 2026.

重大投資

除本報告所披露者外，截至二零二六年六月三十日，本集團並無持有任何重大投資。

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES

The Group did not have any material acquisition or disposal of subsidiaries during the reporting period and up to the date of this report.

涉及收購及出售附屬公司之重大交易

本集團於報告期間及直至本報告日期並無進行任何涉及收購或出售附屬公司之重大交易。

FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

There was no specific plan for material investments or capital assets as at 30 June 2026.

重大投資或資本資產之未來計劃

截至二零二六年六月三十日，本集團概無就重大投資或資本資產制定任何特定計劃。

CONTINGENT LIABILITIES

Save as disclosed in note 8 and note 22 to the report, the Group had no material contingent liabilities as at 30 June 2026.

或然負債

除本報告附註8及22所披露者外，截至二零二六年六月三十日，本集團並無重大或然負債。

INTERIM DIVIDEND

The Board declared the payment of an interim dividend of 6.0 HK cents per ordinary share for the period ended 30 June 2026 (2025: 5.5 HK cents per ordinary share).

中期股息

董事會宣佈就截至二零二六年六月三十日止六個月期間派付每股普通股中期股息6.0港仙（二零二五年：每股普通股股息5.5港仙）。

CLOSURE OF THE REGISTER OF MEMBERS

The Register of Members of the Company will be closed from Tuesday, 1 September 2026 to Wednesday, 2 September 2026, both days inclusive, during which period no transfer of shares will be registered. In order to qualify for the interim dividend, all transfers of shares accompanied by the relevant share certificates and transfer forms must be lodged with the Company's branch share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong, for registration no later than 4:30 p.m. on Monday, 31 August 2026. The dividend will be distributed on or about Wednesday, 23 September 2026 to shareholders whose names appear on the Register of Members of the Company on Wednesday, 2 September 2026 (i.e., the record date).

暫停辦理股份過戶登記手續

本公司將由二零二六年九月一日（星期二）至二零二六年九月二日（星期三）（首尾兩天包括在內）期間暫停辦理股份過戶登記手續。為符合資格享有擬派中期股息，所有過戶文件連同有關股票必須於二零二六年八月三十一日（星期一）下午四時三十分前送達本公司之香港股份過戶登記分處卓佳證券登記有限公司辦理過戶登記手續，其地址為香港夏愨道16號遠東金融中心17樓。股息將於二零二六年九月二十三日（星期三）或前後向於二零二六年九月二日（星期三）（即記錄日期）名列本公司股東名冊之股東派付。

APPRECIATIONS

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

鳴謝

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

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

Hong Kong, 18 August 2026

承董事會命
科聯系統集團有限公司
主席
吳長勝

香港，二零二六年八月十八日

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

The Board of Directors (the "Board") of Computer And Technologies Holdings Limited (the "Company") herein presents the unaudited interim condensed consolidated results of the Company and its subsidiaries (collectively, the "Group") for the six months ended 30 June 2026, together with the comparative figures. These unaudited interim condensed consolidated results have been reviewed by the Company's audit committee.

科聯系統集團有限公司(「本公司」)董事會(「董事會」)謹此呈列本公司及其附屬公司(統稱「本集團」)截至二零二六年六月三十日止六個月之未經審核簡明綜合中期業績連同比較數字。此等未經審核簡明綜合中期業績已經由本公司審核委員會審閱。

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
簡明綜合損益表

			For the six months ended 30 June 截至六月三十日止六個月	
			2026 **二零二六年** **(Unaudited)** **(未經審核)**	2025 二零二五年 (Unaudited) (未經審核)
		Notes *附註*	**HK$'000** **千港元**	HK$'000 千港元
REVENUE	**收入**	5	**120,197**	120,225
Cost of sales and services:	銷售及服務成本：			
Cost of goods and services procured from third parties	從第三方採購貨物及服務之成本		**(14,415)**	(12,255)
Related staff costs	相關員工成本		**(38,853)**	(39,825)
Gross profit	毛利		**66,929**	68,145
Other operating income	其他業務收入	5	**3,558**	1,247
Selling and distribution expenses	銷售及分銷開支		**(17,714)**	(18,015)
General and administrative expenses, net	一般及行政開支淨額		**(27,913)**	(26,738)
Reversal of impairment of trade receivables, net	應收貿易賬款撥回減值淨額		**307**	106
Finance costs	財務費用	7	**(259)**	(582)
Amortisation of other intangible assets	其他無形資產攤銷		**(4,154)**	(6,449)
PROFIT FROM OPERATIONS	**經營溢利**		**20,754**	17,714
Other income and gains	其他收入及收益	5	**5,502**	6,285
Foreign exchange differences, net	匯兑差額淨額		**(338)**	(784)
Fair value gains/(losses), net:	公平值收益╱(虧損)淨額：			
Financial assets at fair value through profit or loss	按公平值經損益入賬之財務資產		**(87)**	312
Investment property	投資物業		**–**	(2,000)
PROFIT BEFORE TAX	**除稅前溢利**	6	**25,831**	21,527

			For the six months ended 30 June 截至六月三十日止六個月	
			2026 **二零二六年** **(Unaudited)** **(未經審核)** **HK$'000** **千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元
		Notes *附註*		
PROFIT BEFORE TAX	**除稅前溢利**	6	**25,831**	21,527
Income tax expense	所得稅開支	8	**(4,417)**	(2,969)
PROFIT FOR THE PERIOD	**本期間溢利**		**21,414**	18,558
ATTRIBUTABLE TO:	**以下人士應佔：**			
Owners of the parent	母公司擁有人		**21,560**	18,595
Non-controlling interests	非控制性權益		**(146)**	(37)
			21,414	18,558
EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT	**母公司普通股股東應佔每股盈利**	10	**HK cents** **港仙**	HK cents 港仙
Basic	基本		**8.86**	7.66
Diluted	攤薄		**8.85**	7.64

Condensed Consolidated Statement of Comprehensive Income
簡明綜合全面收益表

		For the six months ended 30 June 截至六月三十日止六個月 2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
PROFIT FOR THE PERIOD	**本期間溢利**	**21,414**	18,558
OTHER COMPREHENSIVE INCOME	**其他全面收入**		
Other comprehensive income that may be reclassified to profit or loss in subsequent periods:	於往後期間，其他全面收入可能重新分類至損益表：		
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兑差額	**28**	952
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**本期間全面收入總額**	**21,442**	19,510
ATTRIBUTABLE TO:	**以下人士應佔：**		
Owners of the parent	母公司擁有人	**21,588**	19,547
Non-controlling interests	非控制性權益	**(146)**	(37)
		21,442	19,510

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

		Notes 附註	30 June 2026 二零二六年六月三十日 (Unaudited) （未經審核） HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) （經審核） HK$'000 千港元
NON-CURRENT ASSETS	**非流動資產**			
Property, plant and equipment	物業、廠房及設備	11	**4,829**	6,262
Investment property	投資物業	12	**44,000**	44,000
Right-of-use assets	使用權資產	13(a)	**6,623**	14,215
Goodwill	商譽	14	**135,001**	135,001
Other intangible assets	其他無形資產	15	**1,962**	5,611
Financial assets at fair value through profit or loss – debt investment	按公平值經損益入賬之財務資產－債務投資	18	**2,100**	2,100
Deposits	按金		**1,288**	1,019
Deferred tax assets	遞延税項資產	21	**916**	772
Total non-current assets	非流動資產總值		**196,719**	208,980
CURRENT ASSETS	**流動資產**			
Inventories	存貨		**9**	9
Trade receivables	應收貿易賬款	16	**27,526**	36,011
Contract assets	合約資產	17	**38,992**	37,131
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		**12,488**	11,943
Tax recoverable	可返還税項		**19,125**	14,369
Financial assets at fair value through profit or loss – listed equity investments	按公平值經損益入賬之財務資產－上市股本投資	18	**2,236**	2,323
Pledged bank deposits	已抵押銀行存款		**136**	130
Cash and cash equivalents	現金及等同現金資產		**347,160**	345,222
Total current assets	流動資產總值		**447,672**	447,138
CURRENT LIABILITIES	**流動負債**			
Trade payables, other payables, accruals and provision	應付貿易賬款、其他應付款項、應計款項及撥備	19	**61,464**	64,624
Contract liabilities	合約負債	20	**43,959**	52,377
Lease liabilities	租賃負債	13(b)	**1,948**	3,703
Tax payable	應繳税項		**27,629**	26,389
Total current liabilities	流動負債總值		**135,000**	147,093
NET CURRENT ASSETS	**流動資產淨值**		**312,672**	300,045
TOTAL ASSETS LESS CURRENT LIABILITIES	**總資產減流動負債**		**509,391**	509,025

		Notes 附註	**30 June 2026 二零二六年六月三十日 (Unaudited) （未經審核） HK$'000 千港元**	31 December 2025 二零二五年十二月三十一日 (Audited) （經審核） HK$'000 千港元
NON-CURRENT LIABILITIES	**非流動負債**			
Provision	撥備	19	**–**	845
Contract liabilities	合約負債	20	**1,097**	840
Lease liabilities	租賃負債	13(b)	**4,289**	11,667
Deferred tax liabilities	遞延稅項負債	21	**612**	1,108
Total non-current liabilities	非流動負債總值		**5,998**	14,460
Net assets	資產淨值		**503,393**	494,565
EQUITY	**權益**			
Equity attributable to owners of the parent	**母公司擁有人應佔權益**			
Issued capital	已發行股本		**24,433**	24,433
Share premium account	股份溢價賬		**41,410**	41,410
Shares held under the restricted share award scheme	根據有限制股份獎勵計劃持有之股份		**(2,058)**	(2,436)
Reserves	儲備		**438,725**	430,129
			502,510	493,536
Non-controlling interests	非控制性權益		**883**	1,029
Total equity	總權益		**503,393**	494,565

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

		Attributable to owners of the parent 母公司擁有人應佔											
					Reserves 儲備								
		Issued capital 已發行股本 HK$'000 千港元	Share premium account 股份溢價賬 HK$'000 千港元	Shares held under the restricted share award scheme 根據有限制股份獎勵計劃持有之股份 HK$'000 千港元	Share-based payment reserve 股份付款儲備 HK$'000 千港元	Goodwill reserve 商譽儲備 HK$'000 千港元	Reserve funds 儲備基金 HK$'000 千港元	Exchange fluctuation reserve 匯兌波動儲備 HK$'000 千港元	Retained profits 保留溢利 HK$'000 千港元	Proposed final dividend 擬派末期股息 HK$'000 千港元	Total 總額 HK$'000 千港元	Non-controlling interests 非控制性權益 HK$'000 千港元	Total equity 權益總額 HK$'000 千港元
At 1 January 2025 (audited)	於二零二五年一月一日（經審核）	24,433	41,410	(3,872)	4,728	(7,227)	746	(4,329)	431,852	13,353	501,094	1,166	502,260
Profit for the period	本期間溢利	–	–	–	–	–	–	–	18,595	–	18,595	(37)	18,558
Other comprehensive income for the period:	本期間其他全面收入：												
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兌差額	–	–	–	–	–	–	952	–	–	952	–	952
Total comprehensive income for the period	本期間全面收入總額	–	–	–	–	–	–	952	18,595	–	19,547	(37)	19,510
Vesting of shares held under the restricted share award scheme	有限制股份獎勵計劃項下股份歸屬	–	–	1,046	(1,046)	–	–	–	–	–	–	–	–
Share award arrangements	股份獎勵安排	–	–	–	340	–	–	–	–	–	340	–	340
Final 2024 dividend declared	宣派二零二四年末期股息	–	–	–	–	–	–	–	–	(13,353)	(13,353)	–	(13,353)
At 30 June 2025 (unaudited)	於二零二五年六月三十日（未經審核）	24,433	41,410	(2,826)	4,022	(7,227)	746	(3,377)	450,447	–	507,628	1,129	508,757

		Attributable to owners of the parent 母公司擁有人應佔										
					Reserves 儲備							
		Issued capital 已發行股本	Share premium account 股份溢價賬	Shares held under the restricted share award scheme 根據有限制股份獎勵計劃持有之股份	Share-based payment reserve 股份付款儲備	Goodwill reserve 商譽儲備	Reserve funds 儲備基金	Exchange fluctuation reserve 匯兑波動儲備	Retained profits 保留溢利	Total 總額	Non-controlling interests 非控制性權益	Total equity 權益總額
		HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元
At 1 January 2026 (audited)	於二零二六年一月一日(經審核)	24,433	41,410	(2,436)	3,827	(7,227)	746	(4,138)	436,921	493,536	1,029	494,565
Profit for the period	本期間溢利	-	-	-	-	-	-	-	21,560	21,560	(146)	21,414
Other comprehensive income for the period:	本期間其他全面收入:											
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兑差額	-	-	-	-	-	-	28	-	28	-	28
Total comprehensive income for the period	本期間全面收入總額	-	-	-	-	-	-	28	21,560	21,588	(146)	21,442
Vesting of shares held under the restricted share award scheme	有限制股份獎勵計劃項下股份歸屬	-	-	378	(378)	-	-	-	-	-	-	-
Share award arrangements	股份獎勵安排	-	-	-	(1,664)	-	-	-	-	(1,664)	-	(1,664)
Second interim 2025 dividend	二零二五年第二次中期股息	-	-	-	-	-	-	-	(10,950)	(10,950)	-	(10,950)
At 30 June 2026 (unaudited)	於二零二六年六月三十日(未經審核)	24,433	41,410	(2,058)	1,785	(7,227)	746	(4,110)	447,531	502,510	883	503,393

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

		Notes 附註	For the six months ended 30 June 截至六月三十日止六個月 **2026** **二零二六年** **(Unaudited)** **（未經審核）** **HK$'000** **千港元**	 2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	**經營活動所得之現金流量**			
Profit before tax	除税前溢利		**25,831**	21,527
Adjustments for:	經調整：			
Finance costs	財務費用	7	**259**	582
Bank interest income	銀行利息收入	5	**(5,502)**	(6,282)
Dividend income from listed investments at fair value through profit or loss	按公平值經損益入賬之上市投資股息收入	5	**(92)**	(92)
Fair value losses/(gains), net:	公平值虧損／(收益)淨額：			
Financial assets at fair value through profit or loss	按公平值經損益入賬之財務資產		**87**	(312)
Investment property	投資物業		**–**	2,000
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	6	**1,763**	664
Depreciation of right-of-use assets	使用權資產之折舊	6	**2,870**	2,387
Reversal of impairment of trade receivables, net	應收貿易賬款撥回減值淨額	6	**(307)**	(106)
Amortisation of other intangible assets	其他無形資產攤銷	6	**4,154**	6,449
Equity-settled share-based payment expense	股權結算以股份支付開支		**(1,664)**	340
Gain on lease modification	租賃修訂之收益	6	**(1,616)**	(3)
			25,783	27,154
Decrease in inventories	存貨減少		**–**	1
Decrease in trade receivables	應收貿易賬款減少		**9,087**	11,321
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少／(增加)		**(515)**	3,120
Increase in contract assets	合約資產增加		**(1,688)**	(7,085)
Decrease in trade payables, other payables and accruals	應付貿易賬款、其他應付款項及應計款項減少		**(4,609)**	(10,770)
Decrease in contract liabilities	合約負債減少		**(8,970)**	(13,880)
Cash generated from operations	經營業務所得現金		**19,088**	9,861
Hong Kong profits tax paid	已繳香港利得税		**(8,574)**	(4,234)
Overseas taxes refunded/(paid)	退回／(已繳)海外税項		**29**	(27)
Net cash flows from operating activities	經營活動所得之現金流量淨額		**10,543**	5,600

		For the six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
Net cash flows from operating activities	經營活動所得之現金流量淨額	**10,543**	5,600
CASH FLOWS FROM INVESTING ACTIVITIES	**投資活動所得之現金流量**		
Bank interest received	已收銀行利息	**5,502**	6,282
Dividends received from listed investments at fair value through profit or loss	按公平值經損益入賬之上市投資股息收入	**92**	92
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	**(310)**	(632)
Additions to other intangible assets	添置其他無形資產	**(505)**	(820)
Decrease in pledged bank deposits	已抵押銀行存款減少	**–**	202,320
Decrease/(increase) in non-pledged bank deposits with original maturity of more than three months when acquired	收購時原到期日超過三個月之無抵押銀行存款減少／（增加）	**(113,799)**	45,571
Net cash flows from/(used in) investing activities	投資活動所得／（所用）之現金流量淨額	**(109,020)**	252,813
CASH FLOWS FROM FINANCING ACTIVITIES	**融資活動所得之現金流量**		
Principal portion of lease payments	租賃付款的本金部分	**(2,800)**	(2,361)
Dividend paid	已付股息	**(10,950)**	(13,353)
Interest paid	已付利息	**(233)**	(557)
Net cash flows used in financing activities	融資活動所用之現金流量淨額	**(13,983)**	(16,271)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**現金及等同現金資產之增加／（減少）淨額**	**(112,460)**	242,142
Cash and cash equivalents at beginning of period	期初之現金及等同現金資產	**313,948**	71,336
Effect of foreign exchange rate changes, net	匯率變動之影響淨額	**599**	1,447
CASH AND CASH EQUIVALENTS AT END OF PERIOD	**期終之現金及等同現金資產**	**202,087**	314,925

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

		For the six months ended 30 June 截至六月三十日止六個月 **2026** **二零二六年** **(Unaudited)** **（未經審核）** **HK$'000** **千港元**	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	**現金及等同現金資產結餘分析**		
Cash and cash equivalents as stated in the condensed consolidated statement of financial position	簡明綜合財務狀況表所示之現金及等同現金資產	**347,160**	326,925
Non-pledged bank deposits with original maturity of more than three months when acquired	收購時原到期日超過三個月之無抵押銀行存款	**(145,073)**	(12,000)
Cash and cash equivalents as stated in the condensed consolidated statement of cash flows	簡明綜合現金流量表所示之現金及等同現金資產	**202,087**	314,925

1. CORPORATE INFORMATION

Computer And Technologies Holdings Limited is a limited liability company incorporated in Bermuda. The registered office of the Company is located at Richmond House, 12 Par-la-Ville Road, Hamilton HM 08, Bermuda. The principal place of business of the Company is located at 18th Floor, Dah Sing Financial Tower, No. 36 Heung Yip Road, Wong Chuk Hang, Hong Kong.

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

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

1. 公司資料

科聯系統集團有限公司乃於百慕達註冊成立之有限公司，其註冊辦事處位於Richmond House, 12 Par-la-Ville Road, Hamilton HM 08, Bermuda。本公司主要營業地點位於香港黃竹坑香葉道36號大新金融廣場18樓。

期內，本集團從事以下主要業務：

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

2. BASIS OF PREPARATION

The interim condensed consolidated financial information of the Group for the six months ended 30 June 2026 has been prepared in accordance with the applicable provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and Hong Kong Accounting Standard ("HKAS") 34 *Interim Financial Reporting* issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

The interim condensed consolidated financial information does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements for the year ended 31 December 2025.

2. 編製基準

本集團截至二零二六年六月三十日止六個月之簡明綜合中期財務資料乃根據香港聯合交易所有限公司證券上市規則之適用披露條文及由香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「香港會計準則」）第34號*中期財務報告*編製。

簡明綜合中期財務資料並不包括年度財務報表內規定之所有資料及披露，故應與本集團截至二零二五年十二月三十一日止年度之年度綜合財務報表一併閱讀。

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the interim condensed consolidated financial information are consistent with those applied in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2025, except for the adoption of the following amended HKFRS Accounting Standards for the first time for the current period's financial information.

Amendments to HKFRS 9 and HKFRS 7	*Amendments to the Classification and Measurement of Financial Instruments*
Amendments to HKFRS 9 and HKFRS 7	*Contracts Referencing Nature-dependent Electricity*
Annual Improvements to HKFRS Accounting Standards – Volume 11	Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7

The nature and impact of the amended HKFRS Accounting Standards are described below:

(a) Amendments to HKFRS 9 and HKFRS 7 *Amendments to the Classification and Measurement of Financial Instruments* clarify that a financial asset is derecognised when the entity's rights to the contractual cash flows expire or are transferred, while a financial liability is derecognised on the settlement date. The amendments introduce an accounting policy option to derecognise a financial liability that is settled through an electronic payment system before the settlement date if specified criteria are met. The amendments clarify how to assess the contractual cash flow characteristics of financial assets with environmental, social and governance and other similar contingent features. Moreover, the amendments clarify the requirements for classifying financial assets with non-recourse features and contractually linked instruments. The amendments also include additional disclosures for investments in equity instruments designated at fair value through other comprehensive income and financial instruments with contingent features. Prior to the initial application of the amendments, the Group derecognised trade payables that were settled by cheques upon the issuance of cheques to creditors. Upon applying the amendments, trade payables that were settled by cheques are derecognised on the settlement date which is the date when the cheques are cleared by banks. The change in accounting policy did not have a material impact on the Group's interim condensed consolidated financial information. The change in accounting policy will be reflected in the Group's consolidated financial statements for the year ending 31 December 2026.

3. 會計政策及披露之變動

編製簡明綜合中期財務資料所採納之會計政策與編製本集團截至二零二五年十二月三十一日止年度之年度綜合財務報表所應用者一致，惟就本期間財務資料首次採納以下經修訂香港財務報告準則會計準則除外。

香港財務報告準則第9號及香港財務報告準則第7號（修訂本）	*財務工具分類與計量（修訂本）*
香港財務報告準則第9號及香港財務報告準則第7號（修訂本）	*涉及依賴自然能源生產電力的合同*
香港財務報告準則會計準則之年度改進－第11卷	香港財務報告準則第1號、香港財務報告準則第7號、香港財務報告準則第9號、香港財務報告準則第10號、及香港會計準則第7號（修訂本）

經修訂的香港財務報告準則會計準則的性質及影響描述如下：

(a) 香港財務報告準則第9號及香港財務報告準則第7號（修訂本）*財務工具分類與計量（修訂本）*澄清，當實體收取合約現金流量之權利屆滿或已轉讓時，財務資產應終止確認，而財務負債則於結算日終止確認。該等修訂引入一項會計政策選擇，容許實體在符合特定條件下，就透過電子支付系統於結算日前結算之財務負債，於結算日前終止確認有關財務負債。該等修訂澄清如何評估具有環境、社會及管治以及其他類似或然特性的財務資產的合約現金流特性。此外，該等修訂澄清具有無追索權特性財務資產及合約掛鈎工具進行分類的規定。該等修訂亦包括對指定按公平值計入其他全面收入的股權工具及具有或然特性的財務工具之投資的額外披露。於首次採用有關修訂前，本集團於向債權人簽發支票時終止確認以支票結算的應付貿易賬款。採用有關修訂後，以支票結算的應付貿易賬款將於結算日期終止確認，而結算日期為有關支票獲銀行兌現之日。此項會計政策變動對本集團的中期簡明綜合財務資料並無重大影響。該項會計政策變動將於本集團截至二零二六年十二月三十一日止年度的綜合財務報表中反映。

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (CONTINUED)

(b) Amendments to HKFRS 9 and HKFRS 7 *Contracts Referencing Nature-dependent Electricity* clarify the application of the "own-use" requirements for in-scope contracts and amend the designation requirements for a hedged item in a cash flow hedging relationship for in-scope contracts. The amendments also include additional disclosures that enable users of financial statements to understand the effects these contracts have on an entity's financial performance and future cash flows. As the Group did not have any contracts that are in the scope of the amendments, the amendments did not have any impact on the interim condensed consolidated financial information.

(c) *Annual Improvements to HKFRS Accounting Standards – Volume 11* set out narrow scope amendments to HKFRS 1, HKFRS 7 (and the accompanying *Guidance on implementing HKFRS 7*), HKFRS 9, HKFRS 10 and HKAS 7. The amendments include clarifications, simplifications, corrections or changes to improve consistency in the corresponding HKFRS Accounting Standards. The amendments did not have any impact on the interim condensed consolidated financial information.

3. 會計政策及披露之變動（續）

(b) 香港財務報告準則第9號及香港財務報告準則第7號（修訂本）*涉及依賴自然能源生產電力的合同*澄清範圍內合同「自用」規定的應用，並修訂適用範圍內合同現金流量對沖關係中被對沖項目的指定規定。該等修訂亦包括額外披露，使財務報表使用者能了解該等合同對實體的財務表現及未來現金流量所產生之影響。由於本集團並無任何屬於該等修訂適用範圍之合同，故該等修訂對中期簡明綜合財務資料並無任何影響。

(c) *香港財務報告準則會計準則之年度改進－第11卷*載列對香港財務報告準則第1號、香港財務報告準則第7號（及隨附的實施*香港財務報告準則第7號的指引*）、香港財務報告準則第9號、香港財務報告準則第10號及香港會計準則第7號的窄範圍修訂。該等修訂包括旨在提高相應香港財務報告準則會計準則一致性的澄清、簡化、修正或變更。該等修訂對中期簡明綜合財務資料並無任何影響。

4. OPERATING SEGMENT INFORMATION

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

(a) the application services segment that primarily engages in the provision of enterprise application software and e-business services for enterprises including the provision of enterprise application software (including SaaS product offering) with implementation and ongoing support services, the GETS, cloud services and other related value-added services;

(b) the solutions and integration services segment that primarily engages in the provision of IT solutions implementation and application software development (including SaaS product offering), provision of IT and related operation/infrastructure outsourcing services, and provision of IT systems and network infrastructure with related design, implementation and ongoing support services; and

(c) the investments segment that primarily engages in various types of investing activities including, inter alia, property investment for rental income and/or for capital appreciation and treasury investment in securities for dividend income and/or for capital appreciation.

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

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

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

4. 經營分部資料

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

(a) 應用服務分部乃主要從事為企業提供企業應用軟件及電子商務服務，包括提供帶有實施及持續支援服務的企業應用軟件(其中包括軟件即服務產品供應)，政府電子貿易服務、雲端服務及其他相關增值服務；

(b) 解決方案及集成服務分部乃主要從事提供資訊科技解決方案實施及應用軟件發展(其中包括軟件即服務產品供應)，提供資訊科技及相關營運／基礎設施外判服務，及提供資訊科技系統及網絡基礎設施，輔以相關設計、實施及持續支援服務；及

(c) 投資分部乃主要從事不同種類之投資活動，其中包括賺取租金收入及／或資本增值之物業投資，以及於證券庫務投資以賺取股息收入及／或資本增值。

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

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

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

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

(a) Operating segments (a) 經營分部

		Application Services 應用服務		Solutions and Integration Services 解決方案及集成服務		Investments 投資		Total 總額	
		2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元	**2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元	**2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元	**2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元
Segment revenue	**分部收入**								
Sales to external customers (note 5)	銷售予外界客戶（附註5）	**66,876**	67,771	**52,493**	51,626	**828**	828	**120,197***	120,225*
Intersegment sales	分部間銷售	**378**	453	**1,928**	1,397	**-**	-	**2,306**	1,850
Other operating income	其他業務收入	**1,844**	1,155	**6**	-	**92**	92	**1,942^**	1,247^
Total segment revenue	分部收入總額	**69,098**	69,379	**54,427**	53,023	**920**	920	**124,445**	123,322
Reconciliation:	*對賬：*								
Elimination of intersegment sales	分部間銷售對銷							**(2,306)**	(1,850)
								122,139	121,472
Segment results	**分部業績**	**15,460**	15,747	**15,709**	14,797	**807**	(764)	**31,976**	29,780
Reconciliation:	*對賬：*								
Unallocated interest income	未分配利息收入							**5,502#**	6,282#
Unallocated other income and gains	未分配其他收入及收益							**1,616^**	3#
Unallocated foreign exchange differences, net	未分配匯兑差額淨額							**(338)**	(784)
Corporate and other unallocated depreciation	企業及其他未分配折舊							**(1,381)**	(393)
Corporate and other unallocated expenses	企業及其他未分配開支							**(11,544)**	(13,361)
Profit before tax	除稅前溢利							**25,831**	21,527

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

(a) Operating segments (continued) (a) 經營分部(續)

		Application Services 應用服務		Solutions and Integration Services 解決方案及集成服務		Investments 投資		Total 總額	
		30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元	30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元	30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元	30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元
Segment assets	**分部資產**	**185,126**	187,620	**37,883**	44,399	**48,345**	48,569	**271,354**	280,588
Reconciliation:	*對賬:*								
Elimination of intersegment receivables	分部間應收款項對銷							**(4,322)**	(6,151)
Corporate and other unallocated assets	企業及其他未分配資產							**377,359**	381,681
Total assets	資產總值							**644,391**	656,118
Segment liabilities	**分部負債**	**94,397**	98,143	**14,581**	18,566	**608**	608	**109,586**	117,317
Reconciliation:	*對賬:*								
Elimination of intersegment payables	分部間應付款項對銷							**(4,322)**	(6,151)
Corporate and other unallocated liabilities	企業及其他未分配負債							**35,734**	50,387
Total liabilities	負債總值							**140,998**	161,553

* This represents the consolidated revenue of HK$120,197,000 (2025: HK$120,225,000) in the condensed consolidated statement of profit or loss.

^ These comprise the consolidated other operating income of HK$3,558,000 (2025: HK$1,247,000) in the condensed consolidated statement of profit or loss.

These comprise the consolidated other income and gains of HK$5,502,000 (2025: HK$6,285,000) in the condensed consolidated statement of profit or loss.

* 指於簡明綜合損益表之綜合收入120,197,000港元(二零二五年:120,225,000港元)。

^ 包括於簡明綜合損益表內之綜合其他業務收入為3,558,000港元(二零二五年:1,247,000港元)。

包括於簡明綜合損益表內之綜合其他收入及收益為5,502,000港元(二零二五年:6,285,000港元)。

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

(a) Operating segments (continued) (a) 經營分部(續)

		Application Services 應用服務		Solutions and Integration Services 解決方案及集成服務		Investments 投資		Total 總額	
		2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元	**2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元	**2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元	**2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元
Other segment information:	**其他分部資料:**								
Net fair value loss on an investment property	投資物業公平值虧損淨額	**-**	-	**-**	-	**-**	(2,000)	**-**	(2,000)
Net fair value gains/(losses) on financial assets at fair value through profit or loss	按公平值經損益入賬之財務資產公平值收益/(虧損)淨額	**-**	-	**-**	-	**(87)**	312	**(87)**	312
Amortisation of other intangible assets	其他無形資產攤銷	**301**	2,564	**3,853**	3,885	**-**	-	**4,154**	6,449
Depreciation	折舊	**1,280**	1,015	**481**	479	**-**	-	**1,761**	1,494
Corporate and other unallocated depreciation	企業及其他未分配折舊							**2,872**	1,557
								4,633	3,051
Impairment/(reversal of impairment) of trade receivables, net*	應收貿易賬款減值/(撥回減值)淨額*	**663**	(242)	**(970)**	136	**-**	-	**(307)**	(106)
Capital expenditure**	資本開支**	**563**	645	**3**	629	**-**	-	**566**	1,274
Corporate and other unallocated capital expenditure**	企業及其他未分配資本開支**							**249**	178
								815	1,452

* Including impairment of trade receivables attributable to the application services segment of HK1,625,000 (2025: HK$670,000) and the solutions and integration services segment of HK$49,000 (2025: HK$770,000), respectively, and reversal of impairment of trade receivables attributable to the application services segment of HK$962,000 (2025: HK$912,000) and the solutions and integration services segment of HK$1,019,000 (2025: HK$634,000), respectively.

* 包括來自應用服務分部及解決方案及集成服務分部之應收貿易賬款減值分別1,625,000港元(二零二五年:670,000港元)及49,000港元(二零二五年:770,000港元),以及來自應用服務分部及解決方案及集成服務分部之應收貿易賬款撥回減值分別為962,000港元(二零二五年:912,000港元)及1,019,000港元(二零二五年:634,000港元)。

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

** 資本開支包括添置物業、廠房及設備以及其他無形資產。

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

(b) Geographical information (b) 地區資料

(i) Revenue from external customers *(i) 來自外界客戶之收入*

		Hong Kong and other countries/regions 香港及其他國家/地區		Chinese mainland 中國內地		Total 總額	
		2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元	**2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元	**2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元
Segment revenue:	**分部收入:**						
Sales to external customers	銷售予外界客戶	**100,474**	100,530	**19,723**	19,695	**120,197**	120,225

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

上述收入資料乃以客戶所在地為基準。

(ii) Non-current assets *(ii) 非流動資產*

		30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元
Hong Kong	香港	**96,842**	112,832
Chinese mainland	中國內地	**95,573**	92,257
		192,415	205,089

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

上述非流動資產資料乃按資產所在地呈列，當中並未計及財務工具及遞延稅項資產。

4. OPERATING SEGMENT INFORMATION (CONTINUED)

(c) Information about a major customer

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

For the six months ended 30 June 2026, revenue from a major customer of HK$42,633,000 (2025: HK$41,482,000) was derived from transactions with the customer reported in the application services segment and the solutions and integration services segment.

4. 經營分部資料（續）

(c) 一名主要客戶之資料

來自一名外界客戶交易之收入佔本集團總收入10%或以上：

截至二零二六年六月三十日止六個月，來自一名主要客戶之收入為42,633,000港元（二零二五年：41,482,000港元），有關金額乃來自呈列於應用服務分部和解決方案及集成服務分部的客戶交易。

5. REVENUE, OTHER OPERATING INCOME, AND OTHER INCOME AND GAINS

An analysis of revenue is as follows:

5. 收入、其他業務收入、及其他收入及收益

收入分析如下：

		For the six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **(Unaudited)** **（未經審核）** **HK$'000** **千港元**	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
Revenue from contracts with customers	**來自客戶合約的收入**	**119,369**	119,397
Revenue from other sources	**來自其他來源的收入**		
Gross rental income from investment properties	投資物業之租金收入總額	**828**	828
		120,197	120,225

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

5. 收入、其他業務收入、及其他收入及收益（續）

Revenue from contracts with customers

來自客戶合約的收入

(i) Disaggregated revenue information

(i) 分拆收入資料

		Application Services 應用服務 (Unaudited) （未經審核） HK$'000 千港元	Solutions and Integration Services 解決方案及集成服務 (Unaudited) （未經審核） HK$'000 千港元	Total 總額 (Unaudited) （未經審核） HK$'000 千港元
For the six months ended 30 June 2026	**截至二零二六年六月三十日止六個月**			
Segments	*分部*			
Types of goods or services	**貨品或服務類別**			
Sale of goods and provision of software, and GETS services	銷售貨品及提供軟件及政府電子貿易服務	12,258	–	12,258
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	14,462	23,242	37,704
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	40,156	29,251	69,407
Total revenue from contracts with customers	來自客戶合約的總收入	66,876	52,493	119,369
Geographical markets	**地區市場**			
Hong Kong and others	香港及其他	48,723	50,923	99,646
Chinese mainland	中國內地	18,153	1,570	19,723
Total revenue from contracts with customers	來自客戶合約的總收入	66,876	52,493	119,369
Timing of revenue recognition	**確認收入時間**			
Goods and services transferred at a point in time	於某一時間轉讓貨品及服務	12,258	–	12,258
Services transferred over time	於一段時間內轉讓服務	54,618	52,493	107,111
Total revenue from contracts with customers	來自客戶合約的總收入	66,876	52,493	119,369

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

5. 收入、其他業務收入、及其他收入及收益（續）

Revenue from contracts with customers (continued)

來自客戶合約的收入（續）

(i) Disaggregated revenue information (continued)

(i) 分拆收入資料（續）

		Application Services 應用服務 (Unaudited) （未經審核） HK$'000 千港元	Solutions and Integration Services 解決方案及集成服務 (Unaudited) （未經審核） HK$'000 千港元	Total 總額 (Unaudited) （未經審核） HK$'000 千港元
For the six months ended 30 June 2025	**截至二零二五年六月三十日止六個月**			
Segments	*分部*			
Types of goods or services	**貨品或服務類別**			
Sale of goods and provision of software, and GETS services	銷售貨品及提供軟件及政府電子貿易服務	14,497	329	14,826
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	14,174	23,773	37,947
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	39,100	27,524	66,624
Total revenue from contracts with customers	來自客戶合約的總收入	67,771	51,626	119,397
Geographical markets	**地區市場**			
Hong Kong and others	香港及其他	50,106	49,596	99,702
Chinese mainland	中國內地	17,665	2,030	19,695
Total revenue from contracts with customers	來自客戶合約的總收入	67,771	51,626	119,397
Timing of revenue recognition	**確認收入時間**			
Goods and services transferred at a point in time	於某一時間轉讓貨品及服務	14,497	329	14,826
Services transferred over time	於一段時間內轉讓服務	53,274	51,297	104,571
Total revenue from contracts with customers	來自客戶合約的總收入	67,771	51,626	119,397

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

Revenue from contracts with customers (continued)

(ii) Performance obligations

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

Sale of goods and provision of software and GETS services

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

Provision of software implementation and related services

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

Provision of IT solutions implementation and related services

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

Provision of SaaS product offering and maintenance services

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

5. 收入、其他業務收入、及其他收入及收益(續)

來自客戶合約的收入(續)

(ii) 履約責任

有關本集團履約責任的資料概述如下:

銷售貨品及提供軟件及政府電子貿易服務

履約責任一般於貨品/服務交付後達成,一般需要預先付款,而結餘一般自交付日起計30至60日內到期。

提供軟件實施及相關服務

履約責任一般隨提供服務的時間達成,而付款一般自開出賬單日期起計30至60日內到期。

提供資訊科技解決方案實施及相關服務

履約責任一般隨提供服務的時間達成,而付款一般自出賬單日期起計30日內到期。一般情況下,客戶會保留款項的若干百分比,因本集團取得最終付款的權利取決於客戶相關合約訂明的若干期間內對服務質素的滿意程度。

提供軟件即服務產品供應及維護服務

履約責任一般隨提供服務的時間達成,而預付款項一般須於提供服務前支付。

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

5. 收入、其他業務收入、及其他收入及收益（續）

Revenue from contracts with customers (continued)

來自客戶合約的收入（續）

(ii) Performance obligations (continued)

(ii) 履約責任（續）

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

於六月三十日分配至餘下履約責任（未履行或部分未履行）的交易價格金額如下：

		2026 **二零二六年** **(Unaudited)** **（未經審核）** **HK$'000** **千港元**	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
Amounts expected to be recognised as revenue:	金額預期確認為收入：		
Within one year	一年內	**43,959**	47,270
After one year	超過一年	**1,097**	635
		45,056	47,905

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

已分配至餘下履約責任的交易價格金額預期將於一年後確認為收入涉及將於五年內達成的維護服務。所有其他已分配至餘下履約責任的交易價格金額預期將於一年內確認為收入。上述披露的金額並不包括受限制可變代價。

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

5. 收入、其他業務收入、及其他收入及收益（續）

Revenue from contracts with customers (continued)

來自客戶合約的收入（續）

(ii) Performance obligations (continued)

(ii) 履約責任（續）

		For the six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **(Unaudited)** **（未經審核）** **HK$'000** **千港元**	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
Other operating income	**其他業務收入**		
Value-added tax refund received	收回增值税退税	**729**	312
Dividend income from listed investments at fair value through profit or loss	按公平值經損益入賬之上市投資股息收入	**92**	92
Gain on lease modification	租賃修訂之收益	**1,616**	–
Government subsidies*	政府補貼*	**1,097**	824
Others	其他	**24**	19
		3,558	1,247
Other income and gains	**其他收入及收益**		
Bank interest income	銀行利息收入	**5,502**	6,282
Other	其他	**–**	3
		5,502	6,285

* There are no unfulfilled conditions or contingencies relating to these subsidies.

* 該等補貼並無附帶未獲達成的條件或突發事件。

6. PROFIT BEFORE TAX / 6. 除稅前溢利

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

本集團之除稅前溢利經扣除／（計入）下列各項：

		For the six months ended 30 June 截至六月三十日止六個月 **2026** 二零二六年 **(Unaudited)** （未經審核） **HK$'000** 千港元	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
Cost of goods and services procured from third parties	從第三方採購貨物及服務之成本	**14,415**	12,255
Depreciation of property, plant and equipment*	物業、廠房及設備之折舊*	**1,763**	664
Depreciation of right-of-use assets	使用權資產之折舊	**2,870**	2,387
Amortisation of other intangible assets**	其他無形資產攤銷**	**4,154**	6,449
Gain on lease modification	租賃修訂之收益	**(1,616)**	(3)
Employee benefit expense (including directors' and chief executive's remuneration)#^:	僱員福利開支（包括董事及行政總裁薪酬）#^：		
Wages, salaries, fees, bonuses, allowances and other benefits	工資、薪金、袍金、花紅、津貼及其他福利	**70,313**	71,589
Equity-settled share-based payment expense	股權結算以股份支付開支	**(1,664)**	340
Retirement benefit scheme contributions (defined contribution schemes)***	退休福利計劃供款（定額供款計劃）***	**6,968**	5,377
Less: Amount capitalised in other intangible assets	減：於其他無形資產資本化之金額	**(505)**	(820)
		75,112	76,486
Reversal of impairment of trade receivables, net	應收貿易賬款撥回減值淨額	**(307)**	(106)

6. PROFIT BEFORE TAX (CONTINUED)

* Depreciation of property, plant and equipment for the period of HK$1,000 (2025: HK$1,000) is included in "Cost of sales and services" on the face of the condensed consolidated statement of profit or loss.

** Amortisation of other intangible assets for the period of HK$4,154,000 (2025: HK$6,449,000) is included in "Amortisation of other intangible assets" on the face of the condensed consolidated statement of profit or loss.

*** There are no forfeited contributions that may be used by the Group as the employer to reduce the existing level of contributions. At 30 June 2026, the Group had no forfeited contributions available to reduce its contributions to the pension schemes in future years (2025: Nil).

^ Inclusive of research and development cost for application software products of HK$8,810,000 (2025: HK$9,327,000).

\# Inclusive of an amount of HK$75,112,000 (2025: HK$76,486,000) classified under "Cost of sales and services – Related staff costs", "Selling and distribution expenses" and "General and administrative expenses, net" on the face of the condensed consolidated statement of profit or loss.

6. 除稅前溢利（續）

* 期內物業、廠房及設備之折舊1,000港元（二零二五年：1,000港元）納入簡明綜合損益表之「銷售及服務成本」內。

** 期內其他無形資產攤銷4,154,000港元（二零二五年：6,449,000港元）納入簡明綜合損益表之「其他無形資產攤銷」內。

*** 本集團作為僱主，並無任何已沒收供款可用於減少現有供款水平。於二零二六年六月三十日，本集團並無已沒收的供款可用於減少往後年度的退休金計劃供款（二零二五年：無）。

^ 包括有關應用軟件產品之研究及開發成本為8,810,000港元（二零二五年：9,327,000港元）。

\# 包括於簡明綜合損益表分類為「銷售及服務成本—相關員工成本」、「銷售及分銷開支」及「一般及行政開支淨額」之數額75,112,000港元（二零二五年：76,486,000港元）。

7. FINANCE COSTS

7. 財務費用

		For the six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
Interest on lease liabilities	租賃負債之利息	**233**	557
Interest on provision	撥備之利息	**26**	25
		259	582

8. INCOME TAX

Hong Kong profits tax has been provided at the rate of 16.5% (2025: 16.5%) on the estimated assessable profits arising in Hong Kong during the period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profits tax rates regime. The first HK$2,000,000 (2025: HK$2,000,000) of assessable profits of this subsidiary are taxed at 8.25% (2025: 8.25%) and the remaining assessment profits are taxed at 16.5% (2025: 16.5%). Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries/jurisdictions in which the Group operates.

8. 所得稅

香港利得稅乃根據本期間內於香港產生之估計應課稅溢利稅率16.5%(二零二五年:16.5%)作出撥備,惟本集團一間附屬公司成為符合利得稅兩級制的實體。該附屬公司的首筆2,000,000港元(二零二五年:2,000,000港元)應課稅溢利將按8.25%(二零二五年:8.25%)徵稅,而其餘應課稅溢利則按16.5%(二零二五年:16.5%)徵稅。其他地區應課稅溢利之稅項乃根據本集團經營業務所在國家/司法權區按適用稅率計算。

		For the six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元
Current – Hong Kong	即期-香港		
Charge for the period	期內支出	**3,908**	4,137
Additional provision for/(overprovision in) prior periods	額外撥備/(多提)撥備	**1,097**	(6)
Current – Elsewhere	即期-其他地區		
Charge for the period	期內支出	**26**	56
Underprovision in prior periods	過往期間少提撥備	**–**	10
Deferred	遞延	**(614)**	(1,228)
Total tax charge for the period	期內稅項支出總額	**4,417**	2,969

8. INCOME TAX (CONTINUED)

In 2022, the Hong Kong Inland Revenue Department (the "IRD") issued an enquiry letter ("1st IRD Enquiry") to a subsidiary (the "1st Subsidiary") of the Company regarding the claim for enhanced deduction of certain research and development expenditures ("R&D Enhanced Deduction"). After providing the IRD with the available information and documents for the R&D Enhanced Deduction as requested in the 1st IRD Enquiry, the 1st Subsidiary received the assessor's comments in October 2023. The 1st Subsidiary holds a different view against the assessor's position and submitted a reply in January 2024. As at the reporting date, the 1st Subsidiary has provided replies to 5 rounds of enquiries from the IRD. The latest enquiry from the IRD was issued on 28 February 2025. The IRD has also issued protective assessments for the years of assessment 2018/19 and 2019/20 to the 1st Subsidiary demanding tax of approximately HK$0.7 million on 28 February 2025 and HK$1.0 million on 12 January 2026. The 1st Subsidiary has lodged objections against the protective assessments for the years of assessment 2018/19 and 2019/20 within the objection periods and has purchased tax reserve certificates ("TRCs") of approximately HK$0.7 million and HK$1.0 million, respectively.

In March 2023 and January 2024, the IRD issued protective assessments for the years of assessment 2016/17 and 2017/18 to another two subsidiaries (the "2nd and 3rd Subsidiaries") of the Company demanding tax of approximately HK$0.8 million for the year of assessment 2016/17 and HK$1.0 million for the year of assessment 2017/18 in aggregate. In March 2025, protective assessments for the year of assessment 2018/19 were issued to the 2nd and 3rd Subsidiaries demanding tax of approximately HK$0.6 million and another two subsidiaries (the "4th and 5th Subsidiaries") of the Company for the year of assessment 2018/19 demanding tax of approximately HK$3.4 million in total. In January 2026, protective assessments for the year of assessment 2019/20 were issued to each of the 2nd to the 5th Subsidiaries and also another subsidiary (the "6th Subsidiary") of the Company, demanding tax of approximately HK$4.16 million in total.

8. 所得稅（續）

香港稅務局（「稅務局」）於二零二二年向本公司一間附屬公司（「第一間附屬公司」）發出詢問函（「第一次稅務局詢問」），內容有關索償若干研發開支的額外扣減（「研發開支額外扣減」）。在提供稅務局第一輪查詢所要求的研發開支額外扣減的可用資料和文件後，第一間附屬公司於二零二三年十月收到評稅主任的回覆。第一間附屬公司對評稅主任的立場持有不同意見並於二零二四年一月提交回覆。截至報告日期，第一間附屬公司已對稅務局的五次詢問作出回應。稅務局的最新詢問於二零二五年二月二十八日發出。稅務局並分別於二零二五年二月二十八日及二零二六年一月十二日向第一間附屬公司就二零一八／一九年及二零一九／二零年課稅年度發出保障性評稅，要求繳付約70萬港元及100萬港元的稅款。第一間附屬公司已於反對期限內就二零一八／一九年及二零一九／二零年課稅年度的保障性評稅提出異議，並已分別購買約70萬港元及100萬港元的儲稅券（「儲稅券」）。

稅務局於二零二三年三月及二零二四年一月向本公司另外兩間附屬公司（「第二及第三間附屬公司」）發出保障性評稅，要求就二零一六／一七年及二零一七／一八年課稅年度繳付合共約80萬港元及100萬港元的稅款。於二零二五年三月，已向第二及第三間附屬公司發出二零一八／一九年課稅年度的保障性評稅，要求繳付約60萬港元的稅款，並向本公司另外兩間附屬公司（「第四及第五間附屬公司」）要求繳付二零一八／一九年課稅年度合共約340萬港元的稅款。於二零二六年一月，已向本公司第二至第五間附屬公司以及另外一間附屬公司（「第六間附屬公司」）發出二零一九／二零年課稅年度的保障性評稅，要求繳納稅款合共約416萬港元。

8. INCOME TAX (CONTINUED)

Per discussion with the assessor-in-charge, the IRD is reviewing the tax affairs of the aforesaid subsidiaries (the "Subsidiaries") for the years of assessment from 2016/17 onwards and the issuance of the aforementioned protective assessments is merely for the purpose of keeping the relevant assessments open and not to become statutorily barred. During the discussion, the assessor-in-charge informed that the focus of the tax review is the nature and the deductibility of certain expenses of the 2nd and 3rd Subsidiaries and the R&D Enhanced Deduction claimed by the 4th, 5th and 6th Subsidiaries engaged in R&D activities ("Deduction Claims"). The Subsidiaries have lodged objections against the protective assessments for the years of assessment 2016/17, 2017/18, 2018/19 and 2019/20 and have purchased TRCs of approximately HK$0.8 million, HK$1.0 million, HK$3.4 million and HK$3.6 million for the years of assessment 2016/17, 2017/18, 2018/19 and 2019/20, respectively.

In May 2025, the senior management of the Subsidiaries attended an initial interview with the IRD assessor-in-charge, providing background information of the business operations of the Company and its subsidiaries, including the abovementioned Subsidiaries. During the meeting, the assessors said that since the main focus of the tax review is the R&D Enhanced Deduction claims, it was mutually agreed that the Group will provide supplementary information on R&D activities carried out to facilitate the review by the assessor-in-charge. In August 2025, the IRD issued enquiry letters to the 4th, 5th and 6th Subsidiaries on their R&D Enhanced Deduction claims.

The directors believe that the aforementioned subsidiaries have valid grounds to pursue the Deduction Claims (the "Tax Treatments"). However, having regard that the outcome of the prolonged dispute with the IRD about the different views on Tax Treatments was uncertain and further time and costs would be required to be spent to pursue the claims, the Group has decided to negotiate with the IRD for a full settlement of the tax review on the Subsidiaries once and for all.

In May 2026, settlement proposals ("Settlement Proposals") were submitted to the IRD for consideration. The directors consider that adequate tax provisions have been made in the interim condensed consolidated financial information of the Group for the six months ended 30 June 2026 to reflect the effect of tax and potential penalties under the Settlement Proposals.

8. 所得稅（續）

根據與評稅主任的討論，稅務局正在審查上述附屬公司（「該等附屬公司」）由二零一六／一七年課稅年度起計的稅務事宜，而之所以發出上述保障性評稅僅為保持該課稅年度開放性且避免法定時限屆滿而失效。評稅主任在討論中表示，稅務審查的重點是第二及第三間附屬公司的若干費用的性質及能否扣稅，以及第四、第五及第六間附屬公司從事研發活動所申報的研發開支額外扣減（「扣稅申報」）。該等附屬公司已就二零一六／一七年、二零一七／一八年、二零一八／一九年及二零一九／二零年課稅年度的保障性評稅提出異議，並已分別就二零一六／一七年、二零一七／一八年、二零一八／一九年及二零一九／二零年課稅年度購買約80萬港元、100萬港元、340萬港元及360萬港元的儲稅券。

於二零二五年五月，該等附屬公司的高級管理層與稅務局評稅主任進行了初步會談，提供了本公司及其附屬公司（包括上述附屬公司）業務營運的背景資料。評稅主任在會議中表示，稅務審查的主要重點是研發開支額外扣減申索，經雙方同意，本集團將提供有關研發活動的若干資料，以協助評稅主任審核該個案。於二零二五年八月，稅務局向第四、第五及第六間附屬公司發出有關其研發開支額外扣減申報的詢問函。

本公司董事認為，上述附屬公司有正當理據提出扣稅申報（「稅務處理」）。然而，考慮到與稅務局之間就稅務處理的不同意見所引致的長期爭議結果存在不確定性，以及將需要花費更多時間及成本以追討申索，本集團已決定與稅務局磋商，以就附屬公司的稅務審查達成一次性全面和解。

於二零二六年五月，和解建議（「和解建議」）已提交稅務局以供考慮。董事認為，本集團截至二零二六年六月三十日止六個月的簡明綜合中期財務資料已作出充足的稅項撥備，以反映和解建議項下的稅項及潛在罰款的影響。

9. DIVIDENDS

a. Subsequent to the end of the interim period, the Board has determined that an interim dividend of HK$0.06 (2025: HK$0.055) in cash per ordinary share should be paid to the shareholders of the Company whose names appear in the Register of Members on Wednesday, 2 September 2026 (i.e., the record date).

b. Dividends attributable to the previous financial year approved during the interim period are as follow:

9. 股息

a. 於中期期間結算日後,董事會決定向於二零二六年九月二日(星期三)(即記錄日期)名列股東名冊之本公司普通股股東以現金派付中期股息每股0.06港元(二零二五年:0.055港元)。

b. 於中期期間獲批准之上個財政年度之股息如下:

		For the six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **(Unaudited)** **(未經審核)** **HK$'000** **千港元**	2025 二零二五年 (Unaudited) (未經審核) HK$'000 千港元
Second interim/final dividend in respect of the previous financial year, approved and paid during the interim period of HK$0.045 (2025: final dividend of HK$0.055) per ordinary share	獲批准及於中期期間派付有關上個財政年度之第二次中期/末期股息每股普通股0.045港元(二零二五年:末期股息0.055港元)	**10,995**	13,438
Less: Dividend for shares held under the Company's restricted share award scheme	減:根據本公司有限制股份獎勵計劃持有之股份所得股息	**(45)**	(85)
		10,950	13,353

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

The calculation of the basic earnings per share amounts is based on the profit for the period attributable to ordinary equity holders of the parent, and the weighted average number of ordinary shares of 243,388,478 (2025: 242,787,539) outstanding during the period, as adjusted to exclude the shares held under the restricted share award scheme of the Company.

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

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

Earnings

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

10. 母公司普通股股東應佔每股盈利

每股基本盈利金額乃根據母公司普通股股東應佔本期間溢利及期內已發行普通股加權平均數243,388,478股（二零二五年：242,787,539股）計算，並就剔除本公司有限制股份獎勵計劃項下所持股份作出調整。

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

計算每股基本及攤薄盈利所用數據如下：

盈利

每股基本及攤薄盈利乃按母公司普通股股東應佔溢利計算。

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

10. 母公司普通股股東應佔每股盈利(續)

Shares

股份

		Number of shares 股份數目 For the six months ended 30 June 截至六月三十日止六個月	
		2026	2025
		二零二六年	二零二五年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Weighted average number of ordinary shares outstanding during the period used in the basic earnings per share calculation	計算每股基本盈利所用期內已發行普通股加權平均數	**243,388,478**	242,787,539
Effect of dilution – weighted average number of ordinary shares:	攤薄影響－普通股加權平均數:		
Restricted shares awarded under the Company's restricted share award scheme	根據本公司有限制股份獎勵計劃授出之有限制股份	**317,244**	761,024
Number of shares used in the diluted earnings per share calculation	計算每股攤薄盈利所用股份數目	**243,705,722**	243,548,563

11. PROPERTY, PLANT AND EQUIPMENT

11. 物業、廠房及設備

		2026	2025
		二零二六年	二零二五年
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
		HK$'000	HK$'000
		千港元	千港元
Net carrying amount, at 1 January	於一月一日,賬面淨值	**6,262**	6,123
Additions	添置	**310**	1,528
Depreciation provided during the period/year	期/年內折舊撥備	**(1,763)**	(1,408)
Exchange realignment	匯兑調整	**20**	19
Net carrying amount, at 30 June/31 December	於六月三十日/十二月三十一日,賬面淨值	**4,829**	6,262

12. INVESTMENT PROPERTY 12. 投資物業

		2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Audited) （經審核） HK$'000 千港元
Carrying amount at 1 January	於一月一日之賬面值	**44,000**	57,000
Net loss from fair value adjustments	公平值調整之虧損淨額	**–**	(13,000)
Carrying amount, at 30 June/ 31 December	於六月三十日／十二月三十一日之賬面值	**44,000**	44,000

13. LEASES 13. 租賃

The Group as a lessee 本集團作為承租人

The Group has lease contracts for various properties used in its operations. Leases of properties generally have lease terms between 1 and 7 years. Generally, the Group is restricted from assigning and subleasing the leased assets outside the Group.

本集團擁有於營運中使用的各種物業的租賃合約。物業租賃一般的租期為一至七年。一般而言，本集團被禁止將租賃資產轉讓及分租予本集團以外的人士。

(a) Right-of-use assets *(a) 使用權資產*

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

期／年內本集團使用權資產的賬面值及變動如下：

		Properties 物業	
		2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Audited) （經審核） HK$'000 千港元
As at 1 January	於一月一日	**14,215**	18,306
Additions	添置	**5,077**	565
Remeasurement on lease modification	租賃變更之重新計量	**(9,931)**	21
Depreciation charge	折舊	**(2,870)**	(4,785)
Exchange realignment	匯兑調整	**132**	108
As at 30 June/31 December	於六月三十日／十二月三十一日	**6,623**	14,215

13. LEASES (CONTINUED) 13. 租賃(續)

The Group as a lessee (continued) 本集團作為承租人(續)

(b) Lease liabilities *(b) 租賃負債*

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

期／年內租賃負債的賬面值及變動如下：

		2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元	2025 二零二五年 (Audited) (經審核) HK$'000 千港元
Carrying amount at 1 January	於一月一日之賬面值	**15,370**	19,295
New leases	新租賃	**5,077**	565
Remeasurement on lease modification	租賃變更之重新計量	**(11,547)**	18
Accretion of interest recognised during the period/year	期／年內確認利息增長	**233**	1,052
Payments	付款	**(3,032)**	(5,675)
Exchange realignment	匯兑調整	**136**	115
Carrying amount at 30 June/31 December	於六月三十日／十二月三十一日之賬面值	**6,237**	15,370
Analysed into:	分析如下：		
Current portion	流動部分	**1,948**	3,703
Non-current portion	非流動部分	**4,289**	11,667
Repayable:	須於以下期限償還：		
Within one year	一年內	**1,948**	3,703
In the second year	第二年	**831**	2,285
In the third to fifth years, inclusive	第三至第五年(包括首尾兩年)	**3,112**	7,457
Beyond five years	五年後	**346**	1,925
		6,237	15,370

13. LEASES (CONTINUED)

13. 租賃（續）

The Group as a lessee (continued)

本集團作為承租人（續）

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

(c) 有關租賃而於損益確認的金額如下：

		For the six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
Interest on lease liabilities	租賃負債之利息	**233**	557
Depreciation charge of right-of-use assets	使用權資產之折舊	**2,870**	2,387
Expenses relating to short-term leases	有關短期租賃之開支	**108**	40
Total amount recognised in profit or loss	於損益確認的總金額	**3,211**	2,984

The Group as a lessor

本集團作為出租人

The Group leases its investment property (note 12) consisting of one (2025: one) industrial property in Hong Kong under operating lease arrangements. The terms of the leases generally require the tenants to pay security deposits. Rental income recognised by the Group during the period was HK$828,000 (2025: HK$828,000).

本集團根據經營租賃安排，將其投資物業（附註12）出租，包括位於香港的一項（二零二五年：一項）工業用物業。租賃的條款一般要求租戶支付抵押按金。本集團於期內確認的租金收入為828,000港元（二零二五年：828,000港元）。

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

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

		30 June 2026 二零二六年 六月三十日 (Unaudited) （未經審核） HK$'000 千港元	31 December 2025 二零二五年 十二月三十一日 (Audited) （經審核） HK$'000 千港元
Within one year	一年內	**207**	1,035

14. GOODWILL

14. 商譽

		(Unaudited) (未經審核) HK$'000 千港元
30 June 2026	**二零二六年六月三十日**	
Cost and carrying amount at 1 January 2026 and 30 June 2026	於二零二六年一月一日及二零二六年六月三十日成本及賬面值	**135,001**

		(Audited) (經審核) HK$'000 千港元
31 December 2025	**二零二五年十二月三十一日**	
Cost and carrying amount at 1 January 2025 and 31 December 2025	於二零二五年一月一日及二零二五年十二月三十一日成本及賬面值	135,001

15. OTHER INTANGIBLE ASSETS

15. 其他無形資產

		Deferred development costs* 遞延開發成本* (Unaudited) (未經審核) HK$'000 千港元	Customer relationships 客戶關係 (Unaudited) (未經審核) HK$'000 千港元	Software 軟件 (Unaudited) (未經審核) HK$'000 千港元	Total 總額 (Unaudited) (未經審核) HK$'000 千港元
30 June 2026	二零二六年六月三十日				
Cost at 1 January 2026, net of accumulated amortisation and impairment	於二零二六年一月一日之成本，扣除累計攤銷及減值	5,611	–	–	5,611
Additions	添置	505	–	–	505
Amortisation provided during the period	本期間攤銷撥備	(4,154)	–	–	(4,154)
At 30 June 2026	於二零二六年六月三十日	1,962	–	–	1,962
At 30 June 2026:	於二零二六年六月三十日：				
Cost	成本	48,494	14,767	46,028	109,289
Accumulated amortisation and impairment	累計攤銷及減值	(46,532)	(14,767)	(46,028)	(107,327)
Net carrying amount	賬面淨值	1,962	–	–	1,962

15. OTHER INTANGIBLE ASSETS (CONTINUED) 15. 其他無形資產(續)

		Deferred development costs* 遞延開發成本* (Audited) (經審核) HK$'000 千港元	Customer relationships 客戶關係 (Audited) (經審核) HK$'000 千港元	Software 軟件 (Audited) (經審核) HK$'000 千港元	Total 總額 (Audited) (經審核) HK$'000 千港元
31 December 2025	**二零二五年十二月三十一日**				
Cost at 1 January 2025, net of accumulated amortisation and impairment	於二零二五年一月一日之成本,扣除累計攤銷及減值	11,729	760	4,368	16,857
Additions	添置	1,647	–	–	1,647
Amortisation provided during the year	本年度攤銷撥備	(7,769)	(760)	(4,368)	(12,897)
Exchange realignment	匯兑調整	4	–	–	4
At 31 December 2025	於二零二五年十二月三十一日	5,611	–	–	5,611
At 31 December 2025 and 1 January 2026:	於二零二五年十二月三十一日及二零二六年一月一日:				
Cost	成本	47,989	14,767	46,028	108,784
Accumulated amortisation and impairment	累計攤銷及減值	(42,378)	(14,767)	(46,028)	(103,173)
Net carrying amount	賬面淨值	5,611	–	–	5,611

* During the period, additions of deferred development costs of HK$505,000 (31 December 2025: HK$1,647,000) were from internal development.

* 期內,添置遞延開發成本505,000港元(二零二五年十二月三十一日:1,647,000港元)來自內部開發。

16. TRADE RECEIVABLES

16. 應收貿易賬款

		30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元
Trade receivables	應收貿易賬款	**33,035**	41,831
Impairment	減值	**(5,509)**	(5,820)
		27,526	36,011

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

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

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

於報告期間結算日，應收貿易賬款按發票日期並經扣除虧損撥備之賬齡分析如下：

		30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元
Within 1 month	一個月內	**18,026**	16,942
1 to 3 months	一至三個月	**4,803**	10,932
4 to 6 months	四至六個月	**2,271**	4,530
Over 6 months	六個月以上	**2,426**	3,607
		27,526	36,011

16. TRADE RECEIVABLES (CONTINUED)

16. 應收貿易賬款（續）

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

應收貿易賬款之減值虧損撥備變動如下：

		2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Audited) （經審核） HK$'000 千港元
At beginning of period/year	於期／年初	**5,820**	5,008
Impairment losses/ (reversal of impairment), net	減值虧損／（撥回減值）淨額	**(307)**	763
Amount written off as uncollectable	撇銷為無法收回款項	**(59)**	(6)
Exchange realignment	匯兑調整	**55**	55
At end of period/year	於期／年終	**5,509**	5,820

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

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

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

下表載列本集團使用撥備矩陣計算的應收貿易賬款的信貸風險資料：

16. TRADE RECEIVABLES (CONTINUED)

16. 應收貿易賬款(續)

At 30 June 2026

於二零二六年六月三十日

		Credit-impaired receivables 信貸減值應收款項	Current 即期	Past due 逾期: Less than 1 month 一個月內	Past due 逾期: 1 to 3 months 一至三個月	Past due 逾期: Over 3 months 三個月以上	Total 總計
Expected credit loss rate	預期信貸虧損率	**100%**	**0.36%**	**0.57%**	**1.32%**	**21.71%**	**16.68%**
Gross carrying amount (HK$'000)	賬面總值(千港元)	**4,620**	**18,586**	**4,010**	**2,273**	**3,546**	**33,035**
Expected credit losses (HK$'000)	預期信貸虧損(千港元)	**4,620**	**66**	**23**	**30**	**770**	**5,509**

At 31 December 2025

於二零二五年十二月三十一日

		Credit-impaired receivables 信貸減值應收款項	Current 即期	Past due 逾期: Less than 1 month 一個月內	Past due 逾期: 1 to 3 months 一至三個月	Past due 逾期: Over 3 months 三個月以上	Total 總計
Expected credit loss rate	預期信貸虧損率	100%	0.33%	0.62%	1.69%	31.38%	13.91%
Gross carrying amount (HK$'000)	賬面總值(千港元)	3,938	24,822	3,897	3,719	5,455	41,831
Expected credit losses (HK$'000)	預期信貸虧損(千港元)	3,938	83	24	63	1,712	5,820

17. CONTRACT ASSETS 17. 合約資產

		30 June 2026 二零二六年 六月三十日 (Unaudited) （未經審核） HK$'000 千港元	31 December 2025 二零二五年 十二月三十一日 (Audited) （經審核） HK$'000 千港元
Contract assets arising from:	合約資產來自以下各項：		
Sale of goods and provision of software, and GETS services	銷售貨品及提供軟件及政府電子貿易服務	**3,082**	2,375
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	**27,337**	31,157
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	**8,573**	3,599
		38,992	37,131

Contract assets are mainly initially recognised for revenue earned from the provision of software implementation and related services, and IT solutions implementation and related services as the receipt of consideration is based on the billing process. Included in contract assets for provision of software implementation and related services, and IT solutions implementation and related services are unbilled amounts of revenue. Upon completion of the billing of the revenue from contract customers, the amounts recognised as contract assets are reclassified to trade receivables. The increase in contract assets during the six months ended 30 June 2026 was mainly due to the increase in the provision of SaaS product offering and maintenance services near the end of the period.

由於代價的收取乃主要基於開出賬單的進度，提供軟件實施及相關服務、以及資訊科技解決方案實施及相關服務所得收入初步確認為合約資產。就提供軟件實施及相關服務、以及資訊科技解決方案實施及相關服務計入合約資產乃未開賬單收入金額。完成合約客戶收入開出賬單後，該等已確認為合約資產的金額會重新分類至應收貿易賬款。截至二零二六年六月三十日止六個月的合約資產增加乃主要由於接近期末所提供軟件即服務產品及維護服務增加所致。

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

合約資產的預期收回或結算時間如下：

		30 June 2026 二零二六年 六月三十日 (Unaudited) （未經審核） HK$'000 千港元	31 December 2025 二零二五年 十二月三十一日 (Audited) （經審核） HK$'000 千港元
Within one year	一年內	**38,992**	37,131

18. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

18. 按公平值經損益入賬之財務資產

		30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元
Debt investment, at fair value	按公平值計算之債務投資	**2,100**	2,100
Listed equity investments, at fair value	按公平值計算之上市股本投資	**2,236**	2,323
		4,336	4,423
Portion classified as current assets	分類為流動資產部分	**(2,236)**	(2,323)
Portion classified as non-current assets	分類為非流動資產部分	**2,100**	2,100

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

上市股本投資因屬持作買賣而獲分類為按公平值經損益入賬之財務資產。

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

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

19. TRADE PAYABLES, OTHER PAYABLES, ACCRUALS AND PROVISION

19. 應付貿易賬款、其他應付款項、應計款項及撥備

		Notes *附註*	30 June 2026 二零二六年六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) (經審核) HK$'000 千港元
Trade payables	應付貿易賬款	*a*	**8,716**	8,767
Other payables	其他應付款項		**31,951**	30,744
Accruals	應計款項		**19,926**	25,113
Provision	撥備	*b*	**871**	845
			61,464	65,469
Portion classified as current liabilities	分類為流動負債部分		**(61,464)**	(64,624)
Portion classified as non-current liabilities	分類為非流動負債部分		**–**	845

19. TRADE PAYABLES, OTHER PAYABLES, ACCRUALS AND PROVISION (CONTINUED)

19. 應付貿易賬款、其他應付款項、應計款項及撥備(續)

Notes:

附註:

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

(a) 於報告期間結算日,應付貿易賬款按發票日之賬齡分析如下:

		30 June 2026 二零二六年 六月三十日 (Unaudited) (未經審核) HK$'000 千港元	31 December 2025 二零二五年 十二月三十一日 (Audited) (經審核) HK$'000 千港元
Within 1 month	一個月內	**8,131**	7,312
1 to 3 months	一至三個月	**492**	1,119
4 to 6 months	四至六個月	**–**	130
Over 6 months	六個月以上	**93**	206
		8,716	8,767

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

應付貿易賬款並不計息,一般按30天期限結清。

(b) The movements in provision during the period/year are as follows:

(b) 期/年內撥備變動如下:

		2026 二零二六年 (Unaudited) (未經審核) HK$'000 千港元	2025 二零二五年 (Audited) (經審核) HK$'000 千港元
At beginning of period/year	於期/年初	**845**	795
Increase in discounted amounts arising from the passage of time	因時間過去而產生的折現金額增加	**26**	50
At end of period/year	於期/年終	**871**	845

Provision for reinstatement cost has been made in respect of the estimated costs to reinstate a leased office premises of the Group to its original state upon the expiry of the corresponding lease term.

本集團已就租賃辦公物業於相關租期屆滿時將其恢復原狀的估計成本計提復原成本撥備。

20. CONTRACT LIABILITIES

20. 合約負債

Details of contract liabilities are as follows:

合約負債詳情如下：

		30 June 2026 二零二六年六月三十日 (Unaudited) （未經審核） HK$'000 千港元	31 December 2025 二零二五年十二月三十一日 (Audited) （經審核） HK$'000 千港元
Advances received from customers	*已收客戶墊款*		
Sale of goods and provision of software, and GETS services	銷售貨品及提供軟件及政府電子貿易服務	**819**	1,345
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	**10,507**	12,090
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	**33,730**	39,782
		45,056	53,217
Portion classified as current liabilities	分類為流動負債部分	**(43,959)**	(52,377)
Portion classified as non-current liabilities	分類為非流動負債部分	**1,097**	840

The majority of the contract liabilities mainly include advances received to render software implementation and related services, and IT solutions implementation and related services, and the provision of SaaS product offering and maintenance services. The decrease in contract liabilities during the six months ended 30 June 2026 was mainly due to the decrease in advances received from customers in relation to the provision of SaaS product offering and maintenance services at the end of the period.

大部分合約負債主要包括就提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務以及提供軟件即服務產品及維護服務所收取的墊款。截至二零二六年六月三十日止六個月的合約負債減少主要由於期末有關提供軟件即服務產品及維護服務之已收客戶墊款減少所致。

21. DEFERRED TAX

21. 遞延稅項

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

期／年內，遞延稅項資產及負債之變動如下：

Deferred tax assets

遞延稅項資產

		Lease liabilities 租賃負債 (Unaudited) (未經審核) HK$'000 千港元	Temporary differences arising from contract liabilities 來自合約負債之暫時差額 (Unaudited) (未經審核) HK$'000 千港元	Total 總額 (Unaudited) (未經審核) HK$'000 千港元
At 1 January 2026	於二零二六年一月一日	113	659	772
Deferred tax credited/(charged) to the condensed consolidated statement of profit or loss during the period	期內計入／(扣除)簡明綜合損益表之遞延稅項	184	(69)	115
Exchange realignment	匯兌調整	–	29	29
Gross deferred tax assets at 30 June 2026	於二零二六年六月三十日遞延稅項資產毛額	297	619	916

Deferred tax liabilities

遞延稅項負債

		Deferred development costs 遞延開發成本 (Unaudited) (未經審核) HK$'000 千港元	Withholding taxes 預扣稅 (Unaudited) (未經審核) HK$'000 千港元	Right-of-use assets 使用權資產 (Unaudited) (未經審核) HK$'000 千港元	Total 總額 (Unaudited) (未經審核) HK$'000 千港元
At 1 January 2026	於二零二六年一月一日	925	75	108	1,108
Deferred tax charged/(credited) to the condensed consolidated statement of profit or loss during the period	期內扣除／(計入)簡明綜合損益表之遞延稅項	(601)	(78)	180	(499)
Exchange realignment	匯兌調整	–	3	–	3
Gross deferred tax liabilities at 30 June 2026	於二零二六年六月三十日遞延稅項負債毛額	324	–	288	612

21. DEFERRED TAX (CONTINUED)

21. 遞延稅項(續)

Deferred tax assets

遞延稅項資產

		Lease liabilities 租賃負債 (Audited) (經審核) HK$'000 千港元	Temporary differences arising from contract liabilities 來自合約負債之暫時差額 (Audited) (經審核) HK$'000 千港元	Total 總額 (Audited) (經審核) HK$'000 千港元
At 1 January 2025	於二零二五年一月一日	178	595	773
Deferred tax credited/(charged) to the consolidated statement of profit or loss during the year	年內計入/(扣除)綜合損益表之遞延稅項	(65)	36	(29)
Exchange realignment	匯兌調整	–	28	28
Gross deferred tax assets at 31 December 2025	於二零二五年十二月三十一日遞延稅項資產毛額	113	659	772

Deferred tax liabilities

遞延稅項負債

		Deferred development costs 遞延開發成本 (Audited) (經審核) HK$'000 千港元	Fair value adjustments arising from acquisition of subsidiaries 收購附屬公司之公平值調整 (Audited) (經審核) HK$'000 千港元	Withholding taxes 預扣稅 (Audited) (經審核) HK$'000 千港元	Right-of- use assets 使用權資產 (Audited) (經審核) HK$'000 千港元	Total 總額 (Audited) (經審核) HK$'000 千港元
At 1 January 2025	於二零二五年一月一日	1,922	1,282	135	172	3,511
Deferred tax credited to the consolidated statement of profit or loss during the year	年內計入綜合損益表之遞延稅項	(997)	(1,282)	(67)	(64)	(2,410)
Exchange realignment	匯兌調整	–	–	7	–	7
Gross deferred tax liabilities at 31 December 2025	於二零二五年十二月三十一日遞延稅項負債毛額	925	–	75	108	1,108

22. GUARANTEES

Guarantees have been given to certain banks by the Company for performance bonds/guarantees issued by the banks in relation to certain contracts undertaken by the Group amounting to HK$31,700,000 as at 30 June 2026 (31 December 2025: HK$31,700,000), of which HK$21,900,000 (31 December 2025: HK$21,830,000) was utilised at the end of the reporting period.

22. 擔保

本公司於二零二六年六月三十日已就本集團承接之若干合約而由各間銀行發出之履約保證／擔保向若干銀行提供為數31,700,000港元（二零二五年十二月三十一日：31,700,000港元）之擔保，其中21,900,000港元（二零二五年十二月三十一日：21,830,000港元）已於報告期間結算日動用。

23. RELATED PARTY TRANSACTIONS

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

Compensation of key management personnel of the Group:

23. 關連人士交易

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

本集團主要管理人員之酬金如下：

		For the six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 (Unaudited) （未經審核） HK$'000 千港元	2025 二零二五年 (Unaudited) （未經審核） HK$'000 千港元
Short-term employee benefits and other benefits	短期僱員福利及其他福利	**7,356**	7,931
Equity-settled share-based payment expense	股權結算以股份支付開支	**54**	220
Retirement benefit scheme contributions (defined contribution schemes)	退休福利計劃供款（定額供款計劃）	**68**	81
Total compensation paid to key management personnel	支付主要管理人員之酬金總值	**7,478**	8,232

These included continuing connected transactions exempt from the connected transaction requirements under Rule 14A.95 of the Listing Rules. The above related party transactions are fully exempt under Chapter 14A of the Listing Rules.

此持續關連交易包括獲豁免遵守上市規則第14A.95條的關連交易規定。根據上市規則第14A章，上述關連人士交易獲全面豁免。

24. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

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

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

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

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

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

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

24. 財務工具公平值及公平值等級架構

於報告期間結算日，本集團財務資產及負債之賬面值與其公平值合理地相若。

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

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

非流動部分之按金的公平值乃使用現時所得的類似條款的工具，將預期未來現金流量貼現而計算。董事認為，該等財務工具的公平值合理地與其賬面值相若。

上市股本投資之公平值乃按市場報價得出。

計入債務投資之會所會籍債券之公平值乃按市場價格得出。

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

24. 財務工具公平值及公平值等級架構(續)

Fair value hierarchy

公平值等級架構

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

下表顯示本集團財務工具之公平值計量等級架構：

Assets measured at fair value:

按公平值計量之資產：

As at 30 June 2026

於二零二六年六月三十日

		Fair value measurement using 公平值採用以下各項計量			
		Quoted prices in active markets (Level 1) 活躍市場報價(第1層) (Unaudited) (未經審核) HK$'000 千港元	Significant observable inputs (Level 2) 重大可觀察輸入數據(第2層) (Unaudited) (未經審核) HK$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察輸入數據(第3層) (Unaudited) (未經審核) HK$'000 千港元	Total 總額 (Unaudited) (未經審核) HK$'000 千港元
Financial assets at fair value through profit or loss:	按公平值經損益入賬之財務資產：				
Listed equity investments	上市股本投資	2,236	–	–	2,236
Debt investment	債務投資	–	2,100	–	2,100
		2,236	2,100	–	4,336

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

24. 財務工具公平值及公平值等級架構（續）

Fair value hierarchy (continued)

公平值等級架構（續）

Assets measured at fair value: (continued)

按公平值計量之資產：（續）

As at 31 December 2025

於二零二五年十二月三十一日

		Fair value measurement using 公平值採用以下各項計量			
		Quoted prices in active markets (Level 1) 活躍市場報價（第1層） (Audited) （經審核） HK$'000 千港元	Significant observable inputs (Level 2) 重大可觀察輸入數據（第2層） (Audited) （經審核） HK$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察輸入數據（第3層） (Audited) （經審核） HK$'000 千港元	Total 總額 (Audited) （經審核） HK$'000 千港元
Financial assets at fair value through profit or loss:	按公平值經損益入賬之財務資產：				
Listed equity investments	上市股本投資	2,323	–	–	2,323
Debt investment	債務投資	–	2,100	–	2,100
		2,323	2,100	–	4,423

Liabilities measured at fair value:

按公平值計量之負債：

The Group did not have any financial liabilities measured at fair value as at 30 June 2026 and 31 December 2025.

本集團於二零二六年六月三十日及二零二五年十二月三十一日並無任何按公平值計量之財務負債。

During the period ended 30 June 2026, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 for both financial assets and financial liabilities (Year ended 31 December 2025: Nil).

截至二零二六年六月三十日止期間，就財務資產及財務負債而言，第1層與第2層之間概無公平值計量轉移，亦無公平值計量轉入或轉出第3層（截至二零二五年十二月三十一日止年度：無）。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

25. 財務風險管理目標及政策

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

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

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

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

Interest rate risk

利率風險

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

本集團因應市場利率變動而承受之風險主要與本集團存放於銀行之現金及銀行存款有關。

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

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

		Increase/ (decrease) in basis points 基點 增加／（減少）	Increase/ (decrease) in profit before tax 除稅前溢利 增加／（減少） (Unaudited) （未經審核） HK$'000 千港元
As at 30 June 2026	**於二零二六年六月三十日**		
Hong Kong dollar	港元	**(50)**	**(466)**
United States dollar	美元	**(50)**	**(1,234)**
Renminbi ("RMB")	人民幣（「人民幣」）	**(50)**	**(29)**
Hong Kong dollar	港元	**50**	**466**
United States dollar	美元	**50**	**1,234**
RMB	人民幣	**50**	**29**
As at 30 June 2025	於二零二五年六月三十日		
Hong Kong dollar	港元	(50)	(438)
United States dollar	美元	(50)	(1,126)
RMB	人民幣	(50)	(67)
Hong Kong dollar	港元	50	438
United States dollar	美元	50	1,126
RMB	人民幣	50	67

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

除保留溢利外，對本集團權益概無任何影響。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

25. 財務風險管理目標及政策(續)

Foreign currency risk

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

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

外幣風險

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

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

		Increase/ (decrease) in exchange rate 匯率 上升／(下降) %	Increase/ (decrease) in profit before tax 除税前溢利 增加／(減少) (Unaudited) (未經審核) HK$'000 千港元
As at 30 June 2026	**於二零二六年六月三十日**		
If Hong Kong dollar weakens against RMB	倘港元兑人民幣貶值	**5**	**(1,230)**
If Hong Kong dollar strengthens against RMB	倘港元兑人民幣升值	**(5)**	**1,230**
As at 30 June 2025	於二零二五年六月三十日		
If Hong Kong dollar weakens against RMB	倘港元兑人民幣貶值	5	(998)
If Hong Kong dollar strengthens against RMB	倘港元兑人民幣升值	(5)	998

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

除保留溢利外，對本集團權益概無任何影響。

Credit risk

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

信貸風險

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

Maximum exposure and period/year-end staging

The tables below show the credit quality and the maximum exposure to credit risk based on the Group's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and period/year-end staging classification as at 30 June 2026 and 31 December 2025. The amounts presented are gross carrying amounts for financial assets.

最高風險及於期／年末所處階段

下表呈示基於本集團信貸政策的信貸質素及最高信貸風險，主要以逾期資料為基準(除非可在不耗費過多成本或努力的情況下取得其他資料)，及於二零二六年六月三十日及二零二五年十二月三十一日期／年末所處階段分類。所呈列的金額為財務資產的賬面總值。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

25. 財務風險管理目標及政策(續)

Credit risk (continued)

信貸風險(續)

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

最高風險及於期╱年末所處階段(續)

As at 30 June 2026

於二零二六年六月三十日

		12-month ECLs 12個月預期信貸虧損	Lifetime ECLs 全期預期信貸虧損			
		Stage 1 第一階段 (Unaudited) (未經審核) HK$'000 千港元	Stage 2 第二階段 (Unaudited) (未經審核) HK$'000 千港元	Stage 3 第三階段 (Unaudited) (未經審核) HK$'000 千港元	Simplified approach 簡化方法 (Unaudited) (未經審核) HK$'000 千港元	Total 總額 (Unaudited) (未經審核) HK$'000 千港元
Trade receivables*	應收貿易賬款*	–	–	–	33,035	33,035
Contract assets	合約資產	–	–	–	38,992	38,992
Deposits and other receivables – Normal**	按金及其他應收款項–正常**	5,873	–	–	–	5,873
Pledged bank deposits – Not yet past due	已抵押銀行存款–尚未逾期	136	–	–	–	136
Cash and cash equivalents – Not yet past due	現金及等同現金資產–尚未逾期	347,160	–	–	–	347,160
		353,169	–	–	72,027	425,196

As at 31 December 2025

於二零二五年十二月三十一日

		12-month ECLs 12個月預期信貸虧損	Lifetime ECLs 全期預期信貸虧損			
		Stage 1 第一階段 (Audited) (經審核) HK$'000 千港元	Stage 2 第二階段 (Audited) (經審核) HK$'000 千港元	Stage 3 第三階段 (Audited) (經審核) HK$'000 千港元	Simplified approach 簡化方法 (Audited) (經審核) HK$'000 千港元	Total 總額 (Audited) (經審核) HK$'000 千港元
Trade receivables*	應收貿易賬款*	–	–	–	41,831	41,831
Contract assets	合約資產	–	–	–	37,131	37,131
Deposits and other receivables – Normal**	按金及其他應收款項–正常**	4,417	–	–	–	4,417
Pledged bank deposits – Not yet past due	已抵押銀行存款–尚未逾期	130	–	–	–	130
Cash and cash equivalents – Not yet past due	現金及等同現金資產–尚未逾期	345,222	–	–	–	345,222
		349,769	–	–	78,962	428,731

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

25. 財務風險管理目標及政策(續)

Credit risk (continued)

信貸風險(續)

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

最高風險及於期╱年末所處階段(續)

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

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

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

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

Equity price risk

Equity price risk is the risk that the fair values of equity securities decrease as a result of changes in the levels of equity indices and the value of individual securities. The Group is exposed to equity price risk arising from individual equity investments included in financial assets at fair value through profit or loss – listed equity investments (note 18) as at 30 June 2026 and 31 December 2025. The Group's listed equity investments are listed on The Stock Exchange of Hong Kong Limited and are valued at quoted market prices at the end of the reporting period.

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

股本價格風險

股本價格風險是指由於股票指數和個別證券價值之變化導致股本證券之公平值降低之風險。本集團之股本價格風險源於在二零二六年六月三十日及二零二五年十二月三十一日持有按公平值經損益入賬之財務資產-上市股本投資(附註18)之個別股本投資。本集團之上市股本投資於香港聯合交易所有限公司上市,於報告期間結算日按市場報價評值。

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

		Carrying amount of equity investments 股本投資之賬面值 (Unaudited) (未經審核) HK$'000 千港元	Increase/(decrease) in profit before tax 除稅前溢利增加╱(減少) (Unaudited) (未經審核) HK$'000 千港元
As at 30 June 2026	**於二零二六年六月三十日**		
Equity investments listed in Hong Kong: – financial assets at fair value through profit or loss	在香港上市之股本投資: -按公平值經損益入賬之財務資產	**2,236**	**224**

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

25. 財務風險管理目標及政策（續）

Equity price risk (continued)

股本價格風險（續）

		Carrying amount of equity investments 股本投資之賬面值 (Audited) （經審核） HK$'000 千港元	Increase/ (decrease) in profit before tax 除稅前溢利增加／（減少） (Audited) （經審核） HK$'000 千港元
As at 31 December 2025	於二零二五年十二月三十一日		
Equity investments listed in Hong Kong:	在香港上市之股本投資：		
– financial assets at fair value through profit or loss	－按公平值經損益入賬之財務資產	2,323	232

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

除保留溢利外，對本集團權益概無任何影響。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

25. 財務風險管理目標及政策(續)

Liquidity risk

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

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

流動資金風險

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

於報告期間結算日，本集團根據合約未折現付款所計算之財務負債到期情況如下：

As at 30 June 2026

於二零二六年六月三十日

		On demand 按要求償還 (Unaudited) (未經審核) HK$'000 千港元	Less than 3 months 少於三個月 (Unaudited) (未經審核) HK$'000 千港元	3 to 12 months 三至十二個月 (Unaudited) (未經審核) HK$'000 千港元	1 to 5 years 一至五年 (Unaudited) (未經審核) HK$'000 千港元	Total 總額 (Unaudited) (未經審核) HK$'000 千港元
Trade payables	應付貿易賬款	8,623	–	93	–	8,716
Other payables	其他應付款項	–	31,951	–	–	31,951
Lease liabilities	租賃負債	–	778	1,382	4,693	6,853
Financial liabilities included in accruals	計入應計款項之財務負債	–	7,042	–	–	7,042
Guarantees given to banks for performance bonds/guarantees issued in relation to certain contracts undertaken by the Group	就本集團承接之若干合約發出履約保證／擔保而向銀行提供之擔保	21,900	–	–	–	21,900
		30,523	39,771	1,475	4,693	76,462

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

25. 財務風險管理目標及政策（續）

Liquidity risk (continued)

流動資金風險（續）

As at 31 December 2025

於二零二五年十二月三十一日

		On demand 按要求償還 (Audited) （經審核） HK$'000 千港元	Less than 3 months 少於三個月 (Audited) （經審核） HK$'000 千港元	3 to 12 months 三至十二個月 (Audited) （經審核） HK$'000 千港元	1 to 5 years 一至五年 (Audited) （經審核） HK$'000 千港元	Total 總額 (Audited) （經審核） HK$'000 千港元
Trade payables	應付貿易賬款	8,432	30	305	–	8,767
Other payables	其他應付款項	–	30,744	–	–	30,744
Lease liabilities	租賃負債	–	1,006	3,488	13,361	17,855
Financial liabilities included in accruals	計入應計款項之財務負債	–	8,263	–	–	8,263
Guarantees given to banks for performance bonds/guarantees issued in relation to certain contracts undertaken by the Group	就本集團承接之若干合約發出履約保證／擔保而向銀行提供之擔保	21,830	–	–	–	21,830
		30,262	40,043	3,793	13,361	87,459

Capital management

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

The Group regularly reviews and manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. No changes were made in the objectives, policies or processes for managing capital during the period ended 30 June 2026 and year ended 31 December 2025.

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

資本管理

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

本集團根據經濟狀況之轉變及相關資產之風險特性，定期審閱及管理資本結構及作出調整。本集團可以通過調整對股東派發之股息、向股東發還資本或發行新股，以保持或調整資本結構。截至二零二六年六月三十日止期間及截至二零二五年十二月三十一日止年度內，本集團之資本管理目標、政策或程序並無轉變。

本集團之資本由所有股東權益部分組成。

26. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The interim financial statements were approved and authorised for issue by the board of directors on 18 August 2026.

26. 批准中期財務報表

董事會於二零二六年八月十八日批准及授權刊發中期財務報表。

DIRECTORS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30 June 2026, the interests of the directors in the share capital and underlying shares of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")), as recorded in the register required to be kept by the Company pursuant to section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers, were as follows:

Long positions in ordinary shares of the Company:

董事於股份及相關股份之權益及淡倉

於二零二六年六月三十日，各董事於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股本及相關股份中擁有本公司須根據證券及期貨條例第352條規定存置之登記冊中所記錄或根據上市發行人董事進行證券交易的標準守則另行知會本公司及聯交所之權益如下：

本公司普通股之好倉：

			Number of shares held, capacity and nature of interest 所持股份數目、身分及權益性質			
Name of director	**董事姓名**	Note 附註	**Directly beneficially owned 直接實益擁有**	**Through controlled corporation 透過受控制公司**	**Total 總數**	**Percentage of the Company's issued share capital 佔本公司已發行股本百分比**
Directors	**董事**					
Ir. Ng Cheung Shing	吳長勝先生工程師	(a)	7,790,000	114,614,000	122,404,000	50.10
Mr. Cheung Wai Lam	張偉霖先生		1,000,000	–	1,000,000	0.41
Mr. Leung King San Sunny	梁景新先生		1,030,000	–	1,030,000	0.42
Mr. Ng Kwok Keung	吳國強先生		350,000	–	350,000	0.14
			10,170,000	114,614,000	124,784,000	51.07

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

董事於股份及相關股份之權益及淡倉（續）

Long positions in shares of an associated corporation:

於一間相聯法團股份之好倉：

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

Notes:

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

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

附註：

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

(b) 該3,250,000股無投票權遞延股份由僑聯持有。

Save as disclosed above, as at 30 June 2026, none of the directors had registered an interest or short position in the shares or underlying shares of the Company or any of its associated corporations that was required to be recorded pursuant to section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers.

除上文披露者外，於二零二六年六月三十日，概無董事於本公司或其任何相聯法團之股份或相關股份中，擁有根據證券及期貨條例第352條須予記錄，或根據上市發行人董事進行證券交易的標準守則另行知會本公司及聯交所之權益或淡倉。

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

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

董事購買股份或債券之權利

除下文「有限制股份獎勵計劃」一節披露者外，於本期間內任何時間，概無授予任何董事或彼等各自之配偶或未成年子女可藉購入本公司股份或債券而獲益之權利，或概無任何該等權利已獲彼等行使；本公司或其任何附屬公司概無訂立任何安排，可使董事藉購入任何其他法人團體之權利而受惠。

SHARE SCHEMES

Restricted Share Award Scheme

The Company previously adopted a restricted share award scheme on 22 May 2008 and renewed it on 31 May 2017, which remains effective for a term of 10 years from the renewal date and is due to expire on 31 May 2027.

The following table illustrates the number and movements of the Awarded Shares under the Award Scheme during the period ended 30 June 2026.

股份計劃

有限制股份獎勵計劃

本公司先前於二零零八年五月二十二日採納有限制股份獎勵計劃及於二零一七年五月三十一日予以重續，該獎勵計劃之有效期自重續日期起計為期10年，並將於二零二七年五月三十一日屆滿。

下表載列截至二零二六年六月三十日止期間內該獎勵計劃項下獎勵股份之數目及其變動。

SHARE SCHEMES (CONTINUED) 股份計劃（續）

Restricted Share Award Scheme (continued) 有限制股份獎勵計劃（續）

Name of category of participant 參與者姓名所屬類別	Number of Unvested Awarded Shares 未歸屬獎勵股份數目: At 1 January 2026 於二零二六年一月一日	Awarded during the period 期內已獎勵	Vested during the period 期內已歸屬	Cancelled during the period 期內已註銷	At 30 June 2026 於二零二六年六月三十日	Award date 授出獎勵日期	Vesting period of Award Shares 獎勵股份歸屬期	Fair value of awards at the date of grant 授予獎勵日的公平值 HK$ 港元	Closing price of the shares immediately before the date on which the awards were granted 授予獎勵日期前一天股份收市價 HK$ 港元
Directors 董事									
Ir. Ng Cheung Shing 吳長勝先生工程師	100,000	–	(50,000)	–	50,000	28 September 2023 二零二三年九月二十八日	30 April 2026 to 30 April 2027 二零二六年四月三十日至二零二七年四月三十日	1.92	2.12
Ir. Ng Cheung Shing 吳長勝先生工程師	–	50,000	–	–	50,000	29 April 2026 二零二六年四月二十九日	30 April 2027 二零二七年四月三十日	1.16	1.22
Mr. Ng Kwok Keung 吳國強先生	100,000	–	(50,000)	–	50,000	28 September 2023 二零二三年九月二十八日	30 April 2026 to 30 April 2027 二零二六年四月三十日至二零二七年四月三十日	1.92	2.12
Mr. Ng Kwok Keung 吳國強先生	–	50,000	–	–	50,000	29 April 2026 二零二六年四月二十九日	30 April 2027 二零二七年四月三十日	1.16	1.22
Chief executive 行政總裁									
Mr. Chung Kin Yip 鍾建業先生	80,000	–	–	(80,000)	–	28 September 2023 二零二三年九月二十八日	30 September 2024 to 30 September 2026 二零二四年九月三十日至二零二六年九月三十日	1.92	2.12
Sub-total 小計	280,000	100,000	(100,000)	(80,000)	200,000				

SHARE SCHEMES (CONTINUED)

股份計劃(續)

Restricted Share Award Scheme (continued)

有限制股份獎勵計劃(續)

Name of category of participant 參與者姓名所屬類別	Number of Unvested Awarded Shares 未歸屬獎勵股份數目: At 1 January 2026 於二零二六年一月一日	Awarded during the period 期內已獎勵	Vested during the period 期內已歸屬	Cancelled during the period 期內已註銷	At 30 June 2026 於二零二六年六月三十日	Award date 授出獎勵日期	Vesting period of Award Shares 獎勵股份歸屬期	Fair value of awards at the date of grant 授予獎勵日的公平值 HK$ 港元	Closing price of the shares immediately before the date on which the awards were granted 授予獎勵日期前一天股份收市價 HK$ 港元
Two top-paid individuals (excluding Directors and the Chief Executive) **兩位最高薪酬的個人(董事及行政總裁除外)**									
In aggregate 合計	30,000	–	–	–	30,000	28 September 2023 二零二三年九月二十八日	30 September 2024 to 30 September 2026 二零二四年九月三十日至二零二六年九月三十日	1.92	2.12
In aggregate 合計	–	50,000	–	–	50,000	29 April 2026 二零二六年四月二十九日	30 April 2027 二零二七年四月三十日	1.16	1.22
In aggregate 合計	60,000	–	(30,000)	–	30,000	28 September 2023 二零二三年九月二十八日	30 April 2026 to 30 April 2027 二零二六年四月三十日至二零二七年四月三十日	1.92	2.12
In aggregate 合計	–	50,000	–	–	50,000	29 April 2026 二零二六年四月二十九日	30 April 2027 二零二七年四月三十日	1.16	1.22
Sub-total 小計	90,000	100,000	(30,000)	–	160,000				

SHARE SCHEMES (CONTINUED)

股份計劃(續)

Restricted Share Award Scheme (continued)

有限制股份獎勵計劃(續)

Name of category of participant 參與者姓名所屬類別	Number of Unvested Awarded Shares 未歸屬獎勵股份數目 At 1 January 2026 於二零二六年一月一日	Awarded during the period 期內已獎勵	Vested during the period 期內已歸屬	Cancelled during the period 期內已註銷	At 30 June 2026 於二零二六年六月三十日	Award date 授出獎勵日期	Vesting period of Award Shares 獎勵股份歸屬期	Fair value of awards at the date of grant 授予獎勵日的公平值 HK$ 港元	Closing price of the shares immediately before the date on which the awards were granted 授予獎勵日期前一天股份收市價 HK$ 港元
Other employees **其他僱員**									
In aggregate 合計	50,000	–	–	–	50,000	28 September 2023 二零二三年九月二十八日	30 September 2024 to 30 September 2026 二零二四年九月三十日至二零二六年九月三十日	1.92	2.12
In aggregate 合計	50,000	–	(25,000)	–	25,000	28 September 2023 二零二三年九月二十八日	30 April 2026 to 30 April 2027 二零二六年四月三十日至二零二七年四月三十日	1.92	2.12
In aggregate 合計	–	565,000	–	–	565,000	29 April 2026 二零二六年四月二十九日	30 April 2027 二零二七年四月三十日	1.16	1.22
Sub-total 小計	100,000	565,000	(25,000)	–	640,000				
Total 總計	470,000	765,000	(155,000)	(80,000)	1,000,000				

SHARE SCHEMES (CONTINUED)

Share Award Scheme

In order to provide incentives or reward to eligible participants and promote the long-term development and success of the business of the Group, the Board resolved to adopt a new share award scheme (the "Share Award Scheme") in accordance with Chapter 17 of the Listing Rules. The Share Award Scheme was approved and adopted by the shareholders of the Company (the "Shareholders") at the annual general meeting of the Company (the "2026 AGM") held on 17 June 2026 (the "SAS Adoption Date").

The total number of Shares which may be issued or transferred out of treasury in respect of all awards to be granted under the Share Award Scheme (together with all option or awards to be granted under any other share schemes of the Company) shall not exceed 10% of the shares of the Company (i.e. 24,433,438 Shares) as at the SAS Adoption Date (excluding treasury shares) (the "SAS Scheme Mandate Limit").

Movement and position

There was no unvested award granted to any eligible participant under the Share Award Scheme as at 1 January 2026. During the six months ended 30 June 2026, (i) no award was granted under the Share Award Scheme; and (ii) no award was vested, cancelled or had lapsed under the Share Award Scheme. Accordingly, there was no unvested award granted to any eligible participant under the Share Award Scheme as at 30 June 2026.

The Share Award Scheme was adopted after 1 January 2026 and hence no award was available for grant as at 1 January 2026. The number of awards available for grant under the SAS Scheme Mandate Limit as at 30 June 2026 was 24,433,438 Shares.

The trustee of the Share Award Scheme did not hold any Share as at the date of this report.

股份計劃(續)

股份獎勵計劃

為向合資格參與者提供激勵或獎勵，並推動本集團業務的長期發展及成功，董事會已決議根據上市規則第17章採納新股份獎勵計劃(「股份獎勵計劃」)。股份獎勵計劃已於本公司於二零二六年六月十七日(「股份獎勵計劃採納日期」)舉行的股東週年大會(「二零二六年股東週年大會」)上獲本公司股東(「股東」)批准及採納。

因根據股份獎勵計劃將授出的所有獎勵(連同根據本公司任何其他股份計劃將授出的所有購股權或獎勵)而可能發行或從庫存轉出的股份總數，不得超過於股份獎勵計劃採納日期本公司股份(不包括庫存股份)之10%(即24,433,438股股份)(「股份獎勵計劃計劃授權限額」)。

變動及狀況

於二零二六年一月一日，概無根據股份獎勵計劃向任何合資格參與者授出任何未歸屬獎勵。截至二零二六年六月三十日止六個月，(i)概無根據股份獎勵計劃授出任何獎勵；及(ii)股份獎勵計劃項下概無獎勵獲歸屬、註銷或失效。因此，於二零二六年六月三十日，概無根據股份獎勵計劃向任何合資格參與者授出任何未歸屬獎勵。

股份獎勵計劃於二零二六年一月一日之後方獲採納，故於二零二六年一月一日並無可供授出的獎勵。於二零二六年六月三十日，根據股份獎勵計劃計劃授權限額可供授出的獎勵數目為24,433,438股股份。

股份獎勵計劃受託人於本報告日期並無持有任何股份。

SHARE SCHEMES (CONTINUED)

Share Option Scheme

In order to provide incentives or reward to eligible participants for their contribution or potential contribution to the growth and development of the Group, the Board resolved to adopt a new share option scheme (the "Share Option Scheme") in accordance with Chapter 17 of the Listing Rules. The Share Option Scheme was approved and adopted by the Shareholders on at the 2026 AGM held on 17 June 2026 (the "SOS Adoption Date").

The total number of Shares which may be issued or transferred out of treasury in respect of all options to be granted under the Share Option Scheme (together with all option or awards to be granted under any other share schemes of the Company) shall not exceed 10% of the shares of the Company (i.e. 24,433,438 Shares) as at the SOS Adoption Date (excluding treasury shares) (the "SOS Scheme Mandate Limit").

Movement and position

There was no outstanding option granted to any eligible participant under the Share Option Scheme as at 1 January 2026. During the six months ended 30 June 2026, (i) no option was granted under the Share Option Scheme; and (ii) no option was exercised, cancelled or had lapsed under the Share Option Scheme. Accordingly, there was no outstanding option granted to any eligible participant under the Share Option Scheme as at 30 June 2026.

The Share Option Scheme was adopted after 1 January 2026 and hence no option was available for grant as at 1 January 2026. The number of options available for grant under the SOS Scheme Mandate Limit as at 30 June 2026 was 24,433,438 Shares.

股份計劃(續)

購股權計劃

為就合資格參與者對本集團成長及發展作出的貢獻或潛在貢獻向彼等提供激勵或獎勵,董事會已決議根據上市規則第17章採納新購股權計劃(「購股權計劃」)。購股權計劃已於二零二六年六月十七日(「購股權計劃採納日期」)舉行的二零二六年股東週年大會上獲股東批准及採納。

因根據購股權計劃將授出的所有購股權(連同根據本公司任何其他股份計劃將授出的所有購股權或獎勵)而可能發行或從庫存轉出的股份總數,不得超過於購股權計劃採納日期本公司股份(不包括庫存股份)之10%(即24,433,438股股份)(「購股權計劃計劃授權限額」)。

變動及狀況

於二零二六年一月一日,概無根據購股權計劃向任何合資格參與者授出任何尚未行使的購股權。截至二零二六年六月三十日止六個月,(i)概無根據購股權計劃授出任何購股權;及(ii)購股權計劃項下概無購股權獲行使、註銷或失效。因此,於二零二六年六月三十日,概無根據購股權計劃向任何合資格參與者授出任何尚未行使的購股權。

購股權計劃於二零二六年一月一日之後方獲採納,故於二零二六年一月一日並無可供授出的購股權。於二零二六年六月三十日,根據購股權計劃計劃授權限額可供授出的購股權數目為24,433,438股股份。

RESTRICTED SHARE AWARD SCHEME (CONTINUED)

有限制股份獎勵計劃（續）

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

主要股東及其他人士（並非本公司董事或行政總裁）於股份及相關股份之權益

As at 30 June 2026, the following interests of more than 5% of the issued share capital and share options of the Company (other than interests held by directors and chief executive of the Company) were recorded in the register of interests required to be kept by the Company pursuant to section 336 of the SFO:

於二零二六年六月三十日，以下為本公司須記錄於其根據證券及期貨條例第336條規定存置之權益登記冊內佔本公司已發行股本及購股權5%以上之權益（本公司董事及行政總裁持有之權益除外）：

Long positions:

好倉：

Name of shareholder of the Company 本公司股東姓名／名稱	Notes 附註	Capacity and nature of interest 身分及權益性質	Number of ordinary shares held 所持普通股數目	Percentage of the Company's issued share capital 佔本公司已發行股本百分比	Number of share options held 所持購股權數目
Chao Lien Technologies Limited 僑聯科技有限公司	(a)	Directly beneficially owned 直接實益擁有	114,614,000	46.91	–
C.S. (BVI) Limited	(a)	Through a controlled corporation 透過受控制公司	114,614,000	46.91	–
Puttney Investments Limited ("PIL")	(b)	Directly beneficially owned 直接實益擁有	29,148,938	11.93	–
Hutchison International Limited ("HIL")	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.93	–
Hutchison Whampoa Limited ("HWL") 和記黃埔有限公司（「和黃」）	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.93	–
Cheung Kong (Holdings) Limited ("CKH") 長江企業控股有限公司（「長控」）	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.93	–
CK Hutchison Holdings Limited ("CKHH") 長江和記實業有限公司（「長和」）	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.93	–
Hui Yau Man 許幼文		Directly beneficially owned 直接實益擁有	26,782,000	10.96	–

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

Long positions: (continued)

Notes:

(a) The interest was also disclosed as an interest of Ir. Ng Cheung Shing in the section "Directors' interests and short positions in shares and underlying shares" of this report.

(b) PIL is a wholly-owned subsidiary of HIL, which in turn is a wholly-owned subsidiary of HWL. CKH is a wholly-owned subsidiary of CKHH and subsidiaries of CKH are entitled to exercise or control the exercise of more than one-third of the voting power at the general meetings of HWL. By virtue of the SFO, CKHH, CKH, HWL and HIL were deemed to be interested in the 29,148,938 shares of the Company held by PIL.

Save as disclosed above, as at 30 June 2026, no person, other than the directors of the Company, whose interests are set out in the section "Directors' interests and short positions in shares and underlying shares" above, had registered an interest or short position in the shares or underlying shares of the Company that was required to be recorded under section 336 of the SFO.

PURCHASE, REDEMPTION OR SALE OF LISTED SECURITIES OF THE COMPANY

Neither the Company, nor any of its subsidiaries purchased, redeemed or sold any of the Company's listed securities (including sale or transfer of treasury shares) during the period.

CHANGES IN DIRECTORS AND INFORMATION OF DIRECTORS

Save as disclosed, there was no change to any information required to be disclosed in relation to any Director pursuant to paragraphs (a) to (e) and (g) of Rule 13.51(2) of the Listing Rules since the publication of the 2025 annual report.

主要股東及其他人士（並非本公司董事或行政總裁）於股份及相關股份之權益（續）

好倉：（續）

附註：

(a) 該權益亦於本報告「董事於股份及相關股份之權益及淡倉」一節內披露為吳長勝先生工程師之權益。

(b) PIL為HIL之全資附屬公司，HIL則為和黃之全資附屬公司。長控為長和之全資附屬公司，而長控之附屬公司有權於和黃之股東大會上擁有行使或控制行使超過三分之一的投票權。按照證券及期貨條例，長和、長控、和黃及HIL被視作於PIL所持29,148,938股本公司股份中擁有權益。

除上文披露者外，於二零二六年六月三十日，除其權益載於上文「董事於股份及相關股份之權益及淡倉」一節之本公司董事外，概無任何人士於本公司股份或相關股份中擁有根據證券及期貨條例第336條須予記錄之權益或淡倉。

購買、贖回或出售本公司上市證券

本公司或其任何附屬公司於期內概無購買、贖回或出售本公司任何上市證券（包括出售或轉讓庫存股份）。

董事變動及董事資料

除另有披露者外，自二零二五年年報刊發以來，根據上市規則第13.51(2)條第(a)至(e)及(g)段須予披露的任何董事資料概無變動。

CORPORATE GOVERNANCE PRACTICES

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

The Board opined that the Company has complied with the code provision set out in the Corporate Governance Code (the "CG code") as stipulated in Appendix C1 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") during the reporting period.

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

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as set out in Appendix C3 of the Listing Rules as its code of conduct for dealings in securities of the Company by the directors. Based on a specific enquiry of the Company's directors, the directors have complied with the required standard set out in the Model Code throughout the six months ended 30 June 2026.

RISK MANAGEMENT FRAMEWORK

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

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

企業管治常規

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

董事會認為，本公司於報告期間一直遵守香港聯合交易所有限公司證券上市規則(「上市規則」)附錄C1所列明企業管治守則(「企業管治守則」)所載之守則條文。

本公司認為已採取足夠措施，確保企業管治實務與企業管治守則訂明者相若。

證券交易標準守則

本公司已採納上市規則附錄C3所載之標準守則作為董事買賣本公司證券之行為守則。根據向本公司各董事作出之特定查詢後，各董事於截至二零二六年六月三十日止六個月期間一直遵守標準守則所載規定標準。

風險管理架構

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

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

RISK MANAGEMENT FRAMEWORK (CONTINUED)

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

The Board has reviewed and considers the Company's risk management and internal control systems are effective and adequate.

AUDIT COMMITTEE

The Company has an Audit Committee which was established in compliance with Rule 3.21 of the Listing Rules for the purpose of reviewing and providing supervision over the Group's financial reporting process, risk management and internal controls. As of 30 June 2026, the Audit Committee comprises three independent non-executive directors of the Company. The interim condensed consolidated financial information for the six months ended 30 June 2026 has not been audited, but the Audit Committee has discussed with the management of the Company and the external auditors, Ernst & Young, on the appropriateness and consistency of the accounting policies that have been adopted by the Company. The Audit Committee has reviewed the interim results and the interim report of the Group for the six months ended 30 June 2026.

風險管理架構(續)

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

董事會已審閱並認為本公司的風險管理及內部監控系統屬有效及適當。

審核委員會

本公司已根據上市規則第3.21條成立審核委員會，旨在審閱及監督本集團之財務申報過程、風險管理及內部監控。於二零二六年六月三十日，審核委員會由本公司三名獨立非執行董事組成。截至二零二六年六月三十日止六個月之未經審核簡明綜合中期財務資料，惟審核委員會與本公司管理層及外部核數師安永會計師事務所就本公司採納之會計政策是否合適及貫徹一致已進行討論。審核委員會已審閱本集團截至二零二六年六月三十日止六個月的中期業績及中期報告。

computer technologies

Computer And Technologies Holdings Limited

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