

2026
INTERIM
REPORT
中期報告



HOPE LIFE INTERNATIONAL HOLDINGS LIMITED
曠逸國際控股有限公司

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

Stock Code 股份代號 : 1683

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CORPORATE INFORMATION

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. LU Zhaowei (*Chairman*)
Mr. XIAO Yi
Mr. LI Congwei
Mr. WANG Lun

Independent Non-executive Directors

Mr. ZHEN Jian
Ms. ZHAO Hongqin
Mr. Nathan PAU

AUDIT COMMITTEE

Mr. Nathan PAU (*Chairman*)
Mr. ZHEN Jian
Ms. ZHAO Hongqin

REMUNERATION COMMITTEE

Mr. ZHEN Jian (*Chairman*)
Mr. LU Zhaowei
Ms. ZHAO Hongqin

NOMINATION COMMITTEE

Mr. LU Zhaowei (*Chairman*)
Mr. ZHEN Jian
Mr. Nathan PAU

COMPANY SECRETARY

Mr. YAU Yan Yuen

REGISTERED OFFICE

Cricket Square, Hutchins Drive
P.O. Box 2681, Grand Cayman
KY1-1111, Cayman Islands

董事會

執行董事

盧昭偉先生(*主席*)
肖逸先生
李叢偉先生
汪倫先生

獨立非執行董事

甄健先生
趙虹琴女士
包朗言先生

審核委員會

包朗言先生(*主席*)
甄健先生
趙虹琴女士

薪酬委員會

甄健先生(*主席*)
盧昭偉先生
趙虹琴女士

提名委員會

盧昭偉先生(*主席*)
甄健先生
包朗言先生

公司秘書

邱欣源先生

註冊辦事處

Cricket Square, Hutchins Drive
P.O. Box 2681, Grand Cayman
KY1-1111, Cayman Islands

CORPORATE INFORMATION

公司資料

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HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Office 2803, 28th Floor
Tower 1, Admiralty Centre
No. 18 Harcourt Road
Hong Kong
Tel : (852) 2327 9100
Fax : (852) 2327 9638
Website : www.hopelife.hk

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681, Grand Cayman
KY1-1111, Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

AUDITORS

KTC Partners CPA Limited

PRINCIPAL BANKERS

Bank of Communications Co. Ltd.
Public Bank (Hong Kong) Limited

STOCK CODE

1683

香港總部及主要營業地點

香港
夏慤道18號
海富中心一座
28樓2803室
電話 : (852) 2327 9100
傳真 : (852) 2327 9638
網址 : www.hopelife.hk

股份過戶登記總處

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681, Grand Cayman
KY1-1111, Cayman Islands

香港股份過戶登記分處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

核數師

和信會計師事務所有限公司

主要往來銀行

交通銀行股份有限公司
大眾銀行(香港)有限公司

股份代號

1683

CHAIRMAN'S STATEMENT

主席報告

Dear Shareholders,

On behalf of the board of directors (the "Board"), I am pleased to present the unaudited condensed interim report of Hope Life International Holdings Limited (the "Company") together with its subsidiaries (the "Group") for the six months ended 30 June 2025.

BUSINESS REVIEW

The Group recorded revenue of approximately HK\$119.9 million for the six months ended 30 June 2026 (the "Period"), a decrease of 3.4% as compared with approximately HK\$124.1 million for the six months ended 30 June 2025. During the Period, the overall gross profit decreased to approximately HK\$27.4 million, representing a decrease of 2.8% as compared with approximately HK\$28.2 million for the six months ended 30 June 2025. Such decrease in gross profit was mainly due to the decrease in gross profit margin from consumer goods business.

The Group recorded a consolidated net profit of approximately HK\$5.6 million for the Period as compared with a consolidated net loss approximately of HK\$0.7 million for the six months ended 30 June 2025.

In order to strengthen our revenue basis, the Group has explored business opportunities in consumer goods business which contributed revenue of approximately HK\$97.3 million to the Group for the six months ended 30 June 2026.

PROSPECT

In 2026, the economic environment in Hong Kong and the PRC, as well as around the world, is recovering and a rebound of business activities and economic conditions is expected. We anticipate that the aforesaid expected recovery is likely to enhance our business performance, and the Group looks forward to commencing more construction projects and works ancillary to such projects in Hong Kong, which will help the Group to maintain a stable revenue stream in 2026.

The Group will continue to dedicate itself to maximise value for the Shareholders by adhering to its pragmatic and enterprising approach in executing its business strategies, and continuously searching for fresh business opportunities with exploration made in the consumer goods business and other businesses to broaden the revenue and profit base of the Group.

敬啟者：

本人謹代表董事會（「董事會」）欣然呈獻曠逸國際控股有限公司（「本公司」），連同其附屬公司（「本集團」）截至二零二五年六月三十日止六個月之未經審核簡明中期報告。

業務回顧

於截至二零二六年六月三十日止六個月（「本期間」），本集團錄得約119.9百萬港元收益，較截至二零二五年六月三十日止六個月的約124.1百萬港元減少3.4%。於本期間，整體毛利減少至約27.4百萬港元，較截至二零二五年六月三十日止六個月的約28.2百萬港元減少2.8%。毛利減少主要是因為消費者產品業務毛利率減少。

相較截至二零二五年六月三十日止六個月的綜合純損約0.7百萬港元，本集團於本期間錄得綜合純利約5.6百萬港元。

為增強收益基礎，本集團已探求消費者產品業務的商機，有關業務於截至二零二六年六月三十日止六個月為本集團帶來收益約97.3百萬港元。

展望

於二零二六年，香港及中國以及世界各地的經濟環境正在恢復，預期商業活動及經濟狀況將會反彈。我們預計上述預期復甦可能會提升我們的業務表現，本集團期望於香港展開更多建築項目及該等項目的配套工程，有助本集團於二零二六年保持穩定收入來源。

本集團將繼續致力為股東創造最大價值，堅持以務實進取的態度執行業務戰略，不斷尋找新商機，探索消費者產品業務及其他業務，以擴大本集團的收入及溢利基礎。

CHAIRMAN'S STATEMENT

主席報告

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APPRECIATION

We would like to thank our committed staff for their contributions, our customers, business partners and shareholders for their support to the Group.

On behalf of the Board

LU Zhaowei
Chairman

Hong Kong, 31 August 2026

致謝

我們謹此對各位忠誠的員工所作出的貢獻，以及客戶、業務夥伴及股東對本集團的支持，致以謝意。

代表董事會

主席
盧昭偉

香港，二零二六年八月三十一日

FINANCIAL REVIEW

During the six months ended 30 June 2026 (the “Period”), the revenue of the Group decreased by 3.4% to approximately HK\$119.9 million (six months ended 30 June 2025: approximately HK\$124.1 million) and the overall gross profit of the Group decreased by 2.8% to approximately HK\$27.4 million (six months ended 30 June 2025: approximately HK\$28.2 million). The Group recorded a profit for the Period of approximately HK\$5.6 million, as compared to a loss of approximately HK\$0.7 million for the six months ended 30 June 2025.

BUSINESS REVIEW

The Group’s business segments include two major segments, namely construction and ancillary services and consumer goods business.

A breakdown of the revenue was listed below:

		Six months ended 30 June 2026 截至二零二六年 六月三十日止六個月 HK\$'000 千港元 (Unaudited) (未經審核)		Six months ended 30 June 2025 截至二零二五年 六月三十日止六個月 HK\$'000 千港元 (Unaudited) (未經審核)	
			%		%
Construction and ancillary services	建設及配套服務	22,605	18.8	29,116	23.5
Consumer goods business	消費者產品業務	97,330	81.2	95,028	76.5
Revenue	收益	119,935	100.0	124,144	100.0

Construction and ancillary services

Construction and ancillary services which include design, fitting out, decoration, alteration and addition, construction and other related businesses were the focuses of our business during the Period. During the Period, the revenue from construction and ancillary services decreased by 22.3% to approximately HK\$22.6 million (six months ended 30 June 2025: approximately HK\$29.1 million). The decrease in revenue from this segment was mainly due to the decrease in revenue contributed from the construction and ancillary services of non-residential projects.

財務回顧

截至二零二六年六月三十日止六個月(「本期間」)，本集團收益減少3.4%至約119.9百萬港元(截至二零二五年六月三十日止六個月：約124.1百萬港元)，而本集團整體毛利減少2.8%至約27.4百萬港元(截至二零二五年六月三十日止六個月：約28.2百萬港元)。相較截至二零二五年六月三十日止六個月的虧損約0.7百萬港元，本集團於本期間錄得溢利約5.6百萬港元。

業務回顧

本集團之業務分部包括兩個主要分部，即建設及配套服務以及消費者產品業務。

收益明細如下表列示：

建設及配套服務

於本期間，建設及配套服務(其包括設計、裝修、裝飾、改動和添加、建設及其他相關業務)是旗下業務的重心所在。於本期間，建設及配套服務之收益減少22.3%至約22.6百萬港元(截至二零二五年六月三十日止六個月：約29.1百萬港元)。該分部收益減少主要由於非住宅項目之建設及配套服務之收益貢獻減少所致。

Consumer goods business

Consumer goods businesses which include the production and sales of food and beverage products. During the Period, the revenue from consumer goods business accounting for approximately 81.2% of our total revenue amounted to approximately HK\$97.3 million (six months ended 30 June 2025: approximately HK\$95.0 million).

ADMINISTRATIVE EXPENSES

The administrative expenses decreased by approximately HK\$17.0 million from approximately HK\$17.0 million for the six months ended 30 June 2025 to approximately HK\$16.2 million for the six months ended 30 June 2026. This was mainly attributable to the decrease in the operating expenses for the Period.

PROFIT/(LOSS) FOR THE PERIOD

The Group recorded the profit of approximately HK\$5.6 million for the Period as compared to the loss of approximately HK\$0.7 million for the six months ended 30 June 2025.

PROSPECT

In 2026, the economic environment in Hong Kong and the PRC, as well as around the world, is recovering and a rebound of business activities and economic conditions is expected. We anticipate that the aforesaid expected recovery is likely to enhance our business performance, and the Group looks forward to commencing more construction projects and works ancillary to such projects in Hong Kong, which will help the Group to maintain a stable revenue stream in 2026.

The Group will continue to dedicate itself to maximise value for the Shareholders by adhering to its pragmatic and enterprising approach in executing its business strategies, and continuously searching for fresh business opportunities with exploration made in the consumer goods business and other businesses to broaden the revenue and profit base of the Group.

消費者產品業務

消費者產品業務包括生產及銷售食品及飲料產品。於本期間，消費者產品業務之收益佔我們總收益約81.2%，達約97.3百萬港元（截至二零二五年六月三十日止六個月：約95.0百萬港元）。

行政開支

行政開支由截至二零二五年六月三十日止六個月的約17.0百萬港元減少約17.0百萬港元至截至二零二六年六月三十日止六個月的約16.2百萬港元。此乃主要由於本期間之經營開支減少所致。

本期間溢利／（虧損）

本集團於本期間錄得溢利約5.6百萬港元，而截至二零二五年六月三十日止六個月則為虧損0.7百萬港元。

展望

於二零二六年，香港及中國以及世界各地的經濟環境正在恢復，預期商業活動及經濟狀況將會反彈。我們預計上述預期復甦可能會提升我們的業務表現，本集團期望於香港展開更多建築項目及該等項目的配套工程，有助本集團於二零二六年保持穩定收入來源。

本集團將繼續致力為股東創造最大價值，堅持以務實進取的態度執行業務戰略，不斷尋找新商機，探索消費者產品業務及其他業務，以擴大本集團的收入及溢利基礎。

HUMAN RESOURCES AND REMUNERATION POLICIES

As at 30 June 2026, the Group had 49 employees (31 December 2025: 49) in Hong Kong and the People's Republic of China (the "PRC"). The total remuneration paid by the Group to its employees (including directors) for the current financial period was HK\$1.6 million (six months ended 30 June 2025: HK\$5.1 million).

The objective of the Group's remuneration policy is to maintain fair and competitive packages based on business requirements and industry practice. In order to determine the level of remuneration paid to its employees (including directors and senior management), the following factors are considered:

- workload, responsibility and job complexity;
- business requirements;
- individual performance and contribution to results;
- company performance and profitability;
- retention considerations and the potential of individuals;
- corporate goals and objectives;
- market rates and changes in relevant markets, including supply and demand fluctuations and changes in competitive conditions; and
- general economic situation.

In addition to salaries, provident fund scheme and medical insurance coverage and discretionary bonuses are available to employees. Level of remuneration is reviewed annually. During the review process, no individual director is involved in decisions relating to his/her own remuneration.

人力資源及薪酬政策

於二零二六年六月三十日，本集團在香港及中華人民共和國（「中國」）有49名（二零二五年十二月三十一日：49名）僱員。於本財政期間本集團已付其僱員（包括董事）之薪酬總額為1.6百萬港元（截至二零二五年六月三十日止六個月：5.1百萬港元）。

本集團薪酬政策之目標為根據業務需求及行業慣例維持公平且具競爭力之薪酬待遇。於釐定向其僱員（包括董事及高級管理層）支付之薪酬水平時會考慮以下因素：

- 工作量、職責及工作之複雜程度；
- 業務需求；
- 個人表現及對業績作出之貢獻；
- 公司表現及盈利能力；
- 留任因素及個人潛力；
- 公司目標及宗旨；
- 相關市場之市場利率及變動，包括供需變動及競爭環境轉變；及
- 整體經濟狀況。

除薪金外，僱員亦可享有公積金計劃及醫療保險及酌情花紅。薪酬水平會每年檢討。於檢討過程中，各董事概無參與有關其本身薪酬之決策。

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 June 2026, the Group had total cash and bank balances of approximately HK\$66.1 million (31 December 2025: approximately HK\$64.5 million) mainly denominated in Hong Kong dollars.

The Group continued to maintain a healthy liquidity position. As at 30 June 2026, the Group had net current assets of approximately HK\$505.5 million (31 December 2025: approximately HK\$483.9 million). The Group had current ratio of approximately 6.5 times as at 30 June 2026 compared to that of approximately 6.5 times as at 31 December 2025.

The gearing ratio of the Group is calculated by total of interest-bearing bank and other borrowings and convertible bond divided by total assets. As at 30 June 2026, the gearing ratio was approximately 8.7% (31 December 2025: approximately 9.0%). The Group's working capital requirements were mainly financed by internal resources. The gearing ratio of the Group remained constant.

FOREIGN EXCHANGE EXPOSURE

The Group mainly earns revenue in Hong Kong dollars and Renminbi and also incurs cost in Hong Kong dollars and Renminbi. The Group is exposed to foreign exchange risk with respect mainly to Renminbi which may affect the Group's performance. The management is aware of the possible exchange rate exposure due to the continuing fluctuation of Renminbi and will closely monitor its impact on the performance of the Group to see if any hedging policy is necessary. The Group currently does not have any foreign currency hedging policy.

PLEDGE OF ASSETS

There was no pledged asset as at 30 June 2026 (31 December 2025: Nil).

CONTINGENT LIABILITIES

The Group had no significant contingent liabilities as at 30 June 2026 (31 December 2025: Nil).

CAPITAL COMMITMENTS

The Group had no significant outstanding capital commitment as at 30 June 2026 (31 December 2025: Nil).

流動資金、財政資源及資本架構

於二零二六年六月三十日，本集團之現金及銀行結餘總額為約66.1百萬港元(二零二五年十二月三十一日：約64.5百萬港元)，主要以港元計值。

本集團繼續維持穩健流動資金狀況。於二零二六年六月三十日，本集團之流動資產淨值為約505.5百萬港元(二零二五年十二月三十一日：約483.9百萬港元)。於二零二六年六月三十日，本集團之流動比率約為6.5倍，而於二零二五年十二月三十一日則約為6.5倍。

本集團之資產負債比率界定為計息銀行及其他借款以及可換股債券總額除以資產總額並按此計算。於二零二六年六月三十日，資產負債比率約為8.7%(二零二五年十二月三十一日：約9.0%)。本集團之營運資金需求主要以內部資源撥付。本集團之資產負債比率保持不變。

外匯風險

本集團主要賺取港元及人民幣收入，亦產生港元及人民幣成本。本集團所面對之外匯風險主要與人民幣有關，本集團之表現可能因此受到影響。管理層知悉人民幣持續波動可能引致之外匯風險，並將密切監察其對本集團表現之影響，以判斷是否必要採取任何對沖政策。本集團現時並無任何外幣對沖政策。

資產抵押

於二零二六年六月三十日，並無任何資產予以抵押(二零二五年十二月三十一日：無)。

或然負債

於二零二六年六月三十日，本集團並無重大或然負債(二零二五年十二月三十一日：無)。

資本承擔

於二零二六年六月三十日，本集團並無重大未償還資本承擔(二零二五年十二月三十一日：無)。

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註		
Revenue	收益	4	119,935
Cost of sales	銷售成本		(92,559)
Gross profit	毛利		27,376
Other income	其他收益	5	15
Impairment losses under expected credit losses	預期信貸虧損項下之減值虧損		(728)
Administrative and selling and distribution expenses	行政以及銷售及分銷開支		(16,247)
Finance costs	融資成本	6	(1,835)
Profit before taxation	除稅前溢利	7	8,581
Taxation	稅項	8	(3,025)
Profit/(loss) for the period	期內溢利／(虧損)		5,556
Profit/(loss) for period attributable to:	期內溢利／(虧損)應佔份額：		
Owners of the Company	本公司擁有人		2,919
Non-controlling interests	非控股權益		2,637
			5,556
Earnings/(loss) per share attributable to the owners of the Company	本公司擁有人應佔每股盈利／(虧損)	10	
Basic and diluted (HK cents)	基本及攤薄(港仙)		0.16

The accompanying notes form an integral part of these condensed consolidated financial statements.

隨附附註構成該等簡明綜合財務報表之組成部分。

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

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簡明綜合全面收益表

For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Profit/(loss) for the period	期內溢利／(虧損)	5,556	(706)
Other comprehensive income for the period, net of income tax:	期內其他全面收益，扣除所得稅：		
<i>Item that may be classified subsequently to profit or loss:</i>	<i>可能於其後分類至損益之項目：</i>		
Exchange differences on translating of financial statements of foreign operations	換算外國業務財務報表之匯兌差額	15,629	5,758
Total comprehensive income for the period	期內全面收益總額	21,185	5,052
Total comprehensive income for the period attributable to:	期內全面收益總額應佔份額：		
Owners of the Company	本公司擁有人	20,761	2,044
Non-controlling interests	非控股權益	424	3,008
		21,185	5,052

The accompanying notes form an integral part of these condensed consolidated financial statements.

隨附附註構成該等簡明綜合財務報表之組成部分。

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

As at 30 June 2026
於二零二六年六月三十日

		Notes 附註	As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	11	26,543	27,333
Right-of-use assets	使用權資產	12	22,320	21,970
			48,863	49,303
Current assets	流動資產			
Inventories	存貨	13	167,232	168,834
Trade receivables	貿易應收款項	14	142,250	129,380
Contract assets	合約資產		61,473	38,867
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	15	160,316	170,814
Cash and bank balances	現金及銀行結餘	16	66,137	64,470
			597,408	572,365
Current liabilities	流動負債			
Trade payables	貿易應付款項	17	8,869	7,856
Other borrowing	其他借款		48,104	47,903
Contract liabilities	合約負債		435	435
Lease liabilities	租賃負債		175	292
Accrued expenses and other payables	應計開支及其他應付款項	18	33,835	31,080
Income tax payable	應付所得稅		497	931
			91,915	88,497
Net current assets	流動資產淨值		505,493	483,868
Total assets less current liabilities	總資產減流動負債		554,356	533,171
Net assets	資產淨值		554,356	533,171
Capital and reserves	資本及儲備			
Share capital	股本	19	37,325	37,325
Reserves	儲備		502,082	481,321
Equity attributable to owners of the Company	本公司擁有人應佔權益		539,407	518,646
Non-controlling interests	非控股權益		14,949	14,525
Total equity	總權益		554,356	533,171

The accompanying notes form an integral part of these condensed consolidated financial statements.

隨附附註構成該等簡明綜合財務報表之組成部分。

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

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		Attributable to owners of the Company 本公司擁有人應佔								Total
									Non-controlling interests	
		Share capital	Share premium	Exchange reserve	Statutory surplus reserve	Other reserve	Retained earnings	Sub-total		
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	法定盈餘儲備 HK\$'000 千港元	其他儲備 HK\$'000 千港元	保留盈利 HK\$'000 千港元	小計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總計 HK\$'000 千港元
As at 1 January 2026 (audited)	於二零二六年一月一日 (經審核)	37,325	540,783	(26,575)	401	4,911	(38,199)	518,646	14,525	533,171
Profit for the period	期內溢利	-	-	-	-	-	2,919	2,919	2,637	5,556
Other comprehensive income for the period, net of income tax:	期內其他全面收益，扣除所得稅：									
Exchange differences on translating of financial statements of foreign operations	換算外國業務財務報表之匯兌差額	-	-	17,842	-	-	-	17,842	(2,213)	15,629
Total comprehensive income for the period	期內全面收益總額	-	-	17,842	-	-	2,919	20,761	424	21,185
As at 30 June 2026 (unaudited)	於二零二六年六月三十日 (未經審核)	37,325	540,783	(8,733)	401	4,911	(35,280)	539,407	14,949	554,356
As at 1 January 2025 (audited)	於二零二五年一月一日 (經審核)	31,104	355,695	(22,434)	401	3,840	(27,734)	340,872	10,732	351,604
(Loss)/profit for the period	期內(虧損)/溢利	-	-	-	-	-	(3,351)	(3,351)	2,645	(706)
Other comprehensive income for the period, net of income tax:	期內其他全面收益，扣除所得稅：									
Exchange differences on translating of financial statements of foreign operations	換算外國業務財務報表之匯兌差額	-	-	5,395	-	-	-	5,395	363	5,758
Total comprehensive (loss)/income for the period	期內全面(虧損)/收益總額	-	-	5,395	-	-	(3,351)	2,044	3,008	5,052
Issue of shares	發行股份	6,221	187,203	-	-	-	-	193,424	-	193,424
Share issue costs	股份發行成本	-	(994)	-	-	-	-	(994)	-	(994)
As at 30 June 2025 (unaudited)	於二零二五年六月三十日 (未經審核)	37,325	541,904	(17,039)	401	3,840	(31,085)	535,346	13,740	549,086

The accompanying notes form an integral part of these condensed consolidated financial statements.

隨附附註構成該等簡明綜合財務報表之組成部分。

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
	Notes 附註	2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Cash flows from operating activities	經營活動產生之現金流量		
Profit before taxation	除稅前溢利	8,581	2,233
Adjustments for:	就以下項目作出調整：		
Bank interest income	銀行利息收入	(15)	(1)
Finance cost	融資成本	1,835	7,569
Depreciation of property, plant and equipment	物業、廠房及設備折舊	1,787	1,913
Depreciation of right-of-use assets	使用權資產折舊	454	297
Impairment losses under/(reversal of allowance for) expected credit losses	預期信貸虧損減值虧損／(撥備撥回)	729	1,321
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	13,371	13,332
Decrease/(increase) in inventories	存貨減少／(增加)	6,314	(109,063)
(Increase)/decrease in trade receivables	貿易應收款項(增加)／減少	(12,658)	5,498
Decrease/(increase) in deposits, prepayments and other receivables	按金、預付款項及其他應收款項減少／(增加)	13,690	(25,712)
Increase in contract assets	合約資產增加	(22,606)	(6,715)
Increase in trade payables	貿易應付款項增加	1,254	1,289
Increase in contract liabilities	合約負債增加	—	71
Increase in accrued expenses and other payables	應計開支及其他應付款項增加	4,610	11,219
Cash generated from/(used in) operations	經營產生／(所用)之現金	3,975	(110,081)
Income tax paid	已付所得稅	(2,637)	(2,645)
Net cash generated from/(used in) operating activities	經營活動產生／(所用)之現金淨額	1,338	(112,726)
Cash flows from investing activities	投資活動產生的現金流量		
Bank interest received	已收銀行利息	15	1
Acquisition of property, plant and equipment	購買物業、廠房及設備	—	(55,617)
Net cash generated from/(used in) investing activities	投資活動產生／(所用)的現金淨額	15	(55,616)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

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簡明綜合現金流量表

For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Notes 附註			
	Cash flow from financing activities	融資活動產生的現金流量	
	Proceeds from issue of Shares	–	193,424
	Share issuance costs related to issue of Shares	–	(994)
	Interest paid	(1,751)	(7,569)
	Payment of lease liabilities	(84)	(16)
	Net cash (used in)/from financing activities	(1,835)	184,845
	Net (decrease)/increase in cash and cash equivalents	(482)	16,503
	Cash and cash equivalents at the beginning of the period	64,470	62,153
	Effect of changes in foreign exchange rates	2,149	2,088
	Cash and cash equivalents at the end of the period	66,619	64,241
	Cash and cash equivalents as stated in the condensed consolidated statement of financial position	66,137	80,744

The accompanying notes form an integral part of these condensed consolidated financial statements.

隨附附註構成該等簡明綜合財務報表之組成部分。

1. GENERAL INFORMATION

Hope Life International Holdings Limited (the “Company”) was incorporated in Cayman Islands on 19 January 2015 as an exempted company with limited liability under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. The Company’s registered office is located at Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The principal place of business of the Company is located at Office 2803, 28th Floor, Tower 1, Admiralty Centre, No. 18 Harcourt Road, Hong Kong.

The Company had its primary listing on the main board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 8 September 2015.

The Company is an investment holding company. The Company and its subsidiaries (collectively referred hereafter as the “Group”) are principally engaged in construction and ancillary services which include design, fitting-out, decoration, alteration and addition, construction and other related businesses, financial services and consumer goods business.

The condensed consolidated financial statements for the six months ended 30 June 2026 are presented in Hong Kong dollars (“HK\$”), which is also the functional currency of the Company. All values are rounded to the nearest thousand except when otherwise stated.

2. BASIS OF PREPARATION

The condensed consolidated financial statements for the six months ended 30 June 2026 have been prepared in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”) as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”).

The condensed consolidated financial statements for the six months ended 30 June 2026 do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual financial statements for the year ended 31 December 2025.

1. 一般資料

曠逸國際控股有限公司(「本公司」)根據開曼群島公司法第22章(一九六一年第三部，經綜合及修訂)於二零一五年一月十九日在開曼群島註冊成立為獲豁免有限公司。本公司之註冊辦事處位於 Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands。本公司之主要營業地點位於香港夏慤道18號海富中心一座28樓2803室。

本公司於二零一五年九月八日以香港聯合交易所有限公司(「聯交所」)主板作為第一上市地上市。

本公司是投資控股公司。本公司及其附屬公司(以下統稱「本集團」)主要從事建設及配套服務(其包括設計、裝修、裝飾、改動和添加、建設及其他相關業務)、金融服務以及消費者產品業務。

截至二零二六年六月三十日止六個月的簡明綜合財務報表以港元(「港元」，亦為本公司之功能貨幣)呈列。除另有列明者外，所有數值已約整至最接近之千位數。

2. 編製基礎

截至二零二六年六月三十日止六個月的簡明綜合財務報表乃按照香港會計師公會(「香港會計師公會」)頒佈的香港會計準則第34號「中期財務報告」及聯交所證券上市規則(「上市規則」)附錄16所規定的適用披露規定進行編製。

截至二零二六年六月三十日止六個月的簡明綜合財務報表並沒有涵蓋和披露年度財務報表所需的所有信息，閱讀簡明綜合財務報表時應參考截至二零二五年十二月三十一日止年度的本集團年度財務報表。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

3. CHANGES IN SIGNIFICANT ACCOUNTING POLICIES

The Group has applied the following amendments to HKFRSs issued by the HKICPA to these financial statements for the current accounting period:

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
Amendments to HKFRS Accounting Standards	Annual Improvements to HKFRS Accounting Standards – Volume 11

The amendments did not have any significant impact on the Group's unaudited condensed consolidated financial statements.

4. REVENUE AND SEGMENT INFORMATION

The executive directors of the Company, being the chief decision-makers for operations, review the Group's internal reporting in order to assess performance and allocate resources. Information reported to the chief operating decision marker, for the purpose of resources allocation and performance assessment, focuses on the types of goods or services delivered or provided.

The Group has three reportable segments under HKFRS 8 are as follows:

- (a) Construction and ancillary services – design, fitting-out, decoration, alteration and addition, construction and other related businesses.
- (b) Consumer goods business – production and sales of food and beverage products.

3. 主要會計政策變動

在本會計期間，本集團已應用下列由香港會計師公會所頒佈的香港財務報告準則之修訂：

香港財務報告準則第9號及香港財務報告準則第7號之修訂	金融工具分類及計量之修訂
香港財務報告準則第9號及香港財務報告準則第7號之修訂	引用依賴自然條件的電力的合約
香港財務報告準則會計準則之修訂	香港財務報告會計準則之年度改進 – 第11冊

該等修訂並無對本集團的未經審核簡明綜合財務報表構成任何重大影響。

4. 收益及分部資料

本公司執行董事作為主要的營運決策者審閱本集團的內部報告，以評估表現及分配資源。為了資源分配及表現評估而向主要營運決策者報告的資料著重於所交付或提供的商品或服務的類型。

根據香港財務報告準則第8號，本集團有三個須予報告分部如下：

- (a) 建設及配套服務－設計、裝修、裝飾、改動和添加、建設及其他相關業務。
- (b) 消費者產品業務－生產及銷售食品及飲料產品。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION (Continued)

An analysis of revenue is as follows:

4. 收益及分部資料(續)

收益之分析如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Construction and ancillary services	建設及配套服務	22,605	29,116
Consumer goods business	消費者產品業務	97,330	95,028
		119,935	124,144
Timing of revenue recognition:	確認收益之時間：		
Over time	經過一段時間	22,605	29,116
At a point in time	於某時間點	97,330	95,028
		119,935	124,144

Segment revenue and results

分部收益及業績

		Construction and ancillary services 建設及配套服務 HK\$'000 千港元 (Unaudited) (未經審核)	Consumer goods business 消費者產品業務 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
For the six months ended 30 June 2026	截至二零二六年六月 三十日止六個月			
Segment revenue	分部收益	22,605	97,330	119,935
Segment profit	分部溢利	355	10,835	11,190
Unallocated corporate expense	未分配企業開支			(2,609)
Profit before taxation	除稅前溢利			8,581
Taxation	稅項			(3,025)
Profit for the period	期內溢利			5,556

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION (Continued)

Segment revenue and results (Continued)

		Construction and ancillary services 建設及 配套服務 HK\$'000 千港元 (Unaudited) (未經審核)	Consumer goods business 消費者 產品業務 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
For the six months ended 30 June 2025	截至二零二五年六月三十日 止六個月			
Segment revenue	分部收益	29,116	95,028	124,144
Segment (loss)/profit	分部(虧損)/溢利	(1,040)	7,902	6,862
Unallocated corporate expense	未分配企業開支			(4,629)
Profit before taxation	除稅前溢利			2,233
Taxation	稅項			(2,939)
Loss for the period	期內虧損			(706)

Segment profit represent the profit earned by or loss from each segment without allocation of unallocated corporate income and unallocated corporate expenses. This is the measure reported to the chief operating decision makers for the purposes of resource allocation and performance assessment.

Segment revenue reported above represents revenue generated from external customers. There were no inter-segment sales in the period.

4. 收益及分部資料(續)

分部收益及業績(續)

分部溢利代表在未分配企業收入及未分配企業開支前，各分部所賺取的溢利或錄得的虧損。此為向主要營運決策者匯報以作出資源分配及表現評估的方式。

上文所報告之分部收益代表來自外界客戶之收益。期內並無分部之間的銷售。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION (Continued)

Geographical information

The Group's operations are located in Hong Kong and People's Republic of China (the "PRC").

The Group's geographical segments are classified according to the location of customers. There are two customer-based geographical segments. Segment revenue from external customers by the location of customers during the period is as follows:

Revenue from external customers

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Hong Kong	香港	22,605	29,116
PRC	中國	97,330	95,028
		119,935	124,144

The Group's geographical segments are also classified by the location of assets, information about its non-current assets by geographical location are detailed below:

Non-current assets*

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Hong Kong	香港	112	281
PRC	中國	48,751	49,022
		48,863	49,303

4. 收益及分部資料(續)

按地理位置提供之資料

本集團營運地點位於香港及中華人民共和國(「中國」)。

本集團根據客戶位置劃分地理分部。有兩個以客戶為基礎的地理分部。於期內來自外部客戶的分部收益(按客戶位置劃分)如下：

來自外部客戶的收益

本集團亦根據資產所在位置劃分地理分部，本集團非流動資產的相關資料(按地理位置劃分)詳情如下：

非流動資產*

簡明綜合財務報表附註

For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION (Continued)

Information about major customers

Revenue from customers of the corresponding periods contributing over 10% of the total revenue of the Group are as follows:

4. 收益及分部資料(續)

有關主要客戶的資料

於相應期間佔本集團總收益逾10%的客戶收益如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Customer A	客戶A	12,418	14,525

5. OTHER INCOME

5. 其他收益入

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Other income	其他收入		
Bank interest income	銀行利息收入	15	1
Total	總額	15	1

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6. FINANCE COST

6. 融資成本

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Interest on other borrowing	其他借款之利息	1,751	7,568
Interest on lease liabilities	租賃負債之利息	84	1
		1,835	7,569

7. PROFIT BEFORE TAXATION

7. 除稅前溢利

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Profit before taxation has been arrived at after charging:	除稅前溢利乃扣除下列各項後達致：		
Directors' emoluments	董事酬金	825	622
Salaries, wages and other benefits (excluding directors' emoluments)	薪金、工資及其他福利（不包括董事酬金）	778	4,352
Pension scheme contributions (excluding directors' emoluments)	退休金計劃供款（不包括董事酬金）	32	157
		1,635	5,131
Depreciation of property, plant and equipment	物業、廠房及設備折舊	1,787	1,913
Depreciation of right-of-use assets	使用權資產之折舊	454	297

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8. TAXATION

8. 稅項

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Current tax:	即期稅項：		
Hong Kong Profit Tax	香港利得稅		
– Under-provision in previous year	– 上年度撥備不足	–	–
PRC Corporate Income Tax (“CIT”)	中國企業所得稅(「企業所得稅」)		
– Current income tax	– 即期所得稅	3,025	2,939
Current tax expense	即期稅項開支	3,025	2,939

Under the two-tier profits tax rates regime, the first HK\$2 million of profits of the qualifying group entities will be taxed at 8.25%, and profits above HK\$2 million will be taxed at 16.5%.

The Group considered the amount involved upon implementation of the two-tier profits tax rates regime as insignificant to the consolidated financial statements. Hong Kong Profits Tax has been provided at the rate of 16.5% (six months ended 30 June 2025: 16.5%) on the estimated assessable profits for the period.

Pursuant to the rules and regulations of the Cayman Islands and the British Virgin Island (“BVI”), the Group is not subject to any income tax in the Cayman Islands and the BVI during the period.

The subsidiary of the Group established in the PRC is subject to PRC CIT on its taxable income tax at an income tax rate of 25% (six months ended 30 June 2025: 25%).

根據兩級利得稅率制度，合資格集團實體的首2百萬港元溢利將以8.25%的稅率徵稅，而超過2百萬港元之溢利將以16.5%的稅率徵稅。

本集團認為實行兩級利得稅率制度涉及的金額對綜合財務報表而言並不重大。香港利得稅乃根據期內之估計應評稅溢利按16.5%(截至二零二五年六月三十日止六個月：16.5%)的稅率作出撥備。

根據開曼群島及英屬處女群島(「英屬處女群島」)的規則及規例，本集團於期內在開曼群島及英屬處女群島無須繳納任何所得稅。

本集團在中國成立之附屬公司須按其應課稅收入25%(截至二零二五年六月三十日止六個月：25%)所得稅稅率繳納中國企業所得稅。

9. DIVIDENDS

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2026 (six months ended 30 June 2025: Nil).

9. 股息

董事會不建議派付截至二零二六年六月三十日止六個月的任何中期股息(截至二零二五年六月三十日止六個月：無)。

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10. (LOSS)/EARNINGS PER SHARE

The calculation of the basic earnings/(loss) per share amount is based on the profit/(loss) for the period attributable to the owners of the Company and the weighted average number of ordinary shares in issue of 1,866,240,000 (six months ended 30 June 2025: 1,567,229,171).

The calculation of basic and diluted earnings/(loss) per share amounts are based on:

10. 每股(虧損)/盈利

每股基本盈利/(虧損)之金額乃基於本公司擁有人應佔期內溢利/(虧損)及已發行普通股之加權平均數1,866,240,000股(截至二零二五年六月三十日止六個月：1,567,229,171股)計算。

每股基本及攤薄盈利/(虧損)之金額乃根據以下各項計算：

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Profit/(loss)	溢利/(虧損)		
Profit/(loss) attributable to the owners of the Company, used in the basic and diluted (loss)/earnings per share calculation	本公司擁有人應佔溢利/(虧損)，用於每股基本及攤薄(虧損)/盈利之計算		
		2,919	(3,351)
Earnings/(loss) per share	每股盈利/(虧損)		
Basic and diluted	基本及攤薄	0.16	(0.21)

Diluted earnings/(loss) per share for the six months ended 30 June 2025 and 2026 were the same as the basic earnings/(loss) per share as there were no potential dilutive ordinary shares in existence during the periods.

由於截至二零二五年及二零二六年六月三十日止六個月並無出現潛在攤薄普通股，故兩段期間之每股攤薄盈利/(虧損)與每股基本盈利/(虧損)相同。

11. PROPERTY, PLANT AND EQUIPMENT

- During the six months ended 30 June 2026, the Group acquired nil property, plant and equipment (six months ended 30 June 2025: HK\$57.6 million).
- During the six months ended 30 June 2026, no items of property, plant and equipment was disposed. During the six months ended 30 June 2025, no items of property, plant and equipment was disposed.
- During the six months ended 30 June 2026, depreciation for items of property, plant and equipment was HK\$1.8 million (six months ended 30 June 2025: HK\$1.9 million).

11. 物業、廠房及設備

- 截至二零二六年六月三十日止六個月，本集團並無收購物業、廠房及設備(截至二零二五年六月三十日止六個月：57.6百萬港元)。
- 截至二零二六年六月三十日止六個月，並無出售物業、廠房及設備項目。截至二零二五年六月三十日止六個月，並無出售物業、廠房及設備項目。
- 截至二零二六年六月三十日止六個月，物業、廠房及設備項目之折舊為1.8百萬港元(截至二零二五年六月三十日止六個月：1.9百萬港元)。

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For the six months ended 30 June 2026
截至二零二六年六月三十日止六個月

12. RIGHT-OF-USE ASSETS

During the current interim period, the Group did not enter into new lease agreement. The Group is required to make fixed monthly payments and additional variable payments depending on the usage of the assets during the contract period. During the six months ended 30 June 2026, on lease commencement, the Group did not recognised right-of-use assets (six months ended 30 June 2025: HK\$21.9 million) and lease liabilities (six months ended 30 June 2025: HK\$Nil).

12. 使用權資產

於本中期期間，本集團並無訂立新租賃協議。本集團須根據合約期內資產的使用情況作出每月固定付款及額外可變付款。截至二零二六年六月三十日止六個月，於租賃開始時，本集團無確認使用權資產(截至二零二五年六月三十日止六個月：21.9百萬港元)及租賃負債(截至二零二五年六月三十日止六個月：零港元)。

13. INVENTORIES

13. 存貨

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Consumer goods	消費者產品	167,232	168,834

14. TRADE RECEIVABLES

14. 貿易應收款項

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	147,791	134,196
Less: Allowance for expected credit losses	減：預期信貸虧損撥備	(5,588)	(4,860)
Trade receivables, net	貿易應收款項淨額	142,203	129,336
Bill receivables	應收票據	47	44
		142,250	129,380

The Group's credit term with its customers is, in general, 7 to 45 days. The Group seeks to maintain strict control over its outstanding receivables. Overdue balances are reviewed regularly by senior management.

本集團給予其客戶的信用期一般為7至45天。本集團嚴格控制其未償還應收款項。高級管理層定期審閱逾期結餘。

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14. TRADE RECEIVABLES (Continued)

The aging analysis of the trade receivables, net of allowance for expected credit losses, based on the invoice date, are as follows:

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Current to 30 days	即期至30天	67,509	61,420
31–60 days	31至60天	32,687	23,955
61–90 days	61至90天	30,709	10,925
91–180 days	91至180天	11,249	35,463
Over 180 days	180天以上	5,637	2,433
		147,791	134,196

15. DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

14. 貿易應收款項(續)

按發票日期呈列的貿易應收款項(扣除預期信貸虧損撥備)的賬齡分析如下：

15. 按金、預付款項及其他應收款項

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Deposits	按金	418	324
Prepayments	預付款項	157,869	168,395
Other receivables	其他應收款項	457	460
VAT recoverable	可收回增值稅	1,572	1,635
		160,316	170,814

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16. CASH AND BANK BALANCES

Cash and bank balances comprise cash at banks and cash on hand held by the Group. Bank balances earn interests at floating rate based on daily bank deposit rates and are placed with creditworthy banks with no recent history of default.

16. 現金及銀行結餘

現金及銀行結餘包括銀行現金及本集團手頭持有的現金。銀行結餘根據每日銀行存款利率以浮動利率賺取利息，並存放於近期無違約歷史的信譽良好銀行。

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Cash and bank balances in the condensed consolidated statement of financial position	簡明綜合財務狀況表內之現金及銀行結餘	66,137	64,470

17. TRADE PAYABLES

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade payables	貿易應付款項	8,869	7,856

The aging analysis of trade payables, based on the invoice date are as follows:

17. 貿易應付款項

貿易應付款項基於發票日期之賬齡分析如下：

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Current to 30 days	即期至30天	8,869	7,856
		8,869	7,856

The credit period on purchases of certain goods and services is within 7 to 90 days.

購買若干貨品及服務之信貸期為7至90天以內。

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18. ACCRUED EXPENSES AND OTHER PAYABLES

18. 應計開支及其他應付款項

		As at 30 June 2026 於二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2025 於二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Accrued expenses	應計開支	18,792	18,821
Interest payable	應付利息	10,497	8,746
Other payables	其他應付款項	4,546	3,513
		33,835	31,080

19. SHARE CAPITAL

19. 股本

		As at 30 June 2026 於二零二六年六月三十日		As at 30 June 2025 於二零二五年六月三十日	
		Number of shares 股份數目	HK\$'000 千港元 (Unaudited) (未經審核)	Number of shares 股份數目	HK\$'000 千港元 (Unaudited) (未經審核)
Authorised:	法定：				
Ordinary shares of HK\$0.01 each	每股面值0.01港元之 普通股	3,000,000,000	60,000	3,000,000,000	60,000
Issued and fully paid:	已發行及繳足：				
Ordinary shares of HK\$0.01 each	每股面值0.01港元之 普通股	1,866,240,000	37,325	1,866,240,000	37,325

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20. MATERIAL RELATED PARTY TRANSACTIONS

The Group had entered into the following material transactions with related parties during the period:

Key management personnel compensation

Remuneration for key management personnel was as follows:

20. 重大關聯方交易

本集團於期內與關聯方訂立以下重大交易：

主要管理人員薪酬

主要管理人員酬金載列如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Emoluments, salaries and other benefits	酬金、薪金及其他福利	825	622
Pension scheme contributions	退休金計劃供款	32	25
		857	647

21. APPROVAL OF THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The condensed consolidated financial statements for the six months ended 30 June 2026 were approved and authorised for issue by the board of Directors on 31 August 2026.

21. 批准簡明綜合財務報表

截至二零二六年六月三十日止六個月之簡明綜合財務報表於二零二六年八月三十一日經董事會批准及授權刊發。

SUPPLEMENTARY INFORMATION

補充資料

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2026 (six months ended 30 June 2025: Nil).

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30 June 2026, the interests or short positions of the Directors and chief executive in the shares, underlying shares and debentures of the Company and its associated corporation (within the meaning of Part XV of the SFO) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provision of the SFO) or which were required to be recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code as follows:

The Company

Name of Director	Capacity/ Nature of Interest	Long/Short position	Number of shares held	Approximate percentage of shareholding in the Company 佔本公司股權的 概約百分比
董事姓名	身份／權益性質	好倉／淡倉	所持股份數目	
Mr. LU Zhaowei 盧昭偉先生	Beneficial owner 實益擁有人	Long position 好倉	6,984,000	0.37%
Mr. XIAO Yi 肖逸先生	Beneficial owner 實益擁有人	Long position 好倉	512,000	0.03%

Save as disclosed above, as at the 30 June 2026, none of the Directors or chief executive of the Company had or was deemed to have any interests or short positions in the shares, underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO) which were required to be recorded in the register required to be kept under section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

中期股息

董事會不建議派發截至二零二六年六月三十日止六個月之中期股息(截至二零二五年六月三十日止六個月：無)。

董事及最高行政人員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，董事及最高行政人員於本公司及其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份及債券中擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益或淡倉(包括根據證券及期貨條例的條文被認為或視作擁有之權益或淡倉)；或須根據證券及期貨條例第352條登記於須備存之登記冊內的權益或淡倉；或根據標準守則須另行知會本公司及聯交所的權益或淡倉如下：

本公司

除上文所披露者外，於二零二六年六月三十日，概無本公司的董事或最高行政人員於本公司及其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債券中擁有或被視為擁有須根據證券及期貨條例第352條登記於須備存之登記冊內的權益或淡倉；或根據標準守則須另行知會本公司及聯交所的權益或淡倉。

INTERESTS OF SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS IN SHARES AND UNDERLYING SHARES

主要股東及其他人士於股份及相關股份之權益

As at 30 June 2026, the following person (other than the Directors or chief executive of the Company) had interests or short positions in the Shares or underlying Shares of the Company which would be required to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO:

於二零二六年六月三十日，以下人士（本公司的董事或最高行政人員除外）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉，或已記錄於本公司根據證券及期貨條例第336條須存置之登記冊之權益或淡倉：

Name of Shareholder	Nature of interest	Number of Shares	Approximate percentage of issued Shares
股東姓名／名稱	權益性質	股份數目	概約百分比
		(Note 1)	(Note 2)
		(附註1)	(附註2)
Mr. Yang Binpeng	Beneficial owner	391,010,000	20.95
楊杉鵬先生	實益擁有人		
Fujian Zhongniang Wine Co., Ltd.	Beneficial owner	160,000,000	8.57
(“Fujian Zhongniang”) (Note 3)			
福建中釀酒業有限公司	實益擁有人		
(「福建中釀」)(附註3)			

Notes:

- All interests stated above as at 30 June 2026 represented long positions.
- The percentage figures were calculated based on 1,866,240,000 Shares in issue as of 30 June 2026.
- Fujian Zhongniang was registered holder of 160,000,000 Shares. The issued share capital of Fujian Zhongniang was owned as to 51% by Jiang Ping, 19% by Wu Rong, 10% by Xu Rong, 10% by Yu Shaoyue, 5% by Chen Yizhong, and 5% by Wang Meizhu.

附註：

- 上述所有於二零二六年六月三十日之權益均指好倉。
- 百分比數字乃根據截至二零二六年六月三十日之1,866,240,000股已發行股份計算。
- 福建中釀為160,000,000股股份的登記持有人。福建中釀的已發行股本由江萍、武蓉、徐榕、余少月、陳以忠及王美珠分別擁有51%、19%、10%、10%、5%及5%。

Save as disclosed above, as at 30 June 2026, the Company had not been notified of any other persons (other than the Directors or chief executive of the Company) who had interests or short positions in the Shares or underlying Shares of the Company which would be required to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

除上文所披露者外，於二零二六年六月三十日，本公司並無獲告知任何其他人士（本公司的董事或最高行政人員除外）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉，或已記錄於本公司根據證券及期貨條例第336條須存置之登記冊之權益或淡倉。

SUPPLEMENTARY INFORMATION

補充資料

SHARE OPTION SCHEME

Pursuant to the share option scheme adopted on 13 August 2015 (“Share Option Scheme”), the Company may grant share options to any directors, employees, consultants, customers, suppliers of goods or services to any member of the Group or any entity in which the Group holds any equity interests (“Invested Entity”) who, in the sole discretion of the Board, have contributed or will contribute to the growth and development of the Group so as to provide incentives or rewards for their contribution to the success of the Group’s operation. During the period ended 30 June 2026, no share option was granted by the Company under the Share Option Scheme.

Summary of the terms of the Share Option Scheme is as follows:

(a) Purposes

The purposes of the Share Option Scheme are to enable the Group to grant options to the eligible participants to (i) motivate them to optimise their performance efficiently for the benefit of the Group; and (ii) attract and retain or maintain on-going business relationship with the eligible participants whose contributions are or will be beneficial to the long-term growth of the Group.

(b) Eligible Participants

Any employees (whether full time or part time), directors (including executive, non-executive and independent non-executive directors) of the Company, any subsidiary of the Group or any Invested Entity, any customers, suppliers of goods and services to any member of the Group or any Invested Entity and such other persons or entities (“Eligible Participants”) who, in the sole discretion of the Board, have contributed or will contribute to the growth and development of the Group or any Invested Entity.

(c) Maximum number of Shares available for issue

The maximum number of Shares which may be allotted and issued upon the exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and any other share option schemes of the Company must not, in aggregate, exceed 30% of the total number of Shares in issue from time to time. The total number of Shares in respect of which options may be granted under the Share Option Scheme and any other share option schemes of the Company shall not exceed 10% of the total number of Shares in issue as at the date of listing of the Shares unless the Company obtains the approval of the Shareholders in general meeting for refreshment.

購股權計劃

根據於二零一五年八月十三日採納之購股權計劃(「購股權計劃」)，本公司可向董事會全權酌情認為已或將為本集團增長及發展作出貢獻的本集團任何成員公司或本集團持有任何股權之任何實體(「被投資實體」)之任何董事、僱員、顧問、客戶、貨品或服務供應商授予購股權，以就彼等為本集團之營運的成功作出貢獻提供獎勵或回報。於截至二零二六年六月三十日止期間，本公司並無根據購股權計劃授出任何購股權。

購股權計劃條款之概要如下：

(a) 目的

購股權計劃旨在令本集團能夠向合資格參與人授予購股權，以(i)激勵彼等為本集團的利益而優化其表現效率；及(ii)吸引及挽留合資格參與人或與合資格參與人保持持續的業務關係，而該等合資格參與人的貢獻，乃對或將對本集團的長遠發展有利。

(b) 合資格參與人

董事會全權酌情認為已或將對本集團或任何被投資實體之增長及發展作出貢獻的本公司、本集團任何附屬公司或任何被投資實體之任何僱員(不論全職或兼職)、董事(包括執行、非執行及獨立非執行董事)、本集團任何附屬公司或任何被投資實體之任何客戶、貨品與服務供應商及有關其他人士或實體(「合資格參與人」)。

(c) 可供發行之股份最高數目

因根據購股權計劃及本公司任何其他購股權計劃已授出而有待行使的全部尚未行使購股權獲行使而可予配發及發行的最高股份數目，合共不得超過不時已發行股份總數的30%。根據購股權計劃及本公司任何其他購股權計劃可能授出的購股權所涉及的股份總數，不得超過於股份上市日期已發行股份總數的10%，除非本公司已於股東大會上獲股東批准更新。

(d) Maximum entitlement of each Eligible Participant

The total number of Shares issued and to be issued upon exercise of options (whether exercised or outstanding) granted in any 12-month period to:

- (i) each Eligible Participant must not exceed 1.0% of the total number of Shares in issue; and
- (ii) a substantial Shareholder or an independent non-executive director must not exceed 0.1% of the total number of Shares in issue and not exceed HK\$5.0 million in aggregate value.

(e) Period within which the Shares must be taken up under an option

An option must be exercised within 10 years from the date on which it is granted or such shorter period as the Board may specify at the time of grant.

(f) Minimum period, if any, for which an option must be held

No minimum period for which the option has to be held before it can be exercised is specified in the Share Option Scheme.

(g) Period open for acceptance of an option and amount payable upon acceptance

An offer of grant of an option may be accepted by an Eligible Participant within 21 days from the date of the offer of grant of the option. A consideration of HK\$1.00 is payable on acceptance of the offer of grant of an option.

(h) Basis of determining the subscription price of an option

The exercise price must be at least the highest of (i) the closing price of the Shares as stated in the Stock Exchange's daily quotation sheet on the date of grant; (ii) the average closing prices of the Shares as stated in the Stock Exchange's daily quotation sheets for the five trading days immediately preceding the date of grant; and (iii) the nominal value of a Share.

(d) 各合資格參與人之最高配額

於任何12個月期間內因所授出購股權(不論已行使或尚未行使)獲行使而發行及將發行之股份總數:

- (i) 倘向各合資格參與人授出, 則不得超過已發行股份總數之1.0%; 及
- (ii) 倘向主要股東或獨立非執行董事授出, 則不得超過已發行股份總數之0.1%及總值不超過5.0百萬港元。

(e) 根據購股權可認購股份之期限

購股權必須於授出日期起計10年或董事會於授出時可能訂明之有關較短期間內予以行使。

(f) 購股權必須持有之最短期間(如有)

並無於購股權計劃內訂明於可行使前須持有購股權之最短期限。

(g) 購股權可供接受之期間及於接受時應付之款項

授出購股權之要約可由合資格參與人於自授出購股權要約日期起21日內接受。於接納購股權授出要約時應付代價1.00港元。

(h) 釐定購股權認購價之基準

行使價須至少為以下各項之最高者: (i)於授出日期聯交所每日報價表所述股份之收市價; (ii)緊接授出日期前五個交易日聯交所每日報價表所述之股份平均收市價; 及(iii)一股股份之面值。

SUPPLEMENTARY INFORMATION

補充資料

(i) Validity of the Share Option Scheme

The Share Option Scheme has a life of 10 years and will expire on 12 August 2025 unless otherwise terminated in accordance with the terms of the Share Option Scheme.

The Share Option Scheme has been expired on 12 August 2025 and no share option was granted by the Company under the Share Option Scheme up to the date of these reports. No further award shares can be granted under the Share Option Scheme after the expiration of the Share Option Scheme and no new share option scheme has been adopted up to the date of these reports.

Up to 12 August 2025, the number of options and awards available for grant under the Share Option Scheme are 25,000,000 share options. During the period ended 30 June 2026, the number of shares available for issue under the Share Option Scheme are 25,000,000 shares, not exceed 1.4% of the total number of Shares in issue as at 30 June 2026.

(i) 購股權計劃之有效期

購股權計劃之有效期為10年，並將於二零二五年八月十二日屆滿，除非根據購股權計劃之條款另行終止。

購股權計劃已於二零二五年八月十二日屆滿，且截至該等報告日期，本公司並無根據購股權計劃授予任何購股權。購股權計劃屆滿後，本公司不得再根據購股權計劃授予任何獎勵股份，且截至該等報告日期，概無新購股權計劃獲採納。

截至二零二五年八月十二日，根據購股權計劃可供授出的購股權及獎勵數目為25,000,000份購股權。截至二零二六年六月三十日止期間，根據購股權計劃可供發行的股份數目為25,000,000股，不超過於二零二六年六月三十日已發行股份總數的1.4%。

ARRANGEMENT TO PURCHASES SHARES OR DEBENTURES

At no time during the six months ended 30 June 2026 was the Company or any of its subsidiaries or a party to any arrangement to enable the Directors to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

購買股份或債權證之安排

截至二零二六年六月三十日止六個月，本公司或其任何附屬公司概無訂立任何安排，以令董事可藉收購本公司或任何其他法人團體的股份或債權證而獲得利益。

CODE ON CORPORATE GOVERNANCE PRACTICES

The Company is committed to maintaining high standard of corporate governance to safeguard the interests of the shareholders of the Company and to enhance corporate value and responsibility. The Board comprises two executive Directors and three independent non-executive Directors. The Board has adopted the code provisions of the Corporate Governance Code ("CG Code") set out in Appendix C1 to the Listing Rules. During the six months ended 30 June 2026 and up to the date of this report, the Company has complied with the code provisions under the CG Code.

企業管治常規守則

本公司一直致力保持高水平企業管治，以保障本公司股東權益及提升企業價值及責任。董事會由兩名執行董事及三名獨立非執行董事組成。董事會已採納上市規則附錄C1所載之企業管治守則（「企業管治守則」）之守則條文。本公司於截至二零二六年六月三十日止六個月及截至本報告日期止已遵守企業管治守則下之守則條文。

MODEL CODE FOR SECURITIES TRANSACTIONS BY THE DIRECTORS

The Directors have adopted the Model Code as set out in Appendix C3 to the Listing Rules as the code of conduct for Directors in dealing in the Company's securities. Specific enquiries have been made to all Directors and all Directors have confirmed that they have fully complied with the required standard of dealings as set out in the Model Code for the six months ended 30 June 2026.

董事進行證券交易之標準守則

董事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操守守則。向全體董事進行具體查詢後，全體董事已確認彼等於截至二零二六年六月三十日止六個月已全面遵守標準守則所載之必守交易準則。

PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities for the six months ended 30 June 2026.

CHANGES TO INFORMATION IN RESPECT OF DIRECTORS

Directors' Position Held

There was no change in information in respect of directors for the six months ended 30 June 2026.

Director's Emoluments

The Board approved (as recommended by the Remuneration Committee) the following:

- The remuneration of Mr. LU Zhaowei was fixed at HK\$500,000 per annum with a discretionary bonus, effective from 19 April 2024.
- The remuneration of Mr. XIAO Yi was fixed at HK\$240,000 per annum with a discretionary bonus, effective from 21 August 2023.
- The remuneration of Mr. LI Congwei was fixed at HK\$240,000 per annum with a discretionary bonus, effective from 13 June 2025.
- The remuneration of Mr. WANG Lun was fixed at HK\$240,000 per annum with a discretionary bonus, effective from 1 August 2025.
- The remuneration of Mr. ZHEN Jian was fixed at HK\$120,000 per annum effect from 25 October 2021.
- The remuneration of Ms. ZHAO Hongqin was fixed at HK\$120,000 per annum effect from 11 October 2022.
- The remuneration of Mr. Nathan PAU was fixed at HK\$120,000 per annum effective from 16 April 2026.

Saved as disclosed above, there is no other information required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

購買、出售或贖回本公司之上市證券

截至二零二六年六月三十日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

有關董事資料之變動

董事出任之職位

截至二零二六年六月三十日止六個月董事資料概無變動。

董事酬金

董事會已批准(按薪酬委員會所建議)以下各項：

- 盧昭偉先生之酬金乃定為每年500,000港元及可收取酌情花紅，自二零二四年四月十九日起生效。
- 肖逸先生之酬金乃定為每年240,000港元及可收取酌情花紅，自二零二三年八月二十一日起生效。
- 李叢偉先生之酬金乃定為每年240,000港元及可收取酌情花紅，自二零二五年六月十三日起生效。
- 汪倫先生之酬金乃定為每年240,000港元及可收取酌情花紅，自二零二五年八月一日起生效。
- 甄健先生之酬金乃定為每年120,000港元，自二零二一年十月二十五日起生效。
- 趙虹琴女士之酬金乃定為每年120,000港元，自二零二二年十月十一日起生效。
- 包朗言先生之酬金乃定為每年120,000港元，自二零二六年四月十六日起生效。

除上文所披露外，概無其他根據上市規則第13.51B(1)條須予披露之資料。

SUPPLEMENTARY INFORMATION

補充資料

AUDIT COMMITTEE

The audit committee (the “Audit Committee”) of the Board was established on 13 August 2015. The Audit Committee comprises three independent non-executive Directors, namely Mr. Nathan PAU, Mr. ZHEN Jian and Ms. ZHAO Hongqin.

The Audit Committee has reviewed the accounting principles and practices adopted by the Group and the unaudited condensed consolidated financial statements of the Group for the six months ended 30 June 2026.

SUFFICIENCY OF PUBLIC FLOAT

Based on the information that is publicly available to the Company and within the knowledge of the Directors as at the date of this report, the Company has maintained the prescribed public float of not less than 25% of the Company’s issued shares as required under the Listing Rules during the six months ended 30 June 2026.

PUBLICATION OF RESULTS ANNOUNCEMENT AND INTERIM REPORT

The interim results announcement is published on the websites of the Company and the Stock Exchange. The interim report will be despatched to the shareholders of the Company and made available on the same websites in due course.

RELATED PARTY TRANSACTIONS AND CONNECTED TRANSACTIONS

During the six months ended 30 June 2026, details of the significant related party transactions undertaken in the normal course of business are provided under note 20 to the condensed consolidated financial statements.

EVENTS AFTER THE REPORTING PERIOD

As of the approval date on these unaudited condensed consolidated financial statements, the Group had no significant events after the reporting period which need to be disclosed.

審核委員會

董事會轄下審核委員會(「審核委員會」)於二零一五年八月十三日設立。審核委員會包括三名獨立非執行董事(即包朗言先生、甄健先生及趙虹琴女士)。

審核委員會已審閱本集團採納之會計原則及慣例以及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財務報表。

足夠公眾持股量

於本報告日期，根據本公司從公開途徑所得的資料及據董事所知，本公司於截至二零二六年六月三十日止六個月一直維持上市規則所規定不低於本公司已發行股份25%的訂明公眾持股量。

業績公告及中報之刊發

中期業績公告已登載於本公司及聯交所網站。中報將於適當時候寄發予本公司股東並登載於相同網站。

關聯方交易及關連交易

在截至二零二六年六月三十日止六個月，於一般業務過程中進行的重大關聯方交易詳情載於簡明綜合財務報表附註20。

報告期後事項

截至此未經審核簡明綜合財務報表批准日期，本集團並無重大報告期後事項須予披露。



HOPE LIFE INTERNATIONAL HOLDINGS LIMITED
曠逸國際控股有限公司