



PROSPERITY INVESTMENT HOLDINGS LIMITED
嘉進投資國際有限公司

(Incorporated in Bermuda with limited liability 於百慕達註冊成立之有限公司)

Stock Code 股份代號：00310.HK

2026

INTERIM REPORT

中期報告

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Corporate Information 公司資料

Executive Director

Tang Tsz Tung (appointed on 14 October 2025)

Non-Executive Director

LAU Tom Ko Yuen (*Chairman*)

Independent Non-Executive Directors

LUI Siu Tsuen, Richard

Katsaya Wiriyachart (appointed on 27 November 2025)

IP Kwok Kwong

Audit Committee

LUI Siu Tsuen, Richard (*Chairman*)

Katsaya Wiriyachart (appointed on 27 November 2025)

IP Kwok Kwong

Remuneration Committee

Katsaya Wiriyachart (*Chairman*)

(appointed on 27 November 2025)

LAU Tom Ko Yuen

LUI Siu Tsuen, Richard

Nomination Committee

LAU Tom Ko Yuen (*Chairman*)

Katsaya Wiriyachart (appointed on 27 November 2025)

IP Kwok Kwong

Company Secretary

Lam Chee Sum Eddie (appointed on 27 November 2025)

Auditor

Rongcheng (Hong Kong) CPA Limited

(*Certified Public Accountants*)

Registered Public Interest Entity Auditor

執行董事

鄧子棟 (於2025年10月14日獲委任)

非執行董事

劉高原 (主席)

獨立非執行董事

呂兆泉

Katsaya Wiriyachart (於2025年11月27日獲委任)

葉國光

審核委員會

呂兆泉 (主席)

Katsaya Wiriyachart (於2025年11月27日獲委任)

葉國光

薪酬委員會

Katsaya Wiriyachart (主席)

(於2025年11月27日獲委任)

劉高原

呂兆泉

提名委員會

劉高原 (主席)

Katsaya Wiriyachart (於2025年11月27日獲委任)

葉國光

公司秘書

林智深 (於2025年11月27日獲委任)

核數師

容誠 (香港) 會計師事務所有限公司

(*執業會計師*)

註冊公眾利益實體核數師

Corporate Information 公司資料

Principal Bankers

Bank of China (Hong Kong) Limited
Bank of East Asia, Limited

Registered Office

Clarendon House,
2 Church Street,
Hamilton, HM 11,
Bermuda

Head Office and Principal Place of Business

Unit 12, 21/F,
Wayson Commercial Building,
28 Connaught Road West,
Sheung Wan,
Hong Kong

Principal Share Registrar and Transfer Office

Conyers Corporate Services (Bermuda) Limited
Clarendon House,
2 Church Street,
Hamilton, HM 11,
Bermuda

Share Registrar and Transfer Office in Hong Kong

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

Website

www.prosperityinvestment.hk

Stock Code

Hong Kong Stock Exchange: 00310

主要往來銀行

中國銀行(香港)有限公司
東亞銀行有限公司

註冊辦事處

Clarendon House,
2 Church Street,
Hamilton, HM 11,
Bermuda

總辦事處和主要營業地點

香港
上環
干諾道西28號
威勝商業大廈
21樓12室

主要股份過戶登記總處

Conyers Corporate Services (Bermuda) Limited
Clarendon House,
2 Church Street,
Hamilton, HM 11,
Bermuda

香港股份過戶登記處

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

網址

www.prosperityinvestment.hk

股份代號

香港聯交所：00310

Management Discussion and Analysis

管理層論述和分析

Business Review

The Company remained focused on its core activities of trading listed securities and managing its financial asset portfolio. We concentrated on capital preservation while strategically capturing dividend income, navigating the volatile equity markets with a disciplined approach to asset allocation.

On the corporate level, the Company achieved a significant milestone. Following the suspension of trading in the Company's shares on The Stock Exchange of Hong Kong Limited in April 2024, the Board dedicated substantial effort to the underlying issues. We are pleased to report that the Company has successfully fulfilled all conditions outlined in the resumption guidance. Consequently, trading in the shares was fully resumed with effect from 15 October 2025, this resumption marks a new chapter for the Company, marking a pivotal moment for restoring shareholder value and market confidence. Looking ahead, we remain committed to prudent investment management and upholding the highest standards of corporate governance.

Operational review

During the Period, the Group continued its investment activities in both listed and unlisted investments and other related financial assets. Due to the market situation, the stock prices and hence the fair value of our listed investments had mixed results.

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

業務回顧

本公司持續專注於其核心業務，即買賣上市證券及管理其金融資產組合。我們在致力保本的同時，亦策略性地獲取股息收入，並透過嚴謹的資產配置策略，在波動的股票市場中穩健前行。

在企業層面方面，本公司達成了重要的里程碑。繼本公司股份於2024年4月在香港聯合交易所有限公司暫停買賣後，董事會投入大量心力處理相關問題。我們欣然報告，本公司已成功履行復牌指引中列明的所有條件。因此，股份買賣已於2025年10月15日起全面恢復。此次復牌標誌著本公司開啟新篇章，也是恢復股東價值及市場信心的關鍵時刻。展望未來，我們將繼續致力於審慎的投資管理，並恪守最高標準的企業管治。

經營回顧

於本期間，本集團繼續進行上市和非上市投資和其他相關金融資產之投資活動。由於市場情況，本集團的上市投資的股價和公平值好壞參半。

除上市投資外，本集團於本期間並未進行新的非上市投資。

Management Discussion and Analysis

管理層論述和分析

Significant Investments

The Group's investments with fair value over 5% of value of its total assets are considered as significant investments. In respect of the Group's significant investments as at 30 June 2026, set out below are certain information on those investments:

重大投資

公平值佔總資產價值超過5%之本集團投資被視為重大投資。就本集團於2026年6月30日之重大投資而言，該等投資之若干資料載列如下：

	Fair value/ Carrying value of significant investments as at 30 June 2026	Percentage of fair value of significant investments to the Company's total assets as at 30 June 2026	Realised gain/(loss) recognised during the year ended 30 June 2026	Unrealised gain/(loss) recognised during the year ended 30 June 2026	Bond coupons received during the year ended 30 June 2026
Significant Investments	於2026年 6月30日 重大投資之 公平值/賬面值 HK\$' million 百萬港元	於2026年 6月30日 重大投資之 公平值佔 本公司總資產 之百分比	於截至 2026年 6月30日 止年度確認 之已變現 收益/(虧損) HK\$' million 百萬港元	於截至 2026年 6月30日 止年度確認 之未變現 收益/(虧損) HK\$' million 百萬港元	於截至 2026年 6月30日 止年度收取 之債券票息 HK\$' million 百萬港元
重大投資					

Equity investment in AMCO United Holding Limited	於雋泰控股有限公司之股本投資	2.3	7.0%	–	(1.2)	N/A 不適用
Equity investment in KNT Holdings Limited	於嘉藝控股有限公司之股本投資	2.1	6.3%	–	(0.8)	N/A 不適用
Equity investment in China Investment and Finance Group Limited	於中國投融資集團有限公司之股本投資	4.3	12.9%	–	0.6	N/A 不適用
Equity investment in Sino Splendid Holdings Limited	於中國華泰瑞銀控股有限公司之股本投資	1.7	5.3%	–	0.4	N/A 不適用
Equity investment in Luxxu Group Limited	於勵時集團有限公司之股本投資	7.0	21.2%	–	4.2	N/A 不適用
Equity investment in Tai Kam Holdings Limited	於泰錦控股有限公司之股本投資	2.3	6.9%	–	1.3	N/A 不適用
Equity investment in Aeso Holding Limited	於艾碩控股有限公司之股本投資	1.7	5.2%	–	0.5	N/A 不適用
Bonds investment in Hao Wen Holdings Limited	於皓文控股有限公司之債券投資	3.5	10.6%	–	–	–*

* Less than HK\$1 million

* 少於1百萬港元

Management Discussion and Analysis 管理層論述和分析

(A) Listed Equity Investment

AMCO United Holding Limited (“AMCO”, stock code: 630)

AMCO are principally engaged in manufacture and sale of medical devices products, manufacture and sale of plastic moulding products, provision of money lending and investment in securities. The audited consolidated profit attributable to shareholders of AMCO for the year ended 31 December 2025 was approximately HK\$59.1 million.

As stated in AMCO’s annual report, AMCO remains mindful of the volatile global economic environment, where fluctuating interest rates and inflationary pressures continue to impact manufacturing costs.

In recent years, the medical device manufacturing industry has become increasingly competitive, with rising costs for raw materials and a heightened regulatory landscape in the PRC. Furthermore, the industry faces challenges related to an ageing technical workforce and the necessity for specialized labour capable of operating advanced clean-room environments and high-precision moulding machinery. The difficulty in recruiting younger talent with the requisite technological qualifications, combined with strict quality control standards, has tested the carrying capacity of traditional manufacturing models. These factors reflect a period of transition and a need for modernization within the medical supply chain to maintain confidence in the sector’s long-term prospects.

Due to the keen competition in the industry, in terms of the selling prices, quality and also the credit terms offer by competitors, AMCO continue to focus on the medical product development on the quality and increase the products and service portfolio which in turn to increase the revenue stream of the Medical Products Business.

Due to the current shifting economic landscape, AMCO is reviewing its existing assets structure and business strategies and may make adjustments to its resource allocation to better prepare for future uncertainties. To be more competitive in the industry, AMCO also expand the service team and upgrade the equipment and moulding to enhance the quality of the products.

(A) 上市股本投資

雋泰控股有限公司（「雋泰」，股份代號：630）

雋泰主要從事醫療器械產品之製造及銷售、塑膠模具產品之製造及銷售、提供借貸服務及證券投資。截至2025年12月31日止年度，雋泰股東應佔經審核綜合溢利約為59,100,000港元。

誠如雋泰年報所述，雋泰仍留意到全球經濟環境波動，利率波動及通脹壓力持續影響製造成本。

近年來，醫療器械製造行業競爭日益激烈，中國原材料成本上升及監管環境趨嚴。此外，該行業面臨技術人員老齡化及需要具備操作先進無塵室環境及高精度模具機械能力之專業勞動力等挑戰。招募具備所需技術資格之年輕人才之困難，加上嚴格之質量控制標準，已對傳統製造模式之承載能力構成考驗。該等因素反映醫療供應鏈正處於轉型期，並需要現代化以維持對該行業長期前景之信心。

鑑於行業在售價、質量及競爭對手提供之信貸條款方面之激烈競爭，雋泰繼續專注於提升醫療產品開發之質量，並增加產品及服務組合，從而增加醫療產品業務之收入來源。

鑑於當前經濟格局轉變，雋泰正檢討其現有資產結構及業務策略，並可能調整其資源配置，以更好地應對未來不確定性。為在行業中更具競爭力，雋泰控股亦擴大服務團隊並升級設備及模具，以提升產品質量。

Management Discussion and Analysis 管理層論述和分析

As healthcare systems recover from the impacts of the COVID-19 pandemic, there is likely to be an increased demand for medical products due to heightened awareness of health and wellness, AMCO considered that the revenue to be generated from epidemic prevention related products and solutions would remain stable in coming years.

The management of the Company shares the same viewpoints of AMCO and believes its business will bring positive return to the Company in long run, but the Group will still continue to monitor the performance of AMCO and adjust the Group's strategy of investment in AMCO, if necessary.

KNT Holdings Limited (“KNT”, stock code: 1025)

KNT are principally engaged in manufacturing and trading of garment products. The audited consolidated loss attributable to shareholders of KNT for the year ended 31 March 2026 was approximately HK\$45.7 million.

KNT continues to navigate a volatile global economic landscape. The operating environment remains hindered by prolonged trade disputes between the United States and China, the imposition of tariffs, and heightened political tensions. These factors, combined with inflationary pressures and high interest rates, have led to more cautious consumer spending in KNT's key Western markets.

In the past decade, the traditional garment manufacturing industry has faced intense structural shifts. The industry is characterized by shortening fashion cycles and increasing competition from lower-cost manufacturing hubs in Southeast Asia. Locally and regionally, the sector grapples with rising labor costs and a shortage of skilled garment technicians. The younger generation is increasingly reluctant to join the manufacturing workforce due to the perceived “labor-intensive” nature of the work, preferring service-oriented or technology-driven industries. This “talent gap”, combined with stringent ESG (Environmental, Social, and Governance) requirements from international brands, has placed immense pressure on the carrying capacity of mid-sized manufacturers.

隨著醫療系統從新冠疫情影響中恢復，由於對健康及保健之意識提高，醫療產品之需求可能會增加，雋泰控股認為，未來數年從防疫相關產品及解決方案產生之收入將保持穩定。

本公司管理層認同雋泰之觀點，並相信其業務長遠將為本公司帶來正面回報，但本集團仍將繼續監察雋泰之表現，並在必要時調整本集團對雋泰之投資策略。

嘉藝控股有限公司（「嘉藝」，股份代號：1025）

嘉藝主要從事服裝產品之製造及貿易。截至2026年3月31日止年度，嘉藝股東應佔經審核綜合虧損約為45,700,000港元。

嘉藝繼續應對波動之全球經濟格局。經營環境仍受美國與中國之間長期貿易爭端、關稅徵收及政治緊張局勢加劇所阻礙。該等因素，加上通脹壓力及高利率，已導致嘉藝主要西方市場之消費者開支更趨謹慎。

過去十年，傳統服裝製造行業面臨激烈之結構性轉變。該行業之特點為時尚週期縮短及來自東南亞低成本製造中心之競爭加劇。在本地及區域層面，該行業面臨勞工成本上升及熟練服裝技術人員短缺之挑戰。年輕一代因認為製造業工作屬「勞動密集型」而愈來愈不願加入製造業勞動力，反而傾向服務導向或技術驅動之行業。此「人才缺口」，加上國際品牌對ESG（環境、社會及管治）之嚴格要求，已對中型製造商之承載能力構成巨大壓力。

Management Discussion and Analysis

管理層論述和分析

Due to the current economic uncertainties and shifting trade policies, KNT is actively reviewing its existing asset structure and business strategies. KNT continues to strictly adhere to its cost control policy and is exploring ways to diversify its customer base beyond the United States to mitigate geographical concentration risks and the impact of trade tariffs.

Finally, the management of KNT remains committed to exploring investment opportunities that can diversify its business horizons and strengthen overall development. While KNT acknowledges the severe challenges in the textile and clothing sector, it believes that by aligning with market trends in specialized occasion wear and maintaining operational efficiency, it can work toward generating better financial returns for its shareholders in the long run. The management of the Company shares the same viewpoints of KNT and believes its business will bring positive return to the Company in long run, but the Group will still continue to monitor the global trade dynamics closely and adjust the Group's strategy of investment in KNT, if necessary.

China Investment and Finance Group Limited ("CIFG", stock code: 1226)

CIFG are principally engaged trading of securities. The audited consolidated profit attributable to shareholders of CIFG for the year ended 31 March 2026 was approximately HK\$139.5 million.

Despite a generally stable macroeconomic operation in mainland China, the external environment was characterized by weak growth momentum and persistent pressure on local finances. In Hong Kong, the financial sector grappled with the tail-end of high interest rate cycles and a demanding credit environment. CIFG's performance was particularly impacted by the fluctuations in the equity markets, though it managed to significantly reduce its overall loss from trading stocks.

To navigate these headwinds, CIFG maintained a disciplined approach to its investment strategy and sought to cushion the impact of market volatility while maintaining a foothold for future recovery.

鑑於當前經濟不確定性及貿易政策轉變，嘉藝正積極檢討其現有資產結構及業務策略。嘉藝繼續嚴格執行其成本控制政策，並探索將其客戶基礎多元化至美國以外之方法，以減輕地域集中風險及貿易關稅之影響。

最後，嘉藝管理層仍致力於探索可使其業務多元化及加強整體發展之投資機會。雖然嘉藝承認紡織及服裝行業面臨嚴峻挑戰，但其相信，透過配合專門場合服裝之市場趨勢及維持營運效率，其可長遠致力為股東創造更佳財務回報。本公司管理層認同嘉藝之觀點，並相信其業務長遠將為本公司帶來正面回報，但本集團仍將繼續密切監察全球貿易動態，並在必要時調整本集團對嘉藝之投資策略。

中國投融資集團有限公司 ("中國投融資集團"，股份代號：1226)

中國投融資集團主要從事證券買賣。截至2026年3月31日止年度，中國投融資集團股東應佔經審核綜合溢利約為139,500,000港元。

儘管中國內地宏觀經濟運作整體穩定，但外部環境呈現增長動力疲弱及地方財政持續承壓之特徵。於香港，金融業面臨高利率週期末段及信貸環境緊縮之挑戰。中國投融資集團之表現尤其受到證券市場波動之影響，惟其成功大幅縮減股票買賣產生之整體虧損。

為應對上述逆風，中國投融資集團對其投資策略維持審慎方針，力求減輕市場波動之影響，同時為未來復甦奠定基礎。

Management Discussion and Analysis 管理層論述和分析

Looking ahead to the 2025/26 financial year, CIFG maintains a posture of cautious optimism. The CIFG management remains alert to the “complicated and severe” internal and external environments that could further impact the momentum of economic growth. CIFG’s primary focus will remain on preserving its capital base and seeking high-quality sustainable development opportunities and intends to continue monitoring market shifts closely, adjusting its investment weightings between debt and equity as necessary to enhance shareholder value and reinforce its financial resilience in an uncertain global market.

The management of CIFG believes that through rigorous asset allocation and a prudent investment philosophy, CIFG will be able to stabilize its revenue streams and create long-term value for its shareholders. The management of the Company shares the same viewpoints of CIFG and believes its business will bring positive return to the Company in long run, but the Group will still continue to monitor performance of CIFG and adjust the Group’s strategy of investment in CIFG, if necessary.

Sino Splendid Holdings Limited (“Sino Splendid”, stock code: 8006)

Sino Splendid are principally engaged in travel media operations with provision of advertising services through the internet and travel magazines, event organizing services and magazine publication, provision of contents and advertising services in multiple well known financial magazines distributed in The People’s Republic of China (“PRC”) and provision of advertising services through the internet and others media channels, investment in securities, money lending and virtual reality business. The audited consolidated loss attributable to shareholders of Sino Splendid for the year ended 31 December 2025 was approximately HK\$9.8 million.

As stated in the Sino Splendid’s annual report, the global and local economies continue to face volatility. The media industry in Hong Kong remains under pressure due to the shifting landscape of digital advertising and the lingering impact of high interest rates, which have constrained marketing budgets across the financial sector. Furthermore, the travel media segment has struggled to regain its pre-pandemic momentum, reflecting broader uncertainties in the regional tourism recovery and fluctuating consumer spending patterns.

展望2025／26年財政年度，中國投融資集團保持謹慎樂觀之態度。中國投融資集團管理層對可能進一步影響經濟增長動力之「複雜嚴峻」內外部環境保持警惕。中國投融資集團之首要重點將繼續為維持其資本基礎，並尋求高質量之可持續發展機遇，且擬繼續密切監察市場轉變，按需要調整其債務與股本投資之比例，以提升股東價值及在不確定之全球市場中加強其財務韌性。

中國投融資集團管理層相信，透過嚴謹之資產配置及審慎之投資理念，中國投融資集團將能夠穩定其收入來源並為股東創造長遠價值。本公司管理層認同中國投融資集團之觀點，並相信其業務長遠將為本公司帶來正面回報，但本集團仍將繼續監察中國投融資集團之表現，並在必要時調整本集團對中國投融資集團之投資策略。

中國華泰瑞銀控股有限公司 （「中國華泰瑞銀」，股份代號：8006）

中國華泰瑞銀主要從事旅遊媒體營運，透過互聯網及旅遊雜誌提供廣告服務、活動籌辦服務及雜誌出版、於中華人民共和國（「中國」）發行之多份知名財經雜誌提供內容及廣告服務、透過互聯網及其他媒體渠道提供廣告服務、證券投資、借貸服務及虛擬現實業務。截至2025年12月31日止年度，中國華泰瑞銀股東應佔經審核綜合虧損約為9,800,000港元。

誠如中國華泰瑞銀年報所述，全球及本地經濟持續面臨波動。香港媒體行業仍受數字廣告格局轉變及高利率持續影響所帶來的壓力，該等因素已限制金融行業之營銷預算。此外，旅遊媒體分部難以恢復疫情前之增長動力，反映區域旅遊復甦及消費者開支模式波動帶來更廣泛之不確定性。

Management Discussion and Analysis

管理層論述和分析

In the past decade, the traditional print and financial media industry has become increasingly competitive. The rise of social media and real-time digital financial news platforms has challenged traditional revenue models. Additionally, operating costs remain high due to rising talent costs for specialized financial content creators, while the “attention economy” has led to a fragmented audience. The industry also faces an “ageing” of traditional readership, as the younger generation prefers short-form digital content over long-form financial analysis. Combined with tighter data privacy regulations and the need for higher technological integration, the traditional carrying capacity of print-heavy media firms is being tested.

In response to these market shifts, many media providers have pivoted toward digital transformation and omni-channel content delivery. The higher scalability of digital platforms and the ability to utilize data analytics for targeted advertising have become essential for survival. Consequently, pure print-based financial magazines may eventually be phased out. Recent trends show that AI-driven content and interactive financial tools are being adopted by the industry, particularly by high-end financial institutions that prioritize digital engagement. Therefore, the future direction of the media business will be led by the integration of FinTech and specialized digital media.

Sino Splendid's business strategy remains aligned with the general direction of Hong Kong's development as an international financial hub and the government's push for digital innovation. The management of Sino Splendid believes that by leveraging its solid experience and pivoting toward high-growth digital segments, Sino Splendid will be positioned to bring positive returns in the long run, while continuing to monitor and adjust its investment strategy as necessary. The management of the Company shares the same viewpoints of Sino Splendid and believes its business will bring positive return to the Company in long run, but the Group will still continue to monitor the performance of Sino Splendid and adjust the Group's strategy of investment in Sino Splendid, if necessary.

過去十年，傳統印刷及財經媒體行業競爭日益激烈。社交媒體及實時數字財經新聞平台之興起已對傳統收入模式構成挑戰。此外，由於專業財經內容創作者之人才成本上升，營運成本維持高企，而「注意力經濟」已導致受眾分散。該行業亦面臨傳統讀者群「老齡化」之挑戰，因年輕一代偏好短格式數字內容而非長格式財經分析。結合更嚴格之數據隱私法規及對更高技術整合之需求，以印刷為主之傳統媒體企業之承載能力正受到考驗。

為應對上述市場轉變，許多媒體供應商已轉向數字轉型及全渠道內容傳遞。數字平台之更高可擴展性及利用數據分析進行精準廣告投放之能力已成為生存關鍵。因此，純印刷財經雜誌最終可能被淘汰。近期趨勢顯示，人工智能驅動之內容及互動財經工具正被行業採納，以數字參與度為優先之高端金融機構尤甚。因此，媒體業務之未來方向將由金融科技與專業數字媒體之整合所引領。

中國華泰瑞銀之業務策略仍與香港發展為國際金融中心之整體方向及政府推動數字創新之政策保持一致。中國華泰瑞銀管理層相信，憑藉其穩固經驗並轉向高增長數字分部，中國華泰瑞銀將能夠長遠帶來正面回報，同時繼續監察並按需要調整其投資策略。本公司管理層認同中國華泰瑞銀之觀點，並相信其業務長遠將為本公司帶來正面回報，但本集團仍將繼續監察中國華泰瑞銀之表現，並在必要時調整本集團對中國華泰瑞銀之投資策略。

Management Discussion and Analysis 管理層論述和分析

Luxxu Group Limited (“Luxxu Group”, stock code: 1327)

Luxxu Group Limited is engaged in investment holding, and its subsidiaries are principally engaged in the trading, retailing, and distribution of luxury watches, jewelry, and other high-end accessories, as well as the provision of related brand management services. For the financial year ended 31 December 2025, the audited consolidated loss attributable to owners of Luxxu Group was approximately RMB\$24.5 million.

Luxxu Group will continue to strengthen its presence in mainland China and other key Asian markets by expanding its physical retail footprint, enhancing its digital and omni-channel sales capabilities, deepening collaborations with premium online luxury platforms, and introducing innovative, limited-edition collections that cater to evolving consumer tastes.

By capturing the sustained recovery in high-end discretionary spending and the increasing preference for differentiated luxury experiences, Luxxu Group is confident in delivering steady revenue growth and enhancing shareholder value. The Company agrees with Luxxu Group's strategy to maintain its cautiously optimistic outlook and explore other suitable investment opportunities which are able to bring satisfactory and sustainable returns to Luxxu Group and maximize its shareholders' value.

勵時集團有限公司（「勵時集團」，股份代號：1327）

勵時集團有限公司從事投資控股，其附屬公司主要從事奢華腕錶、珠寶及其他高端配飾的貿易、零售及分銷，並提供相關品牌管理服務。截至 2025 年 12 月 31 日止財政年度，勵時集團股東應佔經審核綜合虧損約為人民幣 2,450 萬元。

勵時集團將透過擴展實體零售網絡、強化數位及全通路銷售能力、深化與頂級線上奢侈品平台的合作，以及推出創新限量系列，迎合消費者不斷演變的品味，持續鞏固其在中國內地及其他亞洲關鍵市場的地位。

透過把握高端非必需消費的持續復甦，以及消費者對差異化奢侈體驗日益增長的偏好，勵時集團有信心實現穩定收益增長並提升股東價值。本公司認同勵時集團的策略，即維持審慎樂觀的展望，並探索其他合適的投資機會，以期為勵時集團帶來理想且可持續的回報，並將股東價值最大化。

Management Discussion and Analysis

管理層論述和分析

Tai Kam Holdings Limited (“Tai Kam Holdings”, stock code: 8321)

Tai Kam Holdings Limited is engaged in investment holding, and its subsidiaries are principally engaged in the undertaking of site formation works and renovation works in Hong Kong. the financial year ended 30 April 2026, the audited consolidated profit attributable to owners of Tai Kam Holdings was approximately HK\$24.6 million. Understand from Tai Kam Holdings annual report, its principal objectives are to maintain and strengthen its position as a reliable contractor for site formation and renovation projects in Hong Kong. Tai Kam Holdings places strong emphasis on quality service delivery and client satisfaction, and seeks to enhance its competitive edge by leveraging its established reputation for high performance.

The company aims to consolidate its market share in the construction sector through continuous improvement of operational efficiencies and adherence to high safety and quality standards. To diversify its business and explore potential business opportunities, Tai Kam Holdings is exploring and developing business opportunities and projects. The Company believes that Tai Kam Holdings will continue to explore the potential of these business opportunities and utilise its resources with prudence in the future, and that Tai Kam Holdings will bring positive returns to its shareholders in the long run.

Aeso Holding Limited (“Aeso Holding”, stock code: 8341)

Aeso Holding Limited is engaged in investment holding, and its subsidiaries are principally engaged in the provision of fitting-out and renovation contracting services in Hong Kong. The Group provides fitting-out works for the construction of newly built commercial premises and residential developments, as well as renovation (including alteration and addition) works for existing commercial premises. For the financial year ended 31 March 2026, the audited consolidated profit attributable to owners of Aeso Holding was approximately HK\$4.3 million. Understand from Aeso Holding’s 2026 annual report, its principal corporate objectives are to achieve sustainable growth in its business and financial performance, to actively expand and strengthen its market position in Hong Kong, and to expand its business portfolio.

泰錦控股有限公司 (「泰錦控股」，股份代號：8321)

泰錦控股有限公司從事投資控股，其附屬公司主要在香港從事地盤平整工程及翻新工程。截至2026年4月30日止財政年度，泰錦控股股東應佔經審核綜合溢利約為2,460萬港元。根據泰錦控股的年報，其主要目標是維持並鞏固其作為香港地盤平整及翻新工程可靠承建商的地位。泰錦控股極為重視提供優質服務及客戶滿意度，並致力透過其久負盛名的高績效聲譽提升競爭優勢。

該公司旨在透過持續提升營運效率，並恪守高安全及品質標準，以鞏固其在建築業的市場份額。為實現業務多元化並開拓潛在商機，泰錦控股正積極物色及開發各類商機與項目。本公司相信，泰錦控股未來將持續探索該等商機的潛力，並審慎運用其資源，長遠而言，泰錦控股將為股東帶來正向回報。

艾碩控股有限公司 (「艾碩控股」，股份代號：8341)

艾碩控股有限公司從事投資控股，其附屬公司主要在香港提供裝修及翻新承建服務。該集團為新建商業物業及住宅發展項目提供裝修工程，並為現有商業物業提供翻新(包括改建及加建)工程。截至2026年3月31日止財政年度，艾碩控股股東應佔經審核綜合溢利約為430萬港元。根據艾碩控股2026年年報，其主要企業目標包括實現業務及財務表現的可持續增長、積極拓展並鞏固其在香港的市場地位，以及擴大其業務組合。

Management Discussion and Analysis 管理層論述和分析

Aeso Holding will continue to strengthen its market presence in Hong Kong by securing more fitting-out and renovation projects, deepening relationships with property developers, main-contractors, landlords, government authorities, and retail brands, and enhancing its operational efficiencies and service quality.

By capturing the sustained demand in Hong Kong's construction and property enhancement sector, Aeso Holding is confident in delivering steady revenue growth and enhancing shareholder value. The Company agrees with Aeso Holding's strategy to maintain its cautiously optimistic outlook and explore other suitable investment opportunities which are able to bring satisfactory and sustainable returns to Aeso Holding and maximize its shareholders' value.

艾碩控股將透過爭取更多裝修及翻新項目、深化與物業發展商、總承建商、業主、政府部門及零售品牌的關係，以及提升營運效率與服務質素，持續鞏固其在香港的市場地位。

透過把握香港建築及物業翻新行業的持續需求，艾碩控股有信心實現穩定收益增長並提升股東價值。本公司認同艾碩控股的策略，即維持審慎樂觀的展望，並探索其他合適的投資機會，以期為艾碩控股帶來理想且可持續的回報，並將股東價值最大化。

(B) Unlisted Debt Investments

Hao Wen Holdings Limited (“Hao Wen”)

Hao Wen is a company incorporated in Cayman Islands with limited liability. Hao Wen and its subsidiaries are principally engaged in the money lending business, processing and trading of electronic parts, provision of beauty treatment services and sales of burial plots and related services and cemetery maintenance services. It is listed on GEM of the Stock Exchange (stock code: 8019). The audited net assets and current assets of Hao Wen were approximately RMB277.5 million and RMB190.9 million respectively and its total liabilities were approximately RMB77.6 million as at 31 December 2025. The Company considers that Hao Wen has sufficient financial resources to meet its ongoing operation, and there is no signal of default of the Hao Wen Bonds.

(B) 非上市債務投資

皓文控股有限公司（「皓文」）

皓文為一間於開曼群島註冊成立之有限公司。皓文及其附屬公司主要從事借貸業務、電子零件加工及貿易、提供美容護理服務，以及銷售墓地及相關服務與墓園維護服務。其股份於聯交所GEM上市（股份代號：8019）。於2025年12月31日，皓文之經審核資產淨值及流動資產分別約為人民幣277,500,000元及人民幣190,900,000元，而其總負債約為人民幣77,600,000元。本公司認為皓文擁有充足財務資源以應付其持續營運，且並無皓文債券違約之跡象。

Management Discussion and Analysis

管理層論述和分析

Financial Review

Results for the Period

The Group reported a loss after tax of approximately HK\$0.08 million for the Period compared to the loss of HK\$4.29 million for 2025 Period. Other than the administrative expenses, investment management expense had been increased from HK\$0 to HK\$0.3 million. The finance cost had increased by HK\$0.3 million due to interest for bonds payable and borrowings. The loss for the Period was mainly due to the following reasons:

- (i) a gain of approximately HK\$3,974,000 (2025 Period: loss HK\$7,000) arose from the change in fair value of revenue in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market;
- (ii) administrative expenses of approximately HK\$3.58 million (2025 Period: HK\$3.98 million).

Gross proceeds from operation

財務回顧

本期間業績

本集團於本期間錄得除稅後虧損約8萬港元，而2025期間則為虧損429萬港元。除行政開支，投資管理開支由零港元增加至30萬港元。財務成本因應付債券及借款利息而增加30萬港元。本期間的虧損主要原因如下：

- (i) 因股市波動，屬收益性質之按公平值計入損益之上市股本投資公平值變動產生收益397.4萬港元(2025期間：虧損7千港元)；
- (ii) 行政開支約358萬港元(2025期間：398萬港元)。

營運所得款項總額

		For the six months period ended 30 June 截至6月30日止六個月	
		2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產(就稅務而言為收益性質)所得款項總額	—	56
Dividend income	股息收入	—	3
		—	59

Management Discussion and Analysis 管理層論述和分析

In the Period proceeds on disposal of financial assets at FVTPL which are revenue in nature decreased by HK\$0.06 million compared to 2025 Period.

Other Gains, Net

The other gains, net, for the six months ended 30 June 2026 was approximately HK\$4.0 million, increased by approximately 793.8% from approximately HK\$5,000 for the six months ended 30 June 2025. The other gains, net represented the fair value changes of financial assets at FVTPL which is revenue in nature for tax purposes.

Administrative expenses

The administrative expenses for the six months ended 30 June 2026 was approximately HK\$3.6 million, decreased by approximately 10.0% from approximately HK\$4.0 million for the six months ended 30 June 2025. The decrease on administrative expenses was mainly due to the decrease in staff remuneration.

Investment Management expenses

2025 IM Agreement

On 14 October 2025, the Company entered into the New IM Agreement with Sinolink Securities (Hong Kong) Company Limited ("SSHK"), pursuant to which SSHK is appointed as the Investment Manager of the Company for a period of three (3) years commencing from 15 October 2025 to 14 October 2028 at a monthly management fee of HK\$40,000.

於本期間，出售按公平值計入損益之金融資產（屬收益性質）所得款項與2025期間比較減少6萬港元。

其他收益，淨額

截至2026年6月31日止六個月的其他收益，淨額約為400.0百萬港元，較截至2025年6月30日止六個月的約5千港元增加約793.8%。其他收益，淨額指按公平值計入透過損益之金融資產之公平值變動，就稅務目的而言屬收益性質。

行政開支

截至2026年6月30日止六個月的行政開支約為360萬港元，較截至2025年6月30日止六個月的約400萬港元減少約10.0%。行政開支減少主要由於員工薪酬減少所致。

投資管理開支

2025年投資管理協議

於2025年10月14日，本公司與國金證券（香港）有限公司（「國金證券（香港）」）訂立新投資管理協議，據此國金證券（香港）獲委任為本公司之投資經理，任期為由2025年10月15日至2028年10月14日止三（3）年，每月管理費為4萬港元。

Management Discussion and Analysis

管理層論述和分析

Finance costs

During the period, the Company utilised accrued interest for the bond payable and borrowings.

財務成本

於本期間，本公司已動用應付債券及借款之應計利息。

		For the six months period ended 30 June 截至6月30日止六個月	
		2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Interest expenses of bond payables	應付債券之利息開支	278	—
Interest expenses on borrowings	借款之利息開支	297	—
Interest expenses of convertible notes	可換股票據之利息開支	—	322
		575	322

Liquidity and Financial Resources

As at 30 June 2026, the Group held assets of approximately HK\$33.0 million (2025: HK\$31.8 million), including cash and cash equivalents of HK\$2.1 million (2025: HK\$4.3 million). The Group's current ratio (as defined by current assets/current liabilities) decreased from 5.90 as at 31 December 2025 to 5.33 as at 30 June 2026, which was maintained at a healthy level. The Board believes that the Group has sufficient resources to satisfy its working capital requirement.

流動資金及財務資源

於2026年6月30日，本集團持有資產約3,300萬港元(2025年：3,180萬港元)，包括現金及現金等價物210萬港元(2025年：430萬港元)。本集團的流動比率(以流動資產／流動負債界定)由2025年12月31日的5.90下降至2026年6月30日的5.33，維持在健康水平。董事會認為本集團擁有充足資源以滿足其營運資金需求。

Gearing Ratio

The gearing ratio (total liabilities/total assets) at Period End Date was 52.94% (at 31 December 2025: 50.85%).

資本負債比率

期結日之資本負債比率(總負債／總資產)為52.94%(於2025年12月31日：50.85%)。

Contingent Liabilities

There is no contingent liability at Period End Date.

或然負債

於期結日概無或然負債。

Management Discussion and Analysis 管理層論述和分析

Exposure to Fluctuations in Exchange Rates and Related Hedges

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

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

Material Acquisitions and Disposals of Subsidiaries, Associates and Joint Ventures

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

Major Customers and Suppliers

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

Capital Structure

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

匯率波動風險和相關對沖

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

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

重大收購及出售附屬公司、聯營公司和合營企業

於本期間，本集團並無任何重大收購和出售附屬公司、聯營公司和合營企業。

主要客戶及供應商

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

資本架構

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

Management Discussion and Analysis

管理層論述和分析

Use of Proceeds

Placing

On 5 September 2025, the Company entered into a placing agreement with the Placing Agent, pursuant to which the Company has conditionally agreed to place through the Placing Agent 500,000,000 placing shares at the placing price of HK\$0.090 per placing share to not less than six placees who and whose ultimate beneficial owner(s) (if applicable) are independent third parties. The placing is fully underwritten by the Placing Agent.

For the details of the placing, please refer to the announcements of the Company dated 5 September 2025, 12 September 2025, 29 September 2025 and 14 October 2025.

The net proceeds from the placing (after deducting the placing commission and other related expenses) amount to approximately HK\$42.0 million. The Company intends to apply the net proceeds from the placing for investments acquisitions, redemption of convertible notes and general working capital of the Group.

所得款項用途

配售事項

於2025年9月5日，本公司與配售代理訂立配售協議，據此，本公司已有條件同意透過配售代理，按每股配售股份0.090港元的配售價，向不少於六名承配人配售500,000,000股配售股份，該等承配人及其最終實益擁有人（如適用）均為獨立第三方。配售事項由配售代理全數包銷。

有關配售事項之詳情，請參閱本公司日期為2025年9月5日、2025年9月12日、2025年9月29日及2025年10月14日之公告。

配售事項所得款項淨額（經扣除配售佣金及其他相關開支後）約為4,200萬港元。本公司擬將配售事項所得款項淨額用於本集團的投資收購、贖回可換股票據及一般營運資金。

Management Discussion and Analysis

管理層論述和分析

Planned use of Net Proceeds	Intended use of Net Proceeds	Utilised Net Proceeds as at date of this report	Unutilised Net Proceeds	Expected timeline of full utilization of remaining proceeds
所得款項淨額的擬定用途	所得款項淨額的擬定用途 HK\$ million 百萬港元	於本報告 日期的已動用 所得款項淨額 HK\$ million 百萬港元	未動用 所得款項淨額 HK\$ million 百萬港元	悉數 動用剩餘所得 款項之預期 時間表
Investment acquisition	27.5	27.0	0.5	On or before 31 December 2026
投資收購				於2026年 12月31日或 之前
– Invest in Hong Kong and United States listed securities	20.0	20.0	–	On or before 31 December 2026
– 投資於香港及美國上市證券				於2026年 12月31日或 之前
– Fixed income products	7.5	7.0	0.5	On or before 31 December 2026
– 固定收益產品				於2026年 12月31日或 之前
Early redemption of convertible notes	9.5	9.2	0.3	On or before 31 December 2026
提早贖回可換股票據				於2026年 12月31日或 之前
General working capital	5.0	5.0	–	On or before 31 December 2026
一般營運資金				於2026年 12月31日或 之前

The unutilised Net Proceeds are expected to be fully utilised on or before 31 December 2026 in accordance with the expected timeline as set out above. The Board expected that the unutilised balance will be used as intended.

尚未動用所得款項淨額預期將於2026年12月31日或之前按照上文所載預期時間表悉數動用。董事會預期未動用餘額將用於擬定用途。

Management Discussion and Analysis

管理層論述和分析

Outlook

The year 2026 presented a pivotal period for global and Hong Kong financial markets, characterized by a gradual stabilization following years of volatility. We are pleased to report that the Company has successfully fulfilled all conditions outlined in the resumption guidance. Consequently, trading in the shares was fully resumed with effect from 15 October 2025, this resumption marks a new chapter for the Company, marking a pivotal moment for restoring shareholder value and market confidence. Looking ahead, we raise additional equity funding in order to strengthen our balance sheet, so as to enable us to capture investment opportunities here and abroad for the overall benefit of the Company and shareholders as a whole.

展望

2026年對全球及香港金融市場而言是關鍵的一年，經歷了數年的波動後，市場逐漸趨於穩定。我們欣然報告，本公司已成功履行復牌指引中列明的所有條件。因此，股份買賣已於2025年10月15日起全面恢復。此次復牌標誌著本公司開啟新篇章，也是恢復股東價值及市場信心的關鍵時刻。展望未來，我們籌集更多股本資金，以增強我們的資產負債表，使我們能夠抓住國內外的投資機會，從而為本公司和全體股東帶來整體利益。

Other Information 其他資料

Directors' and Chief Executive's Interests and Short Positions in Shares and Underlying Shares

At Period End Date, the interests and short positions of the Directors and the chief executive of the Company and any of their associates in the Shares and underlying Shares or any of its associated corporations (within the meaning of Part XV of 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 were as follows:

Long positions in the Shares

Name of Director	董事姓名	Personal Interests*	Family Interests*	Corporate Interests [#]	Total Interests	Percentage of issued share capital of the Company 佔本公司已發行股本之百分比
Lau Tom Ko Yuen	劉高原	5,340,000	26,689,084	26,689,084	32,029,084 (Note) (附註)	5.16%
*	Beneficial owner			*	實益擁有人	
+	Interests of spouse			+	配偶權益	
#	Interests beneficially held by the company itself or through companies controlled by it			#	權益由公司本身或透過其控制之公司實益持有	

Note:

26,689,084 Shares were held by All Fame Developments Limited, a company controlled as to 100% by Sun Matrix Limited. Sun Matrix Limited was controlled as to 50% by Mr. Lau Tom Ko Yuen and 50% by Ms. Lan Yi, the spouse of Mr. Lau Tom Ko Yuen.

Save as disclosed above, at Period End Date, none of the Directors nor their associates had or was deemed to have any interest or short position in the Shares or underlying Shares or any of its associated corporations as recorded in the register that 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.

董事和最高行政人員於股份和相關股份之權益和淡倉

按本公司須根據證券和期貨條例第352條而存置之登記冊所記錄或按本公司和聯交所根據標準守則另行獲知會，於期結日，董事和本公司最高行政人員和任何彼等之聯繫人於股份和相關股份或其任何相聯法團（定義見證券及期貨條例第XV部）中擁有之權益及淡倉如下：

於股份之好倉

附註：

滿譽發展有限公司持有26,689,084股，而該公司則由Sun Matrix Limited控制100%權益。Sun Matrix Limited由劉高原先生和藍一女士（劉高原先生之配偶）各自控制50%權益。

除上文所披露者外，按本公司須根據證券及期貨條例第352條而存置之登記冊所記錄或按本公司和聯交所根據標準守則另行獲知會，於期結日，董事或彼等之聯繫人概無擁有或被視為於股份或相關股份或其任何相聯法團中擁有任何權益或淡倉。

Other Information 其他資料

Substantial Shareholders

At Period End Date, the following persons had interests and short positions in the Shares and underlying Shares as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:

Long positions in the Shares

主要股東

按本公司根據證券及期貨條例第336條須存置之登記冊所記錄，下列人士於期結日於股份和相關股份中擁有權益和淡倉：

於股份之好倉

Name of Shareholder	股東名稱／姓名	Personal Interests	Family Interests ⁺	Corporate Interests [#]	Total Interests	Percentage of issued share capital of the Company 佔本公司已發行股本之百分比
All Fame Developments Limited	滿譽發展有限公司	—	—	26,689,084 (Note) (附註)	26,689,084	4.3%
Sun Matrix Limited	Sun Matrix Limited	—	—	26,689,084 (Note) (附註)	26,689,084	4.3%
Lau Tom Ko Yuen*	劉高原*	5,340,000	26,689,084	26,689,084 (Note) (附註)	32,029,084	5.16%
Lan Yi ⁺	藍一 ⁺	—	32,029,084	26,689,084 (Note) (附註)	32,029,084	5.16%
⁺	Interests of spouse			⁺	配偶權益	
[#]	Interests beneficially held by the company itself or through companies controlled by it			[#]	權益由公司本身或透過其控制之公司實益持有	
[*]	Mr. Lau Tom Ko Yuen is a non-executive Director and Chairman of the Company			[*]	劉高原先生為本公司非執行董事和主席	

Note:

All Fame Developments Limited, a company controlled as to 100% by Sun Matrix Limited. Sun Matrix Limited was controlled as to 50% by Mr. Lau Tom Ko Yuen and 50% by Ms. Lan Yi, the spouse of Mr. Lau Tom Ko Yuen.

附註：

滿譽發展有限公司由Sun Matrix Limited控制100%權益。Sun Matrix Limited由劉高原先生和藍一女士（劉高原先生之配偶）各自控制50%權益。

Other Information 其他資料

Save as disclosed above, at Period End Date, the Directors were not aware of any other person who had an interest or short position in the Shares or underlying Shares as recorded in the register that required to be kept by the Company pursuant to Section 336 of the SFO and/or were directly or indirectly interested in 5% or more of the nominal value of the share capital carrying rights to vote in all circumstances at general meetings of any other members of the Group.

Arrangements to Purchase Shares or Debentures

At no time during the Period was the Company or any of its subsidiaries, a party to any arrangements 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 and neither the Directors, nor any of their spouses or children under the age of 18, had any right to subscribe for the securities of the Company.

Purchase, Sale or Redemption of Shares of the Company

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

Corporate Governance

During the Period, the Company complied with the code provisions in the CG Code except from the deviation below:

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

The Board believes that the Company already has a strong corporate governance structure in place to ensure effective oversight of management.

除上文所披露者外，按本公司須根據證券及期貨條例第336條而存置之登記冊所記錄，於期結日，就董事所知，並無任何其他人士於股份或相關股份中擁有權益或淡倉，和／或直接或間接擁有附有在一切情況下可於本集團任何其他成員公司之股東大會上投票之權利之股本面值5%或以上之權益。

購買股份或債權證之安排

本公司或其任何附屬公司於本期間內任何時間並無訂立任何安排，使董事可藉購入本公司或任何其他法人團體之股份或債權證而獲益，而各董事、任何彼等之配偶或18歲以下子女亦無擁有可認購本公司證券之任何權利。

購買、出售或贖回本公司股份

本公司或其任何附屬公司於本期間概無購買、出售或贖回任何股份。

企業管治

於本期間，本公司已遵守企管守則之守則條文，惟下文偏離情況除外：

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

董事會認為，本公司已具備穩健的企業管治架構，以確保有效監察管理層。

Other Information 其他資料

Resumption of Trading

Trading in the shares of the Company on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) has been suspended with 9:00 a.m. on 2 April 2024 pursuant to the rule 13.50A of the Rules Governing the Listing of Securities on the Stock Exchange due to a disclaimer of opinion on the Company’s financial statements.

The Company had fulfilled all conditions of the Resumption Guidance and resumed trading in the Shares on the Stock Exchange with effect 15 October 2025. For details, the announcement made by the Company dated 14 October 2025.

Audit Committee

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

Model Code for Securities Transactions by Directors

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

恢復買賣

由於核數師對本公司的財務報表不發表意見，本公司的股份已根據香港聯合交易所有限公司（「聯交所」）證券上市規則第13.50A條的規定於2024年4月2日上午九時正起於聯交所暫停交易。

本公司已履行復牌指引的所有條件，並自2025年10月15日起於聯交所恢復股份買賣。詳情請參閱本公司於2025年10月14日發出的公告。

審核委員會

審核委員會由三名獨立非執行董事，即呂兆泉先生、Katsaya Wiriyachart女士和葉國光先生組成。審核委員會與管理層已審閱本集團所採納之會計原則和常規，並商討審核、內部監控和財務申報事宜，包括審閱本期間之未經審核簡明綜合財務報表。

董事進行證券交易之標準守則

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

Other Information 其他資料

Board of Directors

As at the date of this report, the Board comprises one executive director, namely Mr. Tang Tsz Tung, one non-executive Director, namely Mr. Lau Tom Ko Yuen, and four INEDs, namely Mr. Lui Siu Tsuen, Richard, Ms. Katsaya Wiriya chart and Mr. Ip Kwok Kwong.

董事會

於本報告日期，董事會由一名執行董事鄧子棟先生、一名非執行董事劉高原先生，以及四名獨立非執行董事呂兆泉先生、Katsaya Wiriya chart 女士和葉國光先生組成。

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

簡明綜合損益和其他全面收益表

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

			For the six months period ended 30 June 截至6月30日止六個月期間	
		Notes 附註	2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from operations	營運所得款項總額	6	–	59
Revenue	收入	6	–	3
Other Gains, net	其他收益，淨額	7	3,974	5
Other income	其他收入		353	6
Administrative expenses	行政開支		(3,575)	(3,977)
Investment management expenses	投資管理開支		(261)	–
Finance costs	財務成本	8	(575)	(322)
Loss before income tax	除所得稅前虧損		(84)	(4,285)
Income tax expense	所得稅開支	9	–	–
Loss for the period	本期間虧損		(84)	(4,285)
Other comprehensive expense for the period	期間其他全面開支			
Item that will not be reclassified subsequently to profit or loss:	後續不會重新分類至損益的項目：			
Fair value loss on financial assets at fair value through other comprehensive income ("FVOCI") [#]	按公平值計入其他全面收益（「按公平值計入其他全面收益」）之金融資產公平值虧損 [#]		–	–
Total comprehensive expense for the period attributable to owners of the Company	本公司擁有人應佔本期間全面開支總額		(84)	(4,285)
Loss per share	每股虧損			
– Basic and Diluted (HK cents)	– 基本和攤薄（港仙）	11	(0.01)	(3.5)

[#] Similar to 2025 Period, no adjustment has been made on the fair value as at Period End Date. Any adjustments will be made at 31 December when the auditor is involved.

[#] 與2025期間相同，公平值在期結日未有調整。在12月31日當有核數師參與時才對其作出任何調整。

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 30 June 2026 於2026年6月30日

		Notes 附註	At 30 June 2026 於2026年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2025 於2025年 12月31日 HK\$'000 千港元 (audited) (經審核)
ASSETS AND LIABILITIES	資產及負債			
Non-current assets	非流動資產			
Plant and Equipments	廠房及設備	13	82	143
Investments in financial assets at amortised cost	按攤銷成本計算之金融資產投資	14	3,659	7,006
			3,741	7,149
Current assets	流動資產			
Financial Assets at Fair Value through Profit or Loss ("FVTPL")	按公平值計入損益(「按公平值計入損益」)之金融資產	15	26,013	18,612
Other Receivables	其他應收賬項	16	–	240
Cash held by securities brokers	證券經紀持有之現金		1,189	1,517
Bank balances and cash	銀行結餘及現金		2,102	4,297
			29,304	24,666
Current liabilities	流動負債			
Other Payable and Accruals	其他應付賬項和應計賬項		5,493	4,179
			5,493	4,179
Net current assets	流動資產淨值		23,811	20,487
Total assets less current liabilities	資產總值減流動負債		27,552	27,636

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 30 June 2026 於2026年6月30日

			At 30 June 2026 於2026年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2025 於2025年 12月31日 HK\$'000 千港元 (audited) (經審核)
			Notes 附註	
Non-current liabilities	非流動負債			
Borrowings	借款	17	5,000	5,000
Bond payables	應付債券	18	7,000	7,000
			12,000	12,000
Net assets	資產淨值		15,552	15,636
Capital and reserves	資本及儲備			
Share Capital	股本	19	621	621
Reserves	儲備		14,931	15,015
Total equity	股本總值		15,552	15,636
Net Assets Value per Share* (HK\$)	每股資產淨值*(港元)		0.03	0.03

* Net Assets Value per Share at Period End Date is computed based on the net Assets Value of HK\$15,552,000 (31 December 2025: HK\$15,636,000) and 621,132,000 shares (31 December 2025: 621,132,020 shares) issued and fully paid Shares.

* 每股資產淨值乃按於期結日之資產淨值為15,552,000港元(2025年12月31日：15,636,000港元)及已發行和已繳足之621,132,000股(2025年12月31日：621,132,020股)股份計算。

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Investment revaluation reserve 投資重估儲備 HK\$'000 千港元	Contributed Surplus 實繳盈餘 HK\$'000 千港元	Accumulated losses 累計虧損 HK\$'000 千港元	Total equity 股本總值 HK\$'000 千港元
At 31 December 2024 (audited with disclaimer)	於2024年12月31日 (經審核及不表示意見)	121	192,895	(48,753)	320,243	(474,805)	(10,299)
Loss for the period	本期間虧損	-	-	-	-	(4,285)	(4,285)
Other comprehensive expense	其他全面開支						
Total comprehensive expense for the period	期間全面開支總額	-	-	-	-	(4,285)	(4,285)
At 30 June 2025 (unaudited)	於2025年6月30日 (未經審核)	121	192,895	(48,753)	320,243	(479,083)	(14,577)
At 31 December 2025 (audited with disclaimer)	於2025年12月31日 (經審核及不表示意見)	621	235,374	-	320,243	(540,602)	15,636
Profit for the period	本期間溢利	-	-	-	-	(84)	(84)
Other comprehensive income	其他全面收益						
Total comprehensive income for the period	期間全面收益總額	-	-	-	-	(84)	(84)
At 30 June 2026 (unaudited)	於2026年6月30日 (未經審核)	621	235,374	-	320,243	(540,686)	15,552

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

		For the six months period ended 30 June 截至6月30日止六個月期間		
		Notes 附註	2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Cash flow used in operating activities	經營活動所用現金流量			
Cash used in operations	經營所用現金		(5,454)	(2,169)
Dividend received	已收股息	6	–	3
<i>Net cash used in operating activities</i>	<i>經營活動所用現金淨額</i>		(5,454)	(2,166)
Cash flow generated from investing activities	投資活動所得現金流量			
Redemption of investments in financial assets at amortised cost	按攤銷成本贖回金融資產投資		3,506	–
<i>Net cash generated from investing activities</i>	<i>投資活動所得現金淨額</i>		3,506	–
Cash flow (used in)/generated from financing activities	融資活動(所用)／所得現金流量			
Loan from a director	來自一名董事的貸款		–	828
Loan from a director of a subsidiary company	來自一間附屬公司的董事的貸款		–	1,100
Finance Costs	財務成本	8	(575)	–
<i>Net cash (used in)/ generated from financing activities</i>	<i>融資活動(所用)／所得現金淨額</i>		(575)	1,928
Net decrease in cash and cash equivalents	現金及等值現金項目減少淨額		(2,523)	(238)
Cash and cash equivalents at 31 December (2025/2024)	於(2025年/2024年)12月31日之現金和等值現金項目		5,814	334
Cash and cash equivalents at 30 June	於6月30日之現金和等值現金項目		3,291	96
Represented by	指			
Bank balances and cash	銀行結餘和現金		2,102	91
Cash held by securities brokers	證券經紀持有之現金		1,189	13
			3,291	96

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

1. General Information

The Company is incorporated in Bermuda as an exempted company with limited liability and its shares are listed on the Main Board of the Stock Exchange. The addresses of its registered office and principal place of business of the Company are Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda and Unit 401, 4/F, Lansing House, 41-47 Queen's Road Central, Central, Hong Kong, respectively.

The Company acts as an investment holding company. The Group's principal activity is investment holding.

The condensed consolidated financial statements are presented in thousands of units of Hong Kong dollars ("HK\$'000"), unless otherwise stated.

The condensed consolidated financial statements for the six months period ended 30 June 2026 were approved for issue by the Board on 31 August 2026.

2. Basis of Preparation

The condensed consolidated financial statements for the Period have been prepared in accordance with Hong Kong Accounting Standard 34 ("HKAS 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 the Rules Governing the Listing of Securities of The Stock Exchange of Hong Kong Limited. The condensed consolidated financial statements do not include all of the information and disclosures required for a full set of financial statements prepared in accordance with HKFRS Accounting Standards ("HKFRSs") and should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2025.

1. 一般資料

本公司在百慕達註冊成立為一間受豁免有限公司，其股份於聯交所主板上市。本公司之註冊辦事處和主要營業地點之地址分別為 Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda 和香港中環皇后大道中 41-47 號聯成大廈 4 樓 401 室。

本公司為一間投資控股公司。本集團的主要業務為控股投資。

除另有說明之外，簡明綜合財務報表以千港元（「千港元」）為單位呈列。

截至2026年6月30日止六個月期間簡明綜合財務報表已於2026年8月31日獲董事會批准刊發。

2. 編製基準

本期間之簡明綜合財務報表乃根據香港會計師公會（「香港會計師公會」）頒佈之香港會計準則第34號（「香港會計準則第34號」）「中期財務報告」及香港聯合交易所有限公司證券上市規則之適用披露規定而編製。簡明綜合財務報表並未納入根據香港財務報告準則會計準則（「香港財務報告準則」）編製完整財務報表時規定的所有資料和披露，和應與截至2025年12月31日止年度之本集團年度綜合財務報表一併閱讀。

Notes to Condensed Consolidated Financial Statements 簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

3. Summary of Significant Accounting Policies

The Group has adopted new or revised standards, amendments to standards and interpretations of HKFRSs which are effective for accounting periods commencing on or after 1 January 2026. The adoption of such new or revised standards, amendments to standards and interpretations does not have material impact on the unaudited condensed consolidated interim financial information and does not result in substantial changes to the Group's accounting policies and amounts reported for the current period and prior years. The Group has not adopted any new standard or interpretation that is not yet effective for the current accounting period. Management does not anticipate any significant impact on the Group's consolidated financial position and consolidated results of operations upon adopting the other new or revised standards, amendments or interpretations.

4. Critical Accounting Estimates and Judgements

The preparation of the condensed consolidated financial statements requires management to make accounting judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

In preparing these condensed consolidated financial statements, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the annual consolidated financial statements of the Group for the year ended 31 December 2025.

3. 主要會計政策概要

本集團已採納香港財務報告準則之新訂或經修訂準則、準則修訂及詮釋，其自2026年1月1日或之後開始之會計期間生效。採納該等新訂或經修訂準則、準則修訂及詮釋對未經審核簡明綜合中期財務資料並無重大影響，且不會導致本集團之會計政策以及於本期間及過往年度呈報的金額出現重大變動。本集團於本會計期間並未採納任何尚未生效之新訂準則或詮釋。管理層預計採納其他新訂或經修訂準則、修訂或詮釋不會對本集團的綜合財務狀況及綜合經營業績構成任何重大影響。

4. 關鍵會計估計和判斷

編製簡明綜合財務報表時，需要管理層做出會計判斷、估計和假設，該等會計判斷、估計和假設會影響會計政策之應用以及資產和負債、收入和開支之報告金額。實際結果可能有別於該等估計。

編製該等簡明綜合財務報表時，管理層應用本集團之會計政策作出的重大判斷和估計不確定因素之主要來源，與應用於本集團截至2025年12月31日止年度之年度綜合財務報表者一致。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

5. Segment Information

HKFRS 8 requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the chief operating decision maker (CODM), being the only executive director of the Company, in order to allocate resources and to assess performance. The CODM reviews the Group's investment portfolio and profit or loss as a whole, which is determined in accordance with the Group's accounting policies. Accordingly, no operating segment information is presented. Due to the nature of the Company's business, the CODM continues the view that no operating segment information shall be presented.

5. 分類資料

香港財務報告準則第8號要求按有關主要經營決策者（即本公司唯一執行董事）定期檢討之本集團成份之內部報告基準識別經營分類，以分配資源和評估表現。主要經營決策者檢討本集團之整體投資組合和溢利或虧損（根據本集團之會計政策釐定）。因此，本集團並無另行呈列經營分類資料。由於本公司之業務性質，主要經營決策者維持相同意見，並無呈列經營分類資料。

6. Gross Proceeds from Operations/ Revenue

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

6. 營運所得款項總額／收入

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

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為收入性質）所得款項總額	—	56
Dividend income	股息收入	—	3
		—	59

Revenue represents dividend income of HK\$Nil (2025 Period: HK\$3,000).

收入指股息收入零港元（2025期間：3,000港元）。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

7. Other Gains, net

7. 其他收益，淨額

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Fair value changes of financial assets at FVTPL	按公平值計入損益之金融資產之公平值變動		
– revenue in nature for tax purposes	– 就稅務而言為收入性質	3,974	5
		3,974	5

The fair value changes of financial assets at FVTPL comprised of net realized gains on disposal of financial assets at FVTPL of HK\$Nil (2025 Period: net realized losses HK\$7,000). These figures represent the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL, and net unrealized losses HK\$Nil (2025 Period: net unrealized losses of HK\$2,000).

按公平值計入損益之金融資產之公平值變動包括出售按公平值計入損益之金融資產之已變現淨收益零港元(2025期間：已變現淨虧損7,000港元)。此等數目代表由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所達致和未變現淨虧損零港元(2025期間：未變現淨虧損2,000港元)。

8. Finance Costs

8. 財務成本

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Interest expenses of bond payables	應付債券之利息開支	278	–
Interest expenses on borrowings	借款之利息開支	297	–
Interest expenses of convertible notes	可換股票據之利息開支	–	322
		575	322

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

9. Income Tax Expense

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

9. 所得稅開支

由於兩個期間均無產生應評稅利潤，故並無就兩個期間的香港利得稅作出撥備。

10. Loss for the Period

Loss for the Period has been arrived at after charging:

10. 本期間虧損

本期間虧損已扣除下列各項：

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
(a) Staff costs (including directors' remuneration)	(a) 員工成本 (包括董事薪酬)		
Salaries, wages and other benefits	薪金、工資和其他福利	388	2,819
Contributions to defined contribution retirement plans	界定供款退休計劃之供款	21	67
		409	2,886
(b) Other items	(b) 其他項目		
Depreciation, included in administrative expenses:	行政開支項目下之折舊：		
– Owned assets	– 自有資產	61	62

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

11. Loss Per Share

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

11. 每股虧損

本公司擁有人應佔每股基本虧損乃按以下數據計算：

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Loss attributed to the owners of the Company (HK\$'000)	本公司擁有人應佔虧損 (千港元)	(84)	(4,285)
Weighted average number of ordinary shares in issue for the purpose of loss per share (in thousands)	用以計算每股虧損之已發行普通股加權平均數 (千股)	621,132	121,132

For the Period, the computation of diluted loss per share does not assume the conversion of the Company's outstanding convertible notes since their assumed exercise would result in a decrease in loss per share. For the 2025 Period, the diluted loss per share is the same as basic loss per share as there was no potential dilutive ordinary share outstanding during the 2025 Period.

對於本期間，計算每股攤薄虧損時不假設本公司尚未兌換的可換股票據已予兌換，原因是假設兌換將導致每股虧損減少。就2025年期間而言，每股攤薄虧損與每股基本虧損相同，原因是2025年期間沒有已發行但尚未實現之潛在攤薄普通股。

12. Dividend

The directors do not recommend the payment of interim dividend for the Period (2025 Period: HK\$0).

12. 股息

董事不建議派發本期間之中期股息 (2025期間：零港元)。

13. Plant and Equipments

During the Period, depreciation of plant and equipments of HK\$61,000 (2025 Period: HK\$62,000) was provided based on their estimated useful lives of 3 to 5 years using straight line method.

13. 廠房和設備

於本期間，廠房和設備折舊為6.1萬港元 (2025期間：6.2萬港元) 乃根據其估計可使用年期以直線法計算3至5年度比率撥備。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

14. Investments in financial assets at amortised cost

Particulars of the principal bond investments, held as at 30 June 2026 are as follows:

Name 名稱	Note 附註	Place of incorporation 註冊成立地點	Investment cost 投資成本 HK\$'000 千港元	Interest 利息 HK\$'000 千港元	Allowance for credit losses 信貸虧損撥備 HK\$'000 千港元	Carrying amount 賬面值 HK\$'000 千港元
Hao Wen Holdings Limited 皓文控股有限公司	(ii)	Cayman Islands 開曼群島	3,500	159	–	3,659

14. 按攤銷成本計算之金融資產投資

於2026年6月30日持有的主要債券投資詳情如下：

Particulars of the principal bond investments, held as at 31 December 2025 are as follows:

於2025年12月31日持有的主要債券投資詳情如下：

Name 名稱	Note 附註	Place of incorporation 註冊成立地點	Investment cost 投資成本 HK\$'000 千港元	Interest 利息 HK\$'000 千港元	Allowance for credit losses 信貸虧損撥備 HK\$'000 千港元	Carrying amount 賬面值 HK\$'000 千港元
WLS Holdings Limited 滙隆控股有限公司	(i)	Cayman Islands 開曼群島	3,500	3	–	3,503
Hao Wen Holdings Limited 皓文控股有限公司	(ii)	Cayman Islands 開曼群島	3,500	3	–	3,503

Note:

- (i) On 17 December 2025, the Group subscribed coupon unlisted straight bonds issued by WLS Holdings Limited with an aggregate principal amount of HK\$3,500,000. The bonds carry interest at 12% per annum and mature for redemption on 16 December 2027. During the six months ended 30 June 2026, the bond was early redeemed in full.
- (ii) Separately, on 19 December 2025, the Group subscribed coupon bonds issued by Hao Wen Holdings Limited with an aggregate principal amount of HK\$3,500,000. The bonds carry interest at 9% per annum and mature for redemption on 18 December 2030.

附註：

- (i) 於2025年12月17日，本集團認購由滙隆控股有限公司發行的附息非上市普通債券，本金總額為3,500,000港元。該等債券年利率為12%，並將於2027年12月16日到期贖回。截至2026年6月30日止六個月，該債券已提早悉數贖回。
- (ii) 此外，本集團於2025年12月19日認購由皓文控股有限公司發行的附息債券，本金總額為3,500,000港元。該等債券年利率為9%，並將於2030年12月18日到期贖回。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

15. Financial Assets at FVTPL

15. 按公平值計入損益之金融資產

	At 30 June 2026 於2026年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2025 於2025年 12月31日 HK\$'000 千港元 (audited with disclaimer) (經審核及 不表示意見)
Current portion Listed equity investments classified as financial assets at FVTPL which is revenue in nature for tax purpose	流動部份 按公平值計入損益之金融資產之上市 股本投資(就稅務而言為收入性質)	
	26,013	18,612

16. Other Receivables

16. 其他應收賬項

	At 30 June 2026 於2026年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2025 於2025年 12月31日 HK\$'000 千港元 (audited with disclaimer) (經審核及 不表示意見)
Other prepayments and deposits	其他預付款項及按金	
	–	240
	–	240

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

17. Borrowings

17. 借款

		At 30 June 2026 於2026年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2025 於2025年 12月31日 HK\$'000 千港元 (audited with disclaimer) (經審核及 不表示意見)
Loan from a third party (Note (a))	來自一名第三方之貸款 (附註(a))	5,000	5,000

Note:

附註：

(a) Unsecured borrowing is detailed as follow:

(a) 無抵押借款詳情如下：

		At 30 June 2026 於2026年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2025 於2025年 12月31日 HK\$'000 千港元 (audited with disclaimer) (經審核及 不表示意見)
Over one year	超過一年	5,000	5,000
		5,000	5,000

As at 30 June 2026 and 31 December 2025, included in unsecured borrowing is borrowing from an independent third party amounted to approximately HK\$5,000,000 carrying interest at 12% per annum and repayable on 11 November 2027.

於2026年6月30日及2025年12月31日，無抵押借款中包含一筆來自一名獨立第三方之借款，金額約為5,000,000港元，年利率為12%，並須於2027年11月11日償還。

Notes to Condensed Consolidated Financial Statements 簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

18. Bond Payables

On 28 November 2025, the Group issued a bond of HK\$7 million in aggregate, whose interest rates is 8% per annum and the interest is paid at maturity. The bond matured two years from the respective issuance dates and will be repaid in 2027.

As at 30 June 2026 and 31 December 2025, the carrying amount of the bond is approximately HK\$7,000,000.

The bond was unsecured. To the best knowledge, information and belief of the directors of the Company having made all reasonable enquiries, all bondholders are independent third parties not connected with the Company and its connected person.

18. 應付債券

於2025年11月28日，本集團發行總額為700萬港元的債券，年利率為8%，利息於到期時支付。該債券自各發行日起計兩年屆滿，並將於2027年償還。

於2026年6月30日及2025年12月31日，該債券的賬面值約為700萬港元。

該債券為無擔保債券。據本公司董事經作出一切合理查詢後所知、所悉及所信，所有債券持有人均為獨立第三方，與本公司及其關連人士概無關連。

19. Share Capital

19. 股本

		Number of shares 股份數目	Nominal value 面值 HK\$'000 千港元
Ordinary shares of HK\$0.001 each	每股面值0.001港元的普通股		
Authorised:	法定：		
At 31 December 2025 (audited) and at 30 June 2026 (unaudited)	於2025年12月31日(經審核)和 於2026年6月30日(未經審核)	100,000,000,000	100,000
Issued and fully paid:	已發行及繳足：		
At 31 December 2025 (audited) and at 30 June 2026 (unaudited)	於2025年12月31日(經審核)和 於2026年6月30日(未經審核)	621,132,020	621

20. Net Asset Value Per Share

Net Asset Value per share at Period End Date is computed based on the net assets value of HK\$15,552,000 (31 December 2025: HK\$15,636,000) and 621,132,020 (31 December 2025: 621,132,020) issued and fully paid.

20. 每股資產淨值

每股資產淨值乃按於期結日之資產淨值為15,552,000港元(2025年12月31日：15,636,000港元)及已發行和已繳足之621,132,020股(2025年12月31日：621,132,020股)股份計算。

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

21. Particulars of Investments Held by the Group

Particulars of investments held by the Group at Period end date disclosed pursuant to Chapter 21 of the Listing Rules are as follows:

21. 本集團持有之投資詳情

根據上市規則第21章，本集團於期結日持有之投資詳情披露如下：

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市/非上市股本證券之公平值	Dividend income during the year 年內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/ place of operation 主要業務/經營地點
名稱	註冊成立地點	資本比例	原值 HK\$'000 千港元	公平值 HK\$'000 千港元	收入 HK\$'000 千港元	資產淨值 HK\$'000 千港元	
Amco United Holding Limited (0630.hk) 僑泰控股有限公司(0630.hk)	Bermuda 百慕達	1.10692%	3,468	2,313	-	666	Investment holding/Hong Kong 投資控股/香港
China Properties Investment Holdings Limited (0736.hk) 中國置業投資控股有限公司(0736.hk)	Bermuda 百慕達	0.19276%	430	145	-	851	Properties investment and money lending/Hong Kong 物業投資和借貸/香港
China National Culture Group Limited (0745.hk) 中國國家文化產業集團有限公司(0745.hk)	Cayman Islands 開曼群島	0.00853%	15	87	-	4	Provision of design services and advertising through mobile devices, e-commerce from sale of products over the internet, trading and production of films and provision of other film related services/Hong Kong 提供設計服務和透過行動裝置進行廣告宣傳，進行電子商務(透過網路銷售產品)，進行電影交易和製作，並提供其他與電影相關的服務/香港
KNT Holdings Limited (1025.hk) 嘉藝控股有限公司(1025.hk)	Cayman Islands 開曼群島	4.64924%	2,820	2,068	-	1,268	Investment holding/Hong Kong 投資控股/香港

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

21. Particulars of Investments Held by the Group (Continued)

21. 本集團持有之投資詳情 (續)

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市/非上市股本證券之公平值	Dividend income during the year 年內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/ place of operation 主要業務/經營地點
名稱	註冊成立地點	資本比例	原值 HK\$'000 千港元	公平值 HK\$'000 千港元	收入 HK\$'000 千港元	資產淨值 HK\$'000 千港元	
China JiCheng Holdings Limited (1027.hk)	Cayman Islands	0.12120%	1,242	1,600	–	345	Engaged in the manufacturing and sale of POE umbrellas, nylon umbrellas and umbrella parts/Hong Kong, the PRC
中國集成控股有限公司(1027.hk)	開曼群島						從事製造及銷售POE雨傘、尼龍雨傘及雨傘配件/香港、中國
Milan Station Holdings Limited (1150.hk)	Cayman Islands	0.36521%	606	355	–	264	Investment holding/Hong Kong
米蘭站控股有限公司(1150.hk)	開曼群島						投資控股/香港
China Investment and Finance Group Limited (1226.hk)	Cayman Islands	1.14882%	3,648	4,266	–	1,762	Investment holding and trading of securities/Hong Kong
中國投融資集團有限公司(1226.hk)	開曼群島						投資控股及買賣證券/香港
Luxu Group Limited (1327.hk)	Cayman Islands	1.03870%	2,814	7,000	–	294	Investment holding/Hong Kong
勵時集團有限公司(1327.hk)	開曼群島						投資控股/香港
Sino Splendid Holdings Limited (8006.hk)	Cayman Islands	4.53027%	1,343	1,738	–	1,123	Engaged in travel media operations with provision of advertising services through the internet and travel magazines, event organizing services and magazine publication /Hong Kong
中國華泰瑞銀控股有限公司(8006.hk)	開曼群島						從事旅遊媒體業務，包括透過互聯網及旅遊雜誌提供廣告宣傳服務、舉辦活動服務及出版雜誌/香港

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

21. Particulars of Investments Held by the Group (Continued)

21. 本集團持有之投資詳情 (續)

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市/非上市股本證券之公平值	Dividend income during the year 年內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/ place of operation 主要業務/經營地點
名稱	註冊成立地點	資本比例	原值 HK\$'000 千港元	公平值 HK\$'000 千港元	收入 HK\$'000 千港元	資產淨值 HK\$'000 千港元	
Hao Wen Holdings Limited (8019.hk) 皓文控股有限公司(8019.hk)	Cayman Islands 開曼群島	1.51655%	716	686	–	4,970	Investment holding/Hong Kong 投資控股/香港
WMHW Holdings Limited (8217.hk) 萬民好物控股有限公司(8217.hk)	Cayman Islands 開曼群島	1.28205%	987	488	–	349	Engaged in the provision of civil engineering works/Hong Kong 從事土木工程服務/香港
Hong Kong Entertainment International Holdings Limited (8291.hk) 港娛國際控股有限公司(8291.hk)	Cayman Islands 開曼群島	1.93125%	254	227	–	161	Investment holding/Hong Kong, the PRC 投資控股/香港、中國
Tai Kam Holdings Limited (8321.hk) 泰錦控股有限公司(8321.hk)	Cayman Islands 開曼群島	0.52354%	999	2,296	–	308	Engaged in construction business mainly site formation works and renovation works/Hong Kong 主要從事建築業務，包括場地平整和翻新工程/香港
Tonking New Energy Group Holdings Limited (8326.hk) 同景新能源集團控股有限公司(8326.hk)	Cayman Islands 開曼群島	0.58680%	1,152	1,022	–	2,205	Investment holding/Hong Kong 投資控股/香港
AESO Holdings Limited (8341.hk) 艾碩控股有限公司(8341.hk)	Cayman Islands 開曼群島	4.75000%	1,254	1,721	–	2,458	Investment holding/Hong Kong 投資控股/香港

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

21. Particulars of Investments Held by the Group (Continued)

Particulars of investments held by the Group at 31 December 2025 disclosed pursuant to Chapter 21 of the Listing Rules are as follows:

21. 本集團持有之投資詳情 (續)

根據上市規則第21章，於2025年12月31日本集團持有之投資詳情披露如下：

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市/非上市股本證券之公平值	Dividend income during the year 年內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/ places of operation 主要業務/經營地點
名稱	註冊成立地點	資本比例	原值 HK\$'000 千港元	公平值 HK\$'000 千港元	收入 HK\$'000 千港元	投資項目應佔 資產淨值 HK\$'000 千港元	主要業務/經營地點
Amco United Holding Limited (0630.hk) 萬泰控股有限公司 (0630.hk)	Bermuda 百慕達	1.10692%	3,468	2,678	–	666	Investment holding/Hong Kong 投資控股/香港
China Properties Investment Holdings Limited (0736.hk) 中國置業投資控股有限公司 (0736.hk)	Bermuda 百慕達	0.19276%	430	420	–	851	Properties investment and money lending/Hong Kong 物業投資和借貸/香港
China National Culture Group Limited (0745.hk) 中國國家文化產業集團有限公司 (0745.hk)	Cayman Islands 開曼群島	0.00853%	15	14	–	4	Provision of design services and advertising through mobile devices, e-commerce from sale of products over the internet, trading and production of films and provision of other film related services/Hong Kong 提供設計服務和透過行動裝置進行廣告宣傳，進行電子商務(透過網路銷售產品)，進行電影交易和製作，並提供其他與電影相關的服務/香港
KNT Holdings Limited (1025.hk) 嘉藝控股有限公司 (1025.hk)	Cayman Islands 開曼群島	4.64924%	2,820	2,397	–	1,268	Investment holding/Hong Kong 投資控股/香港
China JiCheng Holdings Limited (1027.hk) 中國集成控股有限公司 (1027.hk)	Cayman Islands 開曼群島	0.03878%	630	632	–	110	Engaged in the manufacturing and sale of POE umbrellas, nylon umbrellas and umbrella parts/Hong Kong, the PRC 從事製造及銷售 POE 雨傘、尼龍雨傘及雨傘配件/香港、中國

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

21. Particulars of Investments Held by the Group (Continued)

21. 本集團持有之投資詳情 (續)

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市/非上市股本證券之公平值	Dividend income during the year 年內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/ places of operation 主要業務/經營地點
名稱	註冊成立地點	資本比例	原值 HK\$'000 千港元	公平值 HK\$'000 千港元	收入 HK\$'000 千港元	資產淨值 HK\$'000 千港元	
Milan Station Holdings Limited (1150.hk) 米蘭站控股有限公司 (1150.hk)	Cayman Islands 開曼群島	0.36521%	606	648	–	264	Investment holding/Hong Kong 投資控股/香港
*China Investment and Finance Group Limited (1226.hk) *中國投融资集團有限公司 (1226.hk)	Cayman Islands 開曼群島	1.14882%	3,648	3,555	–	1,762	Investment holding and trading of securities/ Hong Kong 投資控股及買賣證券/香港
Sino Splendid Holdings Limited (8006.hk) 中國華泰瑞銀控股有限公司 (8006.hk)	Cayman Islands 開曼群島	4.53027%	1,343	1,922	–	1,123	Engaged in travel media operations with provision of advertising services through the internet and travel magazines, event organizing services and magazine publication/ Hong Kong 從事旅遊媒體業務，包括透過互聯網及旅遊雜誌提供廣告宣傳服務、舉辦活動服務及出版雜誌/香港
Hao Wen Holdings Limited (8019.hk) 皓文控股有限公司 (8019.hk)	Cayman Islands 開曼群島	1.51655%	716	702	–	4,970	Investment holding/Hong Kong 投資控股/香港
WMH-W Holdings Limited (8217.hk) 萬民好物控股有限公司 (8217.hk)	Cayman Islands 開曼群島	1.28205%	987	1,451	–	349	Engaged in the provision of civil engineering works/Hong Kong 從事土木工程服務/香港
Hong Kong Entertainment International Holdings Limited (8291.hk) 港娛國際控股有限公司 (8291.hk)	Cayman Islands 開曼群島	1.93125%	254	246	–	161	Investment holding/Hong Kong, the PRC 投資控股/香港、中國

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

21. Particulars of Investments Held by the Group (Continued)

21. 本集團持有之投資詳情 (續)

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市/非上市股本證券之公平值	Dividend income during the year 年內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/ places of operation 主要業務/經營地點
名稱	註冊成立地點	資本比例	原值 HK\$'000 千港元	公平值 HK\$'000 千港元	收入 HK\$'000 千港元	資產淨值 HK\$'000 千港元	
Tai Kam Holdings Limited (8321.hk)	Cayman Islands	0.52354%	999	1,290	–	308	Engaged in construction business mainly site formation works and renovation works/Hong Kong
泰錦控股有限公司(8321.hk)	開曼群島						主要從事建築業務，包括場地平整和翻新工程/香港
Tonking New Energy Group Holdings Limited (8326.hk)	Cayman Islands	0.58680%	1,152	1,152	–	2,205	Investment holding/Hong Kong
同景新能源集團控股有限公司(8326.hk)	開曼群島						投資控股/香港
AESO Holdings Limited (8341.hk)	Cayman Islands	4.75000%	1,254	1,505	–	2,458	Investment holding/Hong Kong
艾碩控股有限公司(8341.hk)	開曼群島						投資控股/香港

* Significant Investments held as at 31 December 2025

** The shares of Wealth Spread investment limited were obtained due to a Corporation restructure of Rakarta Limited

* 於2025年12月31日持有之重大投資

** 康展投資有限公司的股份是由於Rakarta Limited公司改組所獲得

Notes to Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

22. Related Party/Connected Transactions

22. 關連方／關連交易

During both periods, the Group entered into the following related party/connected transactions:

兩個期間內，本集團訂立以下關連方／關連交易：

Name 名稱	Relationship 關係	Nature of transaction 交易性質	For the six months period ended 30 June 截至6月30日止六個月期間	
			2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Sinolink Securities (HK) Co. Ltd 國金證券(香港)有限公司	Investment manager of the Company 本公司之投資經理	Investment management fees expense 投資管理費開支	240	—

The remuneration of Directors and other members of key management personnel of the Group during the period was as follows:

本期間，董事和本集團主要管理層其他成員之薪酬如下：

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2026 HK\$'000 千港元 (unaudited) (未經審核)	2025 HK\$'000 千港元 (unaudited) (未經審核)
Directors' remuneration	董事酬金	210	1,400
Short-term employee benefits	短期僱員福利	—	960
Retirement benefit scheme contributions	退休福利計劃供款	7	42
		217	2,402

Notes to Condensed Consolidated Financial Statements 簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

23. Fair Values Measurements of Financial Instruments

Financial assets and liabilities measured at fair value in the condensed consolidated statement of financial position are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurements, as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets and liabilities.
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, and not using significant unobservable inputs.
- Level 3: significant unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which the financial assets is categorised in its entirety is based on the lowest level of input that is significant to the fair value measurement.

23. 金融工具之公平值計量

於簡明綜合財務狀況表中按公平值計量之金融資產及負債歸類為三個等級之公平值層級。三個等級乃根據計量所用重大輸入值之可觀察程度界定，如下：

- 第1級：相同資產及負債於活躍市場之報價（未經調整）。
- 第2級：第1級所載報價以外之可直接或間接觀察之資產或負債輸入值和並無採用重大不可觀察輸入值。
- 第3級：不可觀察之資產或負債輸入值。

在金融資產之整體分類中，公平值層級之水平基於對公平值計量有重大影響之最低輸入值水平。

Notes to Condensed Consolidated Financial Statements 簡明綜合財務報表附註

For the six months period ended 30 June 2026 截至2026年6月30日止六個月期間

23. Fair Values Measurements of Financial Instruments (Continued)

The financial assets measured at fair value in the condensed consolidated statement of financial position on a recurring basis are grouped into the fair value hierarchy as follows:

		Level 1 第1級 HK\$'000 千港元	Level 2 第2級 HK\$'000 千港元	Level 3 第3級 HK\$'000 千港元	Total 總計 HK\$'000 千港元
30 June 2026 (unaudited)	2026年6月30日(未經審核)				
Financial assets at FVTPL	按公平值計入損益之金融資產				
– Listed equity investments	– 上市股本投資	26,013	–	–	26,013
Total	總計	26,013	–	–	26,013
31 December 2025 (audited with disclaimer)	2025年12月31日 (審核及不表示意見)				
Financial assets at FVTPL	按公平值計入損益之金融資產				
– Listed equity investments	– 上市股本投資	18,612	–	–	18,612
Total	總計	18,612	–	–	18,612

There were no transfers between the levels during the Period (31 December 2025: Nil).

The fair value of financial assets at FVTPL was determined by reference to the quoted bid price in the active market.

24. Subsequent Events

There is no major event subsequent to Period End Date.

23. 金融工具之公平值計量 (續)

於簡明綜合財務狀況表中按經常性基準以公平值計量的金融資產乃如下歸入不同公平值層級：

於本期間，等級之間並無轉撥(2025年12月31日：無)。

按公平值計入損益之金融資產之公平值乃經參考於活躍市場的買入價後釐定。

24. 結算日後事項

期結日後概無發生重大事項。

Glossary

詞彙

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

於本中期報告內，除非文義另有所指，否則下列詞彙具有以下涵義：

Associate(s) 聯營公司	has the meaning ascribed to it under the Listing Rules 具有上市規則賦予該詞之涵義
Board 董事會	Board of Directors 董事會
CG Code 企管守則	Governance Code as set out in Appendix C1 of the Listing Rules 載於上市規則附錄C1之企業管治守則
CODM 主要經營決策者	chief operating decision maker 主要經營決策者
Company 本公司	Prosperity Investment Holdings Limited, a company incorporated in Bermuda with limited liability, whose issued Shares are listed on the Main Board of the Stock Exchange Prosperity Investment Holdings Limited 嘉進投資國際有限公司，一間於百慕達註冊成立之有限公司，其已發行股份於聯交所主板上市
Director(s) 董事	Director(s) of the Company 本公司董事
FVOCI 按公平值計入其他全面收益	fair value through other comprehensive income 按公平值計入其他全面收益
FVTPL 按公平值計入損益	fair value through profit or loss 按公平值計入損益
Group 本集團	Company and its subsidiaries 本公司和其附屬公司
HKAS 香港會計準則	Hong Kong Accounting Standards issued by HKICPA 香港會計師公會頒佈之香港會計準則
HK\$ 港元	Hong Kong Dollar, the lawful currency of Hong Kong 香港法定貨幣港元
HKFRSs 香港財務報告準則	Hong Kong Financial Reporting Standards (HKFRSs) are standards and interpretations adopted by HKICPA, comprise of Hong Kong Financial Reporting Standards (HKFRSs); HKASs; HK(IFRIC) Interpretations; and HK(SIC) Interpretations 香港財務報告準則是香港會計師公會所採納的準則及詮釋，包括香港財務報告準則；香港會計準則；香港（國際財務報告準則）解釋及香港（常務解釋委員會）發佈之解釋公告
HKICPA 香港會計師公會	Hong Kong Institute of Certified Public Accountants 香港會計師公會

Glossary

詞彙

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

Hong Kong 香港	Hong Kong Special Administrative Region of the PRC 中國香港特別行政區
INED(s) 獨立非執行董事	Independent non-executive Directors(s) 獨立非執行董事
Listing Rules 上市規則	Rules Governing the Listing of Securities on the Stock Exchange 聯交所證券上市規則
Model Code 標準守則	Model Code Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules 上市規則附錄 10 所載之上市發行人董事進行證券交易的標準守則
Period 本期間	the six months period ended 30 June 2026 截至 2026 年 6 月 30 日止六個月
Period End Date 期結日	at 30 June 2026 於 2026 年 6 月 30 日
2025 Period 2025 期間	the six months period ended 30 June 2025 截至 2025 年 6 月 30 日止六個月期間
PRC 中國	People's Republic of China, which for the purpose of this interim announcement, excludes Hong Kong, Macau and Taiwan 中華人民共和國，就本中期公告而言，不包括香港、澳門及台灣
RMB 人民幣	Renminbi, the lawful currency of PRC 中國法定貨幣人民幣
SSHK	Sinolink Securities (Hong Kong) Company Limited, the investment manager of the Group since 14 October 2025 that provides non-discretionary investment advisory services to the Group and, a private limited company incorporated in Hong Kong and licensed to carry out Type 1 (dealing in securities), Type 2 (dealing in futures contracts), Type 4 (advising on securities), Type 6 (corporate finance) and Type 9 (asset management) regulated activities under SFO
國金證券(香港)	國金證券(香港)有限公司，自 2025 年 10 月 14 日起為本集團之投資經理，負責向本集團提供非全權委託投資顧問服務，乃一間於香港註冊成立之私人有限公司，及根據證券及期貨條例可進行第 1 類(證券交易)、第 2 類(期貨合約交易)、第 4 類(就證券提供意見)、第 6 類(企業融資)及第 9 類(資產管理)受規管活動之持牌人

Glossary

詞彙

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

於本中期報告內，除非文義另有所指，否則下列詞彙具有以下涵義：

Share(s) 股份	share(s) of HK\$0.001 each in the share capital of the Company 本公司股本中每股面值0.001 港元之股份
Shareholder(s) 股東	holder(s) of Share(s) 股份持有人
Stock Exchange 聯交所	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
2025 IM Agreement	the agreement dated 14 October 2025 entered between the Company and SSHK regarding the appointment of SSHK as the Company's investment manager for the period from 15 October 2025 to 14 October 2028
2025年投資管理協議	本公司與國金證券(香港)於2025年10月14日訂立之協議就委任國金證券(香港)為本公司自2025年10月15日起至2028年10月14日止期間之投資經理
USA 美國	United States of America 美利堅合眾國
USD 美元	United States Dollar, the lawful currency of USA 美國法定貨幣美元



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