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PROSPERITY INVESTMENT HOLDINGS LIMITED

嘉進投資國際有限公司*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code: 00310)

(股份代號: 00310)

2022 FINAL RESULTS

2022 年全年業績

The Board announces the audited results of the Group for the Year.

董事會公告本集團本年度之經審核業績。

* For identification purpose only

* 僅供識別

Consolidated Statement of Profit or Loss and Other Comprehensive Income

綜合損益及其他全面收益表

For the year ended 31 December 2022

截至 2022 年 12 月 31 日止年度

		Notes 附註	2022 HK\$'000 千港元	2021 HK\$'000 千港元
Gross proceeds from Operations/Revenue	經營所得款項總額/收入	3	4,271	33,250
Revenue	收入	3	1,176	2,342
Other gains and (losses), net	其他收益及(虧損) 淨額	4	2,925	(3,330)
Other income	其他收入	5	295	2
Administrative expenses	行政開支		(7,137)	(9,325)
Investment management expenses	投資管理開支		(960)	(4,200)
Finance costs	財務成本	6	(1,106)	(1,443)
Loss before income tax	除所得稅前虧損		(4,807)	(15,954)
Income tax expenses	所得稅開支	7	–	–
Loss for the Year attributable to owners of the Company	本公司擁有人應佔本年度虧損	8	(4,807)	(15,954)
Other comprehensive income/(expense):	其他全面收入/(開支):			
<i>Item that will not be reclassified subsequently to profit or loss:</i>	<i>其後不會重新分類至損益的項目:</i>			
Fair value gain/(loss) on financial assets at fair value through other comprehensive income	按公平值計入其他全面收益之金融資產公平值收益/(虧損)		169	(24,038)
Total comprehensive expense for the year attributable to owners of the Company	本公司擁有人應佔年度全面開支總額		(4,638)	(39,992)
Basic loss per share	每股基本虧損			
		Notes 附註	2022 HK Cents 港仙	2021 HK Cents 港仙
Basic and diluted	基本和攤薄	9	(0.40)	(1.32)

Consolidated Statement of Financial Position

綜合財務狀況表

As at 31 December 2022
於 2022 年 12 月 31 日

		Notes	2022	2021
		附註	HK\$'000 千港元	HK\$'000 千港元
ASSETS AND LIABILITIES	資產及負債			
Non-current assets	非流動資產			
Plant and equipments	廠房及設備		830	65
Right-of-use assets	使用權資產		–	–
Financial assets at fair value through other comprehensive income	按公平值計入其他全面收益之金融資產		20,187	20,018
Financial assets at fair value through profit or loss	按公平值計入損益之金融資產		17,501	12,967
			38,518	33,050
Current assets	流動資產			
Financial assets at fair value through profit or loss	按公平值計入損益之金融資產		20,641	25,210
Other receivables	其他應收賬項		2	2,568
Cash held by securities brokers	證券經紀持有之現金		63	1,390
Bank balances and cash	銀行結餘和現金		392	1,098
			21,098	30,266
Current liabilities	流動負債			
Margin loan from a securities broker	來自證券經紀之孖展貸款	10	10,505	12,112
Other payables and accruals	其他應付賬項和應計賬項		3,410	2,275
Borrowings	貸款		1,410	–
			15,325	14,387
Net current assets	流動資產淨值		5,773	15,879
Total assets less current liabilities	資產總值減流動負債		44,291	48,929
Net assets	資產淨值		44,291	48,929
Capital and reserves	資本及儲備			
Share capital	股本	11	30,283	30,283
Reserves	儲備		14,008	18,646
Total equity	股本總值		44,291	48,929

Notes to the Consolidated Financial Statements

綜合財務報表附註

For the year ended 31 December 2022
截至 2022 年 12 月 31 日止年度

1. Adoption of Amended HKFRSs and HKASs

In the Year, the Group had applied the following amendments to HKFRSs and HKASs adopted by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) for the first time, which were mandatorily effective of the Group’s annual period beginning on 1 January 2022 for the preparation of the consolidated financial statements:

Amendments to HKFRS 3	Reference to the Conceptual Framework
Amendments to HKFRS 16	Covid-19-Related Rent Concessions beyond 30 June 2021
Amendments to HKAS 16	Property, Plant and Equipment – Proceeds before Intended Use
Amendments to HKAS 37	Onerous Contracts – Cost of Fulfilling a Contract
Amendments to HKFRSs	Annual Improvements to HKFRS Standards 2018-2020

The adoption of the amendments to HKFRSs and HKASs in the current year had no material impact on the Group’s financial positions and performance for the current and prior years and/or on the disclosures set out in these consolidated financial statements.

1. 採納經修訂香港財務報告準則及香港會計準則

本年度，本集團已首次應用下列由香港會計師公會採納與本集團營運有關且於本集團由 2022 年 1 月 1 日開始之年度期間之綜合財務報表生效之經修訂香港財務報告準則及香港會計準則：

香港財務報告準則第 3 號 (修訂本)	對框架概念的提述
香港財務報告準則第 16 號 (修訂本)	2021 年 6 月 30 日之後的新冠病毒疫情相關租金寬減
香港會計準則第 16 號 (修訂本)	物業、廠房及設備 – 擬定用途前之所得款項
香港會計準則第 37 號 (修訂本)	虧損性合約 – 履行合約的成本
香港財務報告準則 (修訂本)	香港財務報告準則 2018 年 – 2020 年之年度改進

採納該等經修訂香港財務報告準則及香港會計準則對本期間及過往期間業績及財務狀況之編制及呈現方式並無造成任何重大影響。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2022
截至 2022 年 12 月 31 日止年度

2. Segment Information

HKFRS 8 required operating segments to be identified on the basis of internal reports about components of the Group that were regularly reviewed by the CODM, being the only executive director of the Company, in order to allocate resources and to assess performance. The CODM reviewed the Group's investment portfolio and profit or loss as a whole, which was determined in accordance with the Group's accounting policies, for performance assessment, up to 10 June 2021. Accordingly, no operating segment information was presented.

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

Geographic information

The Group's revenue was generated from, and non-current assets (other than financial instruments) were located in, Hong Kong.

Dividend income from the Group's investments contributing over 10% of the Group's total revenue for the Year and Year 2021 were as follows:

2. 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，以分配資源及評估表現。主要經營決策者檢討本集團之整體投資組合和溢利或虧損（根據本集團之會計政策釐定）以進行表現評估，直至 2021 年 6 月 10 日止。因此，本集團並無另行呈列經營分部資料。

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

地理資料

本集團之收入來自香港，而其非流動資產（除金融工具外）亦位於香港。

本年度及 2021 年年度，佔本集團總收入 10% 以上之本集團投資股息收入如下：

		2022	2021
		HK\$'000	HK\$'000
		千港元	千港元
Investee A	接受投資公司 A	1,147	2,294

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2022
截至 2022 年 12 月 31 日止年度

3. Gross proceeds from Operations/Revenue

The following table shows the gross proceeds from disposal of financial assets at FVTPL which were revenue in nature for tax purposes and the revenue of the Group, which represented the dividend income:

		2022	2021
		HK\$'000	HK\$'000
		千港元	千港元
Gross proceeds from disposal of financial assets at FVTPL which were 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）之所得款項總額	3,095	30,908
Dividend income	股息收入	1,176	2,342
		4,271	33,250

Revenue in the Year represented dividend income of HK\$1,176,000 (Year 2021: HK\$2,342,000).

3. 經營所得款項總額 / 收入

下表顯示出售按公平值計入損益之金融資產（就稅務而言為收益性質）之所得款項總額和本集團之收入，指股息收入：

本年度收入指股息收入 1,176,000 港元（2021 年年度：2,342,000 港元）。

4. Other gains and (losses), net

		2022	2021
		HK\$'000	HK\$'000
		千港元	千港元
Fair value changes of financial assets at FVTPL	按公平值計入損益之金融資產公平值變動		
– capital in nature for tax purpose	– 就稅務而言為資本性質	4,534	(1,502)
– revenue in nature for tax purpose	– 就稅務而言為收益性質	(1,609)	(1,842)
		2,925	(3,344)
Exchange gains, net	匯兌收益淨額	–	14
		2,925	(3,330)

The fair value changes of financial assets at FVTPL comprised of net realised losses on disposal of financial assets at FVTPL of HK\$21,664,000 (Year 2021: net realized losses of HK\$72,004,000). These figures represented the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL.

按公平值計入損益之金融資產公平值變動包括出售按公平值計入損益之金融資產之已變現淨虧損 21,664,000 港元（2021 年年度：已變現淨虧損 72,004,000 港元）。此等數目是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導致。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2022
截至 2022 年 12 月 31 日止年度

5. Other income

5. 其他收入

		2022 HK\$'000 千港元	2021 HK\$'000 千港元
Bank interest income	銀行利息收入	–	2
Government subsidy (Note)	政府補貼（註）	192	–
Others – Proceeds on disposal of automobiles previously written off	其他 – 出售已經撇帳的汽車所得	103	–
		295	2

Note: Government subsidy for the Year represented subsidies from the government of Hong Kong under the Employment Support Scheme.

註：本年度政府補貼指來自香港政府根據保就業計劃提供之補貼。

6. Finance costs

6. 財務成本

		2022 HK\$'000 千港元	2021 HK\$'000 千港元
Interest on Margin loan from a securities broker	來自證券經紀之孖展貸款利息	1,106	1,439
Interest expenses of lease liabilities	租賃負債之利息開支	–	4
		1,106	1,443

7. Income tax expenses

7. 所得稅開支

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

由於本集團於兩個年度均無產生應課稅溢利，故並無就香港利得稅作出撥備。

At Year End Date, the Group had unused tax losses of HK\$434,762,000 (31 December 2021: HK\$427,169,000) available for offset against future profits. No deferred tax asset had been recognised due to the unpredictability of future profit streams. The tax losses are subject to the agreement from the Hong Kong Inland Revenue Department and may be carried forward indefinitely.

於年結日，本集團之未動用稅項虧損 434,762,000 港元（2021 年 12 月 31 日：427,169,000 港元）可用於抵銷未來溢利。由於未來溢利流量不可預測，故並無確認遞延稅項資產。稅項虧損須待香港稅務局同意且可無限期承前結轉。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2022
截至 2022 年 12 月 31 日止年度

8. Loss for the Year attributable to owners of the Company

8. 本公司擁有人應佔本年度虧損

Loss for the Year had been arrived at after charging:

本年度虧損已扣除下列各項：

		2022 HK\$'000 千港元	2021 HK\$'000 千港元
(a) Staff costs (including directors' remuneration)	(a) 員工成本（包括董事薪酬）		
Salaries, wages and other benefits	薪金、工資及其他福利	3,894	4,662
Discretionary bonus	酌情花紅	259	373
Retirement benefit costs	退休福利支出		
Contributions to Mandatory Provident Fund Scheme (Note)	強積金計劃之供款（註）	171	182
		4,324	5,217
(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	185	194
– Right-of-use assets	– 使用權資產	–	163
Auditors' remuneration	核數師酬金	600	870
Loss on written off of plant and equipments	撇銷廠房及設備之虧損	–	–

Note: At Year End Date, the Group had no forfeited contributions available to reduce its contributions to Mandatory Provident Fund Scheme in future years (31 December 2021: HK\$ Nil).

註：於年結日，本集團概無任何已沒收供款可供其用於減低未來向強積金計劃應繳的供款（2021年12月31日：無）。

9. Basic loss per share

9. 每股基本虧損

The calculation of Basic loss per share attributable to the owners of the Company was based on the following data:

本公司擁有人應佔每股基本虧損乃按以下數據計算：

		2022	2021
Loss attributable to owners of the Company (HK\$'000)	本公司擁有人應佔虧損（千港元）	(4,807)	(15,954)
Weighted average number of ordinary shares in issue for the purposes of loss per share (in thousands)	計算每股虧損之已發行普通股加權平均數（千股）	1,211,320	1,211,320

The diluted loss per share was the same as Basic loss per share as there was no potential dilutive ordinary share outstanding during both years.

由於該兩個年度並無發行在外之潛在攤薄普通股，故每股攤薄虧損與每股基本虧損相同。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2022
截至 2022 年 12 月 31 日止年度

10. Margin loan from a securities broker

At Year End Date, the Margin loan from a securities broker was secured by a portfolio of financial assets at FVTPL held under the margin account, with a total market value of approximately HK\$26,997,000 (31 December 2021: HK\$27,645,000). The Group's margin loan had no determined maturity date and was subject to interest specified from time to time by the securities broker. The maximum amount of the Margin loan granted by the securities broker would depend on the market value of the assets pledged with the securities broker. Throughout the Year, the daily interest rate was ranging from 9.252% to 20.000% calculated on 365 days (Year 2021: 9.252%).

The finance costs for the Year was set out in note 6.

10. 來自證券經紀之孖展貸款

於年結日，來自證券經紀之孖展貸款乃由孖展賬戶項下持有之按公平值計入損益之金融資產之組合所抵押，總市值約為 26,997,000 港元（2021 年 12 月 31 日：27,645,000 港元）。本集團之孖展貸款並無釐定到期日，並須按證券經紀不時指定之利率計息。證券經紀授予之孖展貸款之最高金額取決於質押予證券經紀之資產之市場價值。本年度內每日利率由 9.252% 至 20.000% 以 365 日計算（2021 年年度：9.252%）。

本年度財務成本載列於附註 6。

11. Share capital

11. 股本

		Number of Shares 股份數目	Nominal Value 面值 HK\$'000 千港元
Ordinary shares of HK\$0.025 each	每股面值 0.025 港元之普通股		
<i>Authorised:</i>	<i>法定:</i>		
At 31 December 2021 and 2022	於 2021 年及 2022 年 12 月 31 日	4,000,000,000	100,000
<i>Issued and fully paid:</i>	<i>已發行及已繳足:</i>		
At 31 December 2021 and 2022	於 2021 年及 2022 年 12 月 31 日	1,211,320,200	30,283

12. Net Asset Value per Share

12. 每股資產淨值

		2022 HK\$ 港元	2021 HK\$ 港元
Net Asset Value per Share	每股資產淨值	0.037	0.040

Net Asset Value per Share was computed based on the net assets value of HK\$44,291,000 (31 December 2021: HK\$48,929,000) and 1,211,320,200 (31 December 2021: 1,211,320,200) issued and fully paid Shares.

每股資產淨值乃按於年結日之資產淨值 44,291,000 港元（2021 年 12 月 31 日：48,929,000 港元）及已發行及已繳足之 1,211,320,200 股（2021 年 12 月 31 日：1,211,320,200 股）股份計算。

Management Discussion

管理層論述

Business Review

Market Review

With the outbreak of COVID-19 in late December 2019, the Year was still filled with uncertainty and anxiety. In order to stop the infection and spread of COVID-19, China and Hong Kong continued travel restriction and lockdown until early 2023. These policies have severely affected the livelihood of people and the business environment.

Hang Seng Index continued to drop 15.5% in the Year after a decline of 14.1% in Year 2021.

Operational Review

During the Year, the Group continued its investment activities in both listed and unlisted investments as well as other related financial assets.

During the Year, the Company had only disposed a little of the listed investments. Consequently, the gross proceeds from the disposal of financial assets at FVTPL, which are revenue in nature, has decreased substantially from that of the Year 2021.

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 Year.

業務回顧

市場回顧

隨著 2019 年 12 月末 2019 冠狀病毒病的爆發，本年度仍然在不確定和焦慮中渡過。為了阻斷 2019 冠狀病毒病的感染和傳播，中國及香港繼續旅遊限制和封鎖直至 2023 年初。這些政策嚴重影響了人們的生活和營商環境。

恆生指數由 2021 年年度 14.1% 跌幅後，在本年度繼續下跌 15.5%。

經營回顧

於本年度，本集團繼續從事其於上市和非上市的投資以及其他相關金融資產的投資活動。

於本年度，本集團僅出售少許的上市投資。因此出售按公平值計入損益之金融資產之所得款項總額（屬收益性質）較 2021 年年度有大幅減少。

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，本集團在本年度並未進行任何新的非上市投資。

Management Discussion (Continued)

管理層論述 (續)

Financial Review

Results for the Year

The Group reported a loss after tax of approximately HK\$4.8 million for the Year compared to the loss of HK\$16 million for the Year 2021. Other than the administrative expenses, investment management expense, had been reduced from HK\$4.20 million to HK\$0.96 million, finance costs had been reduced by HK\$0.3 million after the repayment of margin loan from proceeds on disposal of listed securities in the first half of Year 2021 and dividend income received in the Year also used to repay the margin loan.

The loss for the Year was mainly due to the following reasons:

- (i) a loss of approximately HK\$1.6 million (Year 2021: loss of HK\$1.8 million) arose from the change in fair value of revenue in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market;
- (ii) a gain of approximately HK\$4.5 million (Year 2021: loss of HK\$1.5 million) arose from the change in fair value of capital in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market; and
- (iii) administrative expenses of approximately HK\$7.1 million (Year 2021: HK\$9.3 million).

Other Comprehensive Income

Other comprehensive income had a fair value gain on financial assets at fair value in the amount of approximately HK\$0.17 million (Year 2021: loss of HK\$24.04 million). The loss in the Year 2021 was mainly due to the reduced value of the mine located in Guizhou attributable to the delay of production in the mine so as to comply with additional requirements of new environmental policies on extractions etc., implemented since July 2021.

財務回顧

本年度業績

本集團於本年度錄得除稅後虧損約480萬港元，而2021年年度則為虧損1,600萬港元。除行政開支、投資管理開支由420萬港元減少至96萬港元，因為在2021年年度的前半部份出售上市投資的所得用以償還孖展貸款及本年度收取的股息亦用以償還孖展貸款，導致財務成本減少30萬港元。

本年度的虧損主要原因如下：

- (i) 因股市波動，屬收益性質之按公平值計入損益之上市股本投資公平值變動產生虧損約160萬港元（2021年年度：虧損180萬港元）；
- (ii) 因股市波動，屬資本性質之按公平值計入損益之上市股本投資公平值變動產生收益約450萬港元（2021年年度：虧損150萬港元）；和
- (iii) 行政開支約710萬港元（2021年年度：930萬港元）。

其他全面收益

其他全面收益中的按公平值計入其他全面收益之金融資產公平值約有17萬港元的收益（2021年年度：虧損2,404萬港元）。2021年年度的虧損主要是由於位於中國貴州的礦為符合2021年7月起實施的貴州省礦產資源綠色開發利用方案之環保規定而導致延遲生產引至公平值被調低。

Management Discussion (Continued)

管理層論述（續）

Gross proceeds from Operations/Revenue

經營所得款項總額/收入

		2022 HK\$'000 千港元	2021 HK\$'000 千港元
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）之所得款項總額	3,095	30,908
Dividend income	股息收入	1,176	2,342
		4,271	33,250

As mentioned in the business review section above, during the Year, the Group had only disposed a little of the listed investments. Consequently, the gross proceeds from the disposal of financial assets at FVTPL which are revenue in nature, had decreased substantially from that of the Year 2021.

誠如上文業務回顧一節所述，於本年度，本集團僅出售少許的上市投資。因此出售按公平值計入損益之金融資產之所得款項總額（屬收益性質）較2021年年度有大幅減少。

Other gains and (losses), net

其他收益及（虧損）淨額

Other gains and (losses), net mainly comprised of fair value gains/(losses) of financial assets at FVTPL which was analysed in the table below:

其他收益及（虧損）淨額主要包括按公平值計入損益之金融資產之公平值收益 / （虧損），其於下表中作出分析：

		For tax purpose 就稅務而言		Total 總額 HK\$'000 千港元
		Revenue in nature 收益性質 HK\$'000 千港元	Capital in nature 資本性質 HK\$'000 千港元	
2022	2022 年			
Realised loss	已變現虧損	(575)	-	(575)
Unrealised gain/(loss)	未變現收益/（虧損）	(1,034)	4,534	3,500
		(1,609)	4,534	2,925
Net exchange gains	淨匯兌收益	-	-	-
		(1,609)	4,534	2,925
2021	2021 年			
Realised loss	已變現虧損	(7,424)	-	(7,424)
Unrealised gain/(loss)	未變現收益/（虧損）	5,582	(1,502)	4,080
		(1,842)	(1,502)	(3,344)
Exchange gains, net	匯兌收益淨額	14	-	14
		(1,828)	(1,502)	(3,330)

Please refer to results for the Year section above and note 4 for analysis and details.

其分析及詳情請參照上述本年度的業績部份及載列於附註4。

Management Discussion (Continued)

管理層論述 (續)

Other income

Other income for the Year was HK\$295,000 (Year 2021: HK\$2,000) including government subsidy received from the government of Hong Kong under the Employment Support Scheme in the amount of HK\$192,000, and proceeds on disposal of automobiles previously written off in the amount of HK\$103,000.

Administrative expenses

Among the administrative expenses, staff remuneration of HK\$4,024,000 (Year 2021: HK\$4,917,000) was the largest item of expenses which represented approximately 56% (Year 2021: 53%) of the total administrative expenses. Employees are regarded as the most valuable asset and the Group aims to reward the staff with competitive remuneration package.

Investment management expenses

Investment management expenses of HK\$960,000 (Year 2021: HK\$4,200,000) represented expenses paid to Opus Capital for the provision of investment management services to the Group.

Pursuant to the IM Agreement, the appointment of Opus Capital as the investment manager of the Company was renewed with effect from 1 January 2022 to 31 December 2024 at a fixed monthly management fee of HK\$80,000, which had since been amended by way of a supplemental agreement as detailed in the section headed "Subsequent Events" on page 14.

Finance costs

Finance costs included interest payment to a securities broker for provision of margin loan and interest expenses of lease liabilities.

In order to better utilize resources, the Group used Margin loan provided by a securities broker for its investment in listed equity securities since 2017. At Year End Date, the Margin loan from a securities broker amounted to approximately HK\$10,505,000 (31 December 2021: HK\$12,112,000) and the related interest expenses were approximately HK\$1,106,000 (Year 2021: HK\$1,439,000). Listed investments had been disposed in the first half of Year 2021 and the proceeds used to reduce the margin loan and dividend income received in the Year also used to reduce the margin loan. Hence, interest paid in the Year was lower than that of Year 2021.

At Year End Date, the lease liabilities of the Group amounted to HK\$0 (31 December 2021: HK\$0) and the related interest expenses for the Year was HK\$0 (Year 2021: HK\$4,000).

其他收入

本年度其他收入為 295,000 港元(2021 年年度: 2,000 港元), 包括來自收取香港政府根據保就業計劃提供之 192,000 港元補貼及出售已經撇帳的汽車所得之 103,000 港元。

行政開支

於行政開支中, 4,024,000 港元(2021 年年度: 4,917,000 港元) 的員工薪酬為最大開支, 其佔行政開支約 56% (2021 年年度: 53%)。員工乃本集團最有價值的資產, 而本集團旨在以具競爭力的薪酬待遇獎勵員工。

投資管理開支

投資管理開支 960,000 港元(2021 年年度: 4,200,000 港元) 代表向創富資本支付提供投資管理服務的費用。

根據投資管理協議, 創富資本重獲委任為本公司之投資經理, 由 2022 年 1 月 1 日至 2024 年 12 月 31 日, 每月管理費為 80,000 港元, 之後被一補充協議修訂。詳情載述於第 14 頁的 "期後事項" 部份。

財務成本

財務成本包括就提供孖展貸款向證券經紀支付的利息以及租賃負債的利息開支。

為更善用資源, 本集團自 2017 年起動用證券經紀提供的孖展貸款投資於上市股本證券。於年結日, 來自證券經紀之孖展貸款約為 10,505,000 港元(2021 年 12 月 31 日: 12,112,000 港元) 及相關利息開支約為 1,106,000 港元(2021 年年度: 1,439,000 港元)。在 2021 年年度的上半年出售之上市投資所得用以償還孖展貸款及本年度收取之股息亦用以償還孖展貸款。因此, 本年度支付的利息低於 2021 年年度。

於年結日, 本集團的租賃負債為零港元(2021 年 12 月 31 日: 零港元) 及相關利息開支於本年度為零港元(2021 年年度: 4,000 港元)。

Management Discussion (Continued)

管理層論述（續）

Liquidity and Financial Resources

At Year End Date, the Group had: (i) cash and cash equivalent of approximately HK\$455,000 (31 December 2021: HK\$2,488,000); (ii) a loan of approximately HK\$10,505,000 (31 December 2021: HK\$12,112,000) from a securities broker for margin financing of listed equity investments of the Group; and (iii) a loan from a director of HK\$1,010,000 (31 December 2021: nil) and a loan from an independent third party of HK\$400,000 (31 December 2021: nil). All loans mentioned in (iii) above were non-interest bearing, due on demand and with no guarantee provided by the Company.

In order to better utilise resources, the Group used Margin loan provided by a securities broker for the investment in listed equity investments since 2017. Details of the margin loan were set out in note 10.

Gearing ratio

The gearing ratio (total liabilities/total assets) at Year End Date was 25.71% (31 December 2021: 22.72%).

Capital structure

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

Subsequent Events

Subsequent to Year End Date, the Company entered into a supplemental agreement to the IM Agreement with Opus Capital on 21 March 2023, pursuant to which the parties agreed to revise the monthly management fee payable by the Company under the IM Agreement from 1 March 2023 to 31 December 2024 from HK\$80,000 to HK\$40,000 per month.

Save as disclosed above, there was no other major event subsequent to Year End Date as at the date of this announcement.

Dividend

The Board does not recommend the payment of dividend for the Year (Year 2021: nil).

流動資金及財務資源

於年結日，本集團有(i)現金及等值現金項目約455,000港元（2021年12月31日：2,488,000港元）；(ii)來自證券經紀有關本集團上市股本投資的孖展融資的貸款約10,505,000港元（2021年12月31日：12,112,000港元）；及(iii)一個董事提供貸款101萬港元（2021年12月31日：無）及一獨立第三者提供貸款40萬港元（2021年12月31日：無）。在上面(iii)提及的所有貸款是免利息，公司並沒有提供任何擔保及公司可在任何時間被要求償還該貸款。

為更善用資源，本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股本投資。孖展貸款詳情載列於附註10。

資本負債比率

年結日之資本負債比率（總負債/總資產）為25.71%（2021年12月31日：22.72%）。

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及日常運營用途，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。

期後事項

年結日後，於2023年3月21日本公司與創富資本訂立補充協議，由2023年3月1日至2024年12月31日止，更改投資管理協議之每月固定管理費由80,000港元至40,000港元。

除了上述所披露，在此公告發出的日期，年結日後概無發生其他重大事項。

股息

董事會不建議派發本年度之股息（2021年年度：無）。

Management Discussion (Continued)

管理層論述（續）

Outlook

Looking ahead to 2023, the global macroeconomic outlook is mixed. While countries have reopened from the COVID-19 pandemic and tourism is expected to gradually recover in destinations like Hong Kong, risks such as prolonged geopolitical tensions, fragile situation in Ukraine and potential financial market instability pose downside risks to growth. Given this complex environment, industry performance is likely to vary significantly.

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 Year.

Corporate Governance

The Company adopted all the code provisions in the CG Code as its own code on corporate governance practices.

During the Year, the Company complied with the code provisions in the CG Code except for the following deviations:

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. Since 10 June 2021, the Company no longer had an executive director and a chief executive officer. Currently, Mr. Lau Tom Ko Yuen, a non-executive Director of the Company, acted as the chairman of the Board. The Board considered that the balance of power and authority under such arrangement prior to 10 June 2021 had not been impaired and the current structure could still enable the Company to make and implement decisions promptly and effectively.

The Company had been actively looking for a suitable person to act as its executive director and chief executive officer and once an appointment is made, the Company will make an announcement in compliance with the Listing Rules.

展望

展望 2023 年，全球宏觀經濟前景喜憂參半。雖然各國已從新冠疫情中重新開放，預計旅遊業將逐步在香港等地回復，但宏觀隱患如持久的地緣政治緊張局勢、烏克蘭脆弱局面和潛在的金融市場不穩定可能對增長構成下行風險。鑑於如此複雜的環境，不同行業的表現預期差異很大。

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年度內概無購買、出售或贖回任何股份。

企業管治

本公司已採納企管守則之全部守則條文，作為其本身之企業管治常規守則。

於本年度，本公司已遵守企管守則之守則條文，惟以下偏離者除外：

根據企管守則之守則條文第 C.2.1 條，主席及最高行政人員之職務應予以區分，並不應由同一人擔任。由 2021 年 6 月 10 日起，本公司沒有執行董事及最高行政人員。現時，劉高原先生，一非執行董事擔任董事會主席。董事會認為 2021 年 6 月 10 日前此安排沒有削弱權力及授權制衡，及現時架構亦令本公司得以及時及有效地作出並實行決策。

本公司已經主動尋找合適人選去擔任執行董事及最高行政人員，一旦人選被任命，本公司會遵守上市規則即時作出公告。

Management Discussion (Continued)

管理層論述（續）

Audit Committee

The Audit Committee had reviewed the audited results of the Group for the Year.

審核委員會

審核委員會已審閱本集團本年度之經審核業績。

Model Code for Securities Transactions by Directors

The Company 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 Year.

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董事及本公司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，全體董事已確認彼等於本年度內一直全面遵守標準守則及董事進行證券交易的操守守則。

Annual General Meeting and Closure of Register of Members

The annual general meeting of the Company will be held on 31 May 2023 and the register of members of the Company will be closed from 24 May 2023 to 31 May 2023, both days inclusive, during which period no transfer of shares will be registered. In order to determine the identity of the shareholders who are entitled to attend and vote at the annual general meeting, all duly completed transfer forms accompanied by the relevant share certificates must be lodged with the Company's Hong Kong branch share registrar, Tricor Secretaries Limited, at 17/F., Far East Finance Centre, 16 Harcourt Road, Hong Kong not later than 4:30 p.m. on 23 May 2023.

股東週年大會及暫停辦理股份過戶登記

本公司謹訂於 2023 年 5 月 31 日舉行股東週年大會及本公司將於 2023 年 5 月 24 日至 2023 年 5 月 31 日（包括首尾兩日）暫停辦理股東登記，期間將不會處理股份過戶登記手續。為釐定有權出席股東週年大會並於會上投票之股東身份，所有已正式填妥之過戶表格連同有關股票，必須在不遲於 2023 年 5 月 23 日下午四時三十分前送達本公司之香港股份過戶登記處卓佳秘書商務有限公司，地址為香港夏慤道 16 號遠東金融中心 17 樓。

Publication of Annual Report on the Websites of the Stock Exchange and the Company

The annual report for the Year will be published on the website of the Stock Exchange (www.hkex.com.hk) as well as the website of the Company (www.prosperityinvestment.hk) as soon as possible.

於聯交所及本公司網站上刊發年報

本年度之年報將盡快於聯交所網站 (www.hkex.com.hk) 及本公司網站 (www.prosperityinvestment.hk) 刊載。

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

承董事會命
嘉進投資國際有限公司
公司秘書
溫達基

Hong Kong, 30 March 2023

香港，2023 年 3 月 30 日

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

於本公告日期，董事會由一名非執行董事劉高原先生及三名獨立非執行董事鄭念叔先生、呂兆泉先生及黃麗堅女士組成。

Glossary

詞彙

Board 董事會	the board of Directors 董事會
CG Code 企管守則	the Corporate Governance Code as set out in Part 2 of Appendix 14 to the Listing Rules 上市規則附錄 14 第 2 部份所載之企業管治守則
CODM 主要經營決策者	the 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 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	the 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	the Company and its subsidiaries 本公司及其附屬公司
HKASs 香港會計準則	the Hong Kong Accounting Standards 香港會計準則
HKFRSs 香港財務報告準則	Hong Kong Financial Reporting Standards (HKFRSs) are standards and interpretations adopted by HKICPA, comprise of Hong Kong Financial Reporting Standards (HKFRSs); HKASs; HK(IFRIC) Interpretations; and HK(SIC) Interpretations 香港財務報告準則是香港會計師公會所採納的準則及詮釋，包括香港財務報告準則；香港會計準則；香港（國際財務報告準則）解釋及香港（常務解釋委員會）發布之解釋公告
HKICPA 香港會計師公會	the Hong Kong Institute of Certified Public Accountants 香港會計師公會
Hong Kong 香港	the Hong Kong Special Administrative Region of the PRC 中國香港特別行政區
IM Agreement 投資管理協議	the investment agreement dated 26 January 2022 entered into between the Company and Opus Capital in relation to the appointment of Opus Capital as the Company's investment manager for the period from 1 January 2022 to 31 December 2024 本公司與創富資本於 2022 年 1 月 26 日訂立之協議就委任創富資本為本公司自 2022 年 1 月 1 日起至 2024 年 12 月 31 日止期間之投資經理
Listing Rules 上市規則	the Rules Governing the Listing of Securities on the Stock Exchange 聯交所證券上市規則

Glossary (Continued)

詞彙 (續)

Model Code 標準守則	the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 to 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
Net Asset Value 資產淨值	the consolidated net asset value of the Group as reflected in its audited financial statements 本集團於經審核財務報表內反映之綜合資產淨值
Opus Capital 創富資本	Opus Capital Management Limited, a private limited company incorporated in Hong Kong and licensed to carry out Type 9 (asset management) regulated activities under SFO being the investment manager of the Group since 1 January 2019 that provides investment management services to the Group 創富資本管理有限公司，由 2019 年 1 月 1 日起為本集團之投資經理，負責向本集團提供投資管理服務，乃一間於香港註冊成立之私人有限公司，及根據證券及期貨條例可進行第 9 類（提供資產管理）受規管活動之持牌人
PRC 中國	People's Republic of China, which for the purpose of this announcement, excludes Hong Kong, Macau and Taiwan 中華人民共和國，就本公告而言，不包括香港、澳門及台灣
Share(s) 股份	share(s) of HK\$0.025 each in the share capital of the Company 本公司股本中每股面值 0.025 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
Year 本年度	year ended 31 December 2022 截至 2022 年 12 月 31 日止年度
Year End Date 年結日	at 31 December 2022 於 2022 年 12 月 31 日
Year 2021 2021 年年度	year ended 31 December 2021 截至 2021 年 12 月 31 日止年度
HK\$ 港元	Hong Kong Dollar, the lawful currency of Hong Kong 香港法定貨幣港元