



# 華控康泰集團有限公司

## Kontafarma China Holdings Limited

(於開曼群島註冊成立之有限公司) (Incorporated in the Cayman Islands with limited liability)  
(股份代號 Stock Code: 1312)



# 2023 中期業績報告

## INTERIM REPORT

# 目錄 Contents

|                |   |    |
|----------------|---|----|
| 公司資料           | Corporate Information   | 2  |
| 簡明綜合損益及其他全面收益表 | Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income | 5  |
| 簡明綜合財務狀況表      | Condensed Consolidated Statement of Financial Position                            | 7  |
| 簡明綜合權益變動表      | Condensed Consolidated Statement of Changes in Equity                             | 9  |
| 簡明綜合現金流動表      | Condensed Consolidated Statement of Cash Flows                                    | 10 |
| 中期簡明綜合財務報表附註   | Notes to the Interim Condensed Consolidated Financial Statements                  | 12 |
| 中期簡明綜合財務報表審閱報告 | Report on Review of Interim Condensed Consolidated Financial Statements           | 44 |
| 管理層討論及分析       | Management Discussion and Analysis  | 46 |
| 企業管治及其他資料      | Corporate Governance and Other Information  | 57 |



## 公司資料 CORPORATE INFORMATION

### 董事會

### BOARD OF DIRECTORS

#### 執行董事

#### Executive Directors

白平彥，主席  
柴宏杰  
黃俞，行政總裁  
蔣朝文，首席執行官

Bai Pingyan, *Chairman*  
Chai Hongjie  
Huang Yu, *President*  
Jiang Chaowen, *Chief Executive Officer*

#### 獨立非執行董事

#### Independent Non-Executive Directors

陳思聰  
張瑞彬  
張俊喜

Chan Sze Chung  
Zhang Ruibin  
Zhang Junxi Jack

#### 執行委員會

#### EXECUTIVE COMMITTEE

白平彥，主席  
柴宏杰  
黃俞  
蔣朝文

Bai Pingyan, *Chairman*  
Chai Hongjie  
Huang Yu  
Jiang Chaowen

#### 審核委員會

#### AUDIT COMMITTEE

陳思聰，主席  
張瑞彬  
張俊喜

Chan Sze Chung, *Chairman*  
Zhang Ruibin  
Zhang Junxi Jack

#### 薪酬委員會

#### REMUNERATION COMMITTEE

張瑞彬，主席  
陳思聰  
張俊喜

Zhang Ruibin, *Chairman*  
Chan Sze Chung  
Zhang Junxi Jack

#### 提名委員會

#### NOMINATION COMMITTEE

白平彥，主席  
陳思聰  
張瑞彬  
張俊喜

Bai Pingyan, *Chairman*  
Chan Sze Chung  
Zhang Ruibin  
Zhang Junxi Jack

## 公司資料 CORPORATE INFORMATION

### 風險管理委員會

張俊喜，主席  
蔣朝文  
陳思聰  
張瑞彬

### 股份交易委員會

白平彥，主席  
柴宏杰  
黃俞  
蔣朝文

### 投資委員會

白平彥，主席  
陳思聰  
張瑞彬

### 主要往來銀行

#### 香港

富邦銀行(香港)有限公司  
中國銀行(香港)有限公司  
渣打銀行(香港)有限公司  
香港上海滙豐銀行有限公司

#### 中國內地

北京銀行股份有限公司  
中國建設銀行股份有限公司  
平安銀行股份有限公司  
中銀富登村鎮銀行股份有限公司

#### 新加坡

大華銀行有限公司

### 註冊辦事處

Windward 3  
Regatta Office Park  
P.O. Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

### RISKS MANAGEMENT COMMITTEE

Zhang Junxi Jack, *Chairman*  
Jiang Chaowen  
Chan Sze Chung  
Zhang Ruibin

### SHARE DEALING COMMITTEE

Bai Pingyan, *Chairman*  
Chai Hongjie  
Huang Yu  
Jiang Chaowen

### INVESTMENT COMMITTEE

Bai Pingyan, *Chairman*  
Chan Sze Chung  
Zhang Ruibin

### PRINCIPAL BANKERS

#### Hong Kong

Fubon Bank (Hong Kong) Limited  
Bank of China (Hong Kong) Limited  
Standard Chartered Bank (Hong Kong) Limited  
The Hongkong and Shanghai Banking Corporation Limited

#### Mainland China

Bank of Beijing Co., Ltd.  
China Construction Bank Corporation  
Ping An Bank Co., Ltd.  
BOC Fullerton Community Bank Co., Ltd.

#### Singapore

United Overseas Bank Limited

### REGISTERED OFFICE

Windward 3  
Regatta Office Park  
P.O. Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

## 公司資料 CORPORATE INFORMATION

### 總辦事處及主要營業地點

香港灣仔港灣道30號  
新鴻基中心12A樓12A09至12A20室  
電話 : 2731 6500  
傳真 : 2731 6599  
電郵 : info@kontafarma.com.hk

### 股份過戶登記總處

Ocorian Trust (Cayman) Limited  
Windward 3  
Regatta Office Park  
P.O. Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

### 香港股份過戶登記分處

卓佳秘書商務有限公司  
香港  
夏慤道16號  
遠東金融中心17樓

### 首席財務長及公司秘書

司徒敏慧

### 獨立核數師

香港立信德豪會計師事務所有限公司

### 律師

陳馮吳律師事務所與世澤律師事務所聯營  
毅柏律師事務所  
趙國賢律師事務所

### 股份代號

1312

### 網站

<http://www.kontafarma.com.hk>

### HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

Room 12A09-12A20, 12A/F, Sun Hung Kai Centre  
30 Harbour Road, Wanchai, Hong Kong  
Tel. : 2731 6500  
Fax : 2731 6599  
E-mail : info@kontafarma.com.hk

### PRINCIPAL SHARE REGISTRAR

Ocorian Trust (Cayman) Limited  
Windward 3  
Regatta Office Park  
P.O. Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

### BRANCH SHARE REGISTRAR IN HONG KONG

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

### CHIEF FINANCIAL OFFICER AND COMPANY SECRETARY

Si Tou Man Wai

### INDEPENDENT AUDITOR

BDO Limited

### SOLICITORS

CFN Lawyers in association with Broad & Bright  
Appleby  
Wellington Legal

### STOCK CODE

1312

### WEBSITE

<http://www.kontafarma.com.hk>

## 簡明綜合損益及其他全面收益表

### CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

|                                   |   | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|-----------------------------------|---|---|---|
|                                   |   | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
|                                   |   | 附註<br>NOTES   |   |
| <b>持續經營業務</b>                     | <b>Continuing operations</b>  |   |   |
| 收入                                | Revenue   | 4   | 451,085   |
| 銷售及服務成本                           | Cost of sales and services  |   | (183,610)   |
| 毛利                                | Gross profit  |   | 267,475   |
| 其他收入                              | Other income  | 5   | 14,719  |
| 其他收益及虧損                           | Other gains and losses  | 6   | (973)   |
| 預期信貸虧損模式下確認之減值虧損淨額                | Impairment losses recognised under expected credit loss model, net  | 7   | (33,665)  |
| 分銷及銷售費用                           | Distribution and selling expenses   |   | (234,213)   |
| 行政費用                              | Administrative expenses   |   | (62,386)  |
| 其他費用                              | Other expenses  |   | (9,110)   |
| 融資成本                              | Finance costs   | 8   | (12,339)  |
| 除稅前溢利(虧損)                         | Profit (loss) before taxation   |   | (70,492)  |
| 稅項                                | Taxation  | 9   | 3,022   |
| 持續經營業務本期間溢利(虧損)                   | Profit (loss) for the period from continuing operations   | 10  | (67,470)  |
| <b>已終止經營業務</b>                    | <b>Discontinued operation</b>   |   |   |
| 已終止經營業務本期間溢利                      | Profit for the period from discontinued operation   | 11  | 32,384  |
| 本期間溢利(虧損)                         | Profit (loss) for the period  |   | (35,086)  |
| <b>其他全面(支出)收益：</b>                | <b>Other comprehensive (expense) income:</b>  |   |   |
| 隨後不會重新分類至損益賬之項目：<br>兌換呈列貨幣產生之匯兌差額 | Item that will not be reclassified subsequently to profit or loss:<br>Exchange difference arising on translation to presentation currency |   | (29,005)  |
| 隨後可能重新分類至損益賬之項目：<br>兌換海外業務產生之匯兌差額 | Item that may be reclassified subsequently to profit or loss:<br>Exchange difference arising on translation of foreign operations         |   | 5,841   |
| 本期間其他全面支出                         | Other comprehensive expense for the period  |   | (23,164)  |
| 本期間全面收益(支出)總額                     | Total comprehensive income (expense) for the period   |   | (58,250)  |

## 簡明綜合損益及其他全面收益表

## CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

|               |   | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|---------------|---|---|---|
|               |   | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
|               |   | 附註<br>NOTE  |   |
| 本期間溢利(虧損)應佔方： | Profit (loss) for the period attributable to: |   |   |
| 本公司股東         | Owners of the Company                         |   |   |
| — 來自持續經營業務    | — from continuing operations                  | 39,138  | (51,154)  |
| — 來自已終止經營業務   | — from discontinued operation                 | —   | 19,976  |
|               |   | 39,138  | (31,178)  |
| 非控股權益         | Non-controlling interests                     |   |   |
| — 來自持續經營業務    | — from continuing operations                  | (17,760)  | (16,316)  |
| — 來自已終止經營業務   | — from discontinued operation                 | —   | 12,408  |
|               |   | (17,760)  | (3,908)   |
| 本期間溢利(虧損)總額   | Total profit (loss) for the period            | 21,378  | (35,086)  |
| 本期間全面收益(支出)總額 | Total comprehensive income (expense)          |   |   |
| 應佔方：          | for the period attributable to:               |   |   |
| 本公司股東         | Owners of the Company                         | 19,383  | (49,010)  |
| 非控股權益         | Non-controlling interests                     | (18,424)  | (9,240)   |
|               |   | 959   | (58,250)  |
| 歸屬於本公司股東的本期間  | Total comprehensive income (expense)          |   |   |
| 全面收益(支出)總額：   | for the period attributable to                |   |   |
| — 來自持續經營業務    | owners of the Company:                        | 19,383  | (64,642)  |
| — 來自已終止經營業務   | — from discontinued operation                 | —   | 15,632  |
|               |   | 19,383  | (49,010)  |
| 每股盈利(虧損)      | Earnings (loss) per share                     |   |   |
| 基本            | Basic   |   |   |
| — 來自持續經營業務    | — from continuing operations                  | 0.70  | (0.92)  |
| — 來自已終止經營業務   | — from discontinued operation                 | —   | 0.36  |
|               |   | 0.70  | (0.56)  |
| 攤薄            | Diluted                                       |   |   |
| — 來自持續經營業務    | — from continuing operations                  | 不適用 N/A   | 不適用 N/A   |
| — 來自已終止經營業務   | — from discontinued operation                 | 不適用 N/A   | 不適用 N/A   |
|               |   | 不適用 N/A   | 不適用 N/A   |

# 簡明綜合財務狀況表

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

於二零二三年六月三十日

At 30 June 2023

|                |   | 附註<br>NOTES | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|----------------|---|-------------|---|--|
| <b>非流動資產</b>   | <b>Non-current assets</b>                       |             |   |  |
| 物業、廠房及設備       | Property, plant and equipment                   | 14          | 237,209   | 382,158  |
| 使用權資產          | Right-of-use assets                             |             | 345,016   | 419,007  |
| 投資物業           | Investment properties                           |             | 35,708  | 41,911   |
| 商譽             | Goodwill  | 15          | 253,326   | 301,257  |
| 無形資產           | Intangible assets                               |             | 257,932   | 267,902  |
| 於一間聯營公司之權益     | Interest in an associate                        |             | —   | —  |
| 遞延稅項資產         | Deferred tax assets                             |             | 157   | 162  |
| 租金按金           | Rental deposits                                 |             | 12,592  | 17,652   |
| 合約成本           | Contract costs                                  |             | 1,479   | 892  |
|                |   |             | <b>1,143,419</b>  | 1,430,941  |
| <b>流動資產</b>    | <b>Current assets</b>                           |             |   |  |
| 存貨             | Inventories                                     |             | 99,768  | 111,736  |
| 應收貿易款項         | Trade receivables                               | 17          | 107,325   | 123,644  |
| 合約成本           | Contract costs                                  |             | 5,631   | 5,536  |
| 其他應收款項、按金及預付款項 | Other receivables, deposits and prepayments     |             | 76,580  | 73,114   |
| 其他投資           | Other investments                               | 18          | 20,000  | 20,000   |
| 一間中介控股公司欠款     | Amount due from an intermediate holding company | 24(f)       | 989   | 1,021  |
| 一間聯營公司欠款       | Amount due from an associate                    | 24(e)       | 129,129   | 139,222  |
| 其他關聯方欠款        | Amounts due from other related parties          | 24(d)       | 93,926  | 92,634   |
| 現金及現金等價物       | Cash and cash equivalents                       |             | 150,606   | 122,595  |
|                |   |             | <b>683,954</b>  | 689,502  |



## 簡明綜合財務狀況表

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

於二零二三年六月三十日

At 30 June 2023

|                 |   |       | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|-----------------|---|-------|---|--|
|                 | 附註<br>NOTES                                     |       |   |  |
| <b>流動負債</b>     | <b>Current liabilities</b>                      |       |   |  |
| 應付貿易款項          | Trade payables                                  | 19    | 8,764   | 21,398   |
| 其他應付款項及已收按金     | Other payables and deposits received            |       | 93,172  | 133,084  |
| 欠其他關聯方款項        | Amounts due to other related parties            | 24(d) | 7,049   | 25,280   |
| 稅項負債            | Tax liabilities                                 |       | 55,311  | 29,677   |
| 一年內到期之銀行借貸      | Bank borrowings due within one year             | 20    | 69,037  | 158,772  |
| 遞延收入            | Deferred income                                 |       | 215   | 221  |
| 合約負債            | Contract liabilities                            |       | 85,612  | 72,467   |
| 租賃負債            | Lease liabilities                               |       | 59,365  | 63,808   |
|                 |   |       | <b>378,525</b>  | 504,707  |
| <b>流動資產淨額</b>   | <b>Net current assets</b>                       |       | <b>305,429</b>  | 184,795  |
| <b>總資產減流動負債</b> | <b>Total assets less current liabilities</b>    |       | <b>1,448,848</b>  | 1,615,736  |
| <b>股本及儲備</b>    | <b>Capital and reserves</b>                     |       |   |  |
| 股本              | Share capital                                   | 21    | 11,177  | 11,177   |
| 股份溢價及儲備         | Share premium and reserves                      |       | 1,109,313   | 1,089,930  |
| 本公司股東應佔權益       | Equity attributable to owners<br>of the Company |       | <b>1,120,490</b>  | 1,101,107  |
| 非控股權益           | Non-controlling interests                       |       | <b>20,051</b>   | 55,174   |
| <b>權益總額</b>     | <b>Total equity</b>                             |       | <b>1,140,541</b>  | 1,156,281  |
| <b>非流動負債</b>    | <b>Non-current liabilities</b>                  |       |   |  |
| 一年後到期之銀行借貸      | Bank borrowings due after one year              | 20    | 16,214  | 103,153  |
| 遞延稅項            | Deferred taxation                               |       | 45,043  | 55,143   |
| 復原成本撥備          | Provision for reinstatement cost                |       | 11,815  | 13,336   |
| 遞延收入            | Deferred income                                 |       | 1,073   | 22,834   |
| 租賃負債            | Lease liabilities                               |       | 234,162   | 264,989  |
|                 |   |       | <b>308,307</b>  | 459,455  |
|                 |   |       | <b>1,448,848</b>  | 1,615,736  |

# 簡明綜合權益變動表

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

|                       |  | 本公司股東應佔<br>Attributable to owners of the Company |                  |  |                        |                    |                    |                   |                     |                 |                                  |                 |
|-----------------------|--|--|------------------|--|------------------------|--------------------|--------------------|-------------------|---------------------|-----------------|----------------------------------|-----------------|
|                       |  | 股本   | 股份溢價             | 為股份獎勵計劃<br>持有之股份<br>Shares held<br>for share<br>award scheme | 匯兌儲備                   | 特別儲備               | 資本儲備               | 其他儲備              | 保留溢利                | 總額              | 非控股權益                            | 權益總額            |
|                       |  | Share<br>capital                                 | Share<br>premium | for share<br>award scheme                                    | Translation<br>reserve | Special<br>reserve | Capital<br>reserve | Other<br>reserves | Retained<br>profits | Total           | Non-<br>controlling<br>interests | Total equity    |
|                       |  | 千港元<br>HK\$'000                                  | 千港元<br>HK\$'000  | 千港元<br>HK\$'000  | 千港元<br>HK\$'000        | 千港元<br>HK\$'000    | 千港元<br>HK\$'000    | 千港元<br>HK\$'000   | 千港元<br>HK\$'000     | 千港元<br>HK\$'000 | 千港元<br>HK\$'000                  | 千港元<br>HK\$'000 |
| 於二零二二年一月一日<br>(經審核)   | At 1 January 2022<br>(audited)   | 11,177   | 1,523,949        | (4,854)  | 18,978                 | (392,735)          | 28,457             | (87,489)          | 94,535              | 1,192,018       | 145,766                          | 1,337,784       |
| 本期間虧損                 | Loss for the period  | —  | —                | —  | —                      | —                  | —                  | —                 | (31,178)            | (31,178)        | (3,908)                          | (35,086)        |
| 兌換呈列貨幣產生之匯兌差額         | Exchange difference arising on<br>translation to presentation currency | —  | —                | —  | (22,164)               | —                  | —                  | —                 | —                   | (22,164)        | (6,841)                          | (29,005)        |
| 兌換海外業務產生之匯兌差額         | Exchange difference arising on<br>translation of foreign operations    | —  | —                | —  | 4,332                  | —                  | —                  | —                 | —                   | 4,332           | 1,509                            | 5,841           |
| 本期間全面支出總額             | Total comprehensive expense for the period                             | —  | —                | —  | (17,832)               | —                  | —                  | —                 | (31,178)            | (49,010)        | (9,240)                          | (58,250)        |
| 於二零二二年六月三十日<br>(未經審核) | At 30 June 2022<br>(unaudited)   | 11,177   | 1,523,949        | (4,854)  | 1,146                  | (392,735)          | 28,457             | (87,489)          | 63,357              | 1,143,008       | 136,526                          | 1,279,534       |
| 於二零二三年一月一日<br>(經審核)   | At 1 January 2023<br>(audited)   | 11,177   | 1,523,949        | (4,854)  | (30,387)               | (392,735)          | 28,457             | (87,489)          | 52,989              | 1,101,107       | 55,174                           | 1,156,281       |
| 本期間溢利(虧損)             | Profit (loss) for the period   | —  | —                | —  | —                      | —                  | —                  | —                 | 39,138              | 39,138          | (17,760)                         | 21,378          |
| 兌換呈列貨幣產生之匯兌差額         | Exchange difference arising on<br>translation to presentation currency | —  | —                | —  | (22,058)               | —                  | —                  | —                 | —                   | (22,058)        | (1,535)                          | (23,593)        |
| 兌換海外業務產生之匯兌差額         | Exchange difference arising on<br>translation of foreign operations    | —  | —                | —  | 2,303                  | —                  | —                  | —                 | —                   | 2,303           | 871                              | 3,174           |
| 本期間全面(支出)收益總額         | Total comprehensive (expense) income<br>for the period                 | —  | —                | —  | (19,755)               | —                  | —                  | —                 | 39,138              | 19,383          | (18,424)                         | 959             |
| 出售附屬公司(附註25)          | Disposal of subsidiaries (note 25)                                     | —  | —                | —  | —                      | —                  | —                  | —                 | —                   | —               | (16,699)                         | (16,699)        |
| 於二零二三年六月三十日<br>(未經審核) | At 30 June 2023<br>(unaudited)   | 11,177   | 1,523,949        | (4,854)  | (50,142)               | (392,735)          | 28,457             | (87,489)          | 92,127              | 1,120,490       | 20,051                           | 1,140,541       |

## 簡明綜合現金流動表

## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

|                        |   | 截至六月三十日止六個月              |             |
|------------------------|---|--------------------------|-------------|
|                        |   | Six months ended 30 June |             |
|                        |   | 二零二三年                    | 二零二二年       |
|                        |   | 2023                     | 2022        |
|                        |   | 千港元                      | 千港元         |
|                        |   | HK\$'000                 | HK\$'000    |
|                        |   | (未經審核)                   | (未經審核)      |
|                        |   | (Unaudited)              | (Unaudited) |
| <b>營運業務產生(所用)之現金淨額</b> | <b>Net cash generated from (used in) operating activities</b> |                          |             |
| 營運資金變動前經營現金流量          | Operating cash flows before movements in working capital      | <b>32,999</b>            | 67,710      |
| 應收貿易款項增加               | Increase in trade receivables                                 | <b>(3,474)</b>           | (66,847)    |
| 應付貿易款項增加(減少)           | Increase (decrease) in trade payables                         | <b>1,227</b>             | (1,814)     |
| 其他經營現金流量               | Other operating cash flows                                    | <b>(23,430)</b>          | (14,996)    |
|                        |   | <b>7,322</b>             | (15,947)    |
| <b>投資業務產生之現金淨額</b>     | <b>Net cash generated from investing activities</b>           |                          |             |
| 已收利息                   | Interest received   | <b>854</b>               | 1,304       |
| 出售物業、廠房及設備之所得款項        | Proceeds from disposal of property, plant and equipment       | <b>235</b>               | 231         |
| 贖回其他投資之所得款項            | Proceeds from redemption of other investments                 | <b>20,000</b>            | 16,000      |
| 添置無形資產                 | Addition of intangible assets                                 | <b>—</b>                 | (5,657)     |
| 購買物業、廠房及設備             | Purchase of property, plant and equipment                     | <b>(17,595)</b>          | (19,676)    |
| 存放受限制銀行存款              | Placement of restricted bank deposits                         | <b>—</b>                 | (706)       |
| 退還租金訂金                 | Refund of rental deposits                                     | <b>238</b>               | 2,596       |
| 貸款予一間聯營公司              | Loan to an associate  | <b>(4,418)</b>           | —           |
| 購買其他投資                 | Purchase of other investments                                 | <b>(20,000)</b>          | (20,000)    |
| 出售附屬公司之現金流入淨額          | Net cash inflow on disposal of subsidiaries                   | <b>179,842</b>           | 1,569       |
| 出售附屬公司的已收取之初步代價        | Initial consideration received for disposal of subsidiaries   | <b>—</b>                 | 74,684      |
|                        |   | <b>159,156</b>           | 50,345      |

## 簡明綜合現金流動表

### CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

|                         |   | 截至六月三十日止六個月              |                 |
|-------------------------|---|--------------------------|-----------------|
|                         |   | Six months ended 30 June |                 |
|                         |   | 二零二三年                    | 二零二二年           |
|                         |   | 2023                     | 2022            |
|                         |   | 千港元                      | 千港元             |
|                         |   | HK\$'000                 | HK\$'000        |
|                         |   | (未經審核)                   | (未經審核)          |
|                         |   | (Unaudited)              | (Unaudited)     |
| <b>融資業務所用之現金淨額</b>      | <b>Net cash used in financing activities</b>                              |                          |                 |
| 新借銀行借貸                  | New bank borrowings raised  | 29,412                   | 149,686         |
| 償還租賃負債                  | Repayment of lease liabilities  | (31,877)                 | (31,003)        |
| 來自一間中介控股公司墊款            | Advance from an intermediate holding company                              | 1,800                    | 18,109          |
| 向一間中介控股公司還款             | Repayment to an intermediate holding company                              | (1,805)                  | (18,116)        |
| 已付利息                    | Interest paid   | (9,485)                  | (13,379)        |
| 償還銀行借貸                  | Repayment of bank borrowings  | (96,415)                 | (157,617)       |
| 來自其他關聯方墊款               | Advance from other related parties  | —                        | 119             |
| 向其他關聯方還款                | Repayment to other related parties  | (13,316)                 | (126)           |
|                         |   | <b>(121,686)</b>         | <b>(52,327)</b> |
| <b>現金及現金等價物增加(減少)淨額</b> | <b>Net increase (decrease) in cash and cash equivalents</b>               | <b>44,792</b>            | <b>(17,929)</b> |
| 期初之現金及現金等價物             | Cash and cash equivalents at beginning of period                          | 122,595                  | 167,962         |
| 匯率變動之影響                 | Effect of foreign exchange rate changes                                   | (16,781)                 | 377             |
| <b>期末之現金及現金等價物</b>      | <b>Cash and cash equivalents at end of period</b>                         | <b>150,606</b>           | <b>150,410</b>  |
| <b>即</b>                | <b>Represented by</b>   |                          |                 |
| 銀行結餘及現金                 | Bank balances and cash  | 150,606                  | 133,178         |
| 分類為持作出售之資產應佔銀行結餘及現金     | Bank balances and cash attributable to assets classified as held-for-sale | —                        | 17,232          |
|                         |   | <b>150,606</b>           | <b>150,410</b>  |

## 中期簡明綜合財務報表附註

# NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

### 1. 編製基準

本中期簡明綜合財務報表乃按照香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「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（「聯交所」）證券上市規則（「上市規則」）附錄十六之適用披露規定而編製。該等並不包括全份財務報表另行所需之全部披露，且應與二零二二年年報一併閱讀。

此等中期簡明綜合財務報表未經審核，惟已由香港立信德豪會計師事務所有限公司按照香港會計師公會頒佈之香港審閱工作準則第2410號「由實體的獨立核數師對中期財務資料的審閱」進行審閱。香港立信德豪會計師事務所有限公司致華控康泰集團有限公司（「本公司」）董事會（「董事會」）的獨立審閱報告載於中期報告第44頁至第45頁。

### 2. 重大事件

於本期間，本公司及其附屬公司（統稱為「本集團」）發生之重大事件如下：

於二零二三年四月十三日，本公司之全資附屬公司同方藥業集團有限公司（「同方藥業」）與獨立第三方平安津村有限公司（「平安津村」）訂立產權交易合同，據此，同方藥業有條件同意出售而平安津村有條件同意購買銷售股份，相當於陝西紫光辰濟藥業有限公司（「陝西辰濟」）之66%股權，代價為人民幣168,160,080元（相當於約192,425,000港元）（「交易事項」）。於完成後，本集團不再於陝西辰濟及其附屬公司，即陝西紫光高新藥業有限公司及陝西達興堂醫藥物流有限公司（統稱「陝西辰濟集團」）擁有任何實益權益。陝西辰濟集團主要從事製造及銷售中藥產品。交易事項已於二零二三年五月九日完成。有關交易事項的詳情請參閱本公司日期為二零二三年四月十三日的公告、日期為二零二三年六月二十三日的通函及中期簡明綜合財務報表附註25。

### 1. BASIS OF PREPARATION

The interim condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). They do not include all disclosures that would otherwise be required in a complete set of financial statements and should be read in conjunction with the 2022 annual report.

These interim condensed consolidated financial statements are unaudited, but have been reviewed by BDO Limited in accordance with Hong Kong Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the HKICPA. BDO Limited’s independent review report to the board of directors (the “Board”) of Kontafarma China Holdings Limited (the “Company”) is included on pages 44 to 45 of the interim report.

### 2. SIGNIFICANT EVENT

In current period, the Company and its subsidiaries (collectively, the “Group”) had the following significant event:

On 13 April 2023, Tongfang Pharmaceutical Group Co., Ltd.\* (同方藥業集團有限公司) (“Tongfang Pharmaceutical”), a wholly-owned subsidiary of the Company and Ping An Tsumura Inc.\* (平安津村有限公司) (“Ping An Tsumura”), an independent third party entered into the equity transfer agreement, pursuant to which Tongfang Pharmaceutical conditionally agreed to sell, and Ping An Tsumura conditionally agreed to purchase the sale shares, representing 66% equity interest in Shaanxi Unisplendour Life Care Pharmaceutical Co., Ltd.\* (陝西紫光辰濟藥業有限公司) (“Shaanxi Life Care”) at a consideration of RMB168,160,080 (equivalent to approximately HK\$192,425,000) (the “Transaction”). Upon completion, the Group ceased to have any beneficial interests in Shaanxi Life Care and its subsidiaries, namely Shaanxi Unisplendour Hi-tech Pharmaceutical Co., Ltd.\* (陝西紫光高新藥業有限公司) and Shaanxi Daxingtang Pharmaceutical Logistics Co., Ltd.\* (陝西達興堂醫藥物流有限公司) (collectively, “Shaanxi Life Care Group”). Shaanxi Life Care Group is principally engaged in manufacturing and sales of Chinese medicine products. The Transaction was completed on 9 May 2023. Details of the Transaction are set out in the Company’s announcement dated 13 April 2023, circular dated 23 June 2023 and Note 25 to the interim condensed consolidated financial statements.

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

### 3. 主要會計政策

除若干金融工具按公平值計量外，中期簡明綜合財務報表已按歷史成本基準編製。

除因應用新訂香港財務報告準則（「香港財務報告準則」）及香港財務報告準則修訂本而引致之會計政策外，截至二零二三年六月三十日止六個月之中期簡明綜合財務報表所採用之會計政策及計算方法與本集團截至二零二二年十二月三十一日止年度之年度財務報表所呈列者相同。

#### 應用新訂香港財務報告準則及香港財務報告準則修訂本

於本中期期間，本集團已首次應用下列香港會計師公會頒佈且於二零二三年一月一日或之後開始之年度期間強制生效之新訂香港財務報告準則及香港財務報告準則修訂本，以編製本集團的中期簡明綜合財務報表：

|  |                      |
|--|----------------------|
| 香港財務報告準則第17號（包括二零二零年十月及二零二二年二月香港財務報告準則第17號修訂本） | 保險合約                 |
| 香港會計準則第1號及香港財務報告準則實務公告第2號修訂本                   | 會計政策之披露              |
| 香港會計準則第8號修訂本                                   | 會計估計之定義              |
| 香港會計準則第12號修訂本                                  | 與單一交易產生之資產及負債有關之遞延稅項 |
| 香港會計準則第12號修訂本                                  | 國際稅務改革 — 第二支柱模式規則    |

於本期間應用新訂香港財務報告準則及香港財務報告準則修訂本並無對本集團於本期間及過往期間的財務狀況及表現及／或該等中期簡明綜合財務報表所載披露造成重大影響。

### 3. PRINCIPAL ACCOUNTING POLICIES

The interim condensed consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments which are measured at fair values.

Other than accounting policies resulting from application of new and amendments to Hong Kong Financial Reporting Standards (“HKFRSs”), the accounting policies and methods of computation used in the interim condensed consolidated financial statements for the six months ended 30 June 2023 are the same as those presented in the annual financial statements of the Group for the year ended 31 December 2022.

#### Application of new and amendments to HKFRSs

In the current interim period, the Group has applied the following new and amendments to HKFRSs issued by the HKICPA, for the first time, which are mandatory effective for the annual period beginning on or after 1 January 2023 for the preparation of the Group’s interim condensed consolidated financial statements:

|  |  |
|--|--|
| HKFRS 17 (including the October 2020 and February 2022 Amendments to HKFRS 17) | Insurance Contracts  |
| Amendments to HKAS 1 and HKFRS Practice Statement 2                            | Disclosure of Accounting Policies  |
| Amendments to HKAS 8   | Definition of Accounting Estimates   |
| Amendments to HKAS 12  | Deferred Tax related to Assets and Liabilities arising from a Single Transaction |
| Amendments to HKAS 12  | International Tax Reform — Pillar Two Model Rules                                |

The application of the new and amendments to HKFRSs in the current period had no material impact on the Group’s financial positions and performance for the current and prior periods and/or on the disclosures set out in these interim condensed consolidated financial statements.

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 4. 收入及分部資料

## 來自客戶合約之收入解析

本期間本集團自持續經營業務所得收入之分析如下：

## 持續經營業務

|                               |   | 截至二零二三年六月三十日止六個月<br>For the six months ended 30 June 2023                      |   |   | 截至二零二二年六月三十日止六個月<br>For the six months ended 30 June 2022                      |   |   |
|-------------------------------|---|--|---|---|--|---|---|
|                               |   | 醫藥業務<br>Pharmaceutical<br>business<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 健身業務<br>Fitness<br>business<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 總計<br>Total<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 醫藥業務<br>Pharmaceutical<br>business<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 健身業務<br>Fitness<br>business<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 總計<br>Total<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| 香港財務報告準則第15號範圍內的<br>來自客戶合約之收入 | Revenue from contracts with<br>customers within the scope of<br>HKFRS 15                                    |  |   |   |  |   |   |
| 按主要產品或服務線細分                   | Disaggregated by major products or<br>service lines   |  |   |   |  |   |   |
| 製造及銷售處方藥                      | Manufacture and sales of prescription<br>drugs  | 332,721  | —   | 332,721   | 370,379  | —   | 370,379   |
| 經營健身中心及提供健身和健康諮詢<br>服務        | Operation of fitness centres and provision<br>of consultation services for fitness and<br>health activities |  |   |   |  |   |   |
| — 私人訓練課程                      | — personal training classes   | —  | 33,000  | 33,000  | —  | 29,258  | 29,258  |
| — 會籍套票                        | — membership packages   | —  | 44,486  | 44,486  | —  | 32,624  | 32,624  |
| 有關健身及健康服務之特許權費收入              | Royalty fee income in relation to fitness<br>and health activities  | —  | 20,498  | 20,498  | —  | 18,824  | 18,824  |
| 總額                            | Total   | 332,721  | 97,984  | 430,705   | 370,379  | 80,706  | 451,085   |
| 收入確認時間                        | Timing of revenue recognition   |  |   |   |  |   |   |
| 某一時點                          | Point in time   | 332,721  | 33,000  | 365,721   | 370,379  | 29,258  | 399,637   |
| 隨時間                           | Over time   | —  | 64,984  | 64,984  | —  | 51,448  | 51,448  |
| 總額                            | Total   | 332,721  | 97,984  | 430,705   | 370,379  | 80,706  | 451,085   |
| 地區市場                          | Geographical markets  |  |   |   |  |   |   |
| 中國內地                          | Mainland China  | 325,828  | —   | 325,828   | 365,167  | —   | 365,167   |
| 新加坡                           | Singapore   | —  | 77,486  | 77,486  | —  | 61,882  | 61,882  |
| 台灣                            | Taiwan  | —  | 20,498  | 20,498  | —  | 18,824  | 18,824  |
| 其他                            | Others  | 6,893  | —   | 6,893   | 5,212  | —   | 5,212   |
| 總額                            | Total   | 332,721  | 97,984  | 430,705   | 370,379  | 80,706  | 451,085   |

## 4. REVENUE AND SEGMENT INFORMATION

## Disaggregation of revenue from contracts with customers

An analysis of the Group's revenue for the period from continuing operations is as follows:

## Continuing operations

# 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

### 4. 收入及分部資料 (續)

#### 分部資料

就資源分配及分部表現評估向本公司最高行政人員(即主要營運決策者)報告的資料集中於業務單位。在達致本集團可呈報分部時,並無彙集主要營運決策者所識別的經營分部。本集團自持續經營業務有以下經營及可呈報分部:

- 醫藥業務 — 製造及銷售處方藥。
- 健身業務 — 經營健身中心及提供健身和健康諮詢服務及經營特許經營業務以獲得特許權費收入。

#### (i) 分部收入及業績

以下是本集團截至二零二三年及二零二二年六月三十日止六個月來自持續經營業務分部的收入及業績的分析:

#### 持續經營業務

|           |   | 醫藥業務                    |             | 健身業務             |             | 總計          |             |
|-----------|---|-------------------------|-------------|------------------|-------------|-------------|-------------|
|           |   | Pharmaceutical business |             | Fitness business |             | Total       |             |
|           |   | 二零二三年                   | 二零二二年       | 二零二三年            | 二零二二年       | 二零二三年       | 二零二二年       |
|           |   | 2023                    | 2022        | 2023             | 2022        | 2023        | 2022        |
|           |   | 千港元                     | 千港元         | 千港元              | 千港元         | 千港元         | 千港元         |
|           |   | HK\$'000                | HK\$'000    | HK\$'000         | HK\$'000    | HK\$'000    | HK\$'000    |
|           |   | (未經審核)                  | (未經審核)      | (未經審核)           | (未經審核)      | (未經審核)      | (未經審核)      |
|           |   | (Unaudited)             | (Unaudited) | (Unaudited)      | (Unaudited) | (Unaudited) | (Unaudited) |
| 外界客戶分部收入  | Segment revenue from external customers | 332,721                 | 370,379     | 97,984           | 80,706      | 430,705     | 451,085     |
| 分部業績(附註)  | Segment results (note)                  | 108,475                 | 7,979       | (52,115)         | (64,188)    | 56,360      | (56,209)    |
| 未分配企業收入   | Unallocated corporate income            |                         |             |                  |             | 1,384       | 1,379       |
| 未分配企業開支   | Unallocated corporate expenses          |                         |             |                  |             | (15,621)    | (15,662)    |
| 除稅前溢利(虧損) | Profit (loss) before taxation           |                         |             |                  |             | 42,123      | (70,492)    |

### 4. REVENUE AND SEGMENT INFORMATION (CONTINUED)

#### Segment information

Information reported to the chief executive of the Company, being the chief operating decision maker, for the purpose of resource allocation and assessment of segment performance focuses on business units. No operating segments identified by the chief operating decision maker have been aggregated in arriving at the reportable segments of the Group. The Group has following operating and reportable segments from continuing operations:

- Pharmaceutical business — manufacture and sales of prescription drugs.
- Fitness business — operate fitness centres and provide consultation services for fitness and health activities and operate the franchise business for royalty fee income.

#### (i) Segment revenue and results

Analysis of the Group's segment revenue and results from continuing operations for the six months ended 30 June 2023 and 2022 is as follows:

#### Continuing operations

|           |   | 醫藥業務                    |             | 健身業務             |             | 總計          |             |
|-----------|---|-------------------------|-------------|------------------|-------------|-------------|-------------|
|           |   | Pharmaceutical business |             | Fitness business |             | Total       |             |
|           |   | 二零二三年                   | 二零二二年       | 二零二三年            | 二零二二年       | 二零二三年       | 二零二二年       |
|           |   | 2023                    | 2022        | 2023             | 2022        | 2023        | 2022        |
|           |   | 千港元                     | 千港元         | 千港元              | 千港元         | 千港元         | 千港元         |
|           |   | HK\$'000                | HK\$'000    | HK\$'000         | HK\$'000    | HK\$'000    | HK\$'000    |
|           |   | (未經審核)                  | (未經審核)      | (未經審核)           | (未經審核)      | (未經審核)      | (未經審核)      |
|           |   | (Unaudited)             | (Unaudited) | (Unaudited)      | (Unaudited) | (Unaudited) | (Unaudited) |
| 外界客戶分部收入  | Segment revenue from external customers | 332,721                 | 370,379     | 97,984           | 80,706      | 430,705     | 451,085     |
| 分部業績(附註)  | Segment results (note)                  | 108,475                 | 7,979       | (52,115)         | (64,188)    | 56,360      | (56,209)    |
| 未分配企業收入   | Unallocated corporate income            |                         |             |                  |             | 1,384       | 1,379       |
| 未分配企業開支   | Unallocated corporate expenses          |                         |             |                  |             | (15,621)    | (15,662)    |
| 除稅前溢利(虧損) | Profit (loss) before taxation           |                         |             |                  |             | 42,123      | (70,492)    |



## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 4. 收入及分部資料 (續)

## 分部資料 (續)

## (i) 分部收入及業績 (續)

附註：截至二零二三年六月三十日止期間，醫藥業務之分部業績包括於綜合損益及其他全面收益表內確認之出售附屬公司收益約110,491,000港元。詳情披露於中期簡明綜合財務報表附註25。

截至二零二三年及二零二二年六月三十日止六個月並無分部間銷售。可呈報分部的會計政策與本集團的會計政策相同。分部業績指在並無分配未分配企業收入和開支前來自每個分部的溢利(虧損)。此為向本公司主要營運決策者報告的方法，以作資源分配和表現評估用途。

## (ii) 分部資產及負債

## 持續經營業務

|         |                                   | 醫藥業務<br>Pharmaceutical business   |   | 健身業務<br>Fitness business  |   | 總計<br>Total   |   |
|---------|-----------------------------------|---|---|---|---|---|---|
|         |                                   | 二零二三年<br>六月三十日<br>30.6.2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>十二月三十一日<br>31.12.2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) | 二零二三年<br>六月三十日<br>30.6.2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>十二月三十一日<br>31.12.2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) | 二零二三年<br>六月三十日<br>30.6.2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>十二月三十一日<br>31.12.2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
| 分部資產    | Segment assets                    | 875,417   | 1,117,520   | 891,539   | 941,384   | 1,766,956   | 2,058,904   |
| 遞延稅項資產  | Deferred tax assets               |   |   |   |   | 157   | 162   |
| 未分配企業資產 | Unallocated corporate assets      |   |   |   |   | 60,260  | 61,377  |
| 綜合資產    | Consolidated assets               |   |   |   |   | 1,827,373   | 2,120,443   |
| 分部負債    | Segment liabilities               | 119,365   | 392,394   | 455,298   | 473,616   | 574,663   | 866,010   |
| 稅項負債    | Tax liabilities                   |   |   |   |   | 55,311  | 29,677  |
| 遞延稅項負債  | Deferred tax liabilities          |   |   |   |   | 45,043  | 55,143  |
| 未分配企業負債 | Unallocated corporate liabilities |   |   |   |   | 11,815  | 13,332  |
| 綜合負債    | Consolidated liabilities          |   |   |   |   | 686,832   | 964,162   |

4. REVENUE AND SEGMENT INFORMATION  
(CONTINUED)

## Segment information (continued)

## (i) Segment revenue and results (continued)

Note: The segment results of pharmaceutical business included a gain on disposal of subsidiaries of HK\$110,491,000 recognised in the consolidated statement of profit or loss and other comprehensive income for the period ended 30 June 2023. Details are disclosed in Note 25 of the interim condensed consolidated financial statements.

There was no inter-segment sales during the six months ended 30 June 2023 and 2022. The accounting policies of the reportable segments are the same as the Group's accounting policies. Segment results represent the profit (loss) from each segment without allocation of unallocated corporate income and expenses. This is the measure reported to the chief operating decision maker of the Company for the purposes of resource allocation and performance assessment.

## (ii) Segment assets and liabilities

## Continuing operations

|         |                                   | 醫藥業務<br>Pharmaceutical business   |   | 健身業務<br>Fitness business  |   | 總計<br>Total   |   |
|---------|-----------------------------------|---|---|---|---|---|---|
|         |                                   | 二零二三年<br>六月三十日<br>30.6.2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>十二月三十一日<br>31.12.2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) | 二零二三年<br>六月三十日<br>30.6.2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>十二月三十一日<br>31.12.2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) | 二零二三年<br>六月三十日<br>30.6.2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>十二月三十一日<br>31.12.2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
| 分部資產    | Segment assets                    | 875,417   | 1,117,520   | 891,539   | 941,384   | 1,766,956   | 2,058,904   |
| 遞延稅項資產  | Deferred tax assets               |   |   |   |   | 157   | 162   |
| 未分配企業資產 | Unallocated corporate assets      |   |   |   |   | 60,260  | 61,377  |
| 綜合資產    | Consolidated assets               |   |   |   |   | 1,827,373   | 2,120,443   |
| 分部負債    | Segment liabilities               | 119,365   | 392,394   | 455,298   | 473,616   | 574,663   | 866,010   |
| 稅項負債    | Tax liabilities                   |   |   |   |   | 55,311  | 29,677  |
| 遞延稅項負債  | Deferred tax liabilities          |   |   |   |   | 45,043  | 55,143  |
| 未分配企業負債 | Unallocated corporate liabilities |   |   |   |   | 11,815  | 13,332  |
| 綜合負債    | Consolidated liabilities          |   |   |   |   | 686,832   | 964,162   |

# 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

### 4. 收入及分部資料 (續)

#### 分部資料 (續)

#### (ii) 分部資產及負債 (續)

就監控分部表現及於分部間分配資源而言：

- 所有資產分配至經營分部，惟不包括遞延稅項資產及未分配企業資產；及
- 所有負債分配至經營分部，惟不包括稅項負債、遞延稅項負債及未分配企業負債。

### 5. 其他收入

### 4. REVENUE AND SEGMENT INFORMATION (CONTINUED)

#### Segment information (continued)

#### (ii) Segment assets and liabilities (continued)

For the purposes of monitoring segment performance and allocating resources between segments:

- all assets are allocated to operating segments other than deferred tax assets and unallocated corporate asset; and
- all liabilities are allocated to operating segments other than tax liabilities, deferred tax liabilities and unallocated corporate liabilities.

### 5. OTHER INCOME

|                     |  | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|---------------------|--|---|---|
|                     |  | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| <b>持續經營業務</b>       | <b>Continuing operations</b>                   |   |   |
| 來自銀行之利息收入           | Interest income from banks                     | 380   | 919   |
| 來自給予一間聯營公司貸款之利息收入   | Interest income from loan to an associate      | 831   | 392   |
| 來自其他投資之利息收入         | Interest income from other investments         | 315   | 343   |
| 租金收入                | Rental income                                  | 1,857   | 279   |
| 政府補助及津貼             | Government grant and subsidy                   |   |   |
| — 遞延收入撥回            | — release from deferred income                 | 112   | 119   |
| — 開支相關(附註(i))       | — expenses related (note (i))                  | 5,678   | 2,777   |
| — 僱傭相關(附註(ii))      | — employment related (note (ii))               | 446   | 1,832   |
| 新冠疫情相關租金優惠(附註(iii)) | COVID-19-related rent concessions (note (iii)) | —   | 6,885   |
| 雜項收入                | Sundry income                                  | 5,759   | 1,173   |
|                     |  | <b>15,378</b>   | <b>14,719</b>   |

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

### 5. 其他收入 (續)

附註：

- (i) 金額指就補償經已產生的開支或為本集團提供即時財政援助的已收財務津貼。並無有關補助的未達成條件或或然事項，補助亦由相關政府機關全權酌情決定。
- (ii) 截至二零二三年六月三十日止六個月，與就業有關的政府補助主要由新加坡政府推出的招聘獎勵計劃（「招聘獎勵計劃」）產生，約166,000港元（二零二二年六月三十日：主要由招聘獎勵計劃及就業支持計劃（「就業支持計劃」）產生，約1,439,000港元）。招聘獎勵計劃支持僱主拓展當地招聘。就業支持計劃為僱主提供薪金援助，協助企業挽留當地僱員（新加坡居民及永久居民），此計劃已於二零二二年內終止。本集團已選擇於損益內將此政府補助單獨呈列為「其他收入」，而非減少相關開支。接受該等津貼並無附有未滿足的條件及其他或然事項。
- (iii) 截至二零二二年六月三十日止六個月，本集團已與業主磋商以獲得租金減免。本集團已選擇應用香港財務報告準則第16號的可行權宜方法，不評估直接因新冠疫情而產生的租金優惠是否為租賃修改，並於截至二零二二年六月三十日止期間的損益內終止確認已消除租賃負債部分為負可變租賃付款。

### 5. OTHER INCOME (CONTINUED)

Notes:

- (i) The amount represented financial subsidies received for compensating expenses already incurred or giving immediate financial support to the Group. There are no unfulfilled conditions or contingencies in relation to the grants and the grants were determined at the sole discretion of relevant government authorities.
- (ii) During the six months ended 30 June 2023, the government grant related to employment mainly arose from the Jobs Growth Incentive (“JGI”) introduced by the Singapore government of approximately HK\$166,000 (30 June 2022: mainly arose from the JGI and Job Support Scheme (“JSS”) of approximately HK\$1,439,000). The JGI supports employers to expand local hiring. The JSS provided wage support to employers, helping enterprises retain their local employees (Singapore citizens and permanent residents), which ended in 2022. The Group has elected to present this government grant separately in profit or loss as “other income”, rather than reducing the related expense. There are no unfulfilled conditions and other contingencies attached to the receipts of those subsidies.
- (iii) During the six months ended 30 June 2022, the Group has negotiated with landlords to obtain the rental relief. The Group has elected to apply the practical expedient in HKFRS 16 by not assessing whether a rent concession occurring as a direct consequence of the COVID-19 pandemic is a lease modification, and derecognised the part of lease liabilities that have extinguished as negative variable lease payment in profit or loss for the period ended 30 June 2022.

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 6. 其他收益及虧損

#### 6. OTHER GAINS AND LOSSES

|                    |   | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|--------------------|---|---|---|
|                    |   | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| <b>持續經營業務</b>      | <b>Continuing operations</b>  |   |   |
| 匯兌虧損淨額             | Net foreign exchange loss   | (866)   | (3,718)   |
| 出售及撇銷物業、廠房及設備之虧損淨額 | Net loss on disposal and write-off of property, plant and equipment | (366)   | (1,589)   |
| 出售附屬公司之收益(附註25)    | Gain on disposal of subsidiaries (note 25)                          | 110,491   | 2,998   |
| 租賃修改及重新評估之收益       | Gain on lease modification and reassessment                         | —   | 853   |
| 其他                 | Others  | —   | 483   |
|                    |   | <b>109,259</b>  | <b>(973)</b>  |

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 7. 預期信貸虧損模式項下確認之減值虧損淨額

## 7. IMPAIRMENT LOSSES RECOGNISED UNDER EXPECTED CREDIT LOSS MODEL, NET

|                    |  | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|--------------------|--|---|---|
|                    |  | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| <b>持續經營業務</b>      | <b>Continuing operations</b>   |   |   |
| 就以下各項(確認)撥回之減值虧損：  | Impairment losses (recognised) reversed on:                                  |   |   |
| — 應收貿易款項           | — Trade receivables  | (238)   | (910)   |
| — 其他應收款項           | — Other receivables  | (278)   | 70  |
| — 一間聯營公司欠款         | — Amount due from an associate   | (36,046)  | (33,335)  |
| — 其他關聯方及一間中介控股公司欠款 | — Amounts due from other related parties and an intermediate holding company | (37)  | 510   |
|                    |  | <b>(36,599)</b>   | <b>(33,665)</b>   |

截至二零二三年六月三十日止六個月的中期簡明綜合財務報表中所用的輸入數據以及假設及估計方法的釐定基準，與編製本集團截至二零二二年十二月三十一日止年度之年度財務報表所用基準一致。

The basis of determining the inputs and assumptions and estimation techniques used in the interim condensed consolidated financial statements for the six months ended 30 June 2023 are consistent with those followed in the preparation of the Group's annual financial statements for the year ended 31 December 2022.

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 8. 融資成本

#### 8. FINANCE COSTS

|                     |  | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|---------------------|--|---|---|
|                     |  | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| <b>持續經營業務</b>       | <b>Continuing operations</b>                               |   |   |
| 以下借貸之利息：            | Interests on following borrowings:                         |   |   |
| — 銀行借貸              | — Bank borrowings  | <b>3,683</b>  | 5,011   |
| — 來自一間中介控股公司之<br>貸款 | — Loan from an intermediate<br>holding company             | <b>5</b>  | —   |
| 租賃負債利息              | Interests on lease liabilities                             | <b>5,797</b>  | 7,880   |
|                     |  | <b>9,485</b>  | 12,891  |
| 減：在建工程資本化金額         | Less: Amount capitalised under<br>construction in progress | <b>(1,208)</b>  | (552)   |
|                     |  | <b>8,277</b>  | 12,339  |

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 9. 稅項

## 9. TAXATION

|  |  | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|--|--|---|---|
|  |  | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| <b>持續經營業務</b>                          | <b>Continuing operations</b>   |   |   |
| 支出(抵免)包括：                              | The charge (credit) comprises:   |   |   |
| 即期稅項                                   | Current tax  |   |   |
| — 中華人民共和國<br>(「中國」)<br>企業所得稅<br>股息預扣稅項 | — People's Republic of China<br>(the "PRC")<br>Enterprise Income Tax<br>Dividend Withholding<br>Income Tax | <b>21,856</b>   | 1,189   |
| — 台灣企業所得稅                              | — Taiwan Corporate Income Tax  | <b>3,075</b>  | 2,824   |
|  |  | <b>27,756</b>   | 4,013   |
| 過往年度撥備不足                               | Under provision in prior years   |   |   |
| — 新加坡企業所得稅                             | — Singapore Corporate Income Tax   | —   | 15  |
|  |  | —   | 15  |
| 遞延稅項                                   | Deferred tax   | <b>(7,011)</b>  | (7,050)   |
|  |  | <b>20,745</b>   | (3,022)   |

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 10. 本期間溢利(虧損)

#### 10. PROFIT (LOSS) FOR THE PERIOD

|                                    |   | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|------------------------------------|---|---|---|
|                                    |   | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| <b>持續經營業務</b>                      | <b>Continuing operations</b>  |   |   |
| 本期間溢利(虧損)乃於扣除(計入)下列各項後達致：          | Profit (loss) for the period has been arrived at after charging (crediting):  |   |   |
| 無形資產攤銷(計入行政費用)                     | Amortisation of intangible assets (included in administrative expenses)   | 3,482   | 5,061   |
| 投資物業折舊(計入行政費用)                     | Depreciation of investment properties (included in administrative expenses)   | 966   | 83  |
| 物業、廠房及設備折舊(計入銷售及服務成本、分銷及銷售費用及行政費用) | Depreciation of property, plant and equipment (included in cost of sales and services, distribution and selling expenses and administrative expenses) | 19,580  | 19,639  |
| 使用權資產折舊(計入銷售及服務成本及行政費用)            | Depreciation of right-of-use assets (included in cost of sales and services and administrative expenses)  | 33,752  | 40,254  |
| <b>攤銷及折舊總額</b>                     | <b>Total amortisation and depreciation</b>  | <b>57,780</b>   | 65,037  |
| 確認為支出之存貨成本                         | Cost of inventories recognised as expenses  | 81,170  | 86,469  |
| 出售及撇銷物業、廠房及設備之虧損淨額                 | Net loss on disposal and write-off of property, plant and equipment   | 366   | 1,589   |
| 匯兌虧損淨額                             | Net foreign exchange loss   | 871   | 3,738   |
| 研究及開發費用(計入其他費用)                    | Research and development expenses (included in other expenses)  | 13,638  | 9,110   |
| 銷售推廣費用(計入分銷及銷售費用)                  | Sales promotion expenses (included in distribution and selling expenses)  | 208,868   | 226,824   |
| 物業租金收入，扣除零星支出費用                    | Property rental income, net of negligible outgoing expenses   | (1,857)   | (279)   |
| 短期租賃及低價值資產之租賃款項                    | Lease payments for short-term leases and low-value assets   | 150   | 263   |



## 中期簡明綜合財務報表附註

# NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

### 11. 已終止經營業務

於二零二二年四月六日，本公司之全資附屬公司同方藥業、本公司之控股股東深圳市華融泰資產管理有限公司（「深圳華融泰」）與斯貝福（北京）生物技術有限公司（「斯貝福」）訂立股權轉讓協議，據此，同方藥業有條件同意出售而深圳華融泰有條件同意購買銷售股份，相當於斯貝福55.43%股權，代價為人民幣159,675,300元（須計息）（「出售事項」）。

出售事項已於二零二二年六月二十日的股東特別大會上獲獨立股東批准，並於二零二二年七月二十九日完成。於二零二二年六月三十日，斯貝福及其全資附屬公司斯貝福（蘇州）生物技術有限公司（統稱「斯貝福集團」）的資產及負債賬面值將主要透過銷售交易而非持續使用收回，因此，斯貝福集團的資產及負債已根據香港財務報告準則第5號「持作出售之非流動資產及已終止經營業務」（「香港財務報告準則第5號」）於二零二二年六月三十日分類為「分類為持作出售的資產」及「與分類為持作出售的資產直接相關的負債」，而斯貝福集團之業務為本集團的業務主線，構成香港財務報告準則第5號項下之已終止經營業務。斯貝福集團的業績已於截至二零二二年六月三十日止期間的綜合損益及其他全面收益表「已終止經營業務」項下呈列。

### 11. DISCONTINUED OPERATION

On 6 April 2022, Tongfang Pharmaceutical, a wholly-owned subsidiary of the Company, Shenzhen Warranty Asset Management Co., Ltd.\* (深圳市華融泰資產管理有限公司) (“Shenzhen Warranty”), a controlling shareholder of the Company and SPF (Beijing) Biotechnology Co., Ltd.\* (斯貝福(北京)生物技術有限公司) (“SPF”) entered into the equity transfer agreement, pursuant to which Tongfang Pharmaceutical has conditionally agreed to sell, and Shenzhen Warranty has conditionally agreed to purchase the sale shares, representing 55.43% equity interest in SPF at consideration of RMB159,675,300 (subject to interest) (the “Disposal”).

The Disposal was approved by independent shareholders at the extraordinary general meeting on 20 June 2022 and completed on 29 July 2022. As at 30 June 2022, the carrying amounts of assets and liabilities of SPF and its wholly-owned subsidiary, SPF (Suzhou) Biotechnology Co., Ltd.\* (斯貝福(蘇州)生物技術有限公司) (collectively, the “SPF Group”) would be recovered principally through a sale transaction rather than through continuing use, hence, assets and liabilities of the SPF Group had been classified as “assets classified as held-for-sale” and “liabilities directly associated with assets classified as held-for-sale” as at 30 June 2022 under HKFRS 5 “Non-current Assets Held for Sales and Discontinued Operations” (“HKFRS 5”), and the operation of the SPF Group which represented a major line of business of the Group constituted a discontinued operation under HKFRS 5. The results of the SPF Group had been presented under “discontinued operation” in the consolidated statement of profit or loss and other comprehensive income for the period ended 30 June 2022.

# 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

### 11. 已終止經營業務 (續)

已終止經營業務的業績及現金流分析：

### 11. DISCONTINUED OPERATION (CONTINUED)

Analysis of the results and cashflow of the discontinued operation:

截至二零二二年  
六月三十日  
止六個月  
Six months ended  
30 June  
2022  
千港元  
HK\$'000  
(未經審核)  
(Unaudited)

|              |   |          |
|--------------|---|----------|
| 收入           | Revenue   | 98,261   |
| 費用           | Expenses  | (63,229) |
| 除稅前溢利        | Profit before taxation                            | 35,032   |
| 稅項           | Taxation  | (2,648)  |
| 已終止經營業務本期間溢利 | Profit for the period from discontinued operation | 32,384   |
| 營運現金流出       | Operating cash outflows                           | (11,925) |
| 投資現金流出       | Investing cash outflows                           | (19,134) |
| 融資現金流入       | Financing cash inflows                            | 11,671   |
| 現金流出淨額       | Net cash outflows                                 | (19,388) |

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

### 12. 每股盈利(虧損)

本公司股東應佔之每股基本及攤薄盈利(虧損)乃基於以下數據計算：

### 12. EARNINGS (LOSS) PER SHARE

The calculation of the basic and diluted earnings (loss) per share attributable to owners of the Company is based on the following data:

|                                 |  | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|---------------------------------|--|---|---|
|                                 |  | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| 用以計算本公司股東應佔每股基本及攤薄盈利(虧損)之溢利(虧損) | <b>Profit (loss) for the purposes of basic and diluted earnings (loss) per share attributable to owners of the Company</b> |   |   |
| — 來自持續經營業務                      | — from continuing operations   | <b>39,138</b>   | (51,154)  |
| — 來自已終止經營業務                     | — from discontinued operation  | —   | 19,976  |
|                                 |  | <b>39,138</b>   | (31,178)  |

|                            |  | 截至六月三十日止六個月<br>Six months ended 30 June |  |
|----------------------------|--|---|--|
|                            |  | 二零二三年<br>2023<br>(未經審核)<br>(Unaudited)  | 二零二二年<br>2022<br>(未經審核)<br>(Unaudited) |
| 股份數目                       | <b>Number of shares</b>  |   |  |
| 用以計算每股基本及攤薄盈利(虧損)之普通股加權平均數 | Weighted average number of ordinary shares for the purposes of basic and diluted earnings (loss) per share | <b>5,578,713,777</b>                    | 5,578,713,777                          |

以上列示之普通股加權平均數乃經扣除就本公司股份獎勵計劃持有之股份後達致。

The weighted average number of ordinary shares shown above has been arrived at after deducting the shares held for the share award scheme of the Company.

由於截至二零二三年及二零二二年六月三十日止六個月並無已發行潛在普通股，故並無呈列截至二零二三年及二零二二年六月三十日止六個月之每股攤薄盈利(虧損)。

No diluted earnings (loss) per share is presented for the six months ended 30 June 2023 and 2022 as there was no potential ordinary share in issue for the six months ended 30 June 2023 and 2022.

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 13. 股息

本期間內並無派付、宣派或建議派發任何股息(二零二二年：無)。

本公司董事會不建議派付截至二零二三年六月三十日止六個月之中期股息(二零二二年：無)。

#### 13. DIVIDEND

No dividend was paid, declared or proposed during the current period (2022: Nil).

The Board of the Company does not recommend the payment of an interim dividend for the six months ended 30 June 2023 (2022: Nil).

#### 14. 物業、廠房及設備

於截至二零二三年六月三十日止六個月，本集團以代價17,595,000港元(截至二零二二年六月三十日止六個月：19,676,000港元)購入物業、廠房及設備。

#### 14. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2023, the Group acquired property, plant and equipment at a consideration of HK\$17,595,000 (six months ended 30 June 2022: HK\$19,676,000).

#### 15. 商譽

#### 15. GOODWILL

|                    |                                    | 千港元<br>HK\$'000 |
|--------------------|------------------------------------|-----------------|
| <b>賬面值</b>         | <b>CARRYING AMOUNT</b>             |                 |
| 於二零二二年一月一日(經審核)    | At 1 January 2022 (audited)        | 358,782         |
| 出售附屬公司(附註11)       | Disposal of subsidiaries (note 11) | (55,351)        |
| 匯兌差額               | Exchange differences               | (2,174)         |
| 於二零二二年十二月三十一日(經審核) | At 31 December 2022 (audited)      | 301,257         |
| 出售附屬公司(附註25)       | Disposal of subsidiaries (note 25) | (48,131)        |
| 匯兌差額               | Exchange differences               | 200             |
| 於二零二三年六月三十日(未經審核)  | At 30 June 2023 (unaudited)        | 253,326         |

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 16. 商譽減值評估

為評估商譽之減值，附註15之商譽賬面值已分配至下列兩組現金產生單位：

## 16. IMPAIRMENT ASSESSMENT ON GOODWILL

For the purposes of impairment assessment of goodwill, the carrying amount of goodwill in Note 15 have been allocated to two groups of cash generating units (“CGUs”) as follows:

|  |  | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|--|--|---|--|
| 製造及銷售處方藥(「單位A」)                            | Manufacturing and sales of prescription drugs (“Unit A”)   | 114,900   | 162,831  |
| 經營健身中心及提供健身和健康諮詢服務以及經營特許業務以獲得特許權費收入(「單位B」) | Operating fitness centres and providing consultation services for fitness and health activities and operate the franchise business for royalty fee income (“Unit B”) | 138,426   | 138,426  |
|  |  | <b>253,326</b>  | 301,257  |

獲分配商譽的現金產生單位每年會進行減值測試，或如有跡象有關單位可能出現減值，則會更頻繁地進行減值測試。於截至二零二三年六月三十日止期間，本公司董事將中期期間健身分部經營虧損識別為一項減值指標，並對與單位B相關的商譽進行減值測試。本公司董事認為與單位A相關的商譽並無識別出減值指標，並且並無進行減值測試。

就減值評估而言，產生現金流量之資產(主要包括物業、廠房及設備、無形資產及使用權資產(包括分配企業資產))連同相關商譽，亦計入個別現金產生單位。

A CGU to which goodwill has been allocated is tested for impairment annually or more frequently when there is indication that the unit may be impaired. During the period ended 30 June 2023, the directors of the Company have identified the operating loss of fitness segment during the interim period as an impairment indicator and performed an impairment assessment of goodwill related to Unit B. The directors of the Company have considered no impairment indicator was identified for goodwill related to Unit A and no impairment assessment has been performed.

For the purpose of impairment assessment, assets mainly include property, plant and equipment, intangible assets and right-of-use assets (including allocation of corporate assets) that generate cash flows together with the related goodwill are also included in the respective CGU.

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 16. 商譽減值評估 (續)

本集團商標、特許協議、電腦軟件及客戶關係以及健身業務之若干租賃及自有健身設施及因於過往年度完成收購TKFT True Holdings及其附屬公司51%股權所產生的商譽已分配至管理層預期本集團將自合併協同效益獲益的單位B。

為支持管理層釐定於二零二三年六月三十日單位B的可收回金額，本公司委聘獨立專業估值師進行估值。釐定單位B可收回金額的基準及其主要相關假設概述如下：

單位B之可收回金額乃基於使用價值計算法釐定。該計算法採用以管理層所審批未來五年之財務預算為基礎之現金流量預測，而貼現率為18.46% (二零二二年十二月三十一日：19.65%)。首五年期間之平均年度收入增長率為10.5% (二零二二年十二月三十一日：10.6%)。超過五年期之現金流量使用2% (二零二二年十二月三十一日：2%) 之穩定增長率推算。增長率以相關行業預測為基礎，且不會超過相關行業之平均長遠增長率。使用價值計算法之其他主要假設包括預算營運開支以及相關現金流入及流出模式，乃基於單位B之過往表現及管理層對市場發展之預期以及從新冠疫情的全球復甦而估計。

#### 16. IMPAIRMENT ASSESSMENT ON GOODWILL (CONTINUED)

Trademark, franchise agreement, computer software and customer relationship of the Group, and certain leased and owned fitness facilities in the fitness business and goodwill arising as a result of the completion of the acquisition of 51% equity interest in TKFT True Holdings and its subsidiaries in prior years are allocated to Unit B which management expected the Group would benefit from the synergies of the combination.

To support the management to determine the recoverable amount of Unit B as at 30 June 2023, the Company engaged an independent professional valuer to perform the valuation. The basis of determining the recoverable amount of Unit B and its major underlying assumptions are summarised below:

The recoverable amount of Unit B has been determined based on a value in use calculation. That calculation uses cash flow projections based on financial budgets approved by the management covering a five-year period with discount rate of 18.46% (31 December 2022: 19.65%). The average annual income growth rate for first five-year period is 10.5% (31 December 2022: 10.6%). The cash flows beyond the five-year period are extrapolated using a steady growth rate of 2% (31 December 2022: 2%). These growth rates are based on the forecasts of the relevant industries and does not exceed the average long-term growth rate for the relevant industries. Other key assumptions for the value in use calculations included budgeted operating expenses and their related cash inflows and outflows patterns, estimated based on Unit B's historical performance and the management's expectation of the market development and the global recovery from COVID-19 pandemic.

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 16. 商譽減值評估 (續)

於二零二三年及二零二二年六月三十日止六個月，並無於損益賬確認與單位B相關之商譽減值虧損。單位B於二零二三年六月三十日之可收回金額約483,357,000港元乃高於其賬面值的預留金額約89,552,000港元。管理層相信，任何主要假設的任何合理可能變動將不會導致單位B的可收回金額下跌至低於其賬面值。於二零二三年及二零二二年六月三十日止期間毋須撇減單位B的其他資產。

## 17. 應收貿易款項

除健身業務的客戶透過信用卡結算付款的應收貿易款項外，本集團之政策為給予其貿易客戶一般介乎30天至180天之信貸期。於報告期末基於發票日期呈列之應收貿易款項(扣除信貸虧損撥備)之賬齡分析如下：

|          |                 | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|----------|-----------------|---|--|
| 0至90天    | 0 to 90 days    | 72,030  | 79,150   |
| 91至180天  | 91 to 180 days  | 26,294  | 33,925   |
| 181至365天 | 181 to 365 days | 5,533   | 7,004  |
| 超過一年     | Over 1 year     | 3,468   | 3,565  |
|          |                 | <b>107,325</b>  | <b>123,644</b>   |

16. IMPAIRMENT ASSESSMENT ON GOODWILL  
(CONTINUED)

During the six months ended 30 June 2023 and 2022, no impairment loss on goodwill related to Unit B was recognised in profit or loss. The recoverable amount of Unit B of approximately HK\$483,357,000 is higher than its carrying amount with headroom of approximately HK\$89,552,000 as at 30 June 2023. Management believes that any reasonably possible change in any key assumptions would not cause the recoverable amount of Unit B to fall below its carrying amount. No write-down of other assets of Unit B is considered necessary for the period ended 30 June 2023 and 2022.

## 17. TRADE RECEIVABLES

Other than the trade receivables in relation to the payment to be settled through credit cards for customers in fitness business, the Group has a policy of allowing credit periods for its trade customers normally from 30 to 180 days. The aged analysis of trade receivables, net of allowance for credit losses, is presented based on the invoice date at the end of the reporting period as follows:

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 18. 其他投資

#### 18. OTHER INVESTMENTS

|          |                          | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|----------|--------------------------|---|--|
| 其他投資(附註) | Other investments (note) | <b>20,000</b>   | 20,000   |

附註：款項為兩間銀行設立之兩項定息基金。基金將分別於認購後一個月及十二個月到期，可收回本金及固定利息。本集團擬持有基金直至到期，到期日為報告期後十二個月內。

Note: Amounts represented two fixed interest funds set up by two banks. The funds will mature in one month and twelve months from its subscription respectively with fixed return of principal and interest. The Group intends to hold the funds until maturity which is within twelve months after the reporting period.

#### 19. 應付貿易款項

#### 19. TRADE PAYABLES

於報告期末基於發票日期呈列之本集團應付貿易款項之賬齡分析如下：

An aged analysis of the Group's trade payables, presented based on the invoice date, at the end of the reporting period is as follows:

|          |                 | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|----------|-----------------|---|--|
| 0至90天    | 0 to 90 days    | <b>6,389</b>  | 9,879  |
| 91至180天  | 91 to 180 days  | <b>115</b>  | 8,565  |
| 181至365天 | 181 to 365 days | <b>6</b>  | 598  |
| 超過一年     | Over 1 year     | <b>2,254</b>  | 2,356  |
|          |                 | <b>8,764</b>  | 21,398   |



## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 20. 銀行借貸

於截至二零二三年六月三十日止六個月，本集團獲得新造銀行借貸29,412,000港元(截至二零二二年六月三十日止六個月：149,686,000港元)及已償還銀行借貸96,415,000港元(截至二零二二年六月三十日止六個月：157,617,000港元)。新造借貸所得款項已用於資本開支及撥付本集團之一般營運業務。

本集團之銀行借貸須於三年內償還(二零二二年十二月三十一日：須於六年內償還)並按固定利率及浮動利率計息，平均年利率介乎3.00%至6.39%(二零二二年十二月三十一日：2.69%至6.24%)。

## 20. BANK BORROWINGS

During the six months ended 30 June 2023, the Group obtained new bank borrowings of HK\$29,412,000 (six months ended 30 June 2022: HK\$149,686,000) and repaid bank borrowings of HK\$96,415,000 (six months ended 30 June 2022: HK\$157,617,000). Proceeds from new borrowings were used to finance the capital expenditure and general operating activities of the Group.

The bank borrowings of the Group are repayable within three years (31 December 2022: repayable within six years) and bear interest at fixed-rates and variable-rates which on average ranged at 3.00% to 6.39% (31 December 2022: 2.69% to 6.24%) per annum.

## 21. 股本

## 21. SHARE CAPITAL

|  | 股份數目<br>Number of<br>shares                                | 價值<br>Value<br>千港元<br>HK\$'000 |
|--|--|--------------------------------|
| 每股面值0.002港元之普通股                            | Ordinary shares of HK\$0.002 each                          |                                |
| <b>法定：</b>                                 | <b>Authorised:</b>   |                                |
| 於二零二二年一月一日、<br>二零二二年十二月三十一日<br>及二零二三年六月三十日 | At 1 January 2022,<br>31 December 2022 and<br>30 June 2023 |                                |
|  | 100,000,000,000  | 200,000                        |
| <b>已發行及繳足：</b>                             | <b>Issued and fully paid:</b>                              |                                |
| 於二零二二年一月一日、<br>二零二二年十二月三十一日<br>及二零二三年六月三十日 | At 1 January 2022,<br>31 December 2022 and<br>30 June 2023 |                                |
|  | 5,588,571,777  | 11,177                         |

於二零二三年六月三十日，為股份獎勵計劃持有之股份總數為9,858,000股(二零二二年十二月三十一日：9,858,000股)。

As at 30 June 2023, the aggregate number of shares held for the share award scheme was 9,858,000 (31 December 2022: 9,858,000).

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 22. 資本承擔

本集團有以下資本承擔：

#### 22. CAPITAL COMMITMENTS

The Group had the following capital commitments:

|   | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|---|---|--|
| 已訂約但未於中期簡明綜合財務報表內撥備之資本承擔：   |   |  |
| Capital commitments contracted for but not provided in the interim condensed consolidated financial statements: |   |  |
| — 購置物業、廠房及設備  | 8,081   | 93,075   |
| — Acquisition of property, plant and equipment  |   |  |

#### 23. 資產抵押

於二零二三年六月三十日，本集團之銀行借貸49,880,000港元(二零二二年十二月三十一日：206,555,000港元)及租賃負債1,560,000港元(二零二二年十二月三十一日：661,000港元)已以下列項目作抵押：

#### 23. PLEDGE OF ASSETS

As at 30 June 2023, the Group's bank borrowings of HK\$49,880,000 (31 December 2022: HK\$206,555,000) and lease liabilities of HK\$1,560,000 (31 December 2022: HK\$661,000) were secured by the following:

|        | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|--------|---|--|
| 樓宇及建築物 | 23,334  | 81,558   |
| 投資物業   | 35,708  | 37,760   |
| 使用權資產  | 4,524   | 32,945   |
| 在建工程   | —   | 136,843  |
| 銀行結餘   | 697   | 112  |
|        | <b>64,263</b>   | <b>289,218</b>   |

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 24. 關連及關聯方交易及結餘

截至二零二三年六月三十日止六個月，除該等中期簡明綜合財務報表內其他部份所披露之交易、結餘及承擔外，本集團與關聯方及其他關聯方（亦構成上市規則第十四A章項下所界定的本集團關聯人士）之交易及結餘如下：

## (a) 持續關連交易

| 關連人士及關聯方<br>Connected persons and related parties                   | 交易性質<br>Nature of transactions | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|---|--------------------------------|---|---|
|   |                                | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| 斯貝福(北京)生物技術有限公司(附註)<br>SPF (Beijing) Biotechnology Co., Ltd. (note) | 租金收入<br>Rental income          | 1,857   | —   |

附註：本公司董事蔣朝文先生於斯貝福(北京)生物技術有限公司(「斯貝福」)股東大會上擁有5%以上投票權。於截至二零二三年及二零二二年六月三十日止六個月，蔣先生於斯貝福擁有重大影響力及實益權益。本公司董事確認該等交易乃根據上市規則第十四A章進行。

Note: Mr. Jiang Chaowen, director of the Company, owns more than 5% of the voting power at SPF (Beijing) Biotechnology Co., Ltd. ("SPF")'s general meeting. Mr. Jiang has significant influence and beneficial interests in SPF during the six months ended 30 June 2023 and 2022. The directors of the Company confirmed the transactions are conducted in accordance with the Chapter 14A of the Listing Rules.

## 24. CONNECTED AND RELATED PARTY TRANSACTIONS AND BALANCES

During the six months ended 30 June 2023, in addition to the transactions, balances and commitments disclosed elsewhere in these interim condensed consolidated financial statements, the Group had transactions and balances with related parties and other related parties which also constitute connected persons of the Group as defined under Chapter 14A of the Listing Rules as follows:

## (a) Continuing connected transactions

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 24. 關連及關聯方交易及結餘 (續)

#### 24. CONNECTED AND RELATED PARTY TRANSACTIONS AND BALANCES (CONTINUED)

##### (b) 交易概要

##### (b) Summary of transactions

|                 |  | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|-----------------|--|---|---|
|                 |  | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
|                 |  | 附註<br>Note  |   |
| <b>一間聯營公司</b>   | <b>An associate</b>                                |   |   |
| — 特許權費收入        | — Royalty fee income                               | 20,498  | 18,824  |
| — 利息收入          | — Interest income                                  | 831   | 392   |
| <b>中介控股公司</b>   | <b>Intermediate holding companies</b>              |   |   |
| — 銷售產品          | — Sale of products                                 | 23  | —   |
| — 利息開支          | — Interest expense                                 | (5)   | (9)   |
| <b>最終股東之關聯方</b> | <b>Related parties of the ultimate shareholder</b> |   |   |
| — 銷售產品          | — Sale of products                                 | 10  | 18  |
| — 服務費           | — Service fee                                      | (23)  | (119)   |
| — 租金收入          | — Rental income                                    | 1,857   | —   |
|                 |  | 24(a)   |   |

##### (c) 主要管理層人員補償

##### (c) Key management personnel compensation

|           |  | 截至六月三十日止六個月<br>Six months ended 30 June                   |   |
|-----------|--|---|---|
|           |  | 二零二三年<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 二零二二年<br>2022<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
| 薪金及其他短期福利 | Salaries and other short-term benefits | 2,530   | 2,711   |
| 離職後成本     | Post-employment costs                  | 55  | 61  |
|           |  | 2,585   | 2,772   |

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 24. 關連及關聯方交易及結餘 (續)

## 24. CONNECTED AND RELATED PARTY TRANSACTIONS AND BALANCES (CONTINUED)

## (d) 結餘概要

## (d) Summary of balances

|                       |  | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|-----------------------|--|---|--|
| <b>流動資產</b>           | <b>Current assets</b>  |   |  |
| 最終控股公司之附屬<br>公司欠款     | Amounts due from<br>subsidiaries of the ultimate<br>holding company (i)              | 30,821  | 29,529   |
| 本公司附屬公司之<br>一名非控股股東欠款 | Amount due from a non-<br>controlling shareholder of<br>the Company's subsidiary (i) | 63,105  | 63,105   |
| 其他關聯方欠款               | Amounts due from other<br>related parties  | 93,926  | 92,634   |
| <b>流動負債</b>           | <b>Current liabilities</b>   |   |  |
| 欠最終控股公司附屬<br>公司之款項    | Amounts due to subsidiaries of<br>the ultimate holding company (i)                   | 7,049   | 25,280   |
| 欠其他關聯方款項              | Amounts due to other related<br>parties  | 7,049   | 25,280   |

附註：

- (i) 於二零二三年六月三十日及二零二二年十二月三十一日，結餘為無抵押、不計息及須按要  
求償還。

Note:

- (i) As at 30 June 2023 and 31 December 2022, the balances were unsecured, non-interest bearing and were repayable on demand.

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 24. 關連及關聯方交易及結餘 (續)

##### (e) 一間聯營公司欠款

誠如附註24(b)所披露，一間聯營公司欠款主要指應收特許權費收入及向一間聯營公司提供賬面總值為14,493,000港元(二零二二年十二月三十一日：10,075,000港元)(扣除信貸虧損撥備6,128,000港元(二零二二年十二月三十一日：3,438,000港元))的無抵押、年利率10%(二零二二年：5.5%)及須於一年內償還的貸款。除該等貸款外，餘額屬無抵押、不計息及須按要求償還。

##### (f) 一間中介控股公司欠款

一間中介控股公司欠款賬面總值993,000港元(二零二二年十二月三十一日：1,025,000港元)(扣除信貸虧損撥備4,000港元(二零二二年十二月三十一日：4,000港元))為無抵押、不計息及須按要求償還。

#### 25. 出售附屬公司

於二零二三年五月九日，本集團向一名獨立第三方出售其於陝西紫光辰濟藥業有限公司(「陝西辰濟」)的全部股權，現金代價為人民幣168,160,080元(相當於約192,425,000港元)。於完成後，本集團不再於陝西辰濟及其附屬公司(「陝西辰濟集團」)持有任何實益權益。有關出售事項之詳情載於本公司日期為二零二三年四月十三日之公告及日期為二零二三年六月二十三日之通函。

#### 24. CONNECTED AND RELATED PARTY TRANSACTIONS AND BALANCES (CONTINUED)

##### (e) Amount due from an associate

Amount due from an associate mainly represented the receivable of royalty fee income as disclosed in Note 24(b) and loans to an associate with gross carrying amount of HK\$14,493,000 (31 December 2022: HK\$10,075,000) (net of allowance of credit losses of HK\$6,128,000 (31 December 2022: HK\$3,438,000)) which were unsecured, interest bearing of 10% per annum (2022: 5.5%) and were repayable within one year. Except for the loans, the remaining balance was unsecured, non-interest bearing and was repayable on demand.

##### (f) Amount due from an intermediate holding company

Amount due from an intermediate holding company of gross carrying amount of HK\$993,000 (31 December 2022: HK\$1,025,000) (net of allowance of credit losses of HK\$4,000 (31 December 2022: HK\$4,000)) was unsecured, non-interest bearing and was repayable on demand.

#### 25. DISPOSAL OF SUBSIDIARIES

On 9 May 2023, the Group disposed of its entire equity interest in Shaanxi Unisplendour Life Care Pharmaceutical Co., Ltd.\* (陝西紫光辰濟藥業有限公司) ("Shaanxi Life Care") to an independent third party at the cash consideration of RMB168,160,080 (equivalent to approximately HK\$192,425,000). Upon completion, the Group ceased to have any beneficial interests in Shaanxi Life Care and its subsidiaries ("Shaanxi Life Care Group"). Details of the disposal are set out in the Company's announcement dated 13 April 2023 and circular dated 23 June 2023.

## 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

## 25. 出售附屬公司 (續)

於出售當日，歸屬於陝西辰濟集團的資產及負債總額如下：

## 25. DISPOSAL OF SUBSIDIARIES (CONTINUED)

The aggregate amounts of assets and liabilities attributable to Shaanxi Life Care Group on the date of disposal were as follows:

|                              |  | 千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) |
|------------------------------|--|--|
| <b>總代價：</b>                  | <b>Total consideration:</b>  |  |
| 現金代價                         | Cash consideration   | 192,425                                  |
| <b>已失去控制權之資產及負債分析：</b>       | <b>Analysis of assets and liabilities over which control was lost:</b> |  |
| 物業、廠房及設備                     | Property, plant and equipment  | 154,948                                  |
| 使用權資產                        | Right-of-use assets  | 35,871                                   |
| 商譽                           | Goodwill   | 48,131                                   |
| 無形資產                         | Intangible assets  | 6,464                                    |
| 投資物業                         | Investment properties  | 4,191                                    |
| 存貨                           | Inventories  | 18,126                                   |
| 應收貿易款項                       | Trade receivables  | 14,020                                   |
| 其他應收款項、按金及預付款項               | Other receivables, deposits and prepayments                            | 447                                      |
| 其他關聯方欠款                      | Amounts due from other related parties                                 | 296                                      |
| 現金及現金等價物                     | Cash and cash equivalents  | 2,962                                    |
| 遞延稅項負債                       | Deferred tax liabilities   | (2,519)                                  |
| 應付貿易款項                       | Trade payables   | (13,709)                                 |
| 其他應付款項及已收按金                  | Other payables and deposits received                                   | (23,389)                                 |
| 欠其他關聯方款項                     | Amount due to other related parties                                    | (11,140)                                 |
| 銀行借貸                         | Bank borrowings  | (110,997)                                |
| 合約負債                         | Contract liabilities   | (669)                                    |
| 遞延收入                         | Deferred income  | (22,096)                                 |
| 租賃負債                         | Lease liabilities  | (2,304)                                  |
| 已出售資產淨額                      | Net assets disposed of   | 98,633                                   |
| <b>出售附屬公司之收益</b>             | <b>Gain on disposal of subsidiaries</b>                                |  |
| 已收及應收代價                      | Consideration received and receivable                                  | 192,425                                  |
| 已出售資產淨額                      | Net assets disposed of   | (98,633)                                 |
| 非控股權益                        | Non-controlling interests  | 16,699                                   |
| 出售之收益 (計入「其他收益及虧損」)<br>(附註6) | Gain on disposal (included in 'Other gains and losses') (note 6)       | 110,491                                  |
| <b>出售產生之現金流入淨額：</b>          | <b>Net cash inflow arising on disposal:</b>                            |  |
| 以現金收取之代價 (附註)                | Consideration received by cash (note)                                  | 182,804                                  |
| 減：已出售之現金及現金等價物               | Less: Cash and cash equivalents disposed of                            | (2,962)                                  |
|                              |  | 179,842                                  |

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 25. 出售附屬公司 (續)

附註：截至二零二三年六月三十日止六個月已收取現金代價人民幣159,752,000元（相當於約182,804,000港元），剩餘結餘人民幣8,408,000元（相當於約9,621,000港元）將於二零二四年結付。

#### 26. 金融工具之公平值計量

本集團若干金融資產按於各報告期末之公平值計量。下表提供釐定該等金融資產公平值之方式（尤其是所使用之估值技術及輸入數據），以及根據公平值計量所用輸入數據之可觀察程度而將公平值計量歸類於公平值等級之級別（第一至三級）之資料。

#### 25. DISPOSAL OF SUBSIDIARIES (CONTINUED)

Note: Cash consideration of RMB159,752,000 (equivalent to approximately HK\$182,804,000) was received during the six months ended 30 June 2023, and the remaining balance of RMB8,408,000 (equivalent to approximately HK\$9,621,000) will be settled in 2024.

#### 26. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

Certain financial assets of the Group are measured at fair value at the end of each reporting period. The following table gives information about how the fair values of these financial assets are determined (in particular, the valuation techniques and inputs used), as well as the level of the fair value hierarchy into which the fair value measurements are categorised (levels 1 to 3) based on the degree to which the inputs to the fair value measurements are observable.

| 金融資產                 | Financial assets   | 公平值於   |  | 公平值等級          | 估值技術及<br>主要輸入數據<br>Valuation<br>technique and<br>key inputs |
|----------------------|--|--|--|----------------|---|
|                      |  | 二零二三年<br>六月三十日<br>30 June<br>2023<br>千港元<br>HK\$'000 | 二零二二年<br>十二月三十一日<br>31 December<br>2022<br>千港元<br>HK\$'000 |                |   |
| 透過損益賬按公平值<br>處理之金融資產 | Financial assets at fair value<br>through profit or loss |  |  |                |   |
| 其他投資                 | Other investments  | 20,000   | 20,000   | 第二級<br>Level 2 | 附註<br>Note  |

附註：第二級定息基金的公平值乃根據市場莊家、基金管理人的報價或由可觀察輸入數據支持的其他定價來源釐定。重大輸入數據為市場利率、資產淨值及基金最新贖回價格或交易價格。

Note: Level 2 fair values of fixed interest funds have been determined based on quotes from market makers, funds administrators or alternative pricing sources supported by observable inputs. The most significant inputs are market interest rates, net asset values and latest redemption prices or transaction prices of the funds.

於截至二零二三年六月三十日止期間及截至二零二二年十二月三十一日止年度，第一級、第二級與第三級之間並無轉移。

There were no transfers among Levels 1, 2 and 3 during the period ended 30 June 2023 and year ended 31 December 2022.



## 中期簡明綜合財務報表附註

# NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

### 26. 金融工具之公平值計量 (續)

董事認為，本集團在中期簡明綜合財務報表內按攤銷成本記賬之金融資產及金融負債之賬面金額與公平值相若。

### 27. 或然事項

於二零二三年六月三十日及直至此等中期簡明綜合財務報表之發佈日，本集團有以下已於本公司於二零二二年經審核綜合財務報表以及當前及前一期間之相關公告所披露而導致的或然負債。

### 26. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (CONTINUED)

The Directors consider that the carrying amount of the Group's financial assets and financial liabilities recorded at amortised cost in the interim condensed consolidated financial statements approximates their fair values.

### 27. CONTINGENCIES

As at 30 June 2023 and up to date of issue of these interim condensed consolidated financial statements, the Group had the following contingent liabilities arising from incidents as disclosed in the 2022 audited consolidated financial statements of the Company and relevant announcements in the current and prior period.

## 中期簡明綜合財務報表附註

### NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

#### 27. 或然事項 (續)

- (a) 於二零一九年八月十三日，本公司接獲Patrick John Wee Ewe Seng先生(「PJW先生」)及Active Gains Universal Limited(「Active Gains」)作為原告人根據香港高等法院的高等法院案件編號1469/2019向本公司及本公司全資附屬公司Fester Global Limited(「Fester Global」)作為被告人發出的傳訊令狀(「二零一九年法律程序」)，內容有關根據買賣協議收購TFKT True Holdings(「True Cayman」)51%股本權益之若干安排(「買賣協議」)。本集團已積極抗辯並駁回原告人之申索。於二零二一年一月，由於Active Gains無法就買賣協議下二零一七年及二零一八年財政年度的保證利潤不足之數向本集團作出補償，因此本集團已強制執行其於股份押記協議下的權利。以Fester Global為受益人而押記的10,000股True Cayman股份已轉讓予Fester Global，以結付部份利潤保證安排下的到期及應付金額。其後，本集團向原告人進行反申索，以收回二零一七年及二零一八年財政年度保證利潤不足之數結餘，原告人的回應為呈交經修訂回覆、反申索抗辯及就反申索作出反申索。於二零二二年一月四日，本公司及Fester Global呈交(a)經修訂反申索抗辯及反申索，及(b)經修訂答覆及反申索抗辯及反申索的反申索抗辯之答辯。二零一九年法律程序仍處於初步階段，截至此等中期簡明綜合財務報表之發佈日，尚未釐定審訊日期。根據本公司管理層尋求法律意見並考慮最新發展後的意見，因二零一九年法律程序而導致任何重大經濟外流的可能性較低。

#### 27. CONTINGENCIES (CONTINUED)

- (a) On 13 August 2019, the Company was served a writ of summons filed by Mr. Patrick John Wee Ewe Seng ("Mr. PJW") and Active Gains Universal Limited ("Active Gains") as the plaintiffs against the Company and Fester Global Limited ("Fester Global"), a wholly-owned subsidiary of the Company, as the defendants, under High Court Action No. 1469/2019 in the High Court of Hong Kong (the "2019 Legal Proceedings") regarding certain arrangements under the sale and purchase agreement of acquisition for the 51% equity interest in TFKT True Holdings ("True Cayman") (the "SPA"). The Group has been vigorously defending and opposing the plaintiffs' claims. In January 2021, the Group has enforced its right under a share charge agreement since Active Gains had failed to compensate the Group in respect of the profit guarantee shortfalls for the financial years of 2017 and 2018 under the SPA. 10,000 shares in True Cayman charged in favour of Fester Global were transferred to Fester Global as partial settlement of the amounts due and payable under the profit guarantee arrangement. Subsequently, the Group issued a Counterclaim against the plaintiffs to recover the balance of the profit guarantee shortfalls for the financial years of 2017 and 2018, and in response, the plaintiffs filed their Amended Reply, Defence to Counterclaim and Counterclaim to Counterclaim. On 4 January 2022, the Company and Fester Global filed (a) Re-Amended Defence and Counterclaim and (b) Rejoinder to Amended Reply and Reply to Defence to Counterclaim and Defence to Counterclaim to Counterclaim. The 2019 Legal Proceedings are still at a preliminary stage and the date of trial has not been fixed up to the date of issuance of these interim condensed consolidated financial statements. Based on the opinion of the management of the Company after seeking legal advice and considering the latest development, the possibility of any significant economic outflow in relation to the 2019 Legal Proceedings is remote.

## 中期簡明綜合財務報表附註

# NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月

For the six months ended 30 June 2023

### 27. 或然事項 (續)

- (b) 作為本集團根據買賣協議之利潤保證安排向Active Gains及PJW先生尋求補償之進一步行動，於二零二二年三月，一份申索陳述書之並存傳訊令狀(「傳訊令狀」)已根據香港高等法院於二零二二年二月十八日批予在香港司法管轄範圍外送達傳訊令狀的許可向身處香港境外的Active Gains及PJW先生(統稱「被告人」)送達，該傳訊令狀內容有關Fester Global(作為原告人)針對被告人發起的法律行動(高等法院案件編號為1942/2021)(「二零二一年法律程序」)。Fester Global在二零二一年法律程序下之申索乃關於Active Gains及PJW先生違反買賣協議及Active Gains違反Fester Global、Active Gains及True Cayman於二零一七年五月二十九日訂立之股東協議(「股東協議」)。Fester Global針對Active Gains之申索詳情披露於本公司日期為二零二二年三月二十五日之公告。

Active Gains及PJW先生已於二零二二年七月二十日提交及送達抗辯及反申索，據此Active Gains反申索(i)True Cayman於截至二零二零年三月三十一日根據股東協議受限於出售交易之宣稱；(ii)具體履行股東協議第11.2及11.5條，特別是委任受委估值師(定義見股東協議第11.3條)；及(iii)有關違反上述條文之相關損害賠償提出反申索。作為回應，Fester Global已於二零二二年十一月十一日提交回覆及反申索抗辯。

### 27. CONTINGENCIES (CONTINUED)

- (b) As part of the Group's further actions to seek compensation from Active Gains and Mr. PJW under the profit guarantee arrangement of the SPA, in March 2022, a concurrent writ of summons with statement of claim (the "Writ") was served on Active Gains and Mr. PJW (collectively as the "Defendants"), outside Hong Kong pursuant to the leave granted by the High Court of Hong Kong on 18 February 2022 for serving the Writ on the Defendants out of the jurisdiction of Hong Kong in relation to the legal action instituted by Fester Global, as the plaintiff, against the Defendants under the High Court Action No. 1942/2021 (the "2021 Legal Proceedings"). Fester Global's claims under the 2021 Legal Proceedings are related to the breaches of the SPA by Active Gains and Mr. PJW, and the breaches of the shareholders' agreement (the "SHA") dated 29 May 2017 entered into among Fester Global, Active Gains and True Cayman by Active Gains. Details of Fester Global's claims against Active Gains are disclosed in the Company's announcement dated 25 March 2022.

Active Gains and Mr. PJW have filed and served a Defence and Counterclaim on 20 July 2022, pursuant to which Active Gains counterclaimed for (i) a declaration that True Cayman is subject to trade sale as of 31 March 2020 pursuant to the SHA, (ii) specific performance of clauses 11.2 and 11.5 of the SHA, specifically the appointment of an appointed valuer (as defined under clause 11.3 of the SHA), and (iii) relevant damages for breach of the above provisions. In response, Fester Global filed Reply and Defence to Counterclaim on 11 November 2022.

# 中期簡明綜合財務報表附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至二零二三年六月三十日止六個月  
For the six months ended 30 June 2023

### 27. 或然事項 (續)

(b) (續)

二零二一年法律訴訟仍處於初步階段，截至此等中期簡明綜合財務報表之發佈日，尚未釐定審判日期。根據本公司管理層尋找法律意見及考慮最新發展後的意見，因二零二一年法律訴訟而導致任何重大經濟外流的可能性較低。

除上文所述者外，本集團於二零二三年六月三十日並無任何重大或然負債。

### 28. 報告期後事件

於二零二三年七月二十六日，本公司之間接非全資附屬公司 True Fitness Pte. Ltd. 作為租戶與 Overseas Movie (Private) Limited (本集團之獨立第三方) 作為業主訂立新租賃，內容有關重續本集團其中一間健身中心目前經營所在物業的租賃，為期兩年。本集團將確認使用權資產的修訂及相應租賃負債約 15,146,000 港元。重續租賃協議之詳情已載於本公司日期為二零二三年七月二十六日之公告。

除上文所述者外，報告期後並無其他須予入賬或披露之重大事件。

### 27. CONTINGENCIES (CONTINUED)

(b) (continued)

The 2021 Legal Proceedings are still at a preliminary stage and the date of trial has not been fixed up to the date of issue of these interim condensed consolidated financial statements. Based on the opinion of the management of the Company after seeking legal advice and considering the latest development, the possibility of any significant economic outflow in relation to the 2021 Legal Proceedings is remote.

Except for the above, the Group did not have any material contingent liabilities as at 30 June 2023.

### 28. EVENT AFTER THE END OF THE REPORTING PERIOD

On 26 July 2023, True Fitness Pte. Ltd. (an indirect non-wholly owned subsidiary of the Company) as tenant entered into a new lease with Overseas Movie (Private) Limited (an independent third party of the Group) as landlord in respect of renewal of the lease of premises at which one of the Group's fitness centers is currently operating for a term of two years. The modification of the right-of-use assets and corresponding lease liability to be recognised by the Group is amounted to approximately HK\$15,146,000. Details of the renewal of lease agreement are set out in the announcement of the Company dated 26 July 2023.

Except for the above, no other material event after the reporting period is required to be accounted for or disclosed.

# 中期簡明綜合財務報表審閱報告

## REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS



Tel : +852 2218 8288  
Fax : +852 2815 2239  
www.bdo.com.hk

25<sup>th</sup> Floor Wing On Centre  
111 Connaught Road Central  
Hong Kong

電話 : +852 2218 8288  
傳真 : +852 2815 2239  
www.bdo.com.hk

香港干諾道中111號  
永安中心25樓

致華控康泰集團有限公司  
董事會

(於開曼群島註冊成立之有限公司)

TO THE BOARD OF DIRECTORS OF KONTAFARMA CHINA  
HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

### 引言

吾等已審閱列載於第5頁至第43頁華控康泰集團有限公司(「貴公司」)及其附屬公司之中期簡明綜合財務報表,包括於二零二三年六月三十日之簡明綜合財務狀況表與截至該日止六個月期間之相關簡明綜合損益及其他全面收益表、簡明綜合權益變動表和簡明綜合現金流動表以及若干說明附註。香港聯合交易所有限公司證券上市規則規定,就中期財務資料編製之報告必須符合當中有關條文及香港會計師公會(「香港會計師公會」)頒佈之香港會計準則第34號「中期財務報告」(「香港會計準則第34號」)。貴公司之董事須負責根據香港會計準則第34號編製及呈列該等中期簡明綜合財務報表。吾等之責任為根據審閱對該等中期簡明綜合財務報表作出結論。本報告按照協定之委聘條款僅向閣下(作為整體)報告,除此之外別無其他目的。吾等不會就本報告之內容對任何其他人士負上或承擔任何責任。

### INTRODUCTION

We have reviewed the interim condensed consolidated financial statements of Kontafarma China Holdings Limited (the "Company") and its subsidiaries set out on pages 5 to 43, which comprise the condensed consolidated statement of financial position as at 30 June 2023 and the related condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six month period then ended, and certain explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 "Interim Financial Reporting" ("HKAS 34") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). The directors of the Company are responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

## 中期簡明綜合財務報表審閱報告

### REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

#### 審閱範圍

吾等已根據香港會計師公會頒佈之香港審閱工作準則第2410號「由實體的獨立核數師對中期財務資料的審閱」進行審閱。審閱中期財務資料包括主要向負責財務和會計事務之人員作出查詢，並應用分析和其他審閱程序。審閱範圍遠小於根據香港審計準則進行審核之範圍，故不能讓吾等保證吾等將知悉在審核中可能發現之所有重大事項。因此，吾等不會發表審核意見。

#### 結論

按照吾等之審閱，吾等並無發現任何事項，令吾等相信中期簡明綜合財務報表在各重大方面未有根據香港會計準則第34號編製。

香港立信德豪會計師事務所有限公司  
執業會計師

伍惠民  
執業證書編號P05309

香港  
二零二三年八月三十日

#### SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the HKICPA. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

#### CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

**BDO Limited**  
*Certified Public Accountants*

**Ng Wai Man**  
Practicing Certificate Number P05309

Hong Kong  
30 August 2023

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

截至二零二三年六月三十日止六個月，本集團持續經營業務主要包括(i)於中國製造及銷售處方藥，包括化學藥及傳統處方中醫藥；及(ii)經營健身中心及提供健身和健康諮詢服務，並經營特許經營業務以獲得特許權費收入。

本集團曾從事銷售實驗室相關產品業務，並已於二零二二年七月二十九日完成出售該業務，為此，該業務於截至二零二二年六月三十日止六個月呈列為已終止經營業務。

### 財務業績

#### 持續經營業務

截至二零二三年六月三十日止六個月，本集團之收入和毛利分別約為430.7百萬港元和247.3百萬港元(二零二二年：約451.1百萬港元和267.5百萬港元)，較二零二二年同期下降約4.5%和7.6%。收入和毛利下降的主因如下：

- 醫藥業務分部方面，受到中國內地醫保政策調整帶來的不利影響，為搶佔市場份額，同方藥業集團有限公司(「同方藥業」)發佈了毛利較低的新產品；及重慶康樂製藥有限公司(「重慶康樂」)受宏觀經濟疲軟影響，客戶需求下降導致收入減少，同時為促進銷售，下調重慶康樂若干產品售價，導致毛利進一步減少；及
- 健身業務分部方面，本集團於新加坡經營之健身業務逐漸擺脫新冠疫情影響而大幅改善，抵消了上述醫藥業務分部產生的部分負面影響。

For the six months ended 30 June 2023, the Group's continuing operations mainly included (i) manufacturing and sales of prescription drugs, including chemical drugs and prescribed traditional Chinese medicines in the PRC; and (ii) operating of fitness centres and provision of consultation services for fitness and health activities, and operating of franchise business for royalty fee income.

The Group was engaged in the business of sales of laboratory related products and the disposal of such business was completed on 29 July 2022, and such business was therefore presented as discontinued operation for the six months ended 30 June 2022.

### FINANCIAL RESULTS

#### Continuing Operations

For the six months ended 30 June 2023, the Group's revenue and gross profit amounted to approximately HK\$430.7 million and HK\$247.3 million (2022: approximately HK\$451.1 million and HK\$267.5 million) respectively, representing a decrease of approximately 4.5% and 7.6% as compared with the corresponding period of 2022. The decrease in revenue and gross profit was mainly attributable to the following reasons:

- For the pharmaceutical business segment, due to the adverse impact caused by the medical insurance policy adjustment in Mainland China, Tongfang Pharmaceutical Group Co., Ltd\* (同方藥業集團有限公司) ("Tongfang Pharmaceutical") launched new products with lower gross profit to capture market share; and Chongqing Kangle Pharmaceutical Co., Ltd.\* (重慶康樂製藥有限公司) ("Chongqing Kangle") suffered a decline in revenue due to shrinking customer demand under the impact of weak macro-economy. Meanwhile, to boost sales, the selling prices for Chongqing Kangle's certain products were lowered and thus gross profit further reduced; and
- In respect of the fitness business segment, the Group's fitness business in Singapore has gradually recovered from the impact of the COVID-19 pandemic and has significantly improved, which has partially offset the negative impact of the above-mentioned pharmaceutical business segment.

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 財務業績 (續)

#### 持續經營業務 (續)

本集團截至二零二三年六月三十日止六個月之純利約為21.4百萬港元(二零二二年：淨虧損約67.5百萬港元)，較二零二二年同期扭虧約88.9百萬港元。每股基本盈利約為0.7港仙(二零二二年：每股基本虧損約0.92港仙)。扭虧為盈的主要原因為以下因素抵消了收入和毛利下降的影響：

- 本集團出售附屬公司錄得一次性收益約110.5百萬港元；及
- 本集團於其業務營運採取之成本控制措施的成效所致。

#### 已終止經營業務

斯貝福(北京)生物技術有限公司(「斯貝福」)及其全資附屬公司斯貝福(蘇州)生物技術有限公司(統稱「斯貝福集團」)主要從事銷售實驗室相關產品。於二零二二年四月六日，本公司之全資附屬公司同方藥業、本公司之控股股東深圳市華融泰資產管理有限公司(「深圳華融泰」)及斯貝福訂立股權轉讓協議，據此，同方藥業向深圳華融泰出售其所持有斯貝福之55.43%股權。該交易已於二零二二年六月二十日舉行之股東特別大會上，獲本公司獨立股東以投票表決方式正式通過。

於二零二二年七月二十九日，斯貝福集團已出售及於截至二零二二年六月三十日止六個月呈列為已終止經營業務。

### FINANCIAL RESULTS (CONTINUED)

#### Continuing Operations (continued)

The Group's net profit for the six months ended 30 June 2023 was approximately HK\$21.4 million (2022: net loss of approximately HK\$67.5 million), representing a turnaround of approximately HK\$88.9 million as compared with the corresponding period of 2022. Basic earnings per share was approximately HK\$0.7 cent (2022: loss per share approximately HK\$0.92 cent). The turnaround from loss to profit was mainly attributable to the following factors which offset the decrease in revenue and gross profit:

- The Group recorded a one-off gain on the disposal of subsidiaries of approximately HK\$110.5 million; and
- The effectiveness of the cost control measures adopted by the Group in its business operations.

#### Discontinued Operation

SPF (Beijing) Biotechnology Co., Ltd.\* (斯貝福(北京)生物技術有限公司) ("SPF") and its wholly-owned subsidiary, SPF (Suzhou) Biotechnology Co., Ltd.\* (斯貝福(蘇州)生物技術有限公司) (collectively, the "SPF Group"), are principally engaged in the sales of laboratory related products. On 6 April 2022, Tongfang Pharmaceutical, a wholly-owned subsidiary of the Company, Shenzhen Warranty Asset Management Co., Ltd.\* (深圳市華融泰資產管理有限公司) ("Shenzhen Warranty"), a controlling shareholder of the Company and SPF entered into an equity transfer agreement, pursuant to which Tongfang Pharmaceutical sold 55.43% equity interest in SPF held by it to Shenzhen Warranty. Such transaction was duly passed by the independent shareholders of the Company by way of poll at the extraordinary general meeting held on 20 June 2022.

On 29 July 2022, the SPF Group was disposed of and presented as discontinued operation for the six months ended 30 June 2022.



## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 業務回顧

#### 持續經營業務

##### 醫藥業務

截至二零二三年六月三十日止六個月，本集團醫藥業務收入和毛利分別約為332.7百萬港元和247.7百萬港元(二零二二年：約370.4百萬港元和279.3百萬港元)，較二零二二年同期下降約10.2%和11.3%。下降的主要因為(i)同方藥業受到中國內地醫保政策調整帶來的不利影響，為搶佔市場份額，發佈了毛利較低的新產品；(ii)重慶康樂受宏觀經濟疲軟影響，銷售隨客戶需求縮減而下滑。同時為促進銷售，下調若干產品售價，導致毛利進一步減少；及(iii)陝西紫光辰濟藥業有限公司(「陝西辰濟」)於二零二三年五月九日(「出售日」)出售，截至出售日之收入和毛利均較截至二零二二年六月三十日止六個月錄得的金額有所減少。

截至二零二三年六月三十日止六個月，本集團醫藥業務業績錄得溢利約108.5百萬港元(二零二二年：約8.0百萬港元)。溢利顯著上升的主要因為同方藥業於二零二三年五月九日出售陝西辰濟之66%股權而獲得一次性收益約110.5百萬港元，這抵消了收入和毛利下降帶來的不利影響。

### BUSINESS REVIEW

#### Continuing Operations

##### Pharmaceutical Business

For the six months ended 30 June 2023, the revenue and gross profit of the Group's pharmaceutical business were approximately HK\$332.7 million and HK\$247.7 million (2022: approximately HK\$370.4 million and HK\$279.3 million) respectively, representing a decrease of approximately 10.2% and 11.3% as compared to the corresponding period of 2022. This was mainly due to the reasons that (i) as a result of the adverse impact caused by the medical insurance policy adjustment in Mainland China, Tongfang Pharmaceutical launched new products with lower gross profit to capture market share; (ii) Chongqing Kangle suffered a decline in sales due to the impact of weak macro-economy and the shrinking demand from customers. Meanwhile, to boost sales, the selling prices for certain products were lowered and thus gross profit further reduced; and (iii) Shaanxi Unisplendour Life Care Pharmaceutical Co., Ltd.\* (陝西紫光辰濟藥業有限公司) ("Shaanxi Life Care") was disposed of on 9 May 2023 (the "Disposal Date"), and both revenue and gross profit as of the Disposal Date recorded a decrease as compared with the amounts for the six months ended 30 June 2022.

For the six months ended 30 June 2023, the performance of the pharmaceutical business of the Group recorded a profit of approximately HK\$108.5 million (2022: approximately HK\$8.0 million). The significant increase in profit was mainly due to the one-off gain of approximately HK\$110.5 million from the disposal of 66% equity interest in Shaanxi Life Care by Tongfang Pharmaceutical on 9 May 2023, which offsets the adverse impact brought by the decrease in revenue and gross profit.

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 業務回顧(續)

#### 持續經營業務(續)

##### 醫藥業務(續)

#### 1. 同方藥業

同方藥業主要從事化學仿製藥的生產及銷售，在北京市延慶區擁有3萬平方米的製劑車間，主打產品均為處方用藥，治療領域主要包括局部麻醉用藥和婦科用藥。截至二零二三年六月三十日止六個月，同方藥業錄得收入和毛利分別約人民幣231.4百萬元和人民幣205.5百萬元(二零二二年：約人民幣231.3百萬元和人民幣211.8百萬元)。收入與二零二二年同期基本持平，毛利較二零二二年同期下降約3.0%。

同方藥業目前面臨醫保政策調整以及新競品出現等壓力，現正積極尋求應對措施，穩定現有市場的同時，加強新產品研發，加大投入開闢新市場和構建新商業模式，努力實現持續的增長。

#### 2. 重慶康樂

重慶康樂主要於重慶市長壽工業園區從事原料藥(「原料藥」)及原料藥中間體之研發、生產及銷售業務。截至二零二三年六月三十日止六個月，重慶康樂錄得收入和毛利分別約為人民幣46.2百萬元和人民幣8.8百萬元(二零二二年：約人民幣52.6百萬元和人民幣15.7百萬元)，較二零二二年同期下降約12.2%和44.0%。

### BUSINESS REVIEW (CONTINUED)

#### Continuing Operations (continued)

##### Pharmaceutical Business (continued)

#### 1. Tongfang Pharmaceutical

Tongfang Pharmaceutical is principally engaged in the production and sales of chemical generic drugs. It has a preparation workshop of 30,000 square meters in Yanqing District, Beijing. Its key products are prescription drugs and its therapeutic areas mainly include drugs for local anesthesia and gynecological purposes. For the six months ended 30 June 2023, Tongfang Pharmaceutical recorded revenue and gross profit of approximately RMB231.4 million and RMB205.5 million (2022: approximately RMB231.3 million and RMB211.8 million), respectively. The revenue was basically stable and the gross profit decreased by approximately 3.0% as compared with the corresponding period of 2022.

At present, Tongfang Pharmaceutical is facing pressure from the adjustment of medical insurance policy and the emergence of new competing products. It is actively seeking countermeasures to stabilize the existing market, while strengthening the research and development of new products, increasing investment to open up new markets and building new business models, as well as striving to achieve sustainable growth.

#### 2. Chongqing Kangle

Chongqing Kangle is principally engaged in the research and development, production and sales of active pharmaceutical ingredients ("API") and intermediate API in Chongqing Changshou Chemical Industrial Park. For the six months ended 30 June 2023, Chongqing Kangle recorded revenue and gross profit of approximately RMB46.2 million and RMB8.8 million (2022: approximately RMB52.6 million and RMB15.7 million) respectively, representing a decrease of approximately 12.2% and 44.0% as compared with the corresponding period of 2022.

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 業務回顧(續)

#### 持續經營業務(續)

##### 醫藥業務(續)

#### 2. 重慶康樂(續)

二零二三年上半年，受限於宏觀經濟環境疲軟，重慶康樂面臨客戶需求減少及市場環境倒逼產品售價下降之雙重不利因素，業績有所下滑。重慶康樂目前正採取積極措施尋找新客戶、新訂單及開闢新市場，爭取二零二三年下半年業績有所提升。

#### 3. 陝西辰濟

陝西辰濟及其全資附屬公司陝西紫光高新藥業有限公司及陝西達興堂醫藥物流有限公司(統稱「陝西辰濟集團」)主要從事製造及銷售中藥產品。於二零二三年四月十三日，同方藥業及平安津村有限公司(「平安津村」)訂立股權轉讓協議，據此，同方藥業向平安津村出售其所持有陝西辰濟之66%股權。陝西辰濟集團已於二零二三年五月九日出售。

截至二零二三年五月九日，陝西辰濟集團錄得收入和毛利分別約為人民幣21.6百萬元和人民幣9.7百萬元(二零二二年：約人民幣27.3百萬元和人民幣12.1百萬元)，較二零二二年同期下降約21.2%和19.2%。

### BUSINESS REVIEW (CONTINUED)

#### Continuing Operations (continued)

##### Pharmaceutical Business (continued)

#### 2. Chongqing Kangle (continued)

In the first half of 2023, Chongqing Kangle's performance declined due to the weak macro-economic environment, the decrease in customer demand and the reduction in product selling prices under the pressure exerted by market downturn. Chongqing Kangle is currently taking active measures to seek new customers, new orders and open up new markets, with an aim to improve its performance in the second half of 2023.

#### 3. Shaanxi Life Care

Shaanxi Life Care and its wholly-owned subsidiaries, Shaanxi Unisplendour Hi-tech Pharmaceutical Co., Ltd.\* (陝西紫光高新藥業有限公司) and Shaanxi Daxingtang Pharmaceutical Logistics Co., Ltd.\* (陝西達興堂醫藥物流有限公司) (collectively referred to as "Shaanxi Life Care Group"), are principally engaged in the manufacturing and sales of Chinese medicine products. On 13 April 2023, Tongfang Pharmaceutical and Ping An Tsumura Inc.\* (平安津村有限公司) ("Ping An Tsumura") entered into an equity transfer agreement, pursuant to which Tongfang Pharmaceutical sold its 66% equity interest in Shaanxi Life Care to Ping An Tsumura. Shaanxi Life Care Group was disposed of on 9 May 2023.

As of 9 May 2023, Shaanxi Life Care Group recorded revenue and gross profit of approximately RMB21.6 million and RMB9.7 million (2022: approximately RMB27.3 million and RMB12.1 million) respectively, representing a decrease of approximately 21.2% and 19.2% as compared with the corresponding period of 2022.

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 業務回顧(續)

#### 持續經營業務(續)

##### 健身業務

截至二零二三年六月三十日止六個月，本集團健身業務之收入約為98.0百萬港元(二零二二年：約80.7百萬港元)，其中包括特許權費收入約20.5百萬港元(二零二二年：約18.8百萬港元)。截至二零二三年六月三十日止六個月之淨虧損約為48.2百萬港元(二零二二年：約59.9百萬港元)。

收入增加及淨虧損收窄的主要是由於健身業務從新冠疫情中復甦所致。隨著新會員人數逐步增加，本集團於新加坡之健身業務持續穩步回升，截至二零二三年六月三十日止六個月，新會員單位銷量飆升至3,823(二零二二年：2,598)個。

發展更為強大的銷售團隊，加上策略性及有效的營運措施，有助本集團的健身業務把握熱切希望重返健身室鍛煉的客戶群。我們亦更積極參與執行有針對性的銷售、營銷活動及數碼外展活動，提高本集團新加坡健身業務旗下不同品牌的曝光率及參與度，有助帶動更多人流，並帶入會所。

新加坡的私人訓練部門亦能夠憑藉客流量增加及會員人數增長，在提升收入及提高新會員滲透率等關鍵指標方面取得顯著增長。

#### 已終止經營業務

於二零二二年七月二十九日，斯貝福集團已出售及於截至二零二二年六月三十日止六個月呈列為已終止經營業務。

### BUSINESS REVIEW (CONTINUED)

#### Continuing Operations (continued)

##### Fitness Business

The revenue of the Group's fitness business for the six months ended 30 June 2023 was approximately HK\$98.0 million (2022: approximately HK\$80.7 million), which includes royalty fee income of approximately HK\$20.5 million (2022: approximately HK\$18.8 million). The net loss for the six months ended 30 June 2023 was approximately HK\$48.2 million (2022: approximately HK\$59.9 million).

The increasing revenue and narrowing net loss were primarily attributable to the recovery of fitness business from the COVID-19 pandemic. Riding on the gradual increase in new member acquisition, the Group's fitness business in Singapore continued to see a steady rebound, and the new member units sold for the six months ended 30 June 2023 surged to 3,823 (2022: 2,598) units.

The development of a more robust sales team, combined with strategic and effective operational initiatives, have been instrumental in allowing the Group's fitness business to capture a resurgence of the clientele eager to return to work out in fitness centres. We have also been more actively involved in executing targeted sales and marketing campaigns, as well as digital outreach, which increased exposure and engagement for the different brands under the Group's fitness business in Singapore, helping to drive more traffic and leads to the clubs.

The personal training department in Singapore was also able to leverage on this increased footfall and membership growth, experiencing a significant upturn in key metrics such as revenue growth and improved new member penetration.

#### Discontinued Operation

On 29 July 2022, the SPF Group was disposed of and presented as discontinued operation for the six months ended 30 June 2022.

## 管理層討論及分析

### MANAGEMENT DISCUSSION AND ANALYSIS

#### 財務回顧

##### 流動資金及融資

本集團於截至二零二三年六月三十日止六個月之資本開支、日常經營及投資主要由其經營所得現金、出售附屬公司所得款項淨額及來自主要往來銀行之貸款提供資金。

於二零二三年六月三十日，本集團持有銀行結餘及現金儲備約150.6百萬港元（二零二二年十二月三十一日：約122.6百萬港元），均為主要以人民幣（「人民幣」）計值的現金及現金等價物。

於二零二三年六月三十日，本集團須於一年內償還之未償還借貸約69.0百萬港元，另有約16.2百萬港元之未償還借貸須於一年後償還（二零二二年十二月三十一日：約158.8百萬港元及103.2百萬港元）。於二零二三年六月三十日，本集團之未償還借貸中，有約63.6%以人民幣計值，另有約36.4%則以新加坡元（「新加坡元」）計值。本集團約20.3%之未償還借貸按浮動利率計息，其餘則按固定利率計息。

於二零二三年六月三十日，本集團的資產負債比率（借貸總額除以總資產）如下：

#### FINANCIAL REVIEW

##### Liquidity and Financing

The Group's capital expenditure, daily operations and investments during the six months ended 30 June 2023 were mainly funded by cash generated from its operations, net proceeds from disposal of subsidiaries and loans from principal bankers.

As at 30 June 2023, the Group maintained bank balances and cash reserves of approximately HK\$150.6 million (31 December 2022: approximately HK\$122.6 million), all of which were cash and cash equivalents, mainly denominated in Renminbi ("RMB").

As at 30 June 2023, the Group had outstanding borrowings repayable within one year of approximately HK\$ 69.0 million and outstanding borrowings repayable after one year of approximately HK\$ 16.2 million (31 December 2022: approximately HK\$158.8 million and HK\$103.2 million). As at 30 June 2023, approximately 63.6% of the Group's outstanding borrowings were denominated in RMB and 36.4% in Singapore dollars ("SGD"). Approximately 20.3% of the Group's outstanding borrowings were charged with interest at floating rates while the remainder were charged at fixed rates.

The gearing ratio (total borrowings over total assets) of the Group as at 30 June 2023 was as follows:

|        |                  | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|--------|------------------|---|--|
| 借貸總額   | Total borrowings | 85,251  | 261,925  |
| 總資產    | Total assets     | 1,827,373   | 2,120,443  |
| 資產負債比率 | Gearing ratio    | 4.7%  | 12.4%  |

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 財務回顧(續)

#### 財務管理及政策

本集團之財務政策旨在令本集團面對之財務風險減至最低。本集團之政策為不參與投機性之衍生金融交易，亦不會將流動資產投資於高風險金融產品。

#### 外匯波動風險

本集團之業務主要位於中國及新加坡，其大多數交易、相關營運資金及借貸以人民幣、新加坡元、美元(「美元」)及港元計值。本集團密切監控有關外匯風險，並將於需要時考慮對沖重大貨幣風險。然而，由於本集團之綜合財務報表以港元呈列，而港元有別於其功能貨幣，故本集團無可避免地面對因將賬目換算為呈列貨幣而產生之外匯風險(不論正面或負面)。

#### 資產抵押

於二零二三年六月三十日，本集團之銀行借貸49,880,000港元(二零二二年十二月三十一日：206,555,000港元)及租賃負債1,560,000港元(二零二二年十二月三十一日：661,000港元)已以下列項目作抵押：

### FINANCIAL REVIEW (CONTINUED)

#### Financial Management and Policy

The Group's financial policy aims at minimising the Group's financial risk exposure. The Group's policy is not to engage in speculative derivative financial transactions and not to invest current assets in financial products with significant risks.

#### Risk of Foreign Exchange Fluctuation

The Group's operations are mainly located in the PRC and Singapore and most of its transactions, related working capital and borrowings are denominated in RMB, SGD, United States dollar ("US\$") and HK\$. The Group closely monitors such foreign exchange exposure and will consider hedging significant currency exposure if necessary. However, since the Group's consolidated financial statements are presented in HK\$ which is different from its functional currency, the Group would inevitably face foreign exchange exposure, whether positive or negative, arising from translating the accounts to its presentation currency.

#### Pledge of Assets

As at 30 June 2023, the Group's bank borrowings of HK\$49,880,000 (31 December 2022: HK\$206,555,000) and lease liabilities of HK\$1,560,000 (31 December 2022: HK\$661,000) were secured by the following:

|        |                          | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|--------|--------------------------|---|--|
| 樓宇及建築物 | Building and structures  | 23,334  | 81,558   |
| 投資物業   | Investment property      | 35,708  | 37,760   |
| 使用權資產  | Right-of-use assets      | 4,524   | 32,945   |
| 在建工程   | Construction in progress | —   | 136,843  |
| 銀行結餘   | Bank balance             | 697   | 112  |
|        |                          | <b>64,263</b>   | <b>289,218</b>   |

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 財務回顧(續)

#### 重大資本承擔及投資

本集團有以下資本承擔：

已訂約但未於中期簡明綜合財務報表撥備之資本承擔：

- 購置物業、廠房及設備

### FINANCIAL REVIEW (CONTINUED)

#### Material Capital Commitments and Investments

The Group had the following capital commitments:

|   | 於二零二三年<br>六月三十日<br>At 30 June<br>2023<br>千港元<br>HK\$'000<br>(未經審核)<br>(Unaudited) | 於二零二二年<br>十二月三十一日<br>At 31 December<br>2022<br>千港元<br>HK\$'000<br>(經審核)<br>(Audited) |
|---|---|--|
| Capital commitments contracted for but not provided in the interim condensed consolidated financial statements: |   |  |
| — Acquisition of property, plant and equipment  | 8,081   | 93,075   |

### 報告期結束後事件

- (a) 於二零二三年七月二十六日，本公司之間接非全資附屬公司 True Fitness Pte. Ltd. 作為租戶與 Overseas Movie (Private) Limited (本集團之獨立第三方) 作為業主訂立新租賃，內容有關重續本集團其中一間健身中心目前經營所在物業的租賃，為期兩年。本集團將確認使用權資產的修訂及相應租賃負債約 15,146,000 港元。重續租賃協議之詳情已載於本公司日期為二零二三年七月二十六日之公告。

### Event after the End of the Reporting Period

- (a) On 26 July 2023, True Fitness Pte. Ltd. (an indirect non-wholly owned subsidiary of the Company) as tenant entered into a new lease with Overseas Movie (Private) Limited (an independent third party of the Group) as landlord in respect of renewal of the lease of premises at which one of the Group's fitness centers is currently operating for a term of two years. The modification of the right-of-use assets and corresponding lease liability to be recognised by the Group is amounted to approximately HK\$15,146,000. Details of the renewal of lease agreement are set out in the announcement of the Company dated 26 July 2023.

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 財務回顧(續)

#### 報告期結束後事件(續)

- (b) 本公司於二零二三年八月知悉，孫顏陵先生及黎明先生(統稱「原告」)於重慶市長壽區人民法院(「長壽法院」)向本公司非全資附屬公司重慶康樂提起民事訴訟，涉及金額人民幣5,031,438.9元(「起訴」)，有關金額被原告指稱為與原料藥及原料藥中間體生產線有關的建築項目(於二零一六年三月動工並於二零一七年七月竣工)的未支付建築項目款項、保證金及維護費以及由此產生的利息。原告為與重慶康樂訂立相關建築協議的總承包商重慶市泰誠建設工程有限公司(「重慶泰誠」)所委聘的建築項目內部分包商。重慶泰誠加入作為訴訟的第三方。長壽法院於二零二三年八月二十一日駁回起訴，主要基於重慶康樂與原告之間並無直接合約關係，故原告並無訴訟權。

於刊發本公司截至二零二三年六月三十日止六個月之未經審核中期業績公告後，本公司於近期獲通知，於二零二三年八月三十一日，原告就長壽法院的駁回裁定向重慶市第一中級人民法院(「上訴法院」)提出上訴許可申請。於本中期報告付印前的最後實際可行日期，上訴法院尚未授出上訴案件受理通知書。

除上文所述者外，報告期後並無其他須予入賬或披露之重大事件。

### 僱員

於二零二三年六月三十日，本集團有715名(二零二二年十二月三十一日：922名)僱員。本集團持續經營業務之員工成本(包括董事酬金及退休福利計劃供款)約為81,232,000港元(二零二二年六月三十日：約75,495,000港元)。本集團之一貫政策為提供具競爭力之薪酬待遇，並按僱員表現發放薪金及花紅獎勵。此外，根據本公司不時採納之購股權計劃及股份獎勵計劃各自之條款，合資格僱員或可分別獲授購股權及獎勵股份。該等計劃旨在激勵選定僱員為本集團作出貢獻，讓本集團可招聘及挽留具有卓越才幹之僱員，以及吸納及挽留對本集團而言屬寶貴之人力資源。

### FINANCIAL REVIEW (CONTINUED)

#### Event after the End of the Reporting Period (continued)

- (b) It came to the knowledge of the Company in August 2023 that, Mr. Sun Yanling and Mr. Li Ming (together, the "Plaintiffs") initiated civil proceedings against Chongqing Kangle, a non-wholly owned subsidiary of the Company, at the Chongqing Changshou District People's Court (the "Changshou Court") for RMB5,031,438.9 (the "Claim"), which was alleged by the Plaintiffs to represent the outstanding construction project payment, warranty deposit and maintenance fees for a construction project relating to API and intermediate API production lines commenced in March 2016 and completed in July 2017, and interests arising therefrom. The Plaintiffs were the internal subcontractors of the construction project engaged by the general contractor, Chongqing Taicheng Construction Engineering Co., Ltd.\* (重慶市泰誠建設工程有限公司) ("Chongqing Taicheng"), which entered into the relevant construction agreement with Chongqing Kangle. Chongqing Taicheng was joined as a third party to the proceedings. The Changshou Court dismissed the Claim on 21 August 2023 primarily on the basis of no locus standi of the Plaintiffs due to absence of direct contractual relationship between Chongqing Kangle and the Plaintiffs.

Subsequent to the publication of the unaudited interim results announcement of the Company for the six months ended 30 June 2023, the Company has been recently notified that on 31 August 2023, the Plaintiffs filed an application with the Chongqing First Intermediate People's Court (the "Appellate Court") for leave to appeal against the order of dismissal of the Changshou Court. As at the latest practicable date prior to the printing of this interim report, the Appellate Court has yet to grant the notice of appeal filing\* (上訴案件受理通知書)。

Except for the above, no other material event after the reporting period is required to be accounted for or disclosed.

### EMPLOYEES

As at 30 June 2023, the Group had 715 (31 December 2022: 922) employees. The staff costs (including Directors' emoluments and retirement benefits scheme contributions) of the Group's continuing operations were approximately HK\$81,232,000 (30 June 2022: approximately HK\$75,495,000). The Group maintains a policy of paying competitive remuneration packages and employees are also rewarded salary and bonus on a performance related basis. In addition, share options and awarded shares may be granted to eligible employees pursuant to the terms of the share option scheme adopted by the Company from time to time and the share award scheme, respectively. The purposes of the schemes are to provide incentives to the selected employees to contribute to the Group, to enable the Group to recruit and retain high-calibre employees, and attract and retain human resources that are valuable to the Group.



## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 展望

#### 醫藥業務

二零二三年上半年，宏觀經濟形勢對本集團醫藥業務業產生了一定負面影響。根據本集團對當前形勢的研判以及對市場情況的深入調研分析，我們已經制定並開展一系列應對措施。本集團將在新產品線定位、新市場開拓、新業務模式開發及新合作關係建立等多方面進行積極的嘗試。

二零二三年上半年，本集團通過出售附屬公司實現了較好的現金流入和投資回報。接下來，本集團將整合現有資源，通過上述舉措，克服困難，並繼續努力實現可持續增長和業績回報。

#### 健身業務

隨著新冠疫情對健身行業的影響大幅減弱，且自二零二二年四月起新加坡解除所有相關限制，本集團的健身業務正穩步復甦。此復甦彰顯健身行業的韌性，並加強我們對健身行業持續增長潛力的信念。我們經歷了充滿挑戰的時期並調整了策略，現在已蓄勢待發，把握後疫情時代對健身及健康服務需求不斷增長的機遇。

展望未來，新加坡健身行業有望進一步增長及創新。隨著人們對健康意識的提高，大眾開始將健身和健康放在首位，促使我們的服務市場不斷增長。

本集團的健身業務已為持續成功做好準備。儘管我們意識到新競爭對手的存在，但我們對價值定位及客戶滿意度承諾的信心已加強我們在新加坡市場的地位。憑藉適應力強、創新及以客為本的精神，我們已準備就緒迎接未來的機遇。

### OUTLOOK

#### Pharmaceutical Business

In the first half of 2023, the macro-economic situation had a certain adverse impact on the Group's pharmaceutical business. Based on the Group's judgment on the current situation and in-depth research and analysis of market conditions, a series of countermeasures have been formulated and implemented. The Group will make active attempts in various aspects such as new product line positioning, new market expansion, new business model development and new partnership establishment.

In the first half of 2023, the Group achieved better cash inflow and investment return through disposal of subsidiaries. Going forward, the Group will integrate existing resources, overcome difficulties through the above measures, and continue to strive for sustainable growth and performance returns.

#### Fitness Business

With the impacts from the COVID-19 pandemic on the fitness industry greatly waning and essentially all related restrictions lifted since April 2022 in Singapore, the Group's fitness business is witnessing a steady rebound. This resurgence demonstrates the resilience of the fitness industry and reaffirms our belief in the potential for continued growth of the fitness industry. We have navigated through challenging times and adapted our strategies, and now stand strong to capitalise on the increasing demand for fitness and wellness services in the post-pandemic era.

Looking ahead, the fitness industry in Singapore appears poised for further growth and innovation. With the improvement of people's health awareness, the public are prioritising fitness and wellness, leading to a growing market for our services.

The Group's fitness business is well-positioned for continuous success. While we acknowledge the presence of new entrants, our confidence in our value proposition and commitment to customer satisfaction strengthens our position in Singapore market. By staying adaptable, innovative, and customer-oriented, we are ready to embrace the opportunities ahead.

## 企業管治及其他資料 CORPORATE GOVERNANCE AND OTHER INFORMATION

### 中期股息

華控康泰集團有限公司(「本公司」，連同其附屬公司，統稱「本集團」)之董事(「董事」)會(「董事會」)認為保持適當水平之資金以便充份掌握日後出現之商機，乃屬審慎之舉，故不建議宣派截至二零二三年六月三十日止六個月(「本期間」)之中期股息(二零二二年：無)。

### 股份獎勵計劃

於二零一六年九月二十日(「採納日期」)，本公司採納股份獎勵計劃，旨在激勵選定僱員(「選定僱員」)並挽留彼等以協助本集團之持續營運及發展，並吸引適當人才以利本集團之增長及進一步發展。董事會可根據股份獎勵計劃的條款，向董事會全權酌情認為曾經或將會對本集團業務發展作出貢獻的選定僱員(包括但不限於本集團任何成員公司的董事、行政人員、高級職員及其他僱員(不論全職或兼職))授出本公司股份(「股份」)。除非董事會提前終止，否則股份獎勵計劃將自採納日期起生效及有效，為期十年，並於二零二六年九月十九日屆滿。

### INTERIM DIVIDEND

The board (the "Board") of directors (the "Director(s)") of Kontafarma China Holdings Limited (the "Company", together with its subsidiaries, the "Group") considers that it is prudent to retain an appropriate level of funds to take advantage of business opportunities as and when they arise, and therefore does not recommend to declare an interim dividend for the six months ended 30 June 2023 (the "Period") (2022: Nil).

### SHARE AWARD SCHEME

On 20 September 2016 (the "Adoption Date"), the Company adopted the Share Award Scheme for the purpose of providing incentives to selected employees (the "Selected Employees") in order to retain them for the continual operation and development of the Group and to attract suitable personnel for the growth and further development of the Group. The board of directors may award shares of the Company (the "Share(s)"), pursuant to the terms of the Share Award Scheme, to the Selected Employees including without limitation, the Directors, executives, officers and other employees, whether full-time or part-time, of any member of the Group from time to time who the board of directors considers, in its absolute discretion, has contributed or will contribute to the business development of the Group. The Share Award Scheme shall be valid and effective from the Adoption Date for a term of ten years and expire on 19 September 2026 unless terminated earlier by the Board.

## 企業管治及其他資料

### CORPORATE GOVERNANCE AND OTHER INFORMATION

#### 股份獎勵計劃 (續)

如董事會根據股份獎勵計劃授出及批准之獎勵股份(「獎勵股份」)總數超出於採納日期已發行股份總數之10%，則董事會將不會作出任何進一步股份獎勵。

根據股份獎勵計劃可授予一名選定僱員之獎勵股份最高數目將不得超過於採納日期之已發行股份總數的1%。由於採納日期之已發行股份總數為4,950,000,000股股份，故根據股份獎勵計劃可授出之獎勵股份最高數目為495,000,000股股份，而可授予一名選定僱員之獎勵股份最高數目為49,500,000股股份。股份獎勵將以股份獎勵計劃受託人不時於聯交所購入的股份支付。於本中期報告日期，受託人所持由受託人於聯交所收購及根據股份獎勵計劃可能授出的獎勵股份總數為9,858,000股股份，佔當日已發行股份約0.18%。

自採納日期起及直至本中期報告日期，概無根據股份獎勵計劃授出任何股份獎勵。因此，自採納日期起及於本期間，概無股份獎勵獲歸屬、註銷或失效，且於本期間開始及結束時，概無未歸屬股份獎勵尚未行使。於本期間開始及結束時，根據股份獎勵計劃可供授出的股份獎勵數目為495,000,000股股份，相當於本中期報告日期已發行股份約8.86%。根據股份獎勵計劃可能發行的股份數目為零，原因為獎勵股份乃透過於市場上購買現有股份的方式償付。根據股份獎勵計劃授出任何獎勵股份時，本公司須遵守上市規則的所有規定。

#### SHARE AWARD SCHEME (CONTINUED)

The board of directors shall not make any further award of Shares which will result in the total number of Shares awarded (the "Awarded Shares") and approved by the board of directors under the Share Award Scheme, to be in excess of 10% of the total number of issued Shares as at the Adoption Date.

The maximum number of Awarded Shares which may be awarded to a Selected Employee under the Share Award Scheme shall not exceed 1% of the total number of issued Shares as at the Adoption Date. As the total number of Shares in issue was 4,950,000,000 Shares as at the Adoption Date, the maximum number of Awarded Shares that may be awarded under the Share Award Scheme is 495,000,000 Shares and the maximum number of Awarded Shares that may be awarded to a Selected Employee is 49,500,000 Shares. The awards of Shares shall be satisfied by Shares acquired by the trustee of the Share Award Scheme on the Stock Exchange from time to time. As at the date of this interim report, the total numbers of Shares held by the trustee which were acquired by the trustee on the Stock Exchange and may be granted under the Share Award Scheme is 9,858,000 Shares, representing approximately 0.18% of the Shares in issue as at that date.

No share award was ever granted under the Share Award Scheme since the Adoption Date and up to the date of this interim report. Therefore, no share award was vested, cancelled or lapsed since the Adoption Date and during the Period and no unvested share award was outstanding as at the beginning and at the end of the Period. The number of share awards available for grant under the Share Award Scheme was 495,000,000 Shares at the beginning and the end of the Period, representing approximately 8.86% Shares in issue as at the date of this interim report. The number of Shares that may be issued under the Share Award Scheme is nil as the Awarded Shares are satisfied by on-market purchase of existing Shares. The Company shall comply with all requirements of the Listing Rules when making any grant of Awarded Shares under the Share Award Scheme.

## 企業管治及其他資料

# CORPORATE GOVERNANCE AND OTHER INFORMATION

### 董事及最高行政人員於本公司及其相聯法團之股份、相關股份及債券之權益及淡倉

於二零二三年六月三十日，本公司董事及最高行政人員於本公司或其任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份或債券中擁有已記錄於根據證券及期貨條例第352條須備存之登記冊內，或根據香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄十所載上市發行人董事進行證券交易的標準守則（「標準守則」）已另行知會本公司及聯交所之權益及淡倉如下：

#### 於相聯法團之權益

### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 30 June 2023, the interests and short positions of the Directors and chief executives of the Company in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance, Chapter 571 of the Laws of Hong Kong (the "SFO")) as recorded in the register required to be kept under section 352 of the SFO, or as otherwise notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix 10 to the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules") were as follows:

#### Interests in associated corporation

| 董事姓名<br>Name of Director   | 相聯法團名稱<br>Name of associated corporation  | 身份<br>Capacity            | 佔相聯法團權益<br>概約百分比<br>Approximate<br>percentage of<br>interest in the<br>associated<br>corporation |
|----------------------------|---|---------------------------|--|
| 蔣朝文先生<br>Mr. Jiang Chaowen | 斯貝福(北京)生物技術有限公司<br>(「斯貝福」)<br>SPF (Beijing) Biotechnology Co., Ltd.*<br>("SPF") | 實益擁有人<br>Beneficial owner | 5.47%  |

附註：

於二零二三年六月三十日，蔣朝文先生擁有深圳市華融泰資產管理有限公司（「深圳華融泰」）直接非全資附屬公司斯貝福註冊資本5.47%之權益。

除上文所披露者外，於二零二三年六月三十日，本公司董事或最高行政人員及彼等各自之聯繫人概無於本公司及其相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份及債券中擁有任何已記錄於本公司根據證券及期貨條例第352條備存之登記冊內，或根據標準守則已另行知會本公司及聯交所之權益或淡倉。

Note:

As at 30 June 2023, Mr. Jiang Chaowen owned 5.47% interests in the registered capital of SPF, a direct non-wholly owned subsidiary of Shenzhen Waranty Asset Management Co., Ltd.\* ("Shenzhen Waranty").

Save as disclosed above, as at 30 June 2023, none of the Directors nor the chief executives of the Company and their respective associate(s) had any interests or short positions in the Shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO), which were recorded in the register maintained 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.

## 企業管治及其他資料

## CORPORATE GOVERNANCE AND OTHER INFORMATION

## 主要股東及其他人士於股份之權益及淡倉

於二零二三年六月三十日，就本公司任何董事或最高行政人員所知或獲另行知會，以下本公司股東（「股東」）（本公司董事或最高行政人員除外）根據證券及期貨條例第336條備存之登記冊所載，於股份或相關股份中擁有5%或以上權益：

## SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES

At 30 June 2023, so far as it was known by or otherwise notified to any Directors or the chief executives of the Company, the following shareholders of the Company (the "Shareholders") (other than a Director or the chief executives of the Company) had 5% or more interests in the Shares or underlying shares as recorded in the register required to be kept under section 336 of the SFO:

| 股東名稱<br>Name of Shareholders  | 身份<br>Capacity                                  | 好倉<br>Long Positions         |   |
|---|---|------------------------------|---|
|   |   | 股份數目<br>Number of Shares     | 概約股權百分比<br>Approximate percentage of interest in shareholding |
| 中國健康管理投資有限公司（「中國健康」）<br>China Health Management Investment Limited ("China Health")   | 實益擁有人<br>Beneficial owner                       | 3,172,778,000 <sup>(1)</sup> | 56.77%  |
| 華融泰資產管理（香港）有限公司<br>（「華融泰香港」）<br>Waranty Assets Management (HK) Limited<br>("Waranty Hong Kong")   | 受控制法團權益<br>Interest of a controlled corporation | 3,172,778,000 <sup>(2)</sup> | 56.77%  |
| 深圳華融泰<br>Shenzhen Waranty   | 受控制法團權益<br>Interest of a controlled corporation | 3,172,778,000 <sup>(3)</sup> | 56.77%  |
| 寧波保稅區三晉國投股權投資基金合夥企業<br>（有限合夥）（「三晉國投」）<br>Ningbo Free Trade Zone Sanjin Guotou<br>Private Equity Fund Partnership Enterprise<br>(Limited Partnership)* ("Sanjin Guotou") | 受控制法團權益<br>Interest of a controlled corporation | 3,172,778,000 <sup>(4)</sup> | 56.77%  |
| 山西建設投資集團有限公司（「山西建投」）<br>Shanxi Construction Investment Group Co.,<br>Ltd.* ("Shanxi Construction")  | 受控制法團權益<br>Interest of a controlled corporation | 3,172,778,000 <sup>(5)</sup> | 56.77%  |
| 山西省高速公路集團有限責任公司<br>（「山西高速公路」）<br>Shanxi Province Expressway Group Limited<br>Liability Company*<br>("Shanxi Expressway")  | 受控制法團權益<br>Interest of a controlled corporation | 3,172,778,000 <sup>(6)</sup> | 56.77%  |

## 企業管治及其他資料

# CORPORATE GOVERNANCE AND OTHER INFORMATION

### 主要股東及其他人士於股份之權益及淡倉 (續)

### SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES (CONTINUED)

| 股東名稱<br>Name of Shareholders  | 身份<br>Capacity                                  | 股份數目<br>Number of Shares     | 好倉<br>Long Positions  |
|---|---|------------------------------|---|
|   |   |                              | 概約股權百分比<br>Approximate percentage of interest in shareholding |
| 山西交通控股集團有限公司(「山西交通」)<br>Shanxi Transportation Holdings Group Co., Ltd.* (“Shanxi Transportation”)   | 受控制法團權益<br>Interest of a controlled corporation | 3,172,778,000 <sup>(7)</sup> | 56.77%  |
| 山西省國有資本運營有限公司(「省國資運營公司」)(前稱山西省國有資本投資運營有限公司)<br>Shanxi State-owned Capital Operation Co., Ltd.* (“State-owned Capital Operation Co.”) (Formerly known as Shanxi State Capital Investment and Operation Co., Ltd.*) | 受控制法團權益<br>Interest of a controlled corporation | 3,172,778,000 <sup>(8)</sup> | 56.77%  |
| 山西省人民政府國有資產監督管理委員會(「山西省國資委」)<br>State-owned Assets Supervision and Administration Commission of Shan Xi Provincial Government (“Shanxi Government Commission”)  | 受控制法團權益<br>Interest of a controlled corporation | 3,172,778,000 <sup>(9)</sup> | 56.77%  |
| 清華同方節能控股有限公司*<br>(「清華同方節能」)<br>THTF Energy-Saving Holdings Limited (“THTF Energy-Saving”)   | 實益擁有人<br>Beneficial owner                       | 513,994,000 <sup>(10)</sup>  | 9.20%   |
| Resuccess Investments Limited (“Resuccess”)   | 受控制法團權益<br>Interest of a controlled corporation | 513,994,000 <sup>(11)</sup>  | 9.20%   |
| 同方股份有限公司(「同方股份」)<br>Tsinghua Tongfang Co., Ltd.* (“Tsinghua Tongfang”)  | 受控制法團權益<br>Interest of a controlled corporation | 513,994,000 <sup>(12)</sup>  | 9.20%   |

## 企業管治及其他資料 CORPORATE GOVERNANCE AND OTHER INFORMATION

### 主要股東及其他人士於股份之權益及淡倉 (續)

附註：

- (1) 此數字指中國健康於3,172,778,000股股份之法律上及實益權益。
- (2) 華融泰香港擁有中國健康已發行股本100%之權益，因此被視為於中國健康擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指中國健康之相同股份權益。
- (3) 深圳華融泰透過其全資附屬公司華融泰香港擁有中國健康已發行股本100%之權益，因此被視為於中國健康擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指中國健康之相同股份權益。
- (4) 三晉國投擁有深圳華融泰註冊資本45.50%之權益，因此被視為於深圳華融泰擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指中國健康之相同股份權益。
- (5) 山西建投分別擁有三晉國投註冊資本46.38%之權益及深圳華融泰註冊資本46.40%之權益，因此被視為(包括經三晉國投)於深圳華融泰擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指中國健康之相同股份權益。
- (6) 山西高速公路擁有三晉國投註冊資本46.38%之權益，因此被視為於三晉國投擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指中國健康之相同股份權益。
- (7) 山西交通擁有山西高速公路註冊資本100%之權益，因此被視為於山西高速公路擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指中國健康之相同股份權益。
- (8) 省國資運營公司分別擁有山西建投註冊資本90%之權益及山西交通註冊資本90%之權益，因此省國資運營公司被視為透過山西建投及山西交通於深圳華融泰擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指中國健康之相同股份權益。
- (9) 山西省國資委擁有省國資運營公司註冊資本100%之權益，因此被視為於省國資運營公司擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指中國健康之相同股份權益。

### SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES (CONTINUED)

Notes:

- (1) The figure refers to the legal and beneficial interests of China Health in 3,172,778,000 Shares.
- (2) Warranty Hong Kong owns 100% interests in the issued share capital of China Health and is therefore deemed to have an interest in the Shares in which China Health is interested. The figure refers to the same interests of China Health in the Shares under the SFO.
- (3) Shenzhen Warranty, through its wholly-owned subsidiary, namely Warranty Hong Kong, owns 100% interests in the issued share capital of China Health and is therefore deemed to have an interest in the Shares in which China Health is interested. The figure refers to the same interests of China Health in the Shares under the SFO.
- (4) Sanjin Guotou owns 45.50% interests in the registered capital of Shenzhen Warranty and is therefore deemed to have an interest in the Shares in which Shenzhen Warranty is interested. The figure refers to the same interests of China Health in the Shares under the SFO.
- (5) Shanxi Construction owns 46.38% interests in the registered capital of Sanjin Guotou and 46.40% interests in the registered capital of Shenzhen Warranty respectively and is therefore deemed to have, including via Sanjin Guotou, an interest in the Shares in which Shenzhen Warranty is interested. The figure refers to the same interests of China Health in the Shares under the SFO.
- (6) Shanxi Expressway owns 46.38% interests in the registered capital of Sanjin Guotou and is therefore deemed to have an interest in the Shares in which Sanjin Guotou is interested. The figure refers to the same interests of China Health in the Shares under the SFO.
- (7) Shanxi Transportation owns 100% interests in the registered capital of Shanxi Expressway and is therefore deemed to have an interest in the Shares in which Shanxi Expressway is interested. The figure refers to the same interests of China Health in the Shares under the SFO.
- (8) State-owned Capital Operation Co. owns 90% interests in the registered capital of Shanxi Construction and 90% interests in the registered capital of Shanxi Transportation respectively. State-owned Capital Operation Co. is therefore deemed to have, via Shanxi Construction and Shanxi Transportation, an interest in the Shares in which Shenzhen Warranty is interested. The figure refers to the same interests of China Health in the Shares under the SFO.
- (9) Shanxi Government Commission owns 100% interests in the registered capital of State-owned Capital Operation Co. and is therefore deemed to have an interest in the Shares in which State-owned Capital Operation Co. is interested. The figure refers to the same interests of China Health in the Shares under the SFO.

## 企業管治及其他資料 CORPORATE GOVERNANCE AND OTHER INFORMATION

### 主要股東及其他人士於股份之權益及淡倉 (續)

附註：(續)

- (10) 此數字指清華同方節能於513,994,000股股份之法律上及實益權益。
- (11) Resuccess擁有清華同方節能已發行股本100%之權益，因此被視為於清華同方節能擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指清華同方節能之相同股份權益。
- (12) 同方股份透過其全資附屬公司Resuccess擁有清華同方節能已發行股本100%之權益，因此被視為於清華同方節能擁有權益之股份中擁有權益。根據證券及期貨條例，此數字指清華同方節能之相同股份權益。

除上文所披露者外，於二零二三年六月三十日，本公司並無接獲任何人士(本公司董事或最高行政人員或彼等各自之聯繫人除外)通知，彼於股份及相關股份中擁有任何需記錄於根據證券及期貨條例第336條備存之登記冊內之權益及淡倉。

### 企業管治守則

截至二零二三年六月三十日止六個月，本公司已應用上市規則附錄十四所載之企業管治守則之所有適用守則條文之原則並遵守該等守則條文。

### 董事及相關僱員進行證券交易之守則

本公司已採納標準守則，作為董事進行證券交易之行為守則。經本公司作出具體查詢後，全體董事已確認彼等於回顧期內一直遵守標準守則所載之規定準則。

本公司已要求因於本公司之職務而有可能取得內幕消息之相關僱員遵守標準守則之條文。

### SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES (CONTINUED)

Notes: (continued)

- (10) The figure refers to the legal and beneficial interests of THTF Energy-Saving in 513,994,000 Shares.
- (11) Resuccess owns 100% interests in the issued share capital of THTF Energy-Saving and is therefore deemed to have an interest in the Shares in which THTF Energy-Saving is interested. The figure refers to the same interests of THTF Energy-Saving in the Shares under the SFO.
- (12) Tsinghua Tongfang, through its wholly-owned subsidiary, namely Resuccess, owns 100% interests in the issued share capital of THTF Energy-Saving and is therefore deemed to have an interest in the Shares in which THTF Energy-Saving is interested. The figure refers to the same interests of THTF Energy-Saving in the Shares under the SFO.

Save as disclosed above, as at 30 June 2023, the Company had not been notified by any person (other than a Director or chief executive of the Company or their respective associate(s)) of any interest and short position in the Shares and underlying shares which were required to be recorded in the register required to be kept under section 336 of the SFO.

### CORPORATE GOVERNANCE CODE

During the six months ended 30 June 2023, the Company has applied the principles of, and complied with, all the applicable code provisions of the Corporate Governance Code as set out in Appendix 14 to the Listing Rules.

### CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS AND RELEVANT EMPLOYEES

The Company has adopted the Model Code as its code of conduct regarding securities transactions by the Directors. All Directors have confirmed, following a specific enquiry made by the Company, that they had complied with the required standard as set out in the Model Code during the period under review.

Relevant employees who, because of their office in the Company, are likely to be in possession of inside information have been requested to comply with the provisions of the Model Code.



## 企業管治及其他資料 CORPORATE GOVERNANCE AND OTHER INFORMATION

### 董事資料變更

於本公司二零二二年年報日期後，本公司獲悉根據上市規則第13.51B(1)條規定須予披露的董事資料變動如下：

- (1) 自二零二零年三月二十日起，黃俞先生已獲委任為國都證券股份有限公司（一間於全國中小企業股份轉讓系統上市之公司，股份代號：870488）之董事；及
- (2) 自二零二三年八月二十九日起，張瑞彬先生獲委任為貴州燃氣集團股份有限公司之獨立董事（其已發行股份於上海證券交易所上市，股份代號：600903）。

### 審核委員會之審閱

本公司審核委員會（「審核委員會」）連同本公司之管理團隊已審閱本集團所採納之會計原則及慣例，並就內部監控及財務匯報事宜進行討論，包括對截至二零二三年六月三十日止六個月之未經審核中期財務報告進行概括之審閱。於進行是次審閱時，審核委員會乃倚賴本集團外聘核數師根據香港會計師公會頒佈之香港審閱工作準則第2410號「由實體的獨立核數師對中期財務資料的審閱」所進行之審閱結果，以及本公司管理層提交之報告進行審閱。審核委員會並無進行詳細之獨立核數審查。

### 購買、出售或贖回股份

於截至二零二三年六月三十日止六個月內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何股份。

代表董事會  
主席  
白平彥

香港，二零二三年八月三十日

\* 僅供識別

### CHANGES IN DIRECTORS' INFORMATION

Subsequent to the date of the 2022 annual report of the Company, the Company came to the knowledge of the following changes in the information of Directors, which are required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules:

- (1) With effect from 20 March 2020, Mr. Huang Yu has been appointed as a director of GuoDu Securities Co., Ltd.\* (國都證券股份有限公司), a company listed on National Equities Exchange and Quotations (stock code: 870488); and
- (2) With effective from 29 August 2023, Mr. Zhang Ruibin has been appointed as an independent director of Guizhou Gas Group Corporation Ltd.\* (貴州燃氣集團股份有限公司), the issued shares of which are listed on the Shanghai Stock Exchange (stock code: 600903).

### AUDIT COMMITTEE REVIEW

The audit committee of the Company (the "Audit Committee"), together with the Company's management team, has reviewed the accounting principles and practices adopted by the Group and discussed internal controls and financial reporting matters including a general review of the unaudited interim financial report for the six months ended 30 June 2023. In carrying out this review, the Audit Committee has relied on a review conducted by the Group's external auditor in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Hong Kong Institute of Certified Public Accountants as well as reports obtained from the Company's management. The Audit Committee has not undertaken detailed independent audit checks.

### PURCHASE, SALE OR REDEMPTION OF SHARES

During the six months ended 30 June 2023, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's shares.

On behalf of the Board  
**Bai Pingyan**  
Chairman

Hong Kong, 30 August 2023

\* For identification purposes only



**華控康泰集團有限公司**  
**Kontafarma China Holdings Limited**

