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PROSPERITY INVESTMENT HOLDINGS LIMITED

嘉進投資國際有限公司*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code: 00310)

(股份代號：00310)

2023 FINAL RESULTS

2023年全年業績

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

董事會公告本集團本年度之經審核業績。

* For identification purpose only

* 僅供識別

Consolidated Statement of Profit or Loss and Other Comprehensive Income

綜合損益及其他全面收益表

For the year ended 31 December 2023

截至2023年12月31日止年度

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元
Gross proceeds from Operations/Revenue	經營所得款項總額／收入	3	16,534	4,271
Revenue	收入	3	30	1,176
Other (losses) and gains, net	其他(虧損)及收益，淨額	4	(11,477)	2,925
Other income	其他收入	5	10	295
Administrative expenses	行政開支		(9,407)	(7,137)
Investment management expenses	投資管理開支		(560)	(960)
Finance costs	財務成本	6	(997)	(1,106)
Loss before income tax	除所得稅前虧損		(22,401)	(4,807)
Income tax expense	所得稅開支	7	—	—
Loss for the Year attributable to owners of the Company	本公司擁有人應佔本年度虧損	8	(22,401)	(4,807)
Other comprehensive (expense)/income: Item that will not be reclassified subsequently to profit or loss:	其他全面(開支)／收入： 其後不會重新分類至損益的 項目：			
Fair value (loss)/gain on financial assets at fair value through other comprehensive income	按公平值計入其他全面收益之 金融資產公平值(虧損)／收益		(14,894)	169
Total comprehensive expense for the year attributable to owners of the Company	本公司擁有人應佔年度 全面開支總額		(37,295)	(4,638)
		Notes 附註		
Basic loss per share	每股基本虧損	9		
			2023	2022
			HK Cents	Restated 重列
			港仙	HK Cents 港仙
Basic	基本	9	(18.49)	(3.97)

Consolidated Statement of Financial Position

綜合財務狀況表

As at 31 December 2023

於2023年12月31日

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元
ASSETS AND LIABILITIES	資產及負債			
Non-current assets	非流動資產			
Plant and equipments	廠房及設備		619	830
Financial assets at fair value through other comprehensive income	按公平值計入其他全面收益之金融資產		5,293	20,187
Financial assets at fair value through profit or loss	按公平值計入損益之金融資產		822	17,501
			6,734	38,518
Current assets	流動資產			
Financial assets at fair value through profit or loss	按公平值計入損益之金融資產		9,956	20,641
Other receivables	其他應收賬項		71	2
Cash held by securities brokers	證券經紀持有之現金		14	63
Bank balances and cash	銀行結餘和現金		4,003	392
			14,044	21,098
Current liabilities	流動負債			
Loan from a securities broker	來自證券經紀之貸款	10	2,415	10,505
Other payables and accruals	其他應付賬項和應計賬項		5,627	3,410
Borrowings	貸款		1,740	1,410
			9,782	15,325
Net current assets	流動資產淨值		4,262	5,773
Total assets less current liabilities	資產總值減流動負債		10,996	44,291
Long term liabilities	長期負債			
Convertible notes	可換股票據	11	4,000	—
Net assets	資產淨值		6,996	44,291
Capital and reserves	資本及儲備			
Share capital	股本	12	121	30,283
Reserves	儲備		6,875	14,008
Total equity	股本總值		6,996	44,291

Notes to the Consolidated Financial Statements

綜合財務報表附註

For the year ended 31 December 2023

截至2023年12月31日止年度

1. Adoption of New and Amendments to HKFRSs and HKASs

In the Year, the Group had applied the following new and amendments to HKFRSs and HKASs adopted by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) for the first time, which were mandatorily effective of the Group’s annual period beginning on 1 January 2023 for the preparation of the consolidated financial statements:

HKFRS 17 (including the October 2020 and February 2022 Amendments to HKFRS 17)	Insurance Contracts
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
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies

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

1. 採納新訂及經修訂香港財務報告準則及香港會計準則

本年度，本集團已首次應用下列由香港會計師公會採納與本集團營運有關且於本集團由2023年1月1日開始之年度期間之綜合財務報表生效之新訂及經修訂香港財務報告準則及香港會計準則：

香港財務報告準則第17號(包括2020年10月及2022年2月之香港財務報告準則第17號之修訂)	保險合約
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相關之遞延稅項
香港會計準則第12號(修訂本)	國際稅收改革—支柱二立法模版
香港會計準則第1號及香港財務報告準則實務準則第2號之修訂	會計政策披露

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

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註(續)

For the year ended 31 December 2023

截至2023年12月31日止年度

2. Segment Information

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

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

Geographic information

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

Dividend income from the Group's investments contributing over 10% of the Group's total revenue for the Year and Year 2022 were as follows:

		2023	2022
		HK\$'000	HK\$'000
		千港元	千港元
Investee A	接受投資公司A	—	1,147
Investee B	接受投資公司B	7	1
Investee C	接受投資公司C	6	12
Investee D	接受投資公司D	3	6

2. 分類資料

香港財務報告準則第8號要求按有關主要經營決策者(即本公司唯一執行董事)定期檢討之本集團成份之內部報告基準識別經營分類,以分配資源及評估表現。主要經營決策者檢討本集團之整體投資組合和溢利或虧損(根據本集團之會計政策釐定)以進行表現評估,直至2021年6月10日止。因此,本集團並無另行呈列經營分部資料。

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

地理資料

本集團之收入來自香港,而其非流動資產(除金融工具外)亦位於香港。

本年度及2022年年度,佔本集團總收入10%以上之本集團投資股息收入如下:

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註(續)

For the year ended 31 December 2023

截至2023年12月31日止年度

3. Gross proceeds from Operations/Revenue

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

		2023 HK\$'000 千港元	2022 HK\$'000 千港元
Gross proceeds from disposal of financial assets at FVTPL which were	出售按公平值計入損益之金融資產之所得款項總額		
— revenue in nature for tax purposes	— 就稅務而言為收益性質	5,390	3,095
— capital in nature for tax purposes	— 就稅務而言為資本性質	11,114	—
Dividend income	股息收入	30	1,176
		16,534	4,271

Revenue in the Year represented dividend income of HK\$30,000 (Year 2022: HK\$1,176,000).

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

本年度收入指股息收入30,000港元(2022年年度：1,176,000港元)。

4. Other (losses) and gains, net

		2023 HK\$'000 千港元	2022 HK\$'000 千港元
Fair value changes of financial assets at FVTPL	按公平值計入損益之金融資產公平值變動		
— revenue in nature for tax purposes	— 就稅務而言為收益性質	(5,912)	(1,609)
— capital in nature for tax purposes	— 就稅務而言為資本性質	(5,565)	4,534
		(11,477)	2,925

The fair value changes of financial assets at FVTPL comprised of net realized losses on disposal of financial assets at FVTPL of HK\$9,081,000 (revenue in nature) (Year 2022: net realized losses of HK\$21,664,000) and HK\$22,655,000 (capital in nature) (Year 2022: net realized loss of HK\$ Nil). These figures represented the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL.

4. 其他(虧損)及收益，淨額

按公平值計入損益之金融資產公平值變動包括出售按公平值計入損益之金融資產之已變現淨虧損9,081,000港元(收益性質)港元(2022年年度：已變現淨虧損21,664,000港元)和已變現淨虧損22,655,000港元(資本性質)(2022年年度：已變現淨虧損零港元)。此等數目是由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所導致。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註(續)

For the year ended 31 December 2023

截至2023年12月31日止年度

5. Other income

		2023 HK\$'000 千港元	2022 HK\$'000 千港元
Insurance claim from car accident	汽車意外保險賠償	9	—
Government subsidy (Note)	政府補貼(註)	—	192
Mandatory Provident Fund	強制性公積金計劃		
— forfeited contribution of ex-employee	— 前僱員已沒收之供款	1	—
Others — Proceeds on disposal of automobiles previously written off	其他 — 出售已經撇帳的 汽車所得	—	103
		10	295

Note: Government subsidy for the Year 2022 represented subsidies from the Government of Hong Kong under the Employment Support Scheme.

註：2022年度政府補貼指來自香港政府根據保就業計劃提供之補貼。

6. Finance costs

		2023 HK\$'000 千港元	2022 HK\$'000 千港元
Interest on Loan from a securities broker	來自證券經紀之貸款利息	994	1,106
Interest on convertible notes	可換股票據利息	3	—
		997	1,106

7. Income tax expense

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

At Year End Date, the Group had unused tax losses of HK\$445,962,000 (31 December 2022: HK\$434,762,000) available for offset against future profits. No deferred tax asset had been recognised due to the unpredictability of future profit streams. The tax losses are subject to the agreement from the Hong Kong Inland Revenue Department and may be carried forward indefinitely.

5. 其他收入

6. 財務成本

7. 所得稅開支

由於本集團於兩個年度均無產生應課稅溢利，故並無就香港利得稅作出撥備。

於年結日，本集團之未動用稅項虧損445,962,000港元(2022年12月31日：434,762,000港元)可用於抵銷未來溢利。由於未來溢利流量不可預測，故並無確認遞延稅項資產。稅項虧損須待香港稅務局同意且可無限期承前結轉。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註(續)

For the year ended 31 December 2023

截至2023年12月31日止年度

8. Loss for the Year attributable to owners of the Company 8. 本公司擁有人應佔本年度虧損

Loss for the Year had been arrived at after charging:

本年度虧損已扣除下列各項：

		2023 HK\$'000 千港元	2022 HK\$'000 千港元
(a) Staff costs (including directors' remuneration)	(a) 員工成本(包括董事薪酬)		
Salaries, wages and other benefits	薪金、工資及其他福利	5,150	3,894
Discretionary bonus	酌情花紅	179	259
Retirement benefit costs	退休福利支出		
Contributions to Mandatory Provident Fund Scheme (Note)	強積金計劃之供款(註)	140	171
		5,469	4,324
(b) Other items	(b) 其他項目		
Depreciation, included in administrative expenses:	行政開支項目下之折舊：		
— Owned assets	— 自有資產	216	185
Auditors' remuneration	核數師酬金	680	600

Note: At Year End Date, the Group had no forfeited contributions available to reduce its contributions to Mandatory Provident Fund Scheme in future years (31 December 2022: HK\$ Nil).

註：於年結日，本集團概無任何已沒收供款可供其用於減低未來向強積金計劃應繳的供款(2022年12月31日：無)。

9. Basic loss per share

The calculation of basic loss per share attributable to the owners of the Company were based on the following data and the number of capital stock after capital reorganization as mentioned in note 12:

Basic	基本	2023	2022 Restated 重列
Loss attributable to owners of the Company (HK\$'000)	本公司擁有人應佔虧損(千港元)	(22,401)	(4,807)
Weighted average number of ordinary shares in issue for the purposes of loss per share (in thousands)	計算每股虧損之已發行普通股加權平均數(千股)	121,132	121,132

For the Year, the computation of diluted loss per share does not assume the conversion of the Company's outstanding convertible notes since their assumed exercise would result in a decrease in loss per share. For the Year 2022, the diluted loss per share was the same as basic loss per share as there was no potential dilutive ordinary share outstanding during the Year 2022.

9. 每股基本虧損

本公司擁有人應佔每股基本虧損是按以下數據和根據在附註12所提及股份合併後的普通股數目計算：

本年度，每股攤薄虧損的計算並未假設公司已發行可換股票據的轉換，因為假設行使這些可轉換股票將導致每股虧損減少。由於2022年並無發行在外的潛在攤薄性普通股，2022年的每股攤薄虧損與每股基本虧損相同。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註(續)

For the year ended 31 December 2023

截至2023年12月31日止年度

10. Loan from a securities broker

At Year End Date, the margin loan with an outstanding amount approximately of HK\$2,415,000 (31 December 2022: HK\$10,505,000) from a securities broker was secured by a portfolio of financial assets at FVTPL held under the margin account, with a total market value of approximately HK\$9,513,000 (31 December 2022: HK\$26,997,000). The Group's margin loan had no determined maturity date and was subject to interest specified from time to time by the securities broker. The maximum amount of the margin loan granted by the securities broker would depend on the market value of the assets pledged with the securities broker. Throughout the Year, the daily interest rate was ranging from 12.00% to 20.00% calculated on 365 days (Year 2022: 9.252% to 20.00%).

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

11. Convertible Notes

On 29 December 2023, the Company issued convertible notes with an aggregate principal amount of HK\$4,000,000 after resolution was passed by shareholders at the Special General Meeting on 11 December 2023 for such issue.

The convertible notes mature on 29 December 2025, bearing interest at 8 percent per annum calculated on 360 days per year. On expiry, the noteholders have an option to convert to shares or redeem the notes in full or in part.

In the event the notes are fully converted to ordinary shares of the Company, an additional 24,096,384 ordinary shares in the Company will be issued to the noteholders, representing 16.59% of the enlarged issued share capital of the Company, together with an additional interest of HK\$320,000 payable to the noteholders.

10. 來自證券經紀之貸款

於年結日，結欠金額約為2,415,000港元(2022年12月31日：10,505,000港元)來自證券經紀之孖展貸款乃由孖展賬戶項下持有之按公平值計入損益之金融資產之組合所抵押，總市值約為9,513,000港元(2022年12月31日：26,997,000港元)。本集團之孖展貸款並無釐定到期日，並須按證券經紀不時指定之利率計息。證券經紀授予之孖展貸款之最高金額取決於質押予證券經紀之資產之市場價值。本年度內每日利率由12.00%至20.00%以365日計算(2022年年度：9.252%至20.00%)。

本年度財務成本載列於附註6。

11. 可換股票據

於2023年12月29日，本公司發行本金總額為4,000,000港元之可換股票據，本公司股東已於2023年12月11日之特別股東大會通過決議案授權此發行。

可換股票據於2025年12月29日到期，利率為每年8%計算用每年360天為準。在到期日，可換股票據持有人可選擇全數或部份換股及取回本金。

當可換股票據全數換股，本公司將發行24,096,384普通股股份給予可換股票據持有人，相當於擴大公司股本約16.59%，和額外支付予可換股票據持有人320,000港元利息。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註(續)

For the year ended 31 December 2023

截至2023年12月31日止年度

12. Share capital

12. 股本

		Number of shares 股份數目	Nominal value 面值 HK\$'000 千港元
Ordinary shares of HK\$0.001 each	每股面值0.001港元之普通股		
Authorised:	法定：		
At 31 December 2023	於2023年12月31日	100,000,000,000	100,000
Issued and fully paid:	已發行及已繳足：		
At 31 December 2023	於2023年12月31日	121,132,020	121
Ordinary shares of HK\$0.025 each	每股面值0.025港元之普通股		
Authorised:	法定：		
At 31 December 2022	於2022年12月31日	4,000,000,000	100,000
Issued and fully paid:	已發行及已繳足：		
At 31 December 2022	於2022年12月31日	1,211,320,200	30,283

On 11 December 2023, shareholders approved the following capital reorganization at the Special General Meeting and was effective from 13 December 2023:

Share Consolidation

Share Consolidation is on the basis that every ten (10) issued Existing Shares of par value of HK\$0.025 each in the issued share capital of the Company be consolidated into one (1) issued Consolidated Share of par value of HK\$0.25.

於2023年12月11日，在特別股東會議上股東批准以下股本重組並由2023年12月13日起生效。

股份合併

股份合併的基準為將本公司已發行股本中每十(10)股每股面值0.025港元之已發行現有股份合併為一(1)股面值0.25港元之已發行合併股份。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註(續)

For the year ended 31 December 2023

截至2023年12月31日止年度

12. Share capital (Continued)

Immediately following the Share Consolidation, the share capital of the Company will be reduced whereby:

Capital Reduction

- (i) the par value of each of the then issued Consolidated Shares will be reduced from HK\$0.25 to HK\$0.001 by cancelling the paid-up capital of the Company to the extent of HK\$0.249 on each of the then issued Consolidated Shares; and
- (ii) the credit arising from the Capital Reduction will be credited to the Contributed Surplus Account for use by the Directors in any manner as permitted under applicable laws and the Bye-laws.

Share Sub-division

Immediately following the Capital Reduction, each of the then authorised but unissued Existing Shares of par value of HK\$0.025 each will be sub-divided into twenty-five (25) New Shares of par value of HK\$0.001 each.

13. Net Asset Value per Share

Net Asset Value per Share was computed based on the net assets value of HK\$6,996,000 (31 December 2022: HK\$44,291,000) and 121,132,020 (31 December 2022: 121,132,020) issued and fully paid Shares as at 31 December 2023 after capital reorganization.

12. 股本(續)

緊隨股份合併後，本公司股本將予削減，當中包括：

資本削減

- (i) 透過註銷本公司按當時已發行合併股份每股0.249港元之實繳股本，將當時已發行合併股份之每股面值由0.25港元削減至0.001港元；和
- (ii) 因資本削減而產生的進賬額將計入實繳盈餘賬，以供董事按適用法律及公司細則允許的任何方式動用。

股份拆細

緊隨資本削減後，每股面值0.025港元之當時法定但未發行現有股份將分拆為二十五(25)股每股面值0.001港元之新股份。

13. 每股資產淨值

	2023	2022
		Restated
	HK\$	重列
	港元	HK\$
		港元
Net Asset Value per Share	0.06	0.37

每股資產淨值乃按於年結日之資產淨值6,996,000港元(2022年12月31日：44,291,000港元)及已發行及繳足由股本重組後在2023年12月31日之121,132,020股(2022年12月31日：121,132,020股)的股份計算。

Extracts of the Independent Auditor's Report

獨立核數師報告書摘要

The following is an extract of the independent auditor's report on the Group's consolidated financial statements for the year ended 31 December 2023 which has included a disclaimer of opinion.

Disclaimer of Opinion

We were engaged to audit the consolidated financial statements of Prosperity Investment Holdings Limited (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as at 31 December 2023, and the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

We do not express an opinion on the consolidated financial statements of the Group. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements. In all other respects, in our opinion the consolidated financial statements have been properly prepared in compliance with the disclosure requirements of the Hong Kong Companies Ordinance.

Basis for Disclaimer of Opinion

As disclosed in the notes to the consolidated financial statements, the Group held 14.7% equity interest in Wealth Spread Investment Limited ("Wealth Spread") as at 31 December 2023. Wealth Spread is an investment holding company with an indirectly held equity interest of 54% in an entity (the "PRC entity") principally engaged in zinc and lead mining in the People's Republic of China (the "PRC") as at 31 December 2023. The Group had an indirect effective attributable minority interest of 7.94% of the PRC entity.

The Group's investment in Wealth Spread (the "Investment") is classified and accounted for as financial assets at fair value through other comprehensive income ("FVOCI") and carried in the consolidated statement of financial position of the Group at its fair value as at 31 December 2023 of approximately HK\$5,293,000, which resulted in a fair value loss of approximately HK\$14,894,000 recognized as other comprehensive expense in the consolidated profit or loss and other comprehensive income of the Group for the year ended 31 December 2023. The fair value of the Investment as at 31 December 2023 was determined by management based on limited financial and other information of Wealth Spread and the PRC entity made available to the Group and a valuation performed by an independent external valuer (the "Valuer") engaged by management of the Company.

以下為獨立核數師對本集團截至2023年12月31日止年度之綜合財務報表之報告書摘要，當中載有不發表意見之聲明。

不發表意見之聲明

本核數師(以下簡稱「我們」)獲委聘審核嘉進投資國際有限公司(「貴公司」)及其附屬公司(統稱「貴集團」)的綜合財務報表，此綜合財務報表包括於二零二三年十二月三十一日的綜合財務狀況表與截至該日止年度的綜合損益及其他全面收益表、綜合權益變動表及綜合現金流量表，以及綜合財務報表附註，包括主要會計政策概要。

我們就 貴集團的綜合財務報表不發表意見，由於報告中「不發表意見的基礎」部分所描述事項的重要性，我們無法獲得足夠適當的審計證據為這組財務報表提供一個審計意見的基礎。在其他所有方面，我們認為該合併財務報表已根據香港《公司條例》的披露要求妥當編制。

不發表意見聲明之基礎

如合併財務報表附註所披露，於2023年12月31日，貴集團持有康展投資有限公司(「康展投資」)的14.7%有效的少數股東權益。康展投資為一家投資控股公司，於2023年12月31日通過間接持股方式持有一家主要在中華人民共和國從事鋅鉛開採的實體(「中國實體」)54%的股權。貴集團擁有中國實體間接有效的少數股東歸屬權益7.94%。

貴集團對康展投資的投資(「該投資」)被歸類並以通過按公平值計入其他全面收益的金融資產入賬，並以約5,293,000港元的公平值計入貴集團於2023年12月31日的合併財務狀況表。此等公平值導致於截至2023年12月31日止年度內於 貴集團的合併利潤或其他綜合收益中確認約14,894,000港元的公平值損失。該投資於2023年12月31日的公平值由管理層根據康展投資及中國實體提供的有限財務和其他資訊，並由 貴集團聘請的一獨立外部評估師(「評估師」)進行的估值而確定。

Extracts of the Independent Auditor's Report (Continued)

獨立核數師報告書摘要(續)

The Valuer's work in estimating the fair value of the Investment (the "Valuation") involved significant use of source data, and significant assumptions, these assumptions and inputs primarily including the future cash flows of the PRC Entity, such as the commencement date of mining, forecasted production volume and associated costs to be incurred, the details of which were disclosed in the notes to the consolidated financial statements.

We were unable to be satisfied about the relevance, completeness and accuracy of the source data used in the Valuation, as well as the relevance and reasonableness of the significant assumptions adopted in the Valuation because neither the Valuer nor we were provided with the most recent production plan containing specific information, including but not limited to, annual production volume and corresponding costs to support the Valuation.

Therefore, we were unable to obtain sufficient appropriate audit evidence that the fair value of the Investment as estimated by the Group's management as at 31 December 2023, including the latest overall development plan of the PRC entity, such as the revised timeline, the revised estimated capital expenditure, mining related cost and operating expenses to access the appropriateness and accuracy of the financial information, as such did not contain material misstatement. There were no other satisfactory audit procedures that we could perform to determine whether any adjustments to the carrying value of Wealth Spread and the related fair value loss recognized in other comprehensive expense and investment revaluation reserve balances as at and for the year ended 31 December 2023 were necessary. Any adjustments found to be necessary could also affect the related elements making up and disclosures in the consolidated financial statements.

評估師估算該投資公平值(「估值」)涉及重大使用來源資料及採納重大假設，此等假設及輸入參數主要包括中國實體的未來現金流量，例如開採日期、產量預測及將產生的相關成本，有關詳情在合併財務報表附註中披露。

由於評估師及我們未獲提供包含最新具體年度產量及相應成本等支援估值的資料的生產計畫詳情，我們無法對估值所使用來源資料的相關性、完整性及準確性，以及所採納重大假設的相關性及合理性感到滿意。

因此，我們無法獲得足夠適當的審計證據證明貴集團管理層於2023年12月31日對該投資公平值的估計，包括中國實體最新的整體發展計劃，例如修訂的時間表、修訂的估計資本支出、採礦相關成本和營運支出，以獲取財務資訊的適當性和準確性，因此不存在重大誤報。我們無法執行其他令人滿意的審計程式以確定是否需要對康展投資的帳面價值以及其他綜合費用中確認的相關公平值損失和於2023年12月31日及截至該日止年度的投資重估儲備餘額進行任何調整。任何被發現需要進行的調整也可能影響合併財務報表中的相關元素及披露事項。

Management Discussion

管理層論述

Business Review

Market Review

As economic activities normalised after three years of the pandemic, global recovery was hindered by elevated commodity prices, high inflation, disrupted supply chains, escalating geopolitical tensions, and aggressive monetary policy tightening in developed markets. These factors contributed to difficulties in financial sector and the weakening of most currencies against the US dollar.

Hang Seng index continued to drop 13.8% in the Year after a decline of 15.5% in Year 2022.

Operational Review

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

During the Year, the Company had disposed a significant portion of the listed investments. Consequently, the gross proceeds from the disposal of financial assets at FVTPL, which were revenue and capital in nature for tax purposes, had increased substantially from that of the Year 2022.

Due to the market situation, the stock prices and hence the fair value of our listed investments had mixed results.

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

業務回顧

市場回顧

隨著經濟活動在三年疫情後恢復正常，全球復甦面臨著商品價格高企、高通貨膨脹、供應鏈中斷、地緣政治緊張加劇以及發達經濟體貨幣政策收緊等困境。這些因素導致金融界面臨困難，大多數貨幣兌美元走勢疲弱。

恆生指數由2022年年度15.5%跌幅後，在本年度繼續下跌13.8%。

經營回顧

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

於本年度，本集團僅出售重大部分的上市投資。因此出售按公平值計入損益(就稅務而言為收益性質和資本性質)之金融資產之所得款項總額較2022年年度有大幅增加。

由於市場情況，本集團的上市投資的股價和公平值好壞參半。

除上市投資外，本集團在本年度並未進行任何新的非上市投資。

Management Discussion (Continued)

管理層論述 (續)

Financial Review

Results for the Year

The Group reported a loss after tax of approximately HK\$22.4 million for the Year compared to the loss of HK\$4.8 million for the Year 2022. Other than the administrative expenses, investment management expense, had been reduced from HK\$0.96 million to HK\$0.56 million, finance costs had been reduced by HK\$0.1 million after the repayment of margin loan from proceeds on disposal of listed securities in the first half of Year 2023.

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

- (i) a loss of approximately HK\$5.18 million (Year 2022: loss of HK\$1.6 million) arose from the change in fair value of revenue in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market;
- (ii) a loss of approximately HK\$1.73 million (Year 2022: gain of HK\$4.5 million) arose from the change in fair value of capital in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market; and
- (iii) administrative expenses of approximately HK\$9.4 million (Year 2022: HK\$7.1 million) due to increase in directors' emolument.

Other Comprehensive (Expense)/Income

A fair value loss of approximately HK\$14,894,000 (Year 2022: income of HK\$0.17 million) was recognized as other comprehensive expense. The expense was due to a reduction of the investment accounted for as financial asset at fair value through other comprehensive income, which is an indirect effective attributable minority interest of 7.94% in a zinc and lead mine in the PRC.

The fair value of the investment as at 31 December 2023 was determined by management based on the limited financial and other information of the unlisted investee company and the indirectly held lead and zinc mine in the PRC made available by the controlling shareholder of the unlisted investee company and the lead and zinc mine in the PRC to the Group and a valuation performed by an independent external valuer engaged by management of the Company.

財務回顧

本年度業績

本集團於本年度錄得除稅後虧損約2,240萬港元，而2022年年度則為虧損480萬港元。除行政開支、投資管理開支由96萬港元減少至56萬港元，因為在2023年年度的前半部份出售上市投資的所得用以償還孖展貸款用以償還孖展貸款，導致財務成本減少10萬港元。

本年度的虧損主要原因如下：

- (i) 因股市波動，屬收益性質之按公平值計入損益之上市股本投資公平值變動產生虧損約518萬港元(2022年年度：虧損160萬港元)；
- (ii) 因股市波動，屬資本性質之按公平值計入損益之上市股本投資公平值變動產生虧損約173萬港元(2022年年度：收益450萬港元)；和
- (iii) 行政開支約940萬港元(2022年年度：710萬港元)因董事袍金的增加而導致。

其他全面(開支)/收益

其他綜合收益中確認約14,894,000港元(2022年年度：17萬港元的收益)的公平值損失。此開支是由本公司投資在中國的鉛鋅礦之有效間接少數股東權益7.94%的減值所導致。

此投資是按公平值計入其他全面收益之金融資產。該投資於2023年12月31日的公平值由管理層根據非上市投資公司和通過間接持股方式在中國的鉛鋅礦之控股股東所提供的有限財務和其他資訊，並由公司聘請的一獨立外部評估師進行的估值而釐定。

Management Discussion (Continued)

管理層論述(續)

Gross proceeds from Operations/Revenue

經營所得款項總額／收入

		2023 HK\$'000 千港元	2022 HK\$'000 千港元
Gross proceeds from disposal of financial assets at FVTPL	出售按公平值計入損益之金融資產所得款項總額		
— revenue in nature for tax purposes	—就稅務而言為收益性質	5,390	3,095
— capital in nature for tax purposes	—就稅務而言為資本性質	11,114	—
Dividend income	股息收入	30	1,176
		16,534	4,271

As mentioned in the business review section above, during the Year, the Group had disposed a significant portion of the listed investments. Consequently, the gross proceeds from the disposal of financial assets at FVTPL which are revenue and capital in nature, had increased substantially from that of the Year 2022.

誠如上文業務回顧一節所述，於本年度，本集團僅出售重大部分的上市投資。因此出售按公平值計入損益之金融資產之所得款項總額（屬收益性質和資本性質）較2022年年度有大幅增加。

Other (losses) and gains, net

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

其他(虧損)及收益，淨額

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

		For tax purpose 就稅務而言		
		Revenue in nature 收益性質 HK\$'000 千港元	Capital in nature 資本性質 HK\$'000 千港元	Total 總額 HK\$'000 千港元
2023	2023年			
Realised (losses)	已變現(虧損)	(732)	(3,839)	(4,571)
Unrealised (losses)	未變現(虧損)	(5,180)	(1,726)	(6,906)
		(5,912)	(5,565)	(11,477)
2022	2022年			
Realised losses	已變現虧損	(575)	—	(575)
Unrealised (losses)/gains	未變現(虧損)／收益	(1,034)	4,534	3,500
		(1,609)	4,534	2,925
Net exchange gains	淨匯兌收益	—	—	—
		(1,609)	4,534	2,925

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

其分析及詳情請參照上述本年度的業績部份及載列於附註4。

Management Discussion (Continued)

管理層論述(續)

Other income

Other income for the Year was HK\$10,000, including HK\$9,000 from car insurance claim over 5 years ago and HK\$1,000 for forfeited contribution of ex-employee from Mandatory Provident Fund (Year 2022: HK\$295,000 including government subsidy received from the Government of Hong Kong under the Employment Support Scheme in the amount of HK\$192,000, and proceeds on disposal of automobiles previously written off in the amount of HK\$103,000).

Administrative expenses

Among the administrative expenses, staff remuneration of HK\$5,469,000 (Year 2022: HK\$4,324,000) was the largest item of expenses which represented approximately 57% (Year 2022: 56%) of the total administrative expenses. Employees are regarded as the most valuable asset and the Group aims to reward the staff with competitive remuneration package.

Investment management expenses

Investment management expenses of HK\$560,000 (Year 2022: HK\$960,000) represented expenses paid to Opus Capital for the provision of investment management services to the Group.

Pursuant to the IM Agreement, the appointment of Opus Capital as the investment manager of the Company was renewed with effect from 1 January 2022 to 31 December 2024 at a fixed monthly management fee of HK\$80,000, which had since been amended by way of a supplemental agreement on 21 March 2023. The monthly management fee payable by the Company under the IM Agreement from 1 March 2023 to 31 December 2024 reduced from HK\$80,000 to HK\$40,000 per month.

Finance costs

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

In order to better utilize resources, the Group used margin loan provided by a securities broker for its investment in listed equity securities since 2017. At Year End Date, the Margin loan from a securities broker amounted to approximately HK\$2,415,000 (31 December 2022: HK\$10,505,000) and the related interest expenses were approximately HK\$994,000 (Year 2022: HK\$1,106,000). Listed investments had been disposed in the first half of Year 2023 and the proceeds used to reduce the margin loan used to reduce the margin loan and due to a higher interest rate in the early part of 2023. Hence, interest paid in the Year was lower than that of Year 2022.

其他收入

本年度其他收入為10,000港元包括9,000港元由一個超過五年的交通意外索償和1,000港元由前僱員已沒收的強積金供款(2022年年度：295,000港元，包括來自收取香港政府根據保就業計劃提供之192,000港元補貼及出售已經撇帳的汽車所得之103,000港元)。

行政開支

於行政開支中，5,469,000港元(2022年年度：4,324,000港元)的員工薪酬為最大開支，其佔行政開支約57%(2022年年度：56%)。員工乃本集團最有價值的資產，而本集團旨在以具競爭力的薪酬待遇獎勵員工。

投資管理開支

投資管理開支560,000港元(2022年年度：960,000港元)代表向創富資本支付提供投資管理服務的費用。

根據投資管理協議，創富資本重獲委任為本公司之投資經理，由2022年1月1日至2024年12月31日，每月管理費為80,000港元，之後被一份於2023年3月21日訂立的補充協議進行修訂。由2023年3月1日至2024年12月31日止，更改投資管理協議之每月固定管理費由80,000港元減至40,000港元。

財務成本

財務成本包括就提供孖展貸款向證券經紀支付的利息以及租賃負債的利息開支。

為更善用資源，本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股本證券。於年結日，來自證券經紀之孖展貸款約為2,415,000港元(2022年12月31日：10,505,000港元)及相關利息開支約為994,000港元(2022年年度：1,106,000港元)。在2023年年度的上半年出售之上市投資所得用以償還孖展貸款用以償還孖展貸款和利率在2023年上半年在一個較高水平。因此，本年度支付的利息低於2022年年度。

Management Discussion (Continued)

管理層論述(續)

Liquidity and Financial Resources

At Year End Date, the Group had: (i) cash and cash equivalent of approximately HK\$4,017,000 (31 December 2022: HK\$455,000); (ii) a loan of approximately HK\$2,415,000 (31 December 2022: HK\$10,505,000) from a securities broker for margin financing of listed equity investments of the Group; and (iii) a loan from a director of HK\$600,000 (31 December 2022: HK\$1,010,000); (iv) a loan from a director of a subsidiary company of HK\$1,140,000 (31 December 2022: HK\$0) and (v) a loan from an independent third party of HK\$0 (31 December 2022: HK\$400,000). All loans mentioned in (iii); (iv) and (v) above were non-interest bearing, due on demand and with no guarantee provided by the Company.

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

Gearing ratio

The gearing ratio (total liabilities/total assets) at Year End Date was 66.33% (31 December 2022: 25.71%).

Capital structure

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

Subsequent Events

There is no major event subsequent to Year End Date.

Dividend

The Board does not recommend the payment of dividend for the Year (Year 2022: nil).

流動資金及財務資源

於年結日，本集團有(i)現金及等值現金項目約4,017,000港元(2022年12月31日：455,000港元)；(ii)來自證券經紀有關本集團上市股本投資的孖展融資的貸款約2,415,000港元(2022年12月31日：10,505,000港元)；和(iii)一個董事提供貸款60萬港元(2022年12月31日：101萬港元)；(iv)一個子公司董事提供114萬港元貸款(2022年12月31日：0港元)和(v)一獨立第三者提供貸款0港元(2022年12月31日：40萬港元)。在上面(iii)、(iv)和(v)提及的所有貸款是免利息，公司並沒有提供任何擔保及公司可在任何時間被要求償還該貸款。

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

資本負債比率

年結日之資本負債比率(總負債/總資產)為66.33%(2022年12月31日：25.71%)。

資本架構

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

期後事項

年結日後概無發生重大事項。

股息

董事會不建議派發本年度之股息(2022年年：無)。

Management Discussion (Continued)

管理層論述(續)

Outlook

Amid ongoing economic uncertainty, prolonged geopolitical tensions and potential financial market instability, the Group foresees challenges in the year ahead. We will prudently manage our business operations and financial resources during this difficult period. Vigilance and resilience will be vital to navigate conditions as the recovery continues. Further to the issuance of convertible notes near the end of the financial year, management is exploring options to raise additional equity funding in order to strengthen our balance sheet, enabling us to capture investment opportunities here and abroad for the overall benefit of the Company and shareholders as a whole.

Purchase, Sale or Redemption of Shares of the Company

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

Corporate Governance

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

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

Under the code provision C.2.1 of the CG Code, the roles of chairman and chief executive should be separated and should not be performed by the same individual. Since 10 June 2021, the Company no longer had an executive director and a chief executive officer. Currently, Mr. Lau Tom Ko Yuen, a non-executive Director of the Company, acted as the Chairman of the Board. The Board considered that the balance of power and authority under such arrangement prior to 10 June 2021 had not been impaired and the current structure could still enable the Company to make and implement decisions promptly and effectively.

The Company had received approval from the Stock Exchange for a suitable person to act as its executive director and chief executive officer. Once the appointment is made, the Company will make an announcement in compliance with the Listing Rules.

Audit Committee

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

展望

面對當前經濟不確定性，持久的地緣政治緊張局勢和潛在的金融市場不穩定，本集團預見來年的前景具有挑戰性。在此困難時期，我們將審慎管理業務運營和財政資源。面對形勢變化，我們將保持靈活應對與韌性。這對未來復甦進程中至關重要。除了在本財政年度結束時發行可轉換票據外，管理層還在探討募集額外股權融資的方案，以加強我們的資產負債表狀況，使我們能夠抓住國內外的投資機會，從而實現公司和股東的整體利益。

購買、出售或贖回本公司股份

本公司或其任何附屬公司於本年度內概無購買、出售或贖回任何股份。

企業管治

本公司已採納企管守則之全部守則條文，作為其本身之企業管治常規守則。

於本年度，本公司已遵守企管守則之守則條文，惟以下偏離者除外：

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

本公司獲得聯交所批准一合適人選去擔任執行董事及最高行政人員。一旦人選被任命，本公司會遵守上市規則即時作出公告。

審核委員會

審核委員會已審閱本集團本年度之經審核業績。

Management Discussion (Continued)

管理層論述(續)

Model Code for Securities Transactions by Directors

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

Annual General Meeting and Closure of Register of Members

The annual general meeting of the Company will be held on 31 May 2024 and the register of members of the Company will be closed from 24 May 2024 to 31 May 2024, both days inclusive, during which period no transfer of shares will be registered. In order to determine the identity of the shareholders who are entitled to attend and vote at the annual general meeting, all duly completed transfer forms accompanied by the relevant share certificates must be lodged with the Company's Hong Kong branch share registrar, Tricor Secretaries Limited, at 17/F., Far East Finance Centre, 16 Harcourt Road, Hong Kong not later than 4:30 p.m. on 23 May 2024.

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

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

By Order of the Board

Prosperity Investment Holdings Limited

Wan Tat Kay Dominic Savio

Company Secretary

Hong Kong, 31 March 2024

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

董事進行證券交易之標準守則

本公司已採納標準守則作為董事及本公司相關僱員進行證券交易之操守準則。經本公司作出具體查詢後，全體董事已確認彼等於本年度內一直全面遵守標準守則及董事進行證券交易的操守守則。

股東週年大會及暫停辦理股份過戶登記

本公司謹訂於2024年5月31日舉行股東週年大會及本公司將於2024年5月24日至2024年5月31日(包括首尾兩日)暫停辦理股東登記，期間將不會處理股份過戶登記手續。為釐定有權出席股東週年大會並於會上投票之股東身份，所有已正式填妥之過戶表格連同有關股票，必須在不遲於2024年5月23日下午四時三十分前送達本公司之香港股份過戶登記處卓佳秘書商務有限公司，地址為香港夏慤道16號遠東金融中心17樓。

於聯交所及本公司網站上刊發年報

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

承董事會命

嘉進投資國際有限公司

公司秘書

溫達基

香港，2024年3月31日

於本公告日期，董事會由一名非執行董事劉高原先生及四名獨立非執行董事鄧念叔先生、呂兆泉先生、黃麗堅女士及葉國光先生組成。

Glossary

詞彙

Board 董事會	board of Directors 董事會
CG Code 企管守則	Corporate Governance Code as set out in Appendix 14 to the Listing Rules 上市規則附錄14所載之企業管治守則
CODM 主要經營決策者	the chief operating decision maker 主要經營決策者
Company 本公司	Prosperity Investment Holdings Limited, a company incorporated in Bermuda with limited liability, whose issued Shares are listed on the Main Board of the Stock Exchange 嘉進投資國際有限公司，一間於百慕達註冊成立之有限公司，其已發行股份於聯交所主板上市
Director(s) 董事	director(s) of the Company 本公司董事
FVOCI 按公平值計入其他全面收益	fair value through other comprehensive income 按公平值計入其他全面收益
FVTPL 按公平值計入損益	fair value through profit or loss 按公平值計入損益
Group 本集團	the Company and its subsidiaries 本公司及其附屬公司
HKAS 香港會計準則	the Hong Kong Accounting Standards issued by HKICPA 香港會計師公會頒佈之香港會計準則
HKFRSs 香港財務報告準則	Hong Kong Financial Reporting Standards (HKFRSs) are standards and interpretations adopted by HKICPA, comprise of Hong Kong Financial Reporting Standards (HKFRSs); HKASs; HK(IFRIC) Interpretations; and HK(SIC) Interpretations 香港財務報告準則是香港會計師公會所採納的準則及詮釋，包括香港財務報告準則；香港會計準則；香港（國際財務報告準則）解釋及香港（常務解釋委員會）發布之解釋公告
HKICPA 香港會計師公會	Hong Kong Institute of Certified Public Accountants 香港會計師公會
Hong Kong 香港	Hong Kong Special Administrative Region of the PRC 中國香港特別行政區
HK\$ 港元	Hong Kong Dollar, the lawful currency of Hong Kong 香港法定貨幣港元

Glossary (Continued)

詞彙(續)

IM Agreement 投資管理協議	the investment agreement dated 18 January 2022 entered into between the Company and Opus Capital regarding the appointment of Opus Capital as the Company's investment manager for the period from 1 January 2022 to 31 December 2024 本公司與創富資本於2022年1月18日訂立之協議就委任創富資本為本公司自2022年1月1日起至2024年12月31日止期間之投資經理
Listing Rules 上市規則	Rules Governing the Listing of Securities on the Stock Exchange 聯交所證券上市規則
Model Code 標準守則	the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules 上市規則附錄10所載之上市發行人董事進行證券交易的標準守則
Net Asset Value 資產淨值	the consolidated net asset value of the Group as reflected in its audited financial statements 本集團於經審核財務報表內反映之綜合資產淨值
Opus Capital 創富資本	Opus Capital Management Limited, the investment manager of the Group since 1 January 2019 that provides investment management services to the Group and, a private limited company incorporated in Hong Kong and licensed to carry out Type 9 (asset management) regulated activities under SFO 創富資本管理有限公司，自2019年1月1日起為本集團之投資經理，負責向本集團提供投資管理服務，乃一間於香港註冊成立之私人有限公司，及根據證券及期貨條例可進行第9類(提供資產管理)受規管活動之持牌人
PRC 中國	People's Republic of China, which for the purpose of this announcement, excludes Hong Kong, Macau and Taiwan 中華人民共和國，就本公告而言，不包括香港、澳門及台灣
Share(s) 股份	share(s) of HK\$0.001 each in the share capital of the Company 本公司股本中每股面值0.001港元之股份
SFO 證券及期貨條例	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) 香港法例第571章證券及期貨條例
Shareholder(s) 股東	holder(s) of Share(s) 股份持有人
Stock Exchange 聯交所	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
Year 本年度	year ended 31 December 2023 截至2023年12月31日止年度
Year 2022 2022年年度	year ended 31 December 2022 截至2022年12月31日止年度
Year End Date 年結日	at 31 December 2023 於2023年12月31日