



CLSA Premium 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: 6877



2024

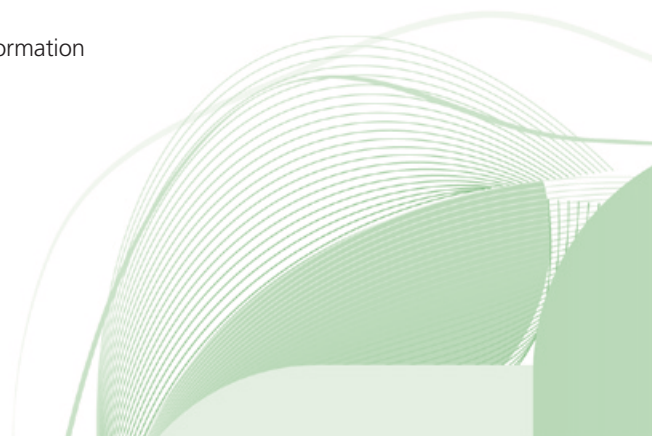
Interim Report

中期報告



CONTENTS 目錄

- 2** Corporate Information
公司資料
- 5** Management Discussion and Analysis
管理層之討論及分析
- 14** Corporate Governance and Other Information
企業管治及其他資料
- 19** Condensed Consolidated Interim Statement of Comprehensive Income
簡明綜合中期全面收益表
- 21** Condensed Consolidated Interim Statement of Financial Position
簡明綜合中期財務狀況表
- 23** Condensed Consolidated Interim Statement of Changes in Equity
簡明綜合中期權益變動表
- 25** Condensed Consolidated Interim Statement of Cash Flows
簡明綜合中期現金流量表
- 27** Notes to the Interim Financial Information
中期財務資料附註



CORPORATE INFORMATION

公司資料

DIRECTORS

Executive Directors

Mr. YUAN Feng (*Deputy Chief Executive Officer*)
Mr. CHUNG Cheuk Fan Marco

Non-executive Directors

Mr. LI Jiong (*Chairman*)
Mr. XU Jianqiang

Independent non-executive Directors

Mr. WU Jianfeng
Ms. HU Zhaoxia
Mr. MA Anyang

AUDIT COMMITTEE

Ms. HU Zhaoxia (*Committee Chairman*)
Mr. WU Jianfeng
Mr. MA Anyang

REMUNERATION COMMITTEE

Mr. MA Anyang (*Committee Chairman*)
Mr. YUAN Feng
Mr. WU Jianfeng

NOMINATION COMMITTEE

Mr. LI Jiong (*Committee Chairman*)
Ms. HU Zhaoxia
Mr. MA Anyang

CORPORATE GOVERNANCE COMMITTEE

Mr. XU Jianqiang (*Committee Chairman*)
Ms. HU Zhaoxia
Mr. MA Anyang

COMPANY SECRETARY

Mr. SHEK Wing Wa

董事

執行董事

袁峰先生 (*副行政總裁*)
鍾卓勳先生

非執行董事

李冏先生 (*主席*)
許建強先生

獨立非執行董事

武劍鋒先生
胡朝霞女士
馬安陽先生

審核委員會

胡朝霞女士 (*委員會主席*)
武劍鋒先生
馬安陽先生

薪酬委員會

馬安陽先生 (*委員會主席*)
袁峰先生
武劍鋒先生

提名委員會

李冏先生 (*委員會主席*)
胡朝霞女士
馬安陽先生

企業管治委員會

許建強先生 (*委員會主席*)
胡朝霞女士
馬安陽先生

公司秘書

石永華先生

AUTHORISED REPRESENTATIVES

Mr. XU Jianqiang
Mr. YUAN Feng

REGISTERED OFFICE

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

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Suite 810, Level 8,
One Pacific Place,
88 Queensway,
Hong Kong

CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

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

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Union Registrars Limited
Suites 3301-04, 33/F,
Two Chinachem Exchange Square,
338 King's Road, North Point,
Hong Kong

授權代表

許建強先生
袁峰先生

註冊辦事處

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

香港總部及主要營業地點

香港
金鐘道88號
太古廣場一座
8樓810室

開曼群島主要股份過戶及登記處

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

香港股份過戶及登記分處

聯合證券登記有限公司
香港
北角英皇道338號
華懋交易廣場2期
33樓3301-04室

CORPORATE INFORMATION

公司資料

PRINCIPAL BANKERS

China CITIC Bank International Limited
79/F, International Commerce Centre,
1 Austin Road West,
Kowloon, Hong Kong

Bank of Communications (Hong Kong) Limited
20 Pedder Street,
Central, Hong Kong

AUDITOR

BDO Limited
Certified Public Accountants
Registered Public Interest Entity Auditor
25th Floor, Wing On Centre,
111 Connaught Road Central,
Hong Kong

STOCK CODE

6877

COMPANY'S WEBSITE

www.clsapremium.com

note:

- As disclosed in the Company's announcement dated 20 March 2024, Mr. Ma Xufei has tendered his resignation as the Company's independent non-executive Director, the chairman of the Company's remuneration committee and the member of each of the Company's audit committee, corporate governance committee and nomination committee with effect from 20 March 2024 and Mr. Ma Anyang has been appointed as the Company's independent non-executive Director, the chairman of the Company's remuneration committee and the member of each of the Company's audit committee, corporate governance committee and nomination committee with effect from 21 March 2024.

主要往來銀行

中信銀行(國際)有限公司
香港九龍
柯士甸道西1號
環球貿易廣場79樓

交通銀行(香港)有限公司
香港中環
畢打街20號

核數師

香港立信德豪會計師事務所有限公司
註冊會計師
註冊公眾利益實體核數師
香港
干諾道中111號
永安中心25樓

股份代號

6877

公司網站

www.clsapremium.com

附註：

- 誠如本公司日期為二零二四年三月二十日之公告所披露，馬旭飛先生已提呈辭任本公司獨立非執行董事、本公司薪酬委員會主席以及本公司審核委員會、企業管治委員會及提名委員會各自之成員等職務，自二零二四年三月二十日起生效，及馬安陽先生已獲委任為本公司獨立非執行董事、本公司薪酬委員會主席以及本公司審核委員會、企業管治委員會及提名委員會各自之成員，自二零二四年三月二十一日起生效。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層之討論及分析

The board (the “Board”) of directors (the “Directors”) of CLSA Premium Limited (the “Company”, together with its subsidiaries, the “Group”) presents the unaudited condensed consolidated interim financial information of the Group for the six months ended 30 June 2024 (the “2024 Interim Period”), together with the comparative figures for the corresponding period in 2023 (the “2023 Interim Period”).

CLSA Premium Limited (「本公司」，連同其附屬公司統稱「本集團」) 董事 (「董事」) 會 (「董事會」) 提呈本集團截至二零二四年六月三十日止六個月 (「二零二四年中期期間」) 之未經審核簡明綜合中期財務資料，連同二零二三年同期 (「二零二三年中期期間」) 的比較數字。

FINANCIAL PERFORMANCE AND BUSINESS REVIEW

Financial Performance

Significant financial information for the period ended 30 June

Consolidated profit and loss analysis

財務表現及業務回顧

財務表現

截至六月三十日止期間之重要財務資料

綜合損益分析

Items	項目	Six months ended 30 June 2024 截至二零二四年六月三十日止六個月 HK\$'000 千港元	Six months ended 30 June 2023 截至二零二三年六月三十日止六個月 HK\$'000 千港元 (Restated) (經重列)	Percentage changes over the corresponding period of last year 較去年同期變動百分比
Operating results	經營業績			
Total income	收入總額	55,501	143,008	-61%
- Continuing operations	- 持續經營業務	55,501	141,895	
- Discontinued operations	- 已終止經營業務	-	1,113	
Profit/(loss) before tax	除稅前溢利 / (虧損)	7,436	6,858	8%
- Continuing operations	- 持續經營業務	7,436	8,236	
- Discontinued operations	- 已終止經營業務	-	(1,378)	
Profit/(loss) for the period attributable to equity holders of the Company	本公司權益持有人應佔期內溢利 / (虧損)	6,260	5,554	13%
- Continuing operations	- 持續經營業務	6,260	6,932	
- Discontinued operations	- 已終止經營業務	-	(1,378)	
Net cash used in operating activities	經營活動所用現金淨額	(2,879)	(2,652)	-9%
Profit/(loss) per share (HK cents/share)	每股溢利 / (虧損) (港仙 / 股)			
Basic and diluted profit/(loss) per share ^{note}	每股基本及攤薄溢利 / (虧損) ^{附註}	0.31	0.27	15%
- Continuing operations	- 持續經營業務	0.31	0.34	
- Discontinued operations	- 已終止經營業務	-	(0.07)	

MANAGEMENT DISCUSSION AND ANALYSIS

管理層之討論及分析

Consolidated financial position analysis

綜合財務狀況分析

Items	項目	30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	31 December 2023 二零二三年 十二月 三十一日 HK\$'000 千港元	Percentage changes over the end of last year 較去年底 變動 百分比
Financial position	財務狀況			
Total assets	資產總值	262,097	251,775	4%
Total equity	權益總額	245,606	239,865	2%
Total equity attributable to equity holders of the Company	本公司權益持有人應佔權益總額	245,606	239,865	2%
Total issued share capital (in thousand shares)	已發行股本總數 (以千股計)	2,033,290	2,033,290	-
Net assets attributable to equity holders of the Company per share (HK\$/share) ^{note}	本公司權益持有人應佔每股資產淨值 (港元/股) ^{附註}	0.1208	0.1180	2%
Gearing ratio	負債比率	Nil零	Nil零	N/A不適用

note: The denominator is the weighted average number of the Company's ordinary shares in issue.

附註：分母為本公司已發行普通股之加權平均數。

Analysis on changes in owner's equity

持有人權益變動分析

Items	項目	2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元
Balance at 1 January	於一月一日之結餘	239,865	230,800
Profit for the period	期內溢利	6,260	5,554
Other comprehensive expense	其他全面開支	(519)	(480)
Total equity balance as at 30 June	於六月三十日之權益結餘總額	245,606	235,874

MANAGEMENT DISCUSSION AND ANALYSIS

管理層之討論及分析

The 2024 Interim Period compared with the 2023 Interim Period

Total income

The total income of the Group was approximately HK\$55.50 million for the 2024 Interim Period when compared with approximately HK\$143.01 million for the 2023 Interim Period.

A. Revenue from healthcare business

The revenue from healthcare business of the Group was approximately HK\$50.69 million for the 2024 Interim Period when compared with HK\$138.11 million for the 2023 Interim Period.

B. Leveraged foreign exchange and other trading income

The margin dealing business was discontinued in 2023 and there is no leveraged foreign exchange and other trading income for the six months ended 30 June 2024.

C. Other income

The other income of the Group increased by approximately 3% to HK\$4.81 million for the 2024 Interim Period from HK\$4.68 million for the 2023 Interim Period. The increase is mainly due to the increase in interest income for the 2024 Interim Period.

Cost of sales

The cost of sales of the Group was HK\$31.09 million for the 2024 Interim Period when compared with HK\$118.65 million for the 2023 Interim Period, which has included the cost of sales of the healthcare products.

二零二四年中期期間與二零二三年中期期間的比較

收入總額

於二零二四年中期期間，本集團的收入總額為約55,500,000港元，而二零二三年中期期間則約為143,010,000港元。

A. 保健業務收益

於二零二四年中期期間，本集團的保健業務收益為約50,690,000港元，而二零二三年中期期間則為138,110,000港元。

B. 槓桿式外匯及其他交易收入

保證金交易業務已於二零二三年終止，故截至二零二四年六月三十日止六個月並無槓桿式外匯及其他交易收入。

C. 其他收入

本集團的其他收入由二零二三年中期期間的4,680,000港元增加約3%至二零二四年中期期間的4,810,000港元。增加乃主要由於利息收入於二零二四年中期期間增加所致。

銷售成本

於二零二四年中期期間，本集團的銷售成本為31,090,000港元，而二零二三年中期期間則為118,650,000港元，包括保健產品銷售成本。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層之討論及分析

Referral expenses and other charges

The referral expenses and other charges of the Group increased to HK\$1.31 million for the 2024 Interim Period from HK\$1.20 million for the 2023 Interim Period. The increase was mainly due to the increase in business activities in the healthcare business.

Staff costs

The staff costs of the Group decreased by approximately 34% to HK\$1.63 million for the 2024 Interim Period from HK\$2.48 million for the 2023 Interim Period. The decrease was mainly driven by the redundancy of staff following the suspension of the margin dealing business in Hong Kong.

Depreciation – property, plant and equipment

Depreciation of property, plant and equipment decreased to approximately HK\$0.19 million for the 2024 Interim Period from approximately HK\$0.24 million for the 2023 Interim Period. The depreciation expense in the 2024 Interim Period is less than that of the 2023 Interim Period as some of the assets became fully depreciated in 2023.

Other operating expenses

The other operating expenses of the Group increased by approximately 2% to HK\$13.85 million for the 2024 Interim Period from HK\$13.59 million for the 2023 Interim Period. This was mainly due to the combined effect of the increase of professional and consultancy fee of HK\$0.83 million and the increase of marketing and promotional expenses of HK\$1.80 million when compared to that of the 2023 Interim Period.

Net profit

The Group had a net profit of HK\$6.26 million for the 2024 Interim Period, compared with a net profit of HK\$5.55 million for the 2023 Interim Period, mainly due to the reasons set forth above and the increase in gross profit in healthcare business as the Group focus more on the high margin B2C business.

Significant investments, material acquisitions and disposals of subsidiaries

During the 2024 Interim Period, the Group did not have any significant investments held, material acquisitions and disposals.

轉介開支及其他費用

本集團的轉介開支及其他費用由二零二三年中期期間的1,200,000港元增加至二零二四年中期期間的1,310,000港元。增加乃主要由於保健業務的商業活動的增加所致。

員工成本

本集團的員工成本由二零二三年中期期間的2,480,000港元減少約34%至二零二四年中期期間的1,630,000港元。減少乃主要由於香港保證金交易業務暫停後的裁員所致。

折舊 – 物業、廠房及設備

物業、廠房及設備的折舊由二零二三年中期期間約240,000港元減少至二零二四年中期期間約190,000港元。由於部分資產已於二零二三年全數折舊，二零二四年中期期間的折舊開支少於二零二三年中期期間的折舊開支。

其他經營開支

本集團的其他經營開支由二零二三年中期期間的13,590,000港元增加約2%至二零二四年中期期間的13,850,000港元。此乃主要由於，與二零二三年中期期間相比，專業及諮詢費增加830,000港元以及市場推廣及宣傳費用增加1,800,000港元之綜合影響所致。

溢利淨額

與二零二三年中期期間錄得溢利淨額5,550,000港元相比，本集團於二零二四年中期期間錄得溢利淨額6,260,000港元，主要由於上述原因及因本集團更注重高毛利率的B2C業務，從而提升了保健業務的毛利所致。

重大投資、重大收購及出售附屬公司

於二零二四年中期期間，本集團並無持有任何重大投資、重大收購及出售事項。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層之討論及分析

Liquidity and financial resources

During the 2024 Interim Period, the operations of the Group were financed principally by equity capital, cash generated by the Group's business operations and cash and bank deposits.

As at 30 June 2024, cash and bank balances (including fixed deposits with banks with original maturity within three months) held by the Group amounted to HK\$223.85 million (as at 31 December 2023: HK\$222.39 million).

Gearing ratio

The gearing ratio calculated on the basis of net debts over the total shareholders' equity as at 30 June 2024 was zero (as at 31 December 2023: zero).

Foreign currency exposure

During the 2024 Interim Period, the Group recorded an exchange loss of HK\$0.02 million (the 2023 Interim Period: gain of HK\$0.62 million). In addition, the Group recorded a currency translation loss of approximately HK\$0.5 million (the 2023 Interim Period: currency translation loss of approximately HK\$0.5 million), mainly due to the half year end translation of monetary assets denominated in foreign currency into local reporting currency by the Company's subsidiaries in Australia and New Zealand. The foreign currency risk is managed proactively by regular reviews of the currency positions in the basket of currency mix. To minimise the risk exposure, the Group has a hedging strategy based on prevailing market conditions and working capital requirements of subsidiaries.

Capital structure

During the 2024 Interim Period, the Group's capital structure consists of equity attributable to owners of the Company, comprising issued share capital and reserves.

New products and services

During the 2024 Interim Period, save as disclosed under Business Review section, no other new products or services was launched.

流動資金及財務資源

於二零二四年中期期間，本集團的營運主要由股本、本集團業務營運所得現金以及現金及銀行存款提供資金。

於二零二四年六月三十日，本集團持有的現金及銀行結餘（包括原到期日在三個月內的銀行定期存款）為223,850,000港元（於二零二三年十二月三十一日：222,390,000港元）。

負債比率

負債比率乃根據債務淨額除以股東權益總額計算，於二零二四年六月三十日為零（於二零二三年十二月三十一日：零）。

外匯風險

於二零二四年中期期間，本集團錄得匯兌虧損20,000港元（二零二三年中期期間：收益620,000港元）。此外，本集團錄得貨幣匯兌虧損約500,000港元（二零二三年中期期間：貨幣匯兌虧損約500,000港元），主要由於本公司於澳洲及新西蘭之附屬公司於半年度結算日將以外幣計值的貨幣資產換算為當地呈報貨幣所致。本集團透過定期檢討一籃子貨幣組合內的貨幣持倉積極管理外匯風險。為盡量降低所面臨的風險，本集團根據現行市況及附屬公司的營運資金需求運用對沖策略。

資本架構

於二零二四年中期期間，本集團的資本架構包括本公司擁有人應佔股權（包括已發行股本）及儲備。

新產品及服務

於二零二四年中期期間，除業務回顧一節所披露者外，本集團並無推出任何其他新產品或服務。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層之討論及分析

Charges on the Group's assets

As at 30 June 2024, there were no charge on the Group's assets (as at 31 December 2023: nil).

Contingent liabilities

Details of the Group's contingent liabilities as at 30 June 2024 are set out in Note 22 of the Notes to the interim financial information.

Employees and remuneration policies

The Group's remuneration policies are in line with the prevailing market practices and are determined on the basis of performance and experience of individual employees. The Group provides retirement benefits in accordance with the relevant laws and regulations in the place where the staff is employed. As at 30 June 2024, the Group engaged a total number of 13 staff (including employees, consultants and directors).

Business Review

Healthcare Business

Since the establishment of the Healthcare Business in 2022, the Healthcare Business has undergone substantial development under the diligent management and efforts of the Group's management and staff. It has evolved into a profitable business with significant growth potential, including the introduction of its original design manufacturing ("ODM") products.

Introduction of ODM products

Having achieved remarkable results from the sales of healthcare products through its B2B and B2C operation model in 2023, the Group recognised the promising growth potential in its Healthcare Business. In order to expand the Healthcare Business, the Group had entered into a strategic cooperation agreement with Beijing Tong Ren Tang (Hong Kong) Limited and 中科分子生物(廣東)股份有限公司 (CasMo Bio-tech (Guangdong) Co., Ltd.*, "CBC") as disclosed in the Company's announcement dated 24 October 2023. Pursuant to the said agreement, the Group assumes the role of designing the ODM products and serving as the global distributor. Drawing upon the Group's market knowledge, established distribution channels, and seasoned marketing and sales team, it oversees the distribution and marketing of the ODM products worldwide. This responsibility encompasses establishing distribution channels, driving product promotion, and ensuring the availability of the products to customers in both Hong Kong and the People's Republic of China (the "PRC").

本集團資產抵押

於二零二四年六月三十日，本集團並無資產抵押（於二零二三年十二月三十一日：無）。

或然負債

於二零二四年六月三十日之本集團或然負債之詳情載於中期財務資料附註之附註22。

僱員及薪酬政策

本集團的薪酬政策符合現行市場慣例並根據員工個人的表現及經驗而釐定。本集團根據員工受聘所在地的相關法律法規提供退休福利。於二零二四年六月三十日，本集團合共聘用13名員工（包括僱員、顧問及董事）。

業務回顧

保健業務

自二零二二年設立保健業務以來，保健業務在本集團管理層及員工的努力管理下獲得了顯著的發展。其已發展成為一項有盈利且有巨大增長潛力的業務，包括推出其原設計製造（「原設計製造」）產品。

原設計製造產品介紹

隨著本集團於二零二三年通過B2B及B2C營運模式在保健產品銷售方面取得了顯著成績，本集團意識到保健業務具有巨大增長潛力。誠如本公司日期為二零二三年十月二十四日的公告所披露，為拓展保健業務，本集團與北京同仁堂(香港)有限公司及中科分子生物(廣東)股份有限公司（「中科分子」）訂立戰略合作協議。根據上述協議，本集團負責原設計製造產品的設計並擔任全球分銷商。憑藉本集團的市場知識、既有的分銷渠道及經驗豐富的市場營銷團隊，本集團負責監督原設計製造產品於全球的分銷及推廣。該職責包括建立分銷渠道、推動產品推廣，及確保香港及中華人民共和國（「中國」）的客戶均可購買產品。

MANAGEMENT DISCUSSION AND ANALYSIS 管理層之討論及分析

After conducting extensive market research, product design, preparation and production planning, the first batch of the Group's ODM products was launched in February 2024 through its B2B and B2C sales channel. The lineup of ODM products consists of 11 items that incorporate traditional Chinese medicine formulas. These products are formulated as instant powders and make use of CBC's research on Plant Low-temperature Extraction & Efficient Separation Integration Technology (PLEESIT). Notable examples among these products include “人參猴頭菇分子精華飲” (Molecular Essence Drink with Ginseng and Hericium Monkey Head Mushroom), “人參黃精分子精華飲” (Molecular Essence Drink with Ginseng and Cordyceps), “菊花藍莓分子精華飲” (Molecular Essence Drink with Chrysanthemum and Blueberry), “靈芝葛根枳椇分子精華飲” (Molecular Essence Drink with Lingzhi, Pueraria Root, and Chinese Wolfberry), and “黃芪人參分子精華飲” (Molecular Essence Drink with Astragalus and Ginseng).

在進行廣泛的市場調研、產品設計、籌備及生產規劃後，本集團的首批原設計製造產品已於二零二四年二月通過其B2B及B2C銷售渠道推出。這些原設計製造產品系列包括11款融合了傳統中藥配方的產品。該等產品利用了中科分子的植物有效成分高效分離純化技術集成系統 (PLEESIT) 研究成果以速溶粉末形式配製。該等產品中的著名例子包括人參猴頭菇分子精華飲、人參黃精分子精華飲、菊花藍莓分子精華飲、靈芝葛根枳椇分子精華飲及黃芪人參分子精華飲。



MANAGEMENT DISCUSSION AND ANALYSIS

管理層之討論及分析

Future development of the Healthcare Business

Expansion of existing business in order to scale up its operations

The Group plans to scale up its Healthcare Business by allocating further resources in various areas such as staff costs, marketing initiatives, inventory management, and logistics. This expansion also involves increasing the supplier network to offer a wider range of products, which will require an increase in inventory levels. Additionally, the Group aims to expand its customer network through targeted marketing efforts in the B2C sector, aiming to become a trusted healthcare product provider and attract more customers to its e-commerce platforms. In the B2B sector, the Group will collaborate with distributors to secure bulk purchases and further expand its customer base.

Targeted campaign to boost market share

The Group acknowledges the need for improvement in market share in the PRC, despite recent successes. To address this, the Group constantly evaluates market segments and identifies products with great potential. Marketing campaigns will be conducted on virtual platforms in collaboration with Key Opinion Leaders (“KOL”) who specialise in promoting the Group’s healthcare products. These KOLs will create engaging content, provide product reviews, and increase brand awareness among their followers.

Expansion of ODM business

To further boost the Group’s ODM business, which is a relatively new line of business with a promising future, the Group plans to allocate more resources to this area. Recognising that the Group’s key value proposition in the ODM products lies in its market research, identifying consumer demand gaps, and developing tailored ODM formulas to bridge such gaps, the Group’s plan is to expand its ODM products team by recruiting talents in such domain. Over the next few years, the Group expects this trend of spending continue to boost the market share of its ODM products in the healthcare market.

保健業務未來發展

擴展現有業務以擴大其經營規模

本集團計劃通過在員工成本、市場營銷活動、庫存管理及物流等多個領域分配更多資源來擴大其保健業務規模。這一擴展亦涉及擴大供應商網絡，以提供範圍更廣的商品，這將需要增加存貨水平。此外，本集團致力於通過於B2C領域進行定向市場營銷來擴展其客戶網絡，力爭成為值得信賴的保健產品供應商，並吸引更多客戶到其電子商務平台。於B2B領域，本集團將與分銷商合作，以保障批量採購及進一步擴大其客戶基礎。

定向營銷活動以提高市場份額

本集團承認，儘管最近取得成功，但仍需提高在中國的市場份額。為此，本集團正在不斷評估市場分部，及識別具有巨大潛力的產品。本集團將與專門負責推廣本集團保健產品的關鍵意見領袖（「KOL」）合作，於虛擬平台上進行市場營銷活動。這些KOL將創作引人入勝內容、提供產品測評並在其關注者中增加品牌知名度。

擴展原設計製造業務

為進一步推動本集團相對較新但前景光明的業務線原設計製造業務，本集團計劃分配更多資源至該領域。於市場調研中確認本集團在原設計製造產品方面的關鍵價值主張、識別消費者需求差距以及開發量身定製的原設計製造配方以填補這些差距，本集團計劃通過招募該領域的人才來擴大其原設計製造產品團隊。未來幾年，本集團預期該支出趨勢將會持續提高其原設計製造產品在保健市場的市場份額。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層之討論及分析

Updates on the decision of the Stock Exchange on Rule 13.24 of the Listing Rules

References are made to the Company's announcements dated 13, 24 April, 17 May, 24 July, 24 October 2023, 24 January and 24 April 2024 (the "Announcements") in relation to, among others, (i) the decision of the Listing Committee to suspend trading in the Company's shares on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"); (ii) the suspension of trading in the Company's shares; (iii) the resumption guidance for the Company as set out in a letter from the Stock Exchange; and (iv) the quarterly updates on progress of resumption. Capitalised terms used herein shall have the same meanings as those defined in the Announcements, unless otherwise specified.

As disclosed in the Announcements, the Listing Committee was of the view that the Company failed to maintain a sufficient level of operations and assets of sufficient value to support its operations as required under Rule 13.24 of the Rules (the "Listing Rules") Governing the Listing of Securities on the Stock Exchange. Trading in the Company's shares on the Stock Exchange had been suspended with effect from 9:00 a.m. on Tuesday, 25 April 2023. Then, the Stock Exchange had set out the Resumption Guidance for the Company.

Referring to the Company's announcement dated 18 July 2024, as the conditions set out in the Resumption Guidance have been fully fulfilled to the Stock Exchange's satisfaction, trading in the Company's shares has been resumed at 9:00 a.m. on 19 July 2024.

Subsequent event

On 12 July 2024, the Company received notification from its controlling shareholder, CITIC Securities International Company Limited, regarding its intention to transfer a portion of the shares in the Company through a public solicitation process. This transfer encompasses a range of 569,321,200 to 813,316,000 shares, which constituting approximately 28% to 40% of the Company's total issued share capital. Further details could be referred to the Company's announcement dated 15 July 2024.

有關聯交所根據上市規則第13.24條所作決定的最新資料

茲提述本公司日期為二零二三年四月十三日、二十四日、五月十七日、七月二十四日、十月二十四日、二零二四年一月二十四日及四月二十四日的公告（「該等公告」），內容有關（其中包括）(i)上市委員會決定暫停本公司股份於香港聯合交易所有限公司（「聯交所」）買賣；(ii)本公司股份暫停買賣；(iii)聯交所函件中所載本公司的復牌指引；及(iv)復牌進度的季度最新資料。除文義另有界定者外，以下所採用之詞彙與該等公告所界定者具有相同涵義。

誠如該等公告所披露，上市委員會認為本公司未能根據聯交所證券上市規則（「上市規則」）第13.24條的規定維持足夠的運營水平和足夠價值的資產以支持其運營。本公司股份已於二零二三年四月二十五日（星期二）上午九時正起於聯交所停牌。其後，聯交所已為本公司制定復牌指引。

茲提述本公司日期為二零二四年七月十八日的公告，由於復牌指引所載條件已獲全面達成並令聯交所滿意，本公司股份已於二零二四年七月十九日上午九時正恢復買賣。

期後事項

於二零二四年七月十二日，本公司收到控股股東中信證券國際有限公司的通知，內容有關其擬通過公開徵集的方式轉讓所持有本公司569,321,200到813,316,000股股份，佔本公司已發行股本總數的約28%到40%。更多詳情請參閱本公司日期為二零二四年七月十五日的公告。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

BOARD AND COMMITTEES

The list of Directors of the Company is set out on page 2 of this report. The particulars of the Directors and their changes are set out as follows:

Changes in Information of Directors

Pursuant to Rule 13.51B(1) of the Listing Rules, the changes in information of Directors of the Company, as notified to the Company, subsequent to the date of the 2023 Annual Report are set out below.

As advised by Mr. Wu Jianfeng, one of the Company's independent non-executive Directors, that Accertify, where he serves as the Chief Engineer, a subsidiary of American Express Company (listed on the New York Stock Exchange with stock code: AXP), was spun off and is now operating independently as of 1 May 2024.

The director service agreements entered into between Mr. Li Jiong, Mr. Xu Jianqiang, and the Company were renewed on 21 May 2024. The term of service is three years and is subject to rotational retirements under the Company's articles of association. Mr. Li Jiong and Mr. Xu Jianqiang are entitled to receive a remuneration of HK\$120,000 per annum. However, on 10 March 2023, the Company received notices from Mr. Li Jiong, Mr. Xu Jianqiang, and Mr. Yuan Feng, respectively, stating their intention to waive the director's fee. The director's fee for Mr. Li Jiong and Mr. Xu Jianqiang is HK\$120,000 per annum, and for Mr. Yuan Feng, it is HK\$20,000 per month. These waivers have been effective from 1 April 2023 until the termination of their appointment as the Company's non-Executive Director/Executive Director.

The director service agreement between Mr. Chung Cheuk Fan Marco and the Company was renewed on 5 July 2024. The term of service is three years and is subject to rotational retirements under the Company's articles of association. Mr. Chung Cheuk Fan Marco is entitled to receive a remuneration of HK\$240,000 per annum.

Save as disclosed, during the six months ended 30 June 2024, there were no other changes to the Directors' information that are required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

董事會及委員會

本公司董事名單載於本報告第2頁。董事的詳細資料及其變動情況如下：

董事資料變動

根據上市規則第13.51B(1)條的規定，據本公司知悉，於二零二三年年報刊發日期後本公司董事資料之變動情況載列如下。

據本公司其中一名獨立非執行董事武劍鋒先生告知，其擔任首席工程師之Accertify（為美國運通公司（紐約證券交易所上市的公司，股票代號：AXP）旗下一家子公司），自2024年5月1日起，已被分拆並獨立營運。

李冏先生、許建強先生與本公司簽訂的董事服務協議已於二零二四年五月二十一日重續。服務期限為三年，並須根據本公司組織章程細則輪席退任。李冏先生及許建強先生有權收取每年120,000港元的酬金。然而，於二零二三年三月十日，本公司分別收到李冏先生、許建強先生及袁峰先生的通知，表示彼等有意放棄董事袍金。李冏先生及許建強先生的董事袍金為每年120,000港元，袁峰先生的董事袍金為每月20,000港元。該等豁免已自二零二三年四月一日起生效，直至彼等停止擔任本公司非執行董事／執行董事為止。

鍾卓勳先生與本公司簽訂的董事服務協議已於二零二四年七月五日重續。服務期限為三年，並須根據本公司組織章程細則輪席退任。鍾卓勳先生有權收取每年240,000港元的酬金。

除所披露者外，於截至二零二四年六月三十日止六個月，並無其他須根據上市規則第13.51B(1)條予以披露的董事資料變動。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

The Company has complied with the code provisions set out in the Corporate Governance Code contained in Appendix C1 of the Listing Rules throughout the 2024 Interim Period.

SECURITIES TRANSACTIONS BY DIRECTORS

The Board has adopted the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix C3 of the Listing Rules (the "Model Code") as the code of conduct regarding Directors' dealings in securities of the Company. In response to a specific enquiry by the Company, all the Directors have confirmed that they have complied with the Model Code at all applicable times during the 2024 Interim Period.

INTERESTS AND SHORT POSITIONS OF DIRECTORS AND CHIEF EXECUTIVES IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 June 2024, none of the Directors nor the Company's chief executives had any interests or short positions 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")) (i) which were required, pursuant to section 352 of the SFO, to be recorded in the register as referred to therein; or (ii) which were required to be notified to the Company and the Stock Exchange pursuant to the Model Code.

INTERESTS AND SHORT POSITIONS OF SHAREHOLDERS DISCLOSEABLE UNDER THE SFO

As at 30 June 2024, so far as the Directors and the Company's chief executives are aware, other than the interests and short positions of the Directors and the Company's chief executives as disclosed, the following persons had interests or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under section 336 of the SFO, or as otherwise notified to the Company and the Stock Exchange:

遵守企業管治守則

本公司於整個二零二四年中期期間一直遵守上市規則附錄C1所載之企業管治守則之守則條文。

董事進行的證券交易

董事會已採納上市規則附錄C3所載上市發行人董事進行證券交易的標準守則（「標準守則」）作為董事進行本公司證券交易的行為守則。於回應本公司具體詢問時，全體董事均已確認，彼等於二零二四年中期期間的所有適用時間內一直遵守標準守則。

董事及最高行政人員於股份、相關股份及債券之權益及淡倉

於二零二四年六月三十日，概無董事及本公司之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任何(i)根據證券及期貨條例第352條須載入該條例所指之登記冊中之權益或淡倉；或(ii)根據標準守則須知會本公司及聯交所之權益或淡倉。

根據證券及期貨條例須予披露之股東權益及淡倉

據董事及本公司最高行政人員所知，於二零二四年六月三十日，除所披露之董事及本公司最高行政人員之權益及淡倉外，以下人士於本公司的股份或相關股份中擁有須根據證券及期貨條例第XV部第2及3分部之條文向本公司披露或記錄於本公司根據證券及期貨條例第336條須備存的登記冊或以其他方式知會本公司及聯交所的權益或淡倉：

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

Names	Capacity	Number of shares/ underlying shares held 所持股份／相關股份數目		Total	Approximate % of the number of issued shares 佔已發行 股份數目 概約百分比
		Shares	Derivative interests		
姓名／名稱	身份	股份	衍生權益	總數	
CITIC Securities International Company Limited 中信證券國際有限公司	Beneficial owner 實益擁有人	1,200,310,001	–	1,200,310,001	59.03%
CITIC Securities Company Limited 中信証券股份有限公司	Interests of controlled corporation 受控制法團權益	1,200,310,001	–	1,200,310,001	59.03%
KVB Holdings Limited	Beneficial owner 實益擁有人	300,000,000	–	300,000,000	14.75%
Li Zhi Da 李志達	Interests of controlled corporation 受控制法團權益	300,000,000	–	300,000,000	14.75%
Calypso International Investment Co., Limited	Beneficial owner 實益擁有人	106,355,000	–	106,355,000	5.23%
Hainan Province Cihang Foundation 海南省慈航公益基金會	Interests of controlled corporation 受控制法團權益	106,355,000	–	106,355,000	5.23%
Cihang Sino-Western Cultural and Educational Exchange Foundation Limited 慈航東西方文教交流基金會有限公司	Interests of controlled corporation 受控制法團權益	106,355,000	–	106,355,000	5.23%

notes:

- CITIC Securities International Company Limited (“CSI”) beneficially owns 1,200,310,001 shares of the Company. CSI is wholly and beneficially owned by CITIC Securities Company Limited (“CITIC Securities”), by virtue of the SFO, CITIC Securities was deemed to be interested in those shares of the Company held by CSI.
- KVB Holdings Limited (“KHL”) beneficially owns 300,000,000 ordinary shares of the Company. KHL is held 75% of shares by Mr. Li Zhi Da (“Mr. Li”). By virtue of the SFO, Mr. Li was deemed to be interested in those shares held by KHL.

附註：

- 中信證券國際有限公司（「中信證券國際」）實益擁有1,200,310,001股本公司股份。中信證券國際由中信証券股份有限公司（「中信証券」）全資實益擁有，根據證券及期貨條例，中信証券被視為於中信證券國際持有的該等本公司股份中擁有權益。
- KVB Holdings Limited（「KHL」）實益擁有本公司300,000,000股普通股股份。KHL由李志達先生（「李先生」）持有75%股份。根據證券及期貨條例，李先生被視為於KHL持有的該等股份中擁有權益。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

- Calypso International Investment Co., Limited was a wholly owned subsidiary of 海航速運投資(上海)有限公司, which was in turn wholly owned by HNA Group Co., Ltd. HNA Group Co., Ltd. was held as to 70% by Hainan Traffic Administration Holding Co., Ltd. Hainan Traffic Administration Holding Co., Ltd. was in turn held as to 50% by Sheng Tang Development (Yangpu) Co., Ltd. Sheng Tang Development (Yangpu) Co., Ltd. was held as to 65% by Hainan Province Cihang Foundation and 35% by Tang Dynasty Development Co. Ltd. which was in turn 98% held by Pan-American Aviation Holding Company, which was wholly owned by Cihang Sino-Western Cultural and Educational Exchange Foundation Limited. Cihang Sino-Western Cultural and Educational Exchange Foundation Limited and Hainan Province Cihang Foundation were deemed under the SFO to be interested in entire 106,355,000 ordinary shares of the Company held by Calypso International Investment Co., Limited.
- Calypso International Investment Co., Limited為海航速運投資(上海)有限公司之全資附屬公司,而海航速運投資(上海)有限公司由海航集團有限公司全資擁有。海航集團有限公司由海南交管控股有限公司持有70%權益,而海南交管控股有限公司由盛唐發展(洋浦)有限公司持有50%權益。盛唐發展(洋浦)有限公司由海南省慈航公益基金會持有65%及盛唐發展有限公司持有35%權益,盛唐發展有限公司由Pan-American Aviation Holding Company持有98%權益,而Pan-American Aviation Holding Company由慈航東西方文教交流基金會有限公司全資擁有。根據證券及期貨條例,慈航東西方文教交流基金會有限公司及海南省慈航公益基金會被視為於Calypso International Investment Co., Limited所持全部106,355,000股本公司普通股股份中擁有權益。

Save as disclosed above, as at 30 June 2024, there was no other person (other than the Directors and the Company's chief executives) who had an interest or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under section 336 of the SFO, or as otherwise notified to the Company and the Stock Exchange.

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

During the 2024 Interim Period, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities.

INTERIM DIVIDEND

The Board has resolved not to declare any payment of dividend for the 2024 Interim Period (for the 2023 Interim Period: nil).

除上文所披露者外,於二零二四年六月三十日,概無任何其他人士(董事及本公司最高行政人員除外)於本公司股份或相關股份擁有根據證券及期貨條例第XV部第2及3分部之條文須向本公司披露或記錄於本公司須根據證券及期貨條例第336條所備存的登記冊或須以其他方式知會本公司及聯交所之權益或淡倉。

購買、出售及贖回本公司之上市證券

於二零二四年中期期間,本公司及其任何附屬公司概無購買、出售或贖回本公司之任何上市證券。

中期股息

董事會已決議不就二零二四年中期期間宣派任何股息(二零二三年中期期間:無)。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

DIRECTORS' INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS

Save as disclosed, no transactions, arrangements or contracts of significance in relation to the Group's business to which the Group was a party and in which a Director or an entity connected with a Director had a material interest, whether directly or indirectly, subsisted at the 2024 Interim Period or at any time during such period.

BASIS OF DETERMINING EMOLUMENT TO DIRECTORS

The emoluments of Directors are determined by the Board based on the recommendation from the Company's remuneration committee with reference to the performance and profitability of the Company as well as their personal performance, remuneration benchmark in the industry and the prevailing market conditions and will be reviewed from time to time.

The basis for determining the Directors' emoluments (including bonus payments) remained unchanged during the six months ended 30 June 2024.

REVIEW OF FINANCIAL STATEMENTS

The Audit Committee comprises three independent non-executive Directors, namely, Ms. Hu Zhaoxia, Mr. Wu Jianfeng and Mr. Ma Anyang. Ms. Hu Zhaoxia is the chairman of the Audit Committee. The Audit Committee had reviewed and expressed no disagreement with the accounting treatment adopted by the Company in preparing the unaudited condensed consolidated interim results of the Group for the 2024 Interim Period and has provided advice and comments thereon.

By Order of the Board
CLSA Premium Limited
Yuan Feng
Executive Director

Hong Kong, 26 August 2024

董事於交易、安排或合約的權益

除所披露者外，於二零二四年中期期間或有關期間內任何時間，本集團概無訂立對本集團業務屬重大且董事或與董事有關連的實體直接或間接擁有重大權益的持續有效交易、安排或合約。

董事酬金釐定基準

董事酬金由董事會根據本公司薪酬委員會的建議，參考本公司業績及盈利能力以及其個人表現、行業薪酬基準及當前市場條件釐定，並將不時進行審閱。

於截至二零二四年六月三十日止六個月，董事酬金（包括花紅）的釐定基準維持不變。

審閱財務報表

審核委員會由三名獨立非執行董事組成，分別為胡朝霞女士、武劍鋒先生及馬安陽先生。胡朝霞女士為審核委員會主席。審核委員會已審閱及對本公司就編製本集團二零二四年中期期間之未經審核簡明綜合中期業績所採納之會計處理方法並無異議，及為此已提供建議及意見。

承董事會命
CLSA Premium Limited
執行董事
袁峰

香港，二零二四年八月二十六日

CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

簡明綜合中期全面收益表

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

		Unaudited	
		未經審核	
		Six months ended 30 June	
		截至六月三十日止六個月	
	Notes 附註	2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Restated) (經重列)
CONTINUING OPERATIONS 持續經營業務			
Sales of goods from healthcare business	4	50,687	138,108
Other income	4, 5	4,814	3,787
Total income		55,501	141,895
Cost of sales from healthcare business		(31,086)	(118,651)
Referral expenses and other charges		(1,305)	(1,086)
Staff costs	6	(1,630)	(1,117)
Depreciation – property, plant and equipment	12	(194)	–
Other operating expenses	7	(13,850)	(12,805)
Total expenses		(48,065)	(133,659)
Profit before tax from continuing operations		7,436	8,236
Income tax expense	9	(1,176)	(1,304)
Profit for the period from continuing operations		6,260	6,932

CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

簡明綜合中期全面收益表

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Restated) (經重列)
		Notes 附註	
DISCONTINUED OPERATIONS	已終止經營業務		
Loss for the period from discontinued operations	來自已終止經營業務之期內虧損	-	(1,378)
Profit for the period	期內溢利	6,260	5,554
Other comprehensive expense	其他全面開支		
<i>Items that may be reclassified to profit or loss</i>	<i>可能重新分類至損益之項目</i>		
Currency translation difference	貨幣匯兌差額	(519)	(480)
Other comprehensive expense for the period, net of tax	期內其他全面開支 (扣除稅項)	(519)	(480)
Total comprehensive income for the period	期內全面收益總額	5,741	5,074
Profit/(loss) attributable to	以下項目應佔溢利／(虧損)		
Continuing operations	持續經營業務	6,260	6,932
Discontinued operations	已終止經營業務	-	(1,378)
Total comprehensive income/ (expense) attributable to	以下項目應佔全面收益／(開支)	6,260	5,554
Continuing operations	持續經營業務	5,741	6,935
Discontinued operations	已終止經營業務	-	(1,861)
Profit/(loss) per share for profit/ (loss) attributable to the equity holders of the Company for the period (HK cents per share)	期內本公司股權持有人應佔溢利／(虧損)之每股溢利／(虧損) (每股港仙)	5,741	5,074
Continuing operations	持續經營業務	0.31	0.34
Discontinued operations	已終止經營業務	-	(0.07)
- Basic and diluted	- 基本及攤薄	0.31	0.27

The Notes on pages 27 to 48 form part of the interim financial information.

第27至48頁的附註構成中期財務資料的一部分。

CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

簡明綜合中期財務狀況表

As at 30 June 2024 於二零二四年六月三十日

		<i>Notes</i> <i>附註</i>	Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元
ASSETS	資產			
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	12	194	388
Total non-current assets	非流動資產總值		194	388
Current assets	流動資產			
Inventories	存貨	13	9,123	11,916
Trade receivables	貿易應收款項	14	26,349	12,979
Other receivables, prepayments and deposits	其他應收款項、預付款項及按金	15	1,414	2,914
Tax prepayment	預繳稅項		4	4
Cash and bank balances and client trust bank balances	現金及銀行結餘以及客戶信託銀行結餘	16	225,013	223,574
Total current assets	流動資產總值		261,903	251,387
Total assets	資產總值		262,097	251,775
EQUITY AND LIABILITIES	權益及負債			
Equity	權益			
Share capital	股本	19	20,333	20,333
Reserves	儲備		225,273	219,532
Total equity	權益總額		245,606	239,865

CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

簡明綜合中期財務狀況表

As at 30 June 2024 於二零二四年六月三十日

		<i>Notes</i> <i>附註</i>	Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元
Current liabilities	流動負債			
Income tax payable	應付所得稅		3,018	1,842
Trade and other payables	貿易及其他應付款項	17	12,322	8,909
Clients' balances	客戶結餘	18	1,151	1,159
Total current liabilities	流動負債總額		16,491	11,910
Total liabilities	負債總額		16,491	11,910
Total equity and liabilities	總權益及負債		262,097	251,775

The Notes on pages 27 to 48 form part of the interim financial information.

第27至48頁的附註構成中期財務資料的一部分。

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

簡明綜合中期權益變動表

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

		Share capital	Share premium	Unaudited 未經審核		Accumulated losses	Total equity
				Capital reserve	Currency translation reserve		
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	資本儲備 HK\$'000 千港元	貨幣匯兌 儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	權益總額 HK\$'000 千港元
				Note 19(b) 附註19(b)			
Balance at 1 January 2024 (audited)	於二零二四年一月一日 之結餘(經審核)	20,333	180,493	171,892	(24,075)	(108,778)	239,865
Comprehensive income/(expense)	全面收益/(開支)						
Profit for the period	期內溢利	-	-	-	-	6,260	6,260
Other comprehensive expense for the period	期內其他全面開支	-	-	-	(519)	-	(519)
Total comprehensive income for the period	期內全面收益總額	-	-	-	(519)	6,260	5,741
Balance at 30 June 2024	於二零二四年 六月三十日之結餘	20,333	180,493	171,892	(24,594)	(102,518)	245,606

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

簡明綜合中期權益變動表

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

		Share capital	Share premium	Capital reserve	Currency translation reserve	Accumulated losses	Total equity
		股本	股份溢價	資本儲備	貨幣匯兌儲備	累計虧損	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
				Note 19(b) 附註19(b)			
Balance at 1 January 2023 (audited)	於二零二三年一月一日之結餘 (經審核)	20,333	180,493	171,892	(23,298)	(118,620)	230,800
Comprehensive income/(expense)	全面收益/(開支)						
Profit for the period	期內溢利	-	-	-	-	5,554	5,554
Other comprehensive expense for the period	期內其他全面開支	-	-	-	(480)	-	(480)
Total comprehensive income for the period	期內全面收益總額	-	-	-	(480)	5,554	5,074
Balance at 30 June 2023	於二零二三年六月三十日之結餘	20,333	180,493	171,892	(23,778)	(113,066)	235,874

The Notes on pages 27 to 48 form part of the interim financial information.

第27至48頁的附註構成中期財務資料的一部分。

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

簡明綜合中期現金流量表

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

		Unaudited	
		未經審核	
		Six months ended 30 June	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
		(Restated)	
		(經重列)	
		Notes	
		附註	
Cash flows from operating activities	經營活動所得現金流量		
Profit/(loss) before tax	除稅前溢利／(虧損)		
Continuing operations	持續經營業務	7,436	8,236
Discontinued operations	已終止經營業務	-	(1,378)
		7,436	6,858
Adjustments for:	調整：		
Depreciation – property, plant and equipment	折舊—物業、廠房及設備	12	236
Interest income	利息收入	5	(4,683)
Interest expense	利息開支	-	1
Cash flows generated from operating activities before working capital changes	營運資金變動前經營活動所得現金流量	2,816	2,412
Changes in working capital:	營運資金變動：		
Trade receivables	貿易應收款項	(13,370)	(19,319)
Inventories	存貨	2,793	25,564
Client trust bank balances	客戶信託銀行結餘	-	1,716
Balances due from agents	應收代理結餘	-	4,650
Derivative financial instruments	衍生金融工具	-	(12)
Other receivables, prepayments and deposits	其他應收款項、預付款項及按金	1,461	4,010
Clients' balances	客戶結餘	-	(663)
Trade and other payables	貿易及其他應付款項	3,421	(21,010)
Net cash used in operating activities	經營活動所用現金淨額	(2,879)	(2,652)

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

簡明綜合中期現金流量表

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

		Unaudited	
		未經審核	
		Six months ended 30 June	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
		(Restated)	
		(經重列)	
		<i>Notes</i>	
		<i>附註</i>	
Cash flow from investing activity	投資活動所得現金流量		
Interest received	已收利息	4,814	4,683
Net cash generated from investing activity	投資活動所得現金淨額	4,814	4,683
Cash flow from financing activity	融資活動所得現金流量		
Interest paid	已付利息	-	(1)
Net cash used in financing activity	融資活動所用現金淨額	-	(1)
Net increase in cash and cash equivalents	現金及現金等價物增加淨額	1,935	2,030
Cash and cash equivalents at beginning of period	期初現金及現金等價物	222,386	211,791
Effect of foreign exchange rate changes, net	匯率變動影響淨額	(471)	(491)
Cash and cash equivalents at end of period	期末現金及現金等價物	223,850	213,330
		<i>16</i>	

The Notes on pages 27 to 48 form part of the interim financial information.

第27至48頁的附註構成中期財務資料的一部分。

NOTES TO THE INTERIM FINANCIAL INFORMATION

中期財務資料附註

1 GENERAL INFORMATION

CLSA Premium Limited (the “Company”) was incorporated in the Cayman Islands on 9 November 2010 as an exempted company with limited liability under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. Its registered office address is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The Company is a holding company and its subsidiaries are principally engaged in the healthcare business.

The Company’s shares are listed on the main board of The Stock Exchange of Hong Kong Limited. As at 30 June 2024, 59.03% of the Company’s issued shares are held by CITIC Securities International Company Limited (“CSI”) (a Hong Kong incorporated company and its holding company is CITIC Securities Company Limited which is incorporated in the People’s Republic of China), and 14.75% of the Company’s issued shares are held by KVB Holdings Limited.

These unaudited condensed consolidated interim financial information are presented in Hong Kong dollars (“HK\$”), unless otherwise stated. These interim financial information have not been audited but were reviewed by the Company’s audit committee and approved for issuance by the Board on 26 August 2024.

2 BASIS OF PREPARATION

The condensed consolidated interim financial information for the six months ended 30 June 2024 has been prepared in accordance with Hong Kong Accounting Standard 34, ‘Interim Financial Reporting’ issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). The condensed consolidated interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2023, which has been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the HKICPA.

Except as described below, the accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period.

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

1 一般資料

CLSA Premium Limited (「本公司」) 於二零一零年十一月九日根據開曼群島公司法第22章(經綜合及修訂的一九六一年第三號法例)於開曼群島註冊成立為獲豁免有限公司。本公司的註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands。本公司為一間控股公司，其附屬公司主要從事保健業務。

本公司股份於香港聯合交易所有限公司主板上市。於二零二四年六月三十日，本公司已發行股份的59.03%由中信證券國際有限公司(「中信證券國際」)(於香港註冊成立，及其控股公司為於中華人民共和國註冊成立的中信証券股份有限公司)持有，及本公司已發行股份的14.75%由KVB Holdings Limited持有。

除非另有說明，該等未經審核簡明綜合中期財務資料以港元(「港元」)呈列。該等中期財務資料尚未經審核，惟已由本公司審核委員會審閱，並於二零二四年八月二十六日獲董事會批准刊發。

2 編製基準

截至二零二四年六月三十日止六個月的簡明綜合中期財務資料已根據由香港會計師公會(「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」編製。簡明綜合中期財務資料應與根據由香港會計師公會頒佈之香港財務報告準則(「香港財務報告準則」)所編製的截至二零二三年十二月三十一日止年度的年度財務報表一併閱讀。

除下文所述者外，所採用的會計政策與上一個財政年度及相關中期報告期間所採納者一致。

編製中期財務資料需要管理層作出影響會計政策應用以及所呈報資產及負債、收入及開支金額的判斷、估計及假設。實際結果可能有別於該等估計。

NOTES TO THE INTERIM FINANCIAL INFORMATION

中期財務資料附註

2 BASIS OF PREPARATION (continued)

In preparing this condensed consolidated interim financial information, the significant judgements made by management in applying the Group's accounting policies and the critical accounting estimates and judgements were the same as those that applied to the consolidated financial statements for the year ended 31 December 2023.

3 FINANCIAL RISK MANAGEMENT

The Group's activities expose it to a variety of financial risks: interest rate risk, foreign currency risk, credit risk and liquidity risk.

The interim financial information does not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements as at 31 December 2023.

There has been no change in the financial risk management policies since previous year end.

3.1 Foreign currency risk

Exchange rate fluctuation is the most significant risk in leveraged foreign exchange trading. The Group takes on exposure to the effects of fluctuations in the prevailing foreign currency exchange rates on its financial position and cash flows. The Group is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to Renminbi, New Zealand dollars and Australian dollars. The Group will suffer a loss if it fails to cover a client deal at a better exchange rate. The Group monitors foreign exchange exposure by reviewing the open position of the Group and client trading performance. The risk is measured by the use of sensitivity analysis and cash flow forecasting. Specific risk limits are set to measure and monitor foreign exchange risk. Any excessive foreign exchange risks are passed on to other financial institutions through execution of trades with those institutions. The management sets limits on the level of exposure by currency and in aggregate for both overnight and intra-day positions, which are monitored on an intra-day basis.

2 編製基準 (續)

編製此簡明綜合中期財務資料時，管理層於應用本集團會計政策時作出的重大判斷及重要會計估計及判斷與就其截至二零二三年十二月三十一日止年度的綜合財務報表所應用者一致。

3 財務風險管理

本集團業務須承受各類財務風險：利率風險、外匯風險、信貸風險及流動性風險。

中期財務資料並不包括年度財務報表所要求的全部財務風險管理資料及披露，應與本集團於二零二三年十二月三十一日的年度財務報表一併閱讀。

財務風險管理政策自去年年結以來並無變動。

3.1 外匯風險

匯率浮動乃槓桿式外匯交易中最重大的風險。本集團的財務狀況及現金流量因應當時外幣匯率變動的影響而承擔風險。本集團承受以人民幣、新西蘭元及澳元為主的各種貨幣風險。倘本集團未能按更佳匯率進行客戶交易，則將蒙受損失。本集團透過審查本集團的未平倉合約及客戶交易表現監控外匯風險。風險乃通過利用敏感性分析及現金流量預測等方法進行計量。特定風險限制乃為計量及監控外匯風險而設。任何重大外匯風險則透過與其他金融機構進行交易轉移至該等機構。管理層對隔夜及即日持倉貨幣及總額所承擔的風險水平設定限額，於當日時間內予以監察。

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

3 FINANCIAL RISK MANAGEMENT (continued)

3.1 Foreign currency risk (continued)

The Group has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk. The Group currently does not have a foreign currency policy to hedge its currency exposure arising from the net assets of the Group's foreign operations.

The Group traded in foreign currencies, commodities and other products through its margin trading business. In order to protect against their exposures to fluctuations in foreign exchange rates and commodity prices, the Group had entered into a number of derivative contracts with the Group's counterparties in the normal course of business.

The carrying amounts of the Group's financial assets and financial liabilities denominated in a currency other than functional currency of the Group are as follows:

3 財務風險管理 (續)

3.1 外匯風險 (續)

本集團持有若干海外業務投資，其資產淨值面臨外幣兌換風險。本集團目前並無制定外幣政策，以對沖因本集團海外業務資產淨值產生的外匯風險。

本集團透過其保證金交易業務進行外幣、商品及其他產品交易。為保障本集團不受匯率及商品價格波動之風險影響，本集團於正常業務過程中與其交易對手訂立多項衍生合約。

以本集團功能貨幣以外之貨幣計值之本集團金融資產及金融負債之賬面值載列如下：

		As at 30 June 2024 (Unaudited) 於二零二四年六月三十日 (未經審核)			As at 31 December 2023 (Audited) 於二零二三年十二月三十一日 (經審核)		
		Assets	Liabilities	Net exposure	Assets	Liabilities	Net exposure
		資產	負債	淨敞口	資產	負債	淨敞口
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
United States dollars ("USD")	美元	192,405	(792)	191,613	183,658	(786)	182,872
Renminbi ("RMB")	人民幣	15,057	-	15,057	16,842	-	16,842
Australian dollars ("AUD")	澳元	7,094	(489)	6,605	7,611	(739)	6,872
New Zealand dollars ("NZD")	新西蘭元	137	(5)	132	138	(5)	133
Japanese Yen ("JPY")	日圓	4	-	4	4	-	4
Others	其他	68	(127)	(59)	13	-	13
		214,765	(1,413)	213,352	208,266	(1,530)	206,736

NOTES TO THE INTERIM FINANCIAL INFORMATION

中期財務資料附註

3 FINANCIAL RISK MANAGEMENT (continued)

3.1 Foreign currency risk (continued)

The following table indicates the impact on the Group's profit before taxation to movements in foreign exchange rate as at 30 June 2024 and 31 December 2023:

Foreign currency risk		Movement in foreign currency	Unaudited	Movement in foreign currency	Audited
			30 June 2024		31 December 2023
外匯風險		外匯變動	二零二四年 六月三十日	外匯變動	二零二三年 十二月三十一日
			HK\$'000 千港元		HK\$'000 千港元
RMB	人民幣	+/-5%	753	+/-5%	842
AUD	澳元	+/-5%	330	+/-5%	344
NZD	新西蘭元	+/-5%	7	+/-5%	7

As HK\$ is closely pegged with USD, the currency risk in this respect is considered not significant.

下表列示於二零二四年六月三十日及二零二三年十二月三十一日外匯匯率變動對本集團除稅前溢利的影響：

由於港元與美元緊密掛鈎，因此認為就此產生的貨幣風險並不重大。

4 SEGMENT REPORTING

Operating segments are reported in a manner consistent with the internal reporting provided to the executive directors and senior management of the Group. The Group's operating businesses are structured and managed separately according to the nature of their operations and the services they provide. Each of the Group's business segments represents a strategic business unit that offers services which are subject to risks and returns that are different from those of the other business segments. The Board of Directors considers the business from geographical and service/product perspective.

In 2022, the Group had ceased its margin dealing business in New Zealand and Australia. In 2023, the Group had further suspended the remaining margin dealing operation in Hong Kong. In accordance with HKFRS 5, the segments of New Zealand, Australia and Hong Kong business for the six months ended 30 June 2023 were presented as discontinued operations in the Group's consolidated financial statements.

4 分部報告

經營分部的報告方式與向本集團執行董事及高級管理層提供的內部報告一致。本集團的經營業務乃按其營運性質及所提供服務分開組織及管理。本集團旗下各業務分部均為提供服務的策略業務單位，其服務所承受風險及所享有回報有別於其他業務分部。董事會從地區及服務／產品角度考慮業務。

於二零二二年，本集團已終止其於新西蘭及澳洲的保證金交易業務。於二零二三年，本集團已進一步暫停其於香港餘下的保證金交易業務。根據香港財務報告準則第5號，於截至二零二三年六月三十日止六個月的新西蘭、澳洲及香港業務分部於本集團綜合財務報表呈列為已終止經營業務。

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

4 SEGMENT REPORTING (continued)

Summary details of the business segments from geographical and service/product perspective are as follows:

- (a) the healthcare business segment engages in the sales of healthcare products;
- (b) the margin dealing segment engages in the provision of leveraged foreign exchange, commodity and index trading services in New Zealand, Australia and Hong Kong; and
- (c) unallocated segment engages in the provision of services other than margin dealing and healthcare businesses, and the operations of the investment holding companies.

As mentioned above, the operating results from the remaining margin dealing businesses in New Zealand, Australia and Hong Kong are combined and presented as discontinued operation for the six months ended 30 June 2023. As such, the segment information for the six months ended 30 June 2023 has been restated accordingly.

The Group has commenced the healthcare business and established online stores through internationally renowned online sale platforms in 2022. The Group sells the healthcare products sourced from its suppliers to end-customers and wholesale customers. The healthcare business was organically grown and not as result of a business combination.

Inter-segment transactions, if any, are conducted with reference to the prices charged to third parties and there was no change in the basis during the six months ended 30 June 2024 and 2023.

4 分部報告 (續)

從地區及服務／產品角度概述的業務分部詳情如下：

- (a) 保健業務分部從事銷售保健產品；
- (b) 保證金交易分部從事於新西蘭、澳洲及香港提供槓桿式外匯、商品及指數交易服務；及
- (c) 未分配分部從事提供保證金交易及保健業務以外的服務，以及投資控股公司的營運。

誠如上文所述，截至二零二三年六月三十日止六個月，於新西蘭、澳洲及香港餘下的保證金交易業務所得經營業績合併及呈列為已終止經營業務。因此，截至二零二三年六月三十日止六個月的分部資料已相應重列。

本集團於二零二二年已開展保健業務並透過國際知名電商平台成立了網店。本集團將自供應商採購的保健產品銷售予其終端客戶及批發客戶。保健業務屬自然增長而非業務合併的結果。

分部間的交易(如有)乃參照向第三方收取的價格而進行，有關基準於截至二零二四年及二零二三年六月三十日止六個月期間並無變動。

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

4 SEGMENT REPORTING (continued)

The segment information provided to the management for the reportable segments for the six months period ended 30 June 2024 and 2023 is as follows:

For the six months ended 30 June 2024 (Unaudited)

4 分部報告 (續)

截至二零二四年及二零二三年六月三十日止六個月期間，就可報告分部向管理層提供的分部資料如下：

截至二零二四年六月三十日止六個月（未經審核）

		Continuing operations 持續經營業務		Discontinued operations 已終止經營業務	Total 總計
		Healthcare business 保健業務 HK\$'000 千港元	Unallocated 未分配 HK\$'000 千港元	Margin dealing 保證金交易 HK\$'000 千港元	HK\$'000 千港元
Segment revenue from external customers	來自外部客戶的分部收益	50,687	-	-	50,687
Other income	其他收入	-	4,814	-	4,814
Total revenue and other income	收益及其他收入總額	50,687	4,814	-	55,501
Segment profit/(loss)	分部溢利／(虧損)	8,401	(965)	-	7,436
Income tax expense	所得稅開支	(1,176)	-	-	(1,176)
Profit/(loss) for the period	期內溢利／(虧損)	7,225	(965)	-	6,260
Other segment information:	其他分部資料：				
Depreciation	折舊	-	194	-	194
Lease payments	租賃付款	-	173	-	173
Finance cost	融資成本	-	-	-	-

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

4 SEGMENT REPORTING (continued)

The segment information provided to the management for the reportable segments for the six months period ended 30 June 2024 and 2023 is as follows: (continued)

For the six months ended 30 June 2023 (Unaudited) (restated)

4 分部報告 (續)

截至二零二四年及二零二三年六月三十日止六個月期間，就可報告分部向管理層提供的分部資料如下：(續)

截至二零二三年六月三十日止六個月(未經審核)(經重列)

		Continuing operations 持續 經營業務	Discontinued operations 已終止 經營業務		
		Healthcare business 保健業務 HK\$'000 千港元	Unallocated 未分配 未分配 HK\$'000 千港元	Margin dealing 保證金交易 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Segment revenue from external customers	來自外部客戶的分部收益	138,108	–	217	138,325
Other income	其他收入	–	3,787	896	4,683
Total revenue and other income	收益及其他收入總額	138,108	3,787	1,113	143,008
Segment profit/(loss)	分部溢利/(虧損)	8,597	(361)	(1,378)	6,858
Income tax expense	所得稅開支	(1,304)	–	–	(1,304)
Profit/(loss) for the period	期內溢利/(虧損)	7,293	(361)	(1,378)	5,554
Other segment information:	其他分部資料：				
Depreciation	折舊	–	–	236	236
Lease payments	租賃付款	–	431	236	667
Finance cost	融資成本	–	–	1	1

NOTES TO THE INTERIM FINANCIAL INFORMATION

中期財務資料附註

4 SEGMENT REPORTING (continued)

The Company is domiciled in Hong Kong. The Group's major income from external customers is derived from its operations in Hong Kong.

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Restated) (經重列)
<u>Continuing operations</u> Hong Kong	持續經營業務 香港	50,687	138,108
<u>Discontinued operations</u> Hong Kong	已終止經營業務 香港	-	217
Total	總計	50,687	138,325

Major customers

During the six months period ended 30 June 2024, the following external customers contributed more than 10% of the total revenue of the Group.

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元
Customer A	客戶A	10,841	13,442
Customer B	客戶B	8,699	23,797
Customer C	客戶C	6,092	13,132
Customer D	客戶D	-	28,000
Customer E	客戶E	-	16,716

Information on segment assets and liabilities are not disclosed as this information is not presented to the Board of Directors as they do not assess performance of reportable segments using information on assets and liabilities.

4 分部報告 (續)

本公司駐於香港。本集團來自外部客戶的主要收入來自於香港的經營業務。

主要客戶

截至二零二四年六月三十日止六個月期間，以下外部客戶貢獻本集團收益總額超過10%。

由於董事會並無使用有關資產及負債的資料評估可報告分部的表現，故有關分部資產及負債的資料並無呈報予董事會，因而並無披露有關資料。

NOTES TO THE INTERIM FINANCIAL INFORMATION
中期財務資料附註

5 OTHER INCOME

Other income of continuing operations:

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Restated) (經重列)
Interest income	利息收入	4,814	3,787
		4,814	3,787

5 其他收入

持續經營業務產生之其他收入：

6 STAFF COSTS

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Restated) (經重列)
Staff costs of continuing operations (including directors' remuneration):	持續經營業務產生之員工成本 (包括董事酬金)：		
Salaries and allowances	工資及津貼	1,606	1,104
Pension scheme contributions	退休金計劃供款	24	13
		1,630	1,117

6 員工成本

NOTES TO THE INTERIM FINANCIAL INFORMATION

中期財務資料附註

7 OTHER OPERATING EXPENSES

Other operating expenses of continuing operations:

7 其他經營開支

持續經營業務產生之其他經營開支：

		Unaudited	
		未經審核	
		Six months ended 30 June	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
			(Restated)
			(經重列)
Auditors' remuneration	核數師酬金		
– Audit services	– 審核服務	679	607
– Non-audit services	– 非審核服務	27	27
Marketing, advertising and promotion expenses	市場推廣、廣告及宣傳開支	5,490	3,686
Professional and consultancy fee	專業及諮詢費	3,895	2,956
Personal postal articles tax	進境物品進口稅	1,659	1,599
Postage and courier expenses	郵政及快遞費用	1,064	906
Information services expenses	資訊服務開支	269	201
Short term lease payments under land and building	土地及樓宇之短期租賃付款	173	431
Bank charges	銀行費用	142	275
Repair and maintenance (including system maintenance)	維修及維護 (包括系統維護)	123	17
Net foreign exchange loss/(gain)	匯兌虧損/(收益) 淨額	19	(78)
Insurance	保險	4	590
Gain on disposal of property, plant and equipment	出售物業、廠房及設備之收益	(202)	–
Others	其他	508	1,588
		13,850	12,805

NOTES TO THE INTERIM FINANCIAL INFORMATION
中期財務資料附註

8 DISCONTINUED OPERATIONS

In 2022, the Group had ceased its margin dealing business in New Zealand and Australia due to future uncertainties in this business. In 2023, the Group had ceased its remaining margin dealing business in Hong Kong. The analysis of the results of discontinued operations is as follows:

8 已終止經營業務

於二零二二年，由於於新西蘭及澳洲的保證金交易業務的未來不確定性，本集團已終止該業務。於二零二三年，本集團已終止其於香港餘下的保證金交易業務。已終止經營業務的業績分析如下：

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Restated) (經重列)
Leverage foreign exchange and other trading income	槓桿式外匯及其他交易收入	-	217
Other income	其他收入	-	896
Total income	收入總額	-	1,113
Referral expenses and other charges	轉介開支及其他費用	-	(113)
Staff costs	員工成本	-	(1,361)
Depreciation – property, plant and equipment	折舊—物業、廠房及設備	-	(236)
Other operating expenses	其他經營開支	-	(780)
Total expenses	開支總額	-	(2,490)
Operating loss from discontinued operations	已終止經營業務產生之經營虧損	-	(1,377)
Finance cost	融資成本	-	(1)
Loss before tax from discontinued operations	已終止經營業務產生之除稅前虧損	-	(1,378)
Income tax	所得稅	-	-
Loss for the period from discontinued operations	已終止經營業務產生之期內虧損	-	(1,378)

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

8 DISCONTINUED OPERATIONS (continued)

Net cash flows from discontinued operations are as follows:

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Restated) (經重列)
Operating cash inflows	經營現金流入	-	12,729
Investing cash inflows	投資現金流入	-	896
Total cash inflows	現金流入總額	-	13,625

9 INCOME TAX EXPENSE

Hong Kong profits tax on continuing operations has been provided for at the rate of 16.5% (2023: 16.5%) on the estimated assessable profit for the period. Taxation on overseas profits has been calculated on the estimated assessable profit for the respective periods at the rates of taxation prevailing in the countries in which the Group operates. The income tax expenses of the Group are charged at a tax rate of 28% (2023: 28%) in New Zealand and 30% (2023: 30%) in Australia respectively in accordance with the local tax law.

8 已終止經營業務 (續)

已終止經營業務所得現金流量淨額如下：

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Restated) (經重列)
Operating cash inflows	經營現金流入	-	12,729
Investing cash inflows	投資現金流入	-	896
Total cash inflows	現金流入總額	-	13,625

9 所得稅開支

持續經營業務產生之香港利得稅乃按期內的估計應課稅溢利以16.5% (二零二三年：16.5%) 的稅率計提撥備。海外溢利的稅項已按各期間估計應課稅溢利以本集團經營所在國家通行的稅率計算。根據當地稅法，本集團於新西蘭及澳洲的所得稅開支分別按28% (二零二三年：28%) 及30% (二零二三年：30%) 的稅率計算。

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元
Current tax: Expense for the period	即期稅項： 期內開支	1,176	1,304
Income tax expense	所得稅開支	1,176	1,304

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

10 DIVIDENDS

The Board has resolved not to declare any payment of dividend for the six months ended 30 June 2024 (for the six months ended 30 June 2023: nil).

11 PROFIT PER SHARE

Basic profit per share is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the respective periods.

10 股息

董事會已決議不就截至二零二四年六月三十日止六個月宣派任何股息（截至二零二三年六月三十日止六個月：無）。

11 每股溢利

每股基本溢利按本公司股權持有人應佔溢利除以於相關期間已發行普通股的加權平均數計算。

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元
Profit from continuing operations	持續經營業務產生之溢利	6,260	6,932
Loss from discontinued operations	已終止經營業務產生之虧損	-	(1,378)
Profit attributable to equity holders of the Company	本公司股權持有人應佔溢利	6,260	5,554
		Number of shares 股份數目	Number of shares 股份數目
Weighted average number of ordinary shares in issue	已發行普通股的加權平均數	2,033,290,000	2,033,290,000

NOTES TO THE INTERIM FINANCIAL INFORMATION

中期財務資料附註

11 PROFIT PER SHARE (continued)

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年	2023 二零二三年
Basic and diluted profit/(loss) per share (HK cents)	每股基本及攤薄溢利／(虧損) (港仙)		
Continuing operations	持續經營業務	0.31	0.34
Discontinued operations	已終止經營業務	-	(0.07)
Total basic and diluted profit per share (HK cents)	每股基本及攤薄溢利 總額(港仙)	0.31	0.27

For the six months ended 30 June 2024 and 2023, basic profit per share is the same as diluted profit per share.

11 每股溢利 (續)

截至二零二四年及二零二三年六月三十日止六個月，每股基本溢利與每股攤薄溢利相同。

12 PROPERTY, PLANT AND EQUIPMENT

		Unaudited 未經審核	Audited 經審核
		30 June 2024 二零二四年 六月三十日	31 December 2023 二零二三年 十二月三十一日
		HK\$'000 千港元	HK\$'000 千港元
Opening net carrying amount	期初賬面淨值	388	845
Exchange adjustments	匯兌調整	-	(1)
Depreciation	折舊	(194)	(456)
Closing net carrying amount	期末賬面淨值	194	388

12 物業、廠房及設備

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

13 INVENTORIES

13 存貨

		Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元
Finished goods – merchandise	製成品—商品	9,123	11,916

The cost of goods recognised as cost of sales amounted to approximately HK\$31,086,000 for the six months ended 30 June 2024 (for the six months ended 30 June 2023: HK\$118,651,000).

截至二零二四年六月三十日止六個月，確認為銷售成本之貨品成本約為31,086,000港元（截至二零二三年六月三十日止六個月：118,651,000港元）。

14 TRADE RECEIVABLES

14 貿易應收款項

		Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元
Trade receivables	貿易應收款項	26,349	12,979
Less: provision for impairment allowance	減：減值撥備	–	–
		26,349	12,979

The Group seeks to maintain strict control over its outstanding receivables and has a credit control team to minimise credit risk. Overdue balances are reviewed regularly by senior management.

本集團致力嚴格監控其未償還的應收款項並設立信貸監控小組，以盡量減低信貸風險。高級管理層定期審閱逾期結餘。

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

14 TRADE RECEIVABLES (continued)

An ageing analysis of trade receivables by invoice date as at the end of the reporting period is as follows:

		Unaudited 未經審核 30 June 2024 二零二四年六月三十日		Audited 經審核 31 December 2023 二零二三年十二月三十一日	
		Balance 結餘 HK\$'000 千港元	Percentage 百分比 %	Balance 結餘 HK\$'000 千港元	Percentage 百分比 %
Current	即期	15,318	58.1	5,865	45.2
Less than 3 months past due	逾期少於三個月	9,584	36.4	7,114	54.8
3-6 months past due	逾期三至六個月	1,447	5.5	-	-
Total	總計	26,349	100.0	12,979	100.0

The Group applies the HKFRS 9 simplified approach to measure expected credit losses which use a lifetime expected loss allowance for all trade receivables.

Trade receivables past due but not impaired represents balance that the Group considered to be fully recoverable based on the past experience. As at 30 June 2024, none of the trade receivables (31 December 2023: nil) were impaired and the expected credit losses for the trade receivables balance are not significant. No provision was made as at 30 June 2024 (31 December 2023: nil).

Trade receivables are denominated in the following currencies:

		Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元		Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元	
HK\$	港元	16,744		4,167	
RMB	人民幣	8,179		8,812	
USD	美元	1,426		-	
		26,349		12,979	

All trade receivables' carrying amounts approximate to their fair values.

14 貿易應收款項 (續)

於報告期末，按發票日期分類之貿易應收款項之賬齡分析如下：

本集團應用香港財務報告準則第9號的簡化方法計量預期信貸虧損，即對所有貿易應收款項採用全期預期虧損撥備。

已逾期但未出現減值之貿易應收款項指本集團根據以往經驗認為可悉數收回之結餘。於二零二四年六月三十日，概無貿易應收款項（二零二三年十二月三十一日：無）出現減值，而貿易應收款項結餘之預期信貸虧損並不重大。於二零二四年六月三十日，本集團並無作出撥備（二零二三年十二月三十一日：無）。

貿易應收款項按以下貨幣計值：

所有貿易應收款項的賬面值與其公允值相若。

NOTES TO THE INTERIM FINANCIAL INFORMATION
中期財務資料附註

15 OTHER RECEIVABLES, PREPAYMENTS AND DEPOSITS

15 其他應收款項、預付款項及按金

		Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元
Interest receivables	應收利息	839	902
Prepayments	預付款項	328	1,771
Other receivables	其他應收款項	148	145
Right-of-return assets	退貨權資產	58	55
Rental and utility deposits	租金及公用設施按金	41	41
Total	總計	1,414	2,914

The carrying amounts of the Group's other receivables and deposits approximate to their fair values.

本集團其他應收款項及按金的賬面值與其公允值相若。

16 CASH AND BANK BALANCES AND CLIENT TRUST BANK BALANCES

16 現金及銀行結餘以及客戶信託銀行結餘

		Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元
Cash and bank balances	現金及銀行結餘	29,595	33,766
Fixed deposits with banks	銀行定期存款	194,255	188,620
Client trust bank balances	客戶信託銀行結餘	1,163	1,188
		225,013	223,574

NOTES TO THE INTERIM FINANCIAL INFORMATION 中期財務資料附註

16 CASH AND BANK BALANCES AND CLIENT TRUST BANK BALANCES (continued)

The Group maintains trust and segregated accounts with authorised financial institutions to hold clients' deposits arising from normal business transactions. The Group is not allowed to use the clients' monies to settle its own obligations in the ordinary course of business, and therefore they are not included as cash and cash equivalents in the condensed consolidated interim statement of cash flows.

As at 30 June 2024 and 31 December 2023, no bank balances are pledged to banks for banking facilities. No overdraft facility was utilised by the Group as at 30 June 2024 and 31 December 2023. None of the bank deposits are placed with market makers as collateral as at 30 June 2024 and 31 December 2023.

For the purposes of the condensed consolidated interim statement of cash flows, cash and cash equivalents comprises of the followings:

16 現金及銀行結餘以及客戶信託銀行結餘 (續)

本集團於獲授權金融機構持有信託及獨立賬戶，以保管客戶來自一般業務交易的存款。本集團不可動用客戶的資金清償其自身於日常業務過程中的債務，因此該等款項並無計入簡明綜合中期現金流量表中列作現金及現金等價物。

於二零二四年六月三十日及二零二三年十二月三十一日，概無銀行結餘就銀行信貸抵押予銀行。於二零二四年六月三十日及二零二三年十二月三十一日，本集團概無動用任何透支額。於二零二四年六月三十日及二零二三年十二月三十一日，概無銀行存款作為抵押品存置於市場莊家。

就簡明綜合中期現金流量表而言，現金及現金等價物包括以下各項：

	Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元
Cash and bank balances 現金及銀行結餘	29,595	33,766
Fixed deposits with banks with original maturity within three months 原到期日在三個月內的銀行定期存款	194,255	188,620
	223,850	222,386

NOTES TO THE INTERIM FINANCIAL INFORMATION
中期財務資料附註

17 TRADE AND OTHER PAYABLES

17 貿易及其他應付款項

			Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 HK\$'000 千港元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元
Trade payables	貿易應付款項	(b)	11,091	6,536
Accrued audit fees	應計審計費用		716	1,405
Other accruals	其他應計費用		381	604
Refund liabilities	退款負債		128	141
Contract liabilities	合約負債		–	216
Other payables	其他應付款項		6	7
		(a)	12,322	8,909

notes:

附註：

- (a) The carrying amounts of the Group's trade and other payables approximate to their fair values.
- (b) The credit terms of merchandise payables granted by the suppliers are usually current to 90 days. At 30 June 2024, the aging analysis of the merchandise payables based on invoice date is as follows:

- (a) 本集團貿易及其他應付款項的賬面值與其公允值相若。
- (b) 供應商授予之商品應付款項之信貸期通常為即期至90日。於二零二四年六月三十日，基於發票日期之商品應付款項之賬齡分析如下：

		Unaudited 未經審核 30 June 2024 二零二四年六月三十日		Audited 經審核 31 December 2023 二零二三年十二月三十一日	
		Balance 結餘 HK\$'000 千港元	Percentage 百分比 %	Balance 結餘 HK\$'000 千港元	Percentage 百分比 %
30-90 days	30至90日	11,091	100.0	6,536	100.0

18 CLIENTS' BALANCES

The balances represent margin deposits received from clients and the realised profit or loss from their trading activities under normal course of business. The carrying amounts approximate to their fair values.

18 客戶結餘

該等結餘指於正常業務過程中收取客戶的保證金存款及彼等的交易活動的已變現溢利或虧損。賬面值與其公允值相若。

NOTES TO THE INTERIM FINANCIAL INFORMATION

中期財務資料附註

19 SHARE CAPITAL AND RESERVES

(a) Share capital

		Unaudited 未經審核 30 June 2024 二零二四年六月三十日		Audited 經審核 31 December 2023 二零二三年十二月三十一日	
		Number of shares 股份數目	HK\$'000 千港元	Number of shares 股份數目	HK\$'000 千港元
Authorised: Ordinary shares of HK\$0.01 each (2023: same)	法定： 每股面值0.01港元之普通股 (二零二三年：相同)	4,000,000,000	40,000	4,000,000,000	40,000
Issued and fully paid: At beginning and end of the reporting period	已發行及繳足： 於報告期初及末	2,033,290,000	20,333	2,033,290,000	20,333

note: As at the date hereof, the Company does not hold any treasury shares (whether in the Central Clearing and Settlement System, or otherwise).

附註：於本報告日期，本公司並未持有任何庫存股（無論是於中央結算及交收系統或其他方式）。

(b) Reserves

Reserves includes capital reserves which represents the difference between the book value of the net assets of CLSA Premium New Zealand Limited, CLSA Premium Pty Limited and CLSA Premium International (HK) Limited over the par value of the shares issued by LXL Capital II Limited, LXL Capital III Limited and LXL Capital IV Limited in exchange for these subsidiaries as part of the reorganisation completed in 2012.

(b) 儲備

儲備包括資本儲備，指CLSA Premium New Zealand Limited、CLSA Premium Pty Limited及CLSA Premium International (HK) Limited資產淨值的賬面值與LXL Capital II Limited、LXL Capital III Limited及LXL Capital IV Limited作為於二零一二年完成的重組一部分用以交換該等附屬公司而發行的股份面值的差額。

20 RECONCILIATION OF LIABILITIES ARISING FROM FINANCING LIABILITIES

There are no liabilities arising from financing activities for the six months period ended 30 June 2024 and for the year ended 31 December 2023.

20 融資負債產生之負債對賬

於截至二零二四年六月三十日止六個月期間及截至二零二三年十二月三十一日止年度，概無融資活動產生的負債。

21 RELATED PARTY TRANSACTIONS AND BALANCES

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control.

21 關聯方交易及結餘

倘一方有能力直接或間接控制另一方或在財務及經營決策上對另一方發揮重大影響力，雙方即屬有關聯。雙方受共同控制者亦屬有關聯。

For the outstanding balance due from or to related parties, net amount is presented when the Group has a legally enforceable right to set off the recognised amounts, and intends to settle on a net basis.

就應收或應付關聯方的未結算結餘而言，在本集團有權合法強制抵銷已確認金額，並擬按淨額基準結算時呈列金額淨值。

NOTES TO THE INTERIM FINANCIAL INFORMATION
中期財務資料附註

21 RELATED PARTY TRANSACTIONS AND BALANCES
(continued)

The Group had the following material transactions with its related entities during the period.

21 關聯方交易及結餘 (續)

本集團於期內與關聯實體進行下列重大交易。

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年	2023 二零二三年
		HK\$'000 千港元	HK\$'000 千港元
Transactions	交易	<i>notes</i> 附註	
Amounts paid for the provision of software maintenance, upgrade and support services from:	向以下公司支付提供軟件維護、升級及支援服務的款項：		
– other related party	– 其他關聯方	(i), (iii)	17
Amounts paid for the provision of management services from:	向以下公司支付提供管理服務的款項：		
– other related party	– 其他關聯方	(ii), (iii)	431

notes:

- (i) Amounts are paid for provision of software maintenance, upgrade and support services based on the terms on agreement signed between parties.
- (ii) Amounts are paid for the sharing of the offices and subscription of the office services based on the agreements signed between parties.
- (iii) On 4 December 2023, the Company and CLSA Limited, a fellow subsidiary of the Company, had entered into a services agreement for subscription of the information technology services, and on 12 April 2024, the Company and CSI had entered into a business services agreement for subscription of the office services at the Company's head office and principal place of business in Hong Kong. Pursuant to Rule 14A.76 of the Listing Rules, the transactions in relation to the services agreements as mentioned above are fully exempted from the requirements to obtains shareholders' approval, annual review and all disclosure requirements.

附註：

- (i) 就提供軟件維護、升級及支援服務而支付的款項乃根據各訂約方所簽訂之協議條款而釐定。
- (ii) 就共用辦公室及訂購辦公室服務而支付的款項乃根據各訂約方所簽訂之協議而釐定。
- (iii) 於二零二三年十二月四日，本公司與中信里昂證券有限公司（本公司同系附屬公司）訂立一份服務協議，以訂購資訊科技服務，及於二零二四年四月十二日，本公司與中信證券國際訂立一份業務服務協議，以於本公司的香港總部及主要營業地點訂購辦公室服務。根據上市規則第14A.76條，上述有關之服務協議之交易均獲悉數豁免遵守取得股東批准、年度審閱及所有披露規定。

NOTES TO THE INTERIM FINANCIAL INFORMATION

中期財務資料附註

22 LITIGATIONS AND CONTINGENT LIABILITIES

Contingent liabilities from litigations with Banclogix System Co., Limited

On 6 May 2020, the Company received a writ of summons together with an indorsement of claim dated 6 May 2020 issued in the High Court of The Hong Kong Special Administrative Region by Banclogix System Co., Limited (“Banclogix”, the Group’s then IT service provider) against the Company and claims (i) that the termination of the IT service agreement by the Company was wrongful; (ii) alleged termination payment of HK\$2.5 million, software maintenance fee of approximately HK\$450,000 and IT infrastructure fee of HK\$1.5 million; and (iii) alleged loss and damages to be assessed. The Company has been contesting the claims made by Banclogix.

The above proceedings is to be heard together with the High Court legal action started in 2019 by the Company (joined subsequently by its three subsidiaries as plaintiffs) against Banclogix claiming for, among others, repudiatory breach of the IT service agreement by Banclogix; return of the plaintiffs’ data, costs and damages. The Company and Banclogix had a mediation on 23 June 2021. The parties did not reach an agreement.

These two legal proceedings with Banclogix are still ongoing at the end of the reporting period and as at the date of this report, and the trial has been fixed for January 2026. While the outcome and the potential financial impact are subject to uncertainties and are not practically able to be estimated, the Company’s directors consider that no provision is required at this stage of the proceedings as the legal adviser of the Company is cautiously optimistic about the outcome of the two cases with Banclogix.

23 COMPARATIVE AMOUNTS

Certain comparative amounts have been reclassified, to conform with the current year’s presentation and disclosures. The Company’s directors consider that such presentation would better reflect the financial performance and position of the Group. For details, please refer to Note 4.

24 SUBSEQUENT EVENT

On 12 July 2024, the Company received notification from its controlling shareholder, CITIC Securities International Company Limited, regarding its intention to transfer a portion of the shares in the Company through a public solicitation process. This transfer encompasses a range of 569,321,200 to 813,316,000 shares, which constituting approximately 28% to 40% of the Company’s total issued share capital. Further details could be referred to the Company’s announcement dated 15 July 2024.

25 APPROVAL OF INTERIM FINANCIAL INFORMATION

The interim financial information was approved and authorised for issue by the Board on 26 August 2024.

22 訴訟及或然負債

與盛匯信息科技有限公司訴訟之或然負債

於二零二零年五月六日，本公司接獲一份由盛匯信息科技有限公司（「盛匯」，本集團當時之資訊科技服務供應商）經香港特別行政區高等法院發出日期為二零二零年五月六日之傳訊令狀連同申索背書，針對本公司並就(i)本公司終止資訊科技服務協議屬不當；(ii)指稱終止付款2,500,000港元、軟件維護費約450,000港元及資訊科技基礎設施費用1,500,000港元；及(iii)指稱將予評估之損失及損害賠償提出索賠。本公司一直對盛匯之索賠提出抗辯。

上述訴訟將與本公司（隨後其三家附屬公司加入作為原告人）針對盛匯就（其中包括）盛匯違反資訊科技服務協議；退還原告人之數據、訟費及損害賠償提出索賠並已於二零一九年展開之高等法院法律訴訟一併聆訊。本公司與盛匯已於二零二一年六月二十三日進行一次調解會議，雙方並無達成一致意見。

於報告期末及於本報告日期，與盛匯之兩項法律訴訟仍在進行中，審訊時間已定於二零二六年一月，結果及潛在財務影響仍屬未知之數且無法實際估計。本公司董事認為，由於本公司法律顧問對盛匯兩項案件之結果持謹慎樂觀態度，故於現階段毋須就訴訟作出撥備。

23 比較金額

若干比較金額已經重新分類，以與本年度之呈列方式及披露保持一致。本公司董事認為，該呈列方式將更妥善反映本集團之財務表現及狀況。有關詳情，請參閱附註4。

24 期後事項

於二零二四年七月十二日，本公司收到控股股東中信證券國際有限公司的通知，內容有關其擬通過公開徵集的方式轉讓所持本公司569,321,200到813,316,000股股份，佔本公司已發行股本總數的約28%到40%。更多詳情請參閱本公司日期為二零二四年七月十五日的公告。

25 批准中期財務資料

中期財務資料已於二零二四年八月二十六日經董事會批准及授權刊發。

CLSA Premium Limited

(於開曼群島註冊成立之有限公司)

(Incorporated in the Cayman Islands with limited liability)

香港金鐘道88號太古廣場一座8樓810室

Suite 810, Level 8, One Pacific Place, 88 Queensway, Hong Kong

T (852) 2600 7670 F (852) 3014 6457