

# NET A GO

網譽科技

Net-a-Go Technology Co., Ltd  
網譽科技有限公司

(Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 1483

## INTERIM REPORT 中期報告 2024



## CORPORATE INFORMATION

### Directors

#### Executive Directors:

Mr. Sang Kangqiao (*Chairman*)

Mr. Cui Peng

(resigned on 8 July 2024)

Mr. Xu Wenze

#### Non-Executive Director:

Ms. Chen Wenting

(appointed on 8 July 2024)

#### Independent Non-executive Directors:

Mr. Lam Ka Tak

Mr. Xu Zhihao

Mr. Wong Sincere

### Audit Committee

Mr. Lam Ka Tak (*Chairman*)

Mr. Xu Zhihao

Mr. Wong Sincere

### Remuneration Committee

Mr. Wong Sincere (*Chairman*)

Mr. Sang Kangqiao

Mr. Lam Ka Tak

### Nomination Committee

Mr. Sang Kangqiao (*Chairman*)

Mr. Xu Zhihao

Mr. Wong Sincere

### Company Secretary

Mr. Yu Kin Man Duncan

### Authorised Representatives

Mr. Sang Kangqiao

(appointed on 8 July 2024)

Mr. Cui Peng

(resigned on 8 July 2024)

Mr. Yu Kin Man Duncan

## 公司資料

### 董事

#### 執行董事：

桑康喬先生 (*主席*)

崔鵬先生

(於二零二四年七月八日辭任)

許文澤先生

#### 非執行董事：

陳文婷女士

(於二零二四年七月八日獲委任)

#### 獨立非執行董事：

林嘉德先生

徐志浩先生

黃誠思先生

### 審核委員會

林嘉德先生 (*主席*)

徐志浩先生

黃誠思先生

### 薪酬委員會

黃誠思先生 (*主席*)

桑康喬先生

林嘉德先生

### 提名委員會

桑康喬先生 (*主席*)

徐志浩先生

黃誠思先生

### 公司秘書

余健文先生

### 授權代表

桑康喬先生

(於二零二四年七月八日獲委任)

崔鵬先生

(於二零二四年七月八日辭任)

余健文先生



## Registered Office

Vistra (Cayman) Limited  
P.O. Box 31119 Grand Pavilion  
Hibiscus Way, 802 West Bay Road  
Grand Cayman KY1-1205  
Cayman Islands

## Head Office and Principal Place of Business in Hong Kong

Suite 1201,  
1111 King's Road, Taikoo Shing  
Hong Kong

## Principal Share Registrar and Transfer Office in the Cayman Islands

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

## Branch Share Registrar and Transfer Office in Hong Kong

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

## Principal Bankers

Hang Seng Bank  
China Citic Bank International  
Industrial and Commercial Bank of China (Asia)

## Auditor

PricewaterhouseCoopers  
*Certified Public Accountants and Registered PIE Auditor*

## Stock Code

1483

## Company's Website

[www.netago.hk](http://www.netago.hk)

## 註冊辦事處

Vistra (Cayman) Limited  
P.O. Box 31119 Grand Pavilion  
Hibiscus Way, 802 West Bay Road  
Grand Cayman KY1-1205  
Cayman Islands

## 香港總部及主要營業地點

香港  
太古城英皇道1111號  
1201室

## 開曼群島主要股份過戶登記處

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

## 香港股份過戶登記分處

聯合證券登記有限公司  
香港  
北角  
英皇道338號  
華懋交易廣場二期  
33樓3301-04室

## 主要往來銀行

恒生銀行  
中信銀行(國際)  
中國工商銀行(亞洲)

## 核數師

羅兵咸永道會計師事務所  
執業會計師及註冊公眾利益  
實體核數師

## 股份代號

1483

## 公司網站

[www.netago.hk](http://www.netago.hk)



## FINANCIAL HIGHLIGHTS

For the six months period ended 30 June 2024 (the “Interim Period”), unaudited operating results of the Group (as defined below) were as follows:

- Revenue amounted to approximately HK\$105,424,000 representing an increase of 2.7% compared to the same period of the previous financial year (the “Corresponding Period”);
- Loss from continuing operations attributable to shareholders of the Company increased to HK\$3,933,000 for the Interim Period as compared to HK\$1,124,000 for the Corresponding Period;
- Loss attributable to equity holders of the Company amounted to HK\$4,811,000 for the Interim Period as compared to loss attributable to equity holders of the Company amounted to HK\$1,945,000 for the Corresponding Period;
- Basic and diluted loss per share for profit from continuing operations for the Interim Period were HK0.5 cents;
- Basic and diluted loss per share for the Interim Period based on weighted average number of ordinary shares was HK0.1 cents;
- No dividend was declared for the Interim Period.

## 財務摘要

截至二零二四年六月三十日止六個月期間（「中期期間」），本集團（定義見下文）未經審核經營業績如下：

- 收益約為105,424,000港元，較上一個財政年度同期（「去年同期」）增加2.7%；
- 中期期間之本公司股東應佔持續經營業務的虧損為3,933,000港元，而去年同期為1,124,000港元；
- 於中期期間，本公司權益擁有人應佔虧損為4,811,000港元，而去年同期本公司權益擁有人應佔虧損為1,945,000港元；
- 中期期間之持續經營業務之每股基本及攤薄虧損為0.5港仙；
- 中期期間之每股基本及攤薄虧損（乃基於普通股加權平均數計算得出）為0.1港仙；
- 概無宣派中期期間之股息。

## INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2024

The board of directors (the “Board”) of Net-a-Go Technology Company Limited (the “Company”) is pleased to announce the unaudited consolidated interim results of the Company and its subsidiaries (the “Group”) for the Interim Period together with the comparative unaudited figures for the corresponding period in 2023 (the “Corresponding Period”) as follows:

### CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 June 2024

## 截至二零二四年六月三十日止六個月之中期業績

網譽科技有限公司（「本公司」）董事會（「董事會」）欣然宣佈本公司及其附屬公司（「本集團」）於中期期間之未經審核綜合中期業績，連同二零二三年同期（「去年同期」）之未經審核比較數字如下：

### 簡明綜合全面收益表

截至二零二四年六月三十日止六個月

		Unaudited for the six months ended 30 June 截至六月三十日 止六個月 未經審核		
		Note 附註	2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Re-stated) (經重列)
Revenue	收益	4	<b>105,424</b>	102,657
Cost of revenue	收益成本		<b>(97,843)</b>	(91,134)
<b>Gross profit</b>	<b>毛利</b>		<b>7,581</b>	11,523
General and administrative expenses	一般及行政開支	5	<b>(12,113)</b>	(11,240)
Other (loss)/income	其他(虧損)/收入		<b>(357)</b>	364
Loss on disposal of financial assets at fair value through profit or loss	出售按公平值計入損益之金融資產之虧損		<b>(1,041)</b>	(84)
Fair value gain/(loss) on financial assets at fair value through profit or loss	按公平值計入損益之金融資產之公平值收益/(虧損)		<b>616</b>	(1,523)

# CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (Continued)

For the six months ended 30 June 2024

# 簡明綜合全面收益表 (續)

截至二零二四年六月三十日止六個月

		Unaudited for the six months ended 30 June 截至六月三十日 止六個月 未經審核	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Re-stated) (經重列)
	Note 附註		
<b>Operating (loss)/profit</b>	經營 (虧損) / 溢利	<b>(5,314)</b>	(960)
Finance income	財務收入 6	<b>2,109</b>	3,263
Finance costs	財務成本	<b>(1,204)</b>	(159)
Finance income – net	財務收入 – 淨額	<b>905</b>	3,104
(Loss)/profit before income tax	除所得稅前 (虧損) / 溢利	<b>(4,409)</b>	2,144
Income tax expense	所得稅開支 7	<b>(2,280)</b>	(1,697)
<b>(Loss)/profit for the period from continuing operations</b>	本期間持續經營業務之 (虧損) / 溢利	<b>(6,689)</b>	447
<b>Discontinued operations</b>	終止經營業務		
Loss for the period from discontinued operations	本期間終止經營業務之虧損 8	<b>(975)</b>	(912)
<b>Loss for the period arising from discontinued operations</b>	本期間終止經營業務之虧損	<b>(975)</b>	(912)
<b>Loss for the period</b>	本期間虧損	<b>(7,664)</b>	(465)
Loss attributable to:	下列人士應佔虧損：		
Equity holders of the Company	本公司權益擁有人	<b>(4,811)</b>	(1,945)
Non-controlling interests	非控股權益	<b>(2,853)</b>	1,480
		<b>(7,664)</b>	(465)

# CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (Continued)

For the six months ended 30 June 2024

# 簡明綜合全面收益表 (續)

截至二零二四年六月三十日止六個月

		Unaudited for the six months ended 30 June 截至六月三十日 止六個月 未經審核	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Re-stated) (經重列)
		Note 附註	
Loss attributable to the equity holders of the Company arise from:	本公司權益擁有人應佔虧損來自：		
– Continuing operations	– 持續經營業務	(3,933)	(1,124)
– Discontinued operations	– 終止經營業務	(878)	(821)
		(4,811)	(1,945)
Other comprehensive loss for the period:	本期間其他全面虧損：		
Items that may be reclassified to profit or loss	可能重新分類至損益之項目		
– Exchange difference on translation of foreign operations	– 換算海外業務的匯兌差額	(10,090)	(910)
<b>Other comprehensive loss for the period, net of tax</b>	<b>稅後本期間其他全面虧損</b>	<b>(10,090)</b>	<b>(910)</b>
<b>Total comprehensive loss for the period</b>	<b>本期間全面虧損總額</b>	<b>(17,754)</b>	<b>(1,375)</b>
Total comprehensive loss attributable to:	下列人士應佔全面虧損總額：		
Equity holders of the Company	本公司權益擁有人	(9,957)	(2,409)
Non-controlling interests	非控股權益	(7,797)	1,034
		(17,754)	(1,375)

# CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (Continued)

For the six months ended 30 June 2024

# 簡明綜合全面收益表 (續)

截至二零二四年六月三十日止六個月

		Unaudited for the six months ended 30 June 截至六月三十日 止六個月 未經審核	
		2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元 (Re-stated) (經重列)
		Note 附註	
Total comprehensive loss for the period attributable to the equity holders of the Company arise from:	本公司權益擁有人應佔本期間全面虧損來自：		
– Continuing operations	– 持續經營業務	<b>(9,079)</b>	(1,588)
– Discontinued operations	– 終止經營業務	<b>(878)</b>	(821)
		<b>(9,957)</b>	(2,409)
<b>Loss per share attributable to the equity holders of the Company during the period (HK cents)</b>	<b>本公司權益擁有人應佔本期間每股虧損 (港仙)</b>		
		10	
Basic and diluted	基本及攤薄		
– Continuing operations	– 持續經營業務	<b>(0.5)</b>	(0.2)
– Discontinuing operations	– 終止經營業務	<b>(0.1)</b>	(0.1)
		<b>(0.6)</b>	(0.3)
Dividends (HK\$)	股息 (港元)	9	0





## CONDENSED CONSOLIDATED BALANCE SHEET

As at 30 June 2024

## 簡明綜合資產負債表

於二零二四年六月三十日

			<b>30 June 2024 二零二四年 六月 三十日 (Unaudited) (未經審核) HK\$'000 千港元</b>	31 December 2023 二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
<b>ASSETS</b>	<b>資產</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備		<b>11,983</b>	18,687
Investment properties	投資物業		<b>72,500</b>	72,500
Right of use assets	使用權資產		<b>0</b>	3,363
Deferred income tax assets	遞延所得稅資產		<b>0</b>	550
Intangible assets	無形資產		<b>9,405</b>	26,812
Restricted cash	受限制現金		<b>0</b>	2,152
Contract assets	合約資產	4	<b>20,128</b>	16,358
			<b>114,016</b>	140,422
<b>Current assets</b>	<b>流動資產</b>			
Trade receivables	貿易應收款項	11	<b>171,230</b>	152,833
Deposit and prepayments and other receivables	按金、預付款項及其他應收款項		<b>112,700</b>	17,096
Financial assets at fair value through profit or loss	按公平值計入損益之金融資產	12	<b>12,013</b>	28,848
Inventories	存貨		<b>10,244</b>	4,070
Restricted cash	受限制現金		<b>754</b>	1
Contract assets	合約資產		<b>1,289</b>	0
Cash and cash equivalents	現金及現金等價物		<b>301,516</b>	245,234
			<b>609,746</b>	448,082
Assets classified as held for sale	分類為持作出售之資產	8	<b>8,498</b>	-
<b>Total assets</b>	<b>總資產</b>		<b>732,260</b>	588,504

# CONDENSED CONSOLIDATED BALANCE SHEET

(Continued)

As at 30 June 2024

# 簡明綜合資產負債表 (續)

於二零二四年六月三十日

		<b>30 June 2024 二零二四年 六月 三十日 (Unaudited) (未經審核) HK\$'000 千港元</b>	31 December 2023 二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
<b>EQUITY</b>	<b>權益</b>		
<b>Equity attributable to owners of the Company</b>	<b>本公司擁有人應佔 權益</b>		
Share capital	股本	<b>7,950</b>	7,950
Share premium	股份溢價	<b>628,837</b>	628,837
Reserves	儲備	<b>(302,785)</b>	(291,148)
		<b>334,002</b>	345,639
<b>Non-controlling interests</b>	<b>非控股權益</b>	<b>77,149</b>	85,403
<b>Total equity</b>	<b>總權益</b>	<b>411,151</b>	431,042
<b>LIABILITIES</b>	<b>負債</b>		
<b>Non-current liabilities</b>	<b>非流動負債</b>		
Lease liabilities	租賃負債	<b>651</b>	1,898
Deferred income tax liabilities	遞延所得稅負債	<b>19,409</b>	24,281
Deposits received	已收按金	<b>331</b>	340
		<b>20,391</b>	26,519



## CONDENSED CONSOLIDATED BALANCE SHEET

(Continued)

As at 30 June 2024

## 簡明綜合資產負債表 (續)

於二零二四年六月三十日

			<b>30 June 2024 二零二四年 六月 三十日 (Unaudited) (未經審核) HK\$'000 千港元</b>	31 December 2023 二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	貿易應付款項	13	<b>5,265</b>	20,528
Accruals, provisions and other payables	應計費用、撥備及其他應付款項		<b>97,613</b>	40,563
Lease liabilities	租賃負債		<b>3,686</b>	1,820
Consideration payables	應付代價		<b>58,530</b>	58,530
Deposits received	已收按金		<b>1,027</b>	806
Current income tax liabilities	即期所得稅負債		<b>20,107</b>	8,696
Loan from a shareholder	應收一名股東貸款	14	<b>114,490</b>	0
			<b>300,718</b>	130,943
<b>Total liabilities</b>	<b>總負債</b>		<b>321,109</b>	157,462
<b>Total equity and liabilities</b>	<b>總權益及負債</b>		<b>732,260</b>	588,504

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2024

# 簡明綜合權益變動表

截至二零二四年六月三十日止六個月

		Share capital	Share premium	Capital reserve	Exchange reserve	Share-based payment reserve	Share held for employee share scheme	Accumulated losses	Statutory reserve	Total	Non-controlling interest	Total
		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	匯兌儲備 HK\$'000 千港元	以股份為基礎的 付款儲備 HK\$'000 千港元	股份計劃 持有的股份 HK\$'000 千港元	累計虧損 HK\$'000 千港元	法定儲備 HK\$'000 千港元	總計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總計 HK\$'000 千港元
Balance as at 1 January 2024 (Audited)	於二零二四年一月一日的結餘 (經審核)	7,950	628,837	4,986	3,587	28,473	(35,880)	(306,227)	13,913	345,639	85,403	431,042
<b>Comprehensive income:</b>	<b>全面收益：</b>											
Loss for the period	本期間虧損	-	-	-	-	-	-	(4,811)	-	(4,811)	(2,853)	(7,664)
<b>Other comprehensive loss:</b>	<b>其他全面虧損：</b>											
Currency translation difference	貨幣換算差額	-	-	-	(5,146)	-	-	-	-	(5,146)	(4,944)	(10,090)
<b>Total other comprehensive loss</b>	<b>其他全面虧損總額</b>	-	-	-	(5,146)	-	-	-	-	(5,146)	(4,944)	(10,090)
<b>Total comprehensive loss</b>	<b>全面虧損總額</b>	-	-	-	(5,146)	-	-	(4,811)	-	(9,957)	(7,797)	(17,754)
<b>Transaction with owners in their capacity as owners:</b>	<b>與擁有人以其擁有的身份進行的交易：</b>											
Share-based payment	以股份為基礎的付款	-	-	-	-	178	-	-	-	178	-	178
Transfer to statutory reserve	轉撥至法定儲備	-	-	-	-	-	-	(476)	933	457	(457)	-
Acquisition of shares under employee share scheme	收購僱員股份計劃項下股份	-	-	-	-	-	(2,315)	-	-	(2,315)	-	(1,548)
<b>Balance as at 30 June 2024 (Unaudited)</b>	<b>於二零二四年六月三十日的結餘 (未經審核)</b>	<b>7,950</b>	<b>628,837</b>	<b>4,986</b>	<b>(1,559)</b>	<b>28,651</b>	<b>(38,195)</b>	<b>(311,514)</b>	<b>14,846</b>	<b>334,002</b>	<b>77,149</b>	<b>411,151</b>

  

		Share capital	Share premium	Capital reserve	Exchange reserve	Share-based payment reserve	Share held for employee share scheme	Accumulated losses	Statutory reserve	Total	Non-controlling interest	Total
		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	匯兌儲備 HK\$'000 千港元	以股份為基礎的 付款儲備 HK\$'000 千港元	股份計劃 持有的股份 HK\$'000 千港元	累計虧損 HK\$'000 千港元	法定儲備 HK\$'000 千港元	總計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總計 HK\$'000 千港元
Balance as at 1 January 2023 (Audited)	於二零二三年一月一日的結餘 (經審核)	7,950	628,837	4,986	5,571	26,317	(35,561)	(271,382)	13,913	380,631	92,107	472,738
<b>Comprehensive income:</b>	<b>全面收益：</b>											
Loss for the period	本期間虧損	-	-	-	-	-	-	(2,861)	-	(2,861)	2,396	(465)
<b>Other comprehensive loss:</b>	<b>其他全面虧損：</b>											
Currency translation difference	貨幣換算差額	-	-	-	(910)	-	-	-	-	(910)	-	(910)
<b>Total other comprehensive loss</b>	<b>其他全面虧損總額</b>	-	-	-	(910)	-	-	-	-	(910)	-	(910)
<b>Total comprehensive loss</b>	<b>全面虧損總額</b>	-	-	-	(910)	-	-	(2,861)	-	(3,771)	2,396	(1,375)
<b>Transaction with owners in their capacity as owners:</b>	<b>與擁有人以其擁有的身份進行的交易：</b>											
Share-based payment	以股份為基礎的付款	-	-	-	-	2,503	-	-	-	2,503	-	2,503
Transfer to statutory reserve	轉撥至法定儲備	-	-	-	-	-	-	(954)	1,870	916	(916)	-
<b>Balance as at 30 June 2023 (Unaudited)</b>	<b>於二零二三年六月三十日的結餘 (未經審核)</b>	<b>7,950</b>	<b>628,837</b>	<b>4,986</b>	<b>4,661</b>	<b>28,820</b>	<b>(35,561)</b>	<b>(275,197)</b>	<b>15,783</b>	<b>380,279</b>	<b>93,587</b>	<b>473,866</b>

# CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

# 簡明綜合現金流量表

**Unaudited**  
**For six months ended**  
**30 June**  
 未經審核  
 截至六月三十日  
 止六個月

		<b>2024</b>	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
Net cash (outflow)/inflow from operating activities	經營活動所得現金 (流出) / 流入淨額	<b>(71,205)</b>	4,061
Net cash inflow from investing activities	投資活動所得現金流入淨額	<b>13,472</b>	107,741
Net cash inflow/(outflow) from financing activities	融資活動所得現金 流入 / (流出) 淨額	<b>115,889</b>	(11,195)
Increase/(Decrease) in cash and cash equivalents	現金及現金等價物 增加 / (減少)	<b>58,156</b>	100,607
Cash and cash equivalents at the beginning of period	期初現金及現金等價物	<b>245,234</b>	81,911
Currency translation differences	貨幣換算差額	<b>(1,874)</b>	2,805
Cash and cash equivalents at the end of period	期末現金及現金等價物	<b>301,516</b>	185,323
Analysis of the balance of cash and cash equivalents:	現金及現金等價物結餘分析：		
Cash and cash equivalents	現金及現金等價物	<b>301,516</b>	185,323



## NOTES TO THE INTERIM FINANCIAL INFORMATION

### 1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 20 June 2013 as an exempted company with limited liability under the Companies Law (2010 Revision) of the Cayman Islands. The address of the Company's registered office is P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205, Cayman Islands. The Company's principal place of business is located at Suite 1201, 12/F, 1111 King's Road, Taikoo Shing, Hong Kong.

The Company is listed on the Main Board of the Stock Exchange of Hong Kong Limited.

The Company is an investment holding company and its subsidiaries are principally engaged in environmental maintenance business, property leasing business and securities trading business.

The condensed consolidated interim financial information are presented in Hong Kong dollars ("HK\$") unless otherwise stated. These condensed consolidated interim financial information have been approved for issue by the Board of Directors on 28 August 2024.

## 中期財務資料附註

### 1. 一般資料

本公司於二零一三年六月二十日根據開曼群島公司法（二零一零年修訂本）在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P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205, Cayman Islands。本公司主要營業地點位於香港太古城英皇道1111號12樓1201室。

本公司於香港聯合交易所有限公司主板上市。

本公司為投資控股公司，連同其附屬公司主要從事環境維護業務、物業租賃業務及證券買賣業務。

除另有說明外，簡明綜合中期財務資料以港元（「港元」）呈列。此等簡明綜合中期財務資料已於二零二四年八月二十八日獲董事會批准刊發。



## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

This condensed consolidated interim financial information for the six months ended 30 June 2024 has been prepared in accordance with HKAS 34 "Interim financial reporting". The condensed consolidated interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2023, which have been prepared in accordance with Hong Kong Financial Reporting Standards.

The condensed consolidated interim financial information have been prepared under the historical cost basis. The material accounting policies used in the preparation of the interim financial statements are consistent with those used in the annual consolidated financial statements for the year ended 31 December 2023, except for the amendments and interpretations of Hong Kong Financial Reporting Standards ("New HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants which have become effective in this period as detailed in note 2.1 of this report.

## 中期財務資料附註 (續)

### 2. 編製基準及重大會計政策

截至二零二四年六月三十日止六個月之本簡明綜合中期財務資料已根據香港會計準則第34號「中期財務報告」編製。本簡明綜合中期財務資料應與根據香港財務報告準則編製之截至二零二三年十二月三十一日止年度之年度財務報表一併閱讀。

本簡明綜合中期財務資料已根據歷史成本法編製。除由香港會計師公會頒佈並於本期間生效之香港財務報告準則的該等修訂及詮釋（「新香港財務報告準則」）外，編製中期財務報表所用之重大會計政策與截至二零二三年十二月三十一日止年度之年度綜合財務報表所採用者一致。該等新香港財務報告準則已詳列於本報告附註2.1。

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES (Continued)

#### 2.1 *New Accounting Standards and Accounting Changes*

*Application of amendments to HKFRSs*

The accounting policies adopted in the preparation of the interim condensed consolidated financial information are consistent with those applied in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2023, except for the adoption of the following revised Hong Kong Financial Reporting Standards ("HKFRSs") for the first time for the current period's financial information.

Amendments to HKFRS 16  
香港財務報告準則第16號 (修訂本)

Amendments to HKAS 1  
香港會計準則第1號 (修訂本)

Amendments to HKAS 1  
香港會計準則第1號 (修訂本)

Amendments to HKAS 7 and HKFRS 7  
香港會計準則第7號及香港財務報告準則第7號 (修訂本)

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

## 中期財務資料附註 (續)

### 2. 編製基準及重大會計政策 (續)

#### 2.1 *新會計準則及會計變動*

*採納經修訂香港財務報告準則*

編製本中期簡明綜合財務報表所採用之會計政策與編製本集團截至二零二三年十二月三十一日止年度之年度綜合財務報表所採用者相同，惟首次就本期間之財務資料採用以下香港財務報告準則（「香港財務報告準則」）之修訂本除外。

*Lease Liability in a Sale and Leaseback*  
*售後租回交易中的租賃負債*

*Classification of Liabilities as Current or Non-current (the "2020 Amendments")*  
*將負債分類為流動或非流動（「二零二零年修訂本」）*

*Non-current Liabilities with Covenants (the "2022 Amendments")*  
*附帶契諾的非流動負債（「二零二零年修訂本」）*

*Supplier Finance Arrangements*  
*供應商融資安排*

於本中期期間採納經修訂的香港財務報告準則，對本集團現在及之前年度的財務狀況、財務業績及／或簡明合併財務報表相關的披露均無重大影響。





## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 3. SEGMENT INFORMATION

#### (a) *Analysis of segment revenue and results*

The Chief Operating Decision Maker (“CODM”) has been identified as the Directors who review the Group’s internal reporting in order to assess performance and allocate resources. The CODM has determined the operating segments based on these reports.

The Group has four operating segments (i) environmental maintenance business, (ii) media advertisement business, (iii) property leasing business, and (iv) Trading business.

Certain comparative figures has been reclassified to conform with current year’s presentation.

The “Others” business segment consists of the financials of selling of cosmetics business and selling of frozen meat business.

## 中期財務資料附註 (續)

### 3. 分部資料

#### (a) 分部收益及業績分析

主要經營決策者（「主要經營決策者」）指檢討本集團內部報告以評估表現及分配資源的董事。主要經營決策者基於有關報告釐定經營分部。

本集團擁有四個經營分部(i)環境維護業務、(ii)媒體廣告業務、(iii)物業租賃業務及(iv)貿易業務。

若干比較數字已重新分類以與本年度之呈列一致。

「其他」業務分部包括化妝品銷售業務及凍肉銷售業務的財務數據。

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 3. SEGMENT INFORMATION (Continued)

#### (a) Analysis of segment revenue and results (Continued)

##### Segment revenue and results

The following is an analysis of the Group's revenue and results by operating segment:

	Environmental maintenance business 環境維護業務		Media advertisement business 媒體廣告業務		Property leasing business 物業租賃業務		Trading business 貿易業務		Discontinued operations 終止經營業務		Total 總計	
	Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月	
	2024 二零二四年 (Unaudited) 未經審核	2023 二零二三年 (Unaudited) 未經審核	2024 二零二四年 (Unaudited) 未經審核	2023 二零二三年 (Unaudited) 未經審核	2024 二零二四年 (Unaudited) 未經審核	2023 二零二三年 (Unaudited) 未經審核	2024 二零二四年 (Unaudited) 未經審核	2023 二零二三年 (Unaudited) 未經審核	2024 二零二四年 (Unaudited) 未經審核	2023 二零二三年 (Unaudited) 未經審核	2024 二零二四年 (Unaudited) 未經審核	2023 二零二三年 (Unaudited) 未經審核
	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元	HKS'000 千港元
Segment revenue External Revenue	81,351	91,318	3,791	-	996	1,364	19,286	9,975	3,328	7,289	108,752	109,946
Fair value gain/(loss) on financial assets at fair value through profit and loss	-	-	-	-	-	-	616	(1,523)	-	-	616	(1,523)
Segment profit/(loss)	8,464	6,790	(14,326)	0	491	607	2,161	(1,722)	(975)	(912)	(4,185)	4,762
Finance income											2,109	3,264
Finance costs											(1,204)	(159)
Unallocated corporate expenses											(2,104)	(6653)
Profit before income tax											(5,384)	1,232

The accounting policies of the operating segments are the same as the Group's accounting policies. Segment profit/(loss) represents the profit earned/loss incurred by each segment without allocation of central administration costs, depreciation of certain plant and equipment, directors' emoluments, finance income, finance cost and exchange gain/(loss). This is the measure reported to the CODM for purposes of resources allocation and performance assessment.

## 中期財務資料附註 (續)

### 3. 分部資料 (續)

#### (a) 分部收益及業績分析 (續)

##### 分部收益及業績

本集團收益及業績之分析按經營分部呈列如下：

經營分部之會計政策與本集團會計政策相同。分部溢利／(虧損)指各分部未分配中央行政費用、若干廠房及設備折舊、董事酬金、財務收入、財務成本及匯兌收益／(虧損)所賺取之溢利／產生之虧損。此乃呈報予主要經營決策者用於資源分配及業績評估的措施。

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 3. SEGMENT INFORMATION (Continued)

#### (b) Segment assets and liabilities

The following is an analysis of the Group's assets and liabilities by operating segment:

		Environmental maintenance business 環境維護業務		Media advertisement business 媒體廣告業務		Property leasing business 物業租賃業務		Trading business 貿易業務		Discounted operations 終止經營業務		Total 總計	
		As at 30 June 2024	As at 31 December 2023	As at 30 June 2024	As at 31 December 2023	As at 30 June 2024	As at 31 December 2023	As at 30 June 2024	As at 31 December 2023	As at 30 June 2024	As at 31 December 2023	As at 30 June 2024	As at 31 December 2023
		於二零二四年六月三十日 (Unaudited)	於二零二三年十二月三十一日 (Audited)	於二零二四年六月三十日 (Unaudited)	於二零二三年十二月三十一日 (Audited)	於二零二四年六月三十日 (Unaudited)	於二零二三年十二月三十一日 (Audited)	於二零二四年六月三十日 (Unaudited)	於二零二三年十二月三十一日 (Audited)	於二零二四年六月三十日 (Unaudited)	於二零二三年十二月三十一日 (Audited)	於二零二四年六月三十日 (Unaudited)	於二零二三年十二月三十一日 (Audited)
		HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
Segment assets	分部資產	211,748	202,446	108,181	0	72,803	72,661	28,010	55,859	8,498	8,079	429,240	340,025
Cash and cash equivalents	現金及現金等價物											301,516	245,294
Deferred income tax assets	遞延所得稅資產											0	550
Other unallocated corporate assets	其他未分配公司資產											1,504	2,695
Total assets	總資產											732,260	588,504
Segment liabilities	分部負債	48,775	49,621	128,921	0	696	1,145	3,505	10,397	0	0	181,897	61,163
Deferred income tax liabilities	遞延所得稅負債											19,409	24,281
Consideration payables	應付代價											58,530	58,530
Current income tax liabilities	即期所得稅負債											20,107	8,696
Other unallocated corporate liabilities	其他未分配公司負債											41,166	4,792
Total liabilities	總負債											321,109	157,462

## 中期財務資料附註 (續)

### 3. 分部資料 (續)

#### (b) 分部資產及負債

本集團資產及負債之分析按經營分部呈列如下：

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 3. SEGMENT INFORMATION (Continued)

#### (c) Geographical information

Revenues are attributed to geographic areas based on the location of customers. Revenues regarding geographical segments based on the location of customers or revenue source for the Interim Period are presented as follows:

		For the six months ended 30 June 截至六月三十日 止六個月	
		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
<b>Continuing operations:</b>	<b>持續經營業務：</b>		
- China	- 中國	<b>87,330</b>	93,663
- Hong Kong	- 香港	<b>18,094</b>	8,994
		<b>105,424</b>	102,657
<b>Discontinued operation:</b>	<b>終止經營業務：</b>		
- China	- 中國	<b>3,328</b>	7,289

#### Information about major customers

During the Interim Period, no single customer accounted for more than 10% of the Group's total revenue (six months ended 30 June 2023: Nil).

#### 有關主要客戶的資料

於中期間，概無單一客戶佔本集團總收益的10%以上(截至二零二三年六月三十日止六個月：無)。

## 中期財務資料附註 (續)

### 3. 分部資料 (續)

#### (c) 地區資料

地理區域應佔收益乃按客戶所在地劃分。中期間按客戶所在地或收益來源劃分的地區分部收益呈列如下：

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 4. REVENUE

Turnover which consists of revenue from (i) environmental maintenance business, (ii) property leasing business, (iii) media advertisement business and (iv) trading business, for the Interim Period together with the comparative unaudited figures for the Corresponding Period are as follows:

## 中期財務資料附註 (續)

### 4. 收益

中期期間之營業額包括來自(i)環境維護業務、(ii)物業租賃業務、(iii)媒體廣告業務及(iv)貿易業務的收益連同去年同期之未經審核比較數字如下：

		For six months ended 30 June 截至六月三十日 止六個月	
		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
<b>Continuing operations Revenue</b>	<b>持續經營業務收益</b>		
<b>Environmental maintenance business:</b>	<b>環境維護業務：</b>		
Service income for provision of environmental maintenance services	提供環境維護服務的 服務收入	<b>81,351</b>	91,318
<b>Property leasing business:</b>	<b>物業租賃業務：</b>		
Rental income	租金收入	<b>996</b>	1,364
<b>Media Advertisement business:</b>	<b>媒體廣告業務：</b>		
Advertising Income	廣告收入	<b>3,791</b>	-
<b>Trading business:</b>	<b>貿易業務：</b>		
- Trading at cosmetic products	- 化妝品貿易	<b>19,142</b>	8,994
- Trading of frozen meet	- 凍肉貿易	-	902
- Dividend and interest income from security trading	- 證券買賣股息及 利息收入	<b>144</b>	79
		<b>105,424</b>	102,657
<b>Discontinued operation:</b>	<b>終止經營業務</b>		
- Sales of medical devices	- 銷售醫療器械	<b>3,328</b>	7,289

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 4. REVENUE (Continued)

#### Assets related to contracts with customers

The Group has recognised the following revenue-related contract assets

	As at 30 June 2024	As at 31 December 2023
	於二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	於二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
<b>Contract assets</b>		
Classified under:	合約資產	
– non-current assets	分類如下： – 非流動資產	
Less: loss allowance	減：虧損撥備	
	<b>33,206</b>	29,436
	<b>(13,078)</b>	(13,078)
	<b>20,128</b>	16,358

As at 30 June 2024, contract assets were mainly arisen from a service contract with a customer of its environmental maintenance business in which the Group has provided the relevant services with an agreed payment schedule of 8 years. Up to the date of this report, the Group has recognised accumulated revenue of HK\$32,626,000 (31 December 2023: HK\$32,626,000) in relation to this project. Since the Group has yet to receive audited project report from the customer as at respective year end date, the contract assets have yet to be converted to trade receivables as at 30 June 2024 (31 December 2023: same).

## 中期財務資料附註 (續)

### 4. 收益 (續)

#### 客戶合約相關之資產

本集團確認以下收益相關合約資產

	As at 30 June 2024	As at 31 December 2023
	於二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	於二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
<b>Contract assets</b>		
Classified under:	合約資產	
– non-current assets	分類如下： – 非流動資產	
Less: loss allowance	減：虧損撥備	
	<b>33,206</b>	29,436
	<b>(13,078)</b>	(13,078)
	<b>20,128</b>	16,358

於二零二四年六月三十日，合約資產主要源自本集團與一名客戶就其環境維護業務訂立之服務合約，其中本集團已按照協定的八年付款時間表提供相關服務。截至本報告日期，本集團已就該項目確認累計收益32,626,000港元（二零二三年十二月三十一日：32,626,000港元）。由於於各年度截止日期，本集團尚未自客戶收取經審核項目報告，於二零二四年六月三十日，合約資產尚未轉換為貿易應收款項（二零二三年十二月三十一日：相同）。

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 4. REVENUE (Continued)

#### *Assets related to contracts with customers (Continued)*

The accumulated impairment of the Group's contract assets of HK\$13,078,000 for the Interim Period (31 December 2023: same) was made based on individual impairment assessment carried out for the customer which have an impairment indicator.

### 5. GENERAL AND ADMINISTRATIVE EXPENSES

### 6. FINANCE INCOME

The finance income for the Interim Period amounted to approximately HK\$2,109,000 (six month ended 30 June 2023: HK\$3,263,000) mainly comprised of interest income on short-term bank deposits.

## 中期財務資料附註 (續)

### 4. 收益 (續)

#### *客戶合約相關之資產 (續)*

本集團合約資產於本中期間之累計虧損13,078,000港元(二零二三年十二月三十一日：相同)乃基於就存在減值跡象客戶進行的個別減值評估作出。

### 5. 一般及行政費用

#### For six months ended

30 June

截至六月三十日

止六個月

		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
Depreciation on fixed assets	固定資產折舊	850	705
Legal and professional fee	法律及專業費用	343	320
Rent and rate	租金及差餉	417	621
Share-based payment expenses	以股份為基礎的 付款開支	178	2,503
Staff salaries and allowances	員工薪酬及津貼	6,554	4,672
Travelling expenses	差旅費	215	353
Others	其他	3,556	2,066
		<b>12,113</b>	11,240

### 6. 財務收入

中期期間的財務收入約為2,109,000港元(截至二零二三年六月三十日止六個月：3,263,000港元)；主要包括短期銀行存款的利息收入。

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 7. INCOME TAX EXPENSE

		For six months ended 30 June 截至六月三十日 止六個月	
		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
Current income tax	即期所得稅		
Hong Kong profit tax	香港利得稅	-	-
PRC enterprise income tax	中國企業所得稅	2,280	1,697
Income tax expenses	所得稅開支	2,280	1,697

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profits for six months ended 30 June 2024 and 2023. The applicable corporate income tax rate for Mainland China subsidiaries is 25% on the estimated assessable profits.

### 8. DISCONTINUED OPERATIONS

On 30 April 2024, the Board agreed to dispose of the sales of medical devices business at a consideration of RMB22,500,000. The Board is of the view that the disposal serves as a good opportunity for the Group to cut loss and realise the investment in the disposed Company and to dedicate its resources to other business segments of the Group.

As the disposed businesses are considered as separate major line of businesses, the corresponding operations had been classified as discontinued operations as a result of the completion of such disposal.

## 中期財務資料附註 (續)

### 7. 所得稅開支

香港利得稅按16.5%的稅率就截至二零二四年及二零二三年六月三十日止六個月的估計應課稅溢利計提撥備。中國內地附屬公司針對估計應課稅溢利的適用企業所得稅稅率為25%。

### 8. 終止經營業務

於二零二四年四月三十日，董事會同意出售銷售醫療器械業務，代價為人民幣22,500,000元。董事會認為，出售事項是本集團止蝕及套現於出售公司的投資以及將其資源用於本集團其他業務分部之良機。

由於出售業務被視為一個獨立主要業務，相應業務已隨著出售完成而分類為已終止經營業務。



## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 8. DISCONTINUED OPERATIONS (Continued)

The results of these discontinued operations for the six month period ended 30 June 2024 and 2023 are set out below:

## 中期財務資料附註 (續)

### 8. 終止經營業務 (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終止經營業務之業績載列如下：

		<b>For six months ended</b>	
		<b>30 June</b>	
		<b>截至六月三十日</b>	
		<b>止六個月</b>	
		<b>2024</b>	2023
		<b>二零二四年</b>	二零二三年
		<b>(Unaudited)</b>	(Unaudited)
		<b>(未經審核)</b>	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		<b>千港元</b>	千港元
Revenue	收益	<b>3,328</b>	7,289
Other income	其他收入	<b>4</b>	16
Cost of revenue	收益成本	<b>(3,215)</b>	(5,798)
Administrative expenses	行政開支	<b>(1,047)</b>	(2,420)
Operating loss	經營虧損	<b>(930)</b>	(913)
Finance income	財務收入	<b>1</b>	1
Finance cost	財務成本	<b>(46)</b>	-
Finance cost – net	財務成本 – 淨額	<b>(45)</b>	0
Loss before income tax	除所得稅前虧損	<b>(975)</b>	(912)
Income tax expense	所得稅開支	<b>-</b>	-
Loss for the period from discontinued operations	終止經營業務本期間虧損	<b>(975)</b>	(912)

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 8. DISCONTINUED OPERATIONS (Continued)

The disposal was completed on 1 August 2024. The carrying amounts of assets and liabilities as at 30 June 2024, were as follow:

## 中期財務資料附註 (續)

### 8. 終止經營業務 (續)

出售事項於二零二四年八月一日完成。於二零二四年六月三十日，資產及負債之賬面金額如下：

		HK\$'000 千港元
Property, plant and equipment	物業、廠房及設備	132
Intangible asset	無形資產	16,251
Inventories	存貨	4,357
Right-of-use assets	使用權資產	1,067
Trade receivables	貿易應收款項	1,502
Deposits and prepayments	按金及預付款項	2,519
Cash and cash equivalents	現金及現金等價物	9,463
Trade payables	貿易應付款項	(8,054)
Accruals, other payables and provision	應計費用、其他應付款項及撥備	(16,776)
Contract liabilities	合約負債	(740)
Income tax liabilities	所得稅負債	(33)
Lease liabilities	租賃負債	(1,190)
Assets classified as held for sale	分類為持作出售資產	8,498

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 9. DIVIDENDS

The Directors do not recommend payment of interim dividend for the Interim Period (six months ended 30 June 2023: Nil).

### 10. LOSS PER SHARE

#### (a) Basic

Basic (loss)/earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the Interim Period and corresponding period of previous financial year.

## 中期財務資料附註 (續)

### 9. 股息

董事不建議就中期期間派付中期股息 (截至二零二三年六月三十日止六個月：無)。

### 10. 每股虧損

#### (a) 基本

每股基本 (虧損) / 盈利乃採用本公司擁有人應佔溢利除以於中期期間及上一財政年度同期已發行普通股的加權平均數計算。

#### For six months ended

30 June

截至六月三十日  
止六個月

		2024 二零二四年 (Unaudited) (未經審核)	2023 二零二三年 (Unaudited) (未經審核)
Loss attributable to owners of the Company (HK\$'000)	本公司擁有人應佔虧損 (千港元)	<b>(4,811)</b>	(1,945)
Weighted average number of ordinary shares in issue (thousands)	已發行普通股加權平均數 (千股)	<b>769,817</b>	772,106
Loss per share (HK\$)	每股虧損 (港元)	<b>(0.006)</b>	(0.003)

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 10. LOSS PER SHARE (Continued)

#### (b) Diluted

Diluted earning/(loss) per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. For the Interim Period, the diluted loss per share equal the basic loss per share since the vesting of the share options under the share option scheme of the company would not have a dilutive effect on the loss per share.

### 11. TRADE RECEIVABLES

## 中期財務資料附註 (續)

### 10. 每股虧損 (續)

#### (b) 攤薄

每股攤薄盈利／(虧損)乃假設已轉換所有潛在攤薄普通股後調整已發行普通股的加權平均數計算得出。於中期期間，由於歸屬本公司股份獎勵計劃項下的購股權不會對每股虧損產生攤薄影響，每股攤薄虧損等於每股基本虧損。

### 11. 貿易應收款項

		<b>30 June 2024</b>	31 December 2023
		二零二四年 六月三十日	二零二三年 十二月 三十一日
		<b>(Unaudited)</b>	(Audited)
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
0 to 30 days	0至30日	<b>17,929</b>	17,280
31 to 60 days	31至60日	<b>9,467</b>	12,537
61 to 90 days	61至90日	<b>8,387</b>	11,650
More than 90 days	超過90日	<b>136,000</b>	111,919
		<b>171,783</b>	153,386
Loss: loss allowance	減：虧損撥備	<b>(553)</b>	(553)
		<b>171,230</b>	152,833

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 11. TRADE RECEIVABLES (Continued)

As at 30 June 2024, the Group's trade receivables mainly comprised receivables from the Group's environmental maintenance business. They are related to customers for whom there were no recent history of default.

Provision for impairment of trade receivables in the amount of HK\$553,000 was made as at 30 June 2024 (as at 31 December 2023: HK\$553,000).

### 12. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

## 中期財務資料附註 (續)

### 11. 貿易應收款項 (續)

於二零二四年六月三十日，本集團的貿易應收款項主要包括來自本集團環境維護業務之應收款項。貿易應收款項與近期並無違約記錄的客戶有關。

於二零二四年六月三十日並無就貿易應收款項作出減值撥備553,000港元(於二零二三年十二月三十一日：553,000港元)。

### 12. 按公平值計入損益之金融資產

		<b>30 June 2024</b>	31 December 2023 二零二三年 十二月 三十一日 (Audited) (經審核)
		<b>HK\$'000</b> 千港元	HK\$'000 千港元
Hong Kong listed equity securities	香港上市股本證券	<b>6,354</b>	21,254
Unlisted equity investments	非上市股本投資	<b>5,659</b>	7,594
		<b>12,013</b>	28,848

## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 13. TRADE PAYABLES

The aging analysis of trade payables based on the invoice date was as follows:

		<b>30 June 2024</b>	31 December 2023
		<b>二零二四年 六月三十日 (Unaudited) (未經審核)</b>	二零二三年 十二月 三十一日 (Audited) (經審核)
		<b>HK\$'000 千港元</b>	HK\$'000 千港元
0-30 days	0至30日	<b>711</b>	2,758
31-60 days	31至60日	<b>576</b>	2,866
61-90 days	61至90日	<b>1,012</b>	1,002
More than 91 days	超過91日	<b>2,966</b>	13,902
		<b>5,265</b>	20,528

The carrying amounts of the Group's trade payables approximate their fair values and are denominated in RMB.

## 中期財務資料附註 (續)

### 13. 貿易應付款項

按發票日期呈列的貿易應付款項賬齡分析如下：

	<b>30 June 2024</b>	31 December 2023
	<b>二零二四年 六月三十日 (Unaudited) (未經審核)</b>	二零二三年 十二月 三十一日 (Audited) (經審核)
	<b>HK\$'000 千港元</b>	HK\$'000 千港元
0-30 days	<b>711</b>	2,758
31-60 days	<b>576</b>	2,866
61-90 days	<b>1,012</b>	1,002
More than 91 days	<b>2,966</b>	13,902
	<b>5,265</b>	20,528

本集團的貿易應付款項的賬面值與其公平值相若，並以人民幣計值。



## NOTES TO THE INTERIM FINANCIAL INFORMATION (Continued)

### 14. RELATED PARTY TRANSACTIONS

#### *Loan from a shareholder*

On 30 April 2024, the Company and Mr. Sang Kangqiao ("Mr. Sang"), the controlling shareholder of the Company and chairman of the Board of Directors, entered into a loan agreement under which Mr. Sang borrowed an unsecured loan to the Company amounted to HK\$114,490,000 with an interest rate of 5.0% per annum for a term of 1 years from 30 April 2024. The carrying amounts of loan from a shareholder approximate their values, are denominated in HK\$ and repayable on demand.

Mr. Sang had confirmed his intention not to demand for repayment of the outstanding balance for coming twelve months from the date of this report.

### 15. EVENTS AFTER THE REPORTING PERIOD

There is no material subsequent event undertaken by the Group after 30 June 2024, up to the date of this report.

## 中期財務資料附註 (續)

### 14. 關聯方交易

#### *應收一名股東之貸款*

於二零二四年四月三十日，本公司與本公司控股股東兼董事會主席桑康喬先生（「桑先生」）訂立貸款協議，據此，桑先生向本公司借出一筆金額為114,490,000港元的無擔保貸款，年利率為5.0%，期限為自二零二四年四月三十日起1年。應收一名股東之貸款的賬面值接近其價值，以港元計價，及應按要求償還。

桑先生已確認其意向，於自本報告日期起十二個月內不會要求償還未償還結餘。

### 15. 報告期後事項

截至本報告日期，本集團於二零二四年六月三十日後並無發生重大期後事項。



## MANAGEMENT DISCUSSION AND ANALYSIS

### BUSINESS AND OPERATIONAL OVERVIEW

Since June 2024, the Group invested in media advertisement business. Information reported to the CODM for the purposes of resources allocation and performance assessment, focuses on the results of the Group's operating segments.

The Group's reportable segments are as follows:

- (i) Environmental maintenance business
- (ii) Property leasing business
- (iii) Media advertisement business
- (iv) Trading business

The Group recorded a revenue of approximately HK\$105,424,000 for the Interim Period, compared to a revenue of approximately HK\$102,657,000 for the Corresponding Period, representing an increase of approximately 2.7%.

Gross profit for the Interim Period amounted to approximately HK\$7,581,000 (Corresponding Period: HK\$11,523,000). After taking into account of the general and administrative expenses, other loss, loss on disposal of financial assets at fair value through profit or loss, fair value gain on financial assets at fair value through profit or loss and net finance income, the Group recorded loss attributed to the equity holders of the Company from the continuing operations was approximately HK\$3,933,000 for the Interim Period (Corresponding Period: Loss of approximately HK\$1,124,000).

For the Interim Period, the discontinued operation recorded a revenue of approximately HK\$3,328,000, compared to a revenue of approximately HK\$7,289,000 for the Corresponding Period. Loss attributed to the equity holders of the Company from the discontinued operations was approximately HK\$878,000 for the Interim Period (Comparative Period: Loss of approximately HK\$821,000).

## 管理層討論及分析

### 業務及營運概覽

自二零二四年六月起，本集團投資媒體廣告業務。就資源分配及表現評估而向主要經營決策者呈報的資料集中於本集團經營分部的業績。

本集團的持續經營報告分部如下：

- (i) 環境維護業務
- (ii) 物業租賃業務
- (iii) 媒體廣告業務
- (iv) 貿易業務

於中期期間，本集團錄得收益約105,424,000港元，而去年同期的收益則約為102,657,000港元，增加約2.7%。

本中期期間毛利約為7,581,000港元（去年同期：11,523,000港元）。經考慮一般及行政開支、其他虧損、出售按公平值計入損益之金融資產之虧損、按公平值計入損益之金融資產之公平值收益及財務收入淨額，本集團於本中期期間錄得持續經營業務之本公司權益擁有人應佔虧損約3,933,000港元（去年同期：虧損約1,124,000港元）。

本中期期間，終止經營業務錄得收益約3,328,000港元，而去年同期收益為約7,289,000港元。本中期期間終止經營業務之本公司權益擁有人應佔虧損約為878,000港元（去年同期：虧損約821,000港元）。





## Disposal

Taking into account the uncertain market and increasingly challenging operating environment in the selling of medical devices business and the unsatisfactory performance of sales of medical devices business (the "Disposed Company"), a strategic decision was taken and executed to dispose the Disposed Company (the "Disposal").

On 30 April 2024, the Board agreed to dispose of the Disposed Company at a consideration of RMB22,500,000. The Board is of the view that the disposal serves as a good opportunity for the Group to cut loss and realise the investment in the Disposed Company and to dedicate its resources to other business segments of the Group. The Disposal also helps to streamline the business in order to improve the liquidity and overall financial position of the Group.

All the conditions precedent under the disposal agreement have been fulfilled and completion of the Disposal took place on 1 August 2024. For details, please refer to the announcement of the Company dated 30 April 2024 and 1 August 2024.

## Discontinued Operations

Sales of medical devices business has been classified as Discontinued Operation in accordance with International Financial Reporting Standard 5 ("HKFRS 5"). It was estimated that the Group will record an unaudited gain on disposal for approximately RMB30,460,000 (subject to Completion) before deducting the expenses associated with the disposal. For details, please refer to the announcement of the Company dated 30 April 2024 and 1 August 2024.

## 出售事項

經考慮醫療器械業務銷售的市場不穩定及日益嚴峻的營運環境，以及醫療器械業務（「出售公司」）銷售業績不理想，本公司已採取並執行一項戰略決策，以出售出售公司（「出售事項」）。

於二零二四年四月三十日，董事會同意出售出售公司，代價為人民幣22,500,000元。董事會認為，出售事項是本集團止蝕及套現於出售公司的投資以及將其資源用於本集團其他業務分部之良機。出售事項亦有助精簡業務，以改善本集團的流動資金及整體財務狀況。

出售協議項下所有先決條件已獲達成及完成於二零二四年八月一日作實。詳情請參閱本公司日期為二零二四年四月三十日及二零二四年八月一日之公告。

## 終止經營業務

根據國際財務報告准則第5號（「國際財務報告准則第5號」），出售醫療器械業務被分類為終止經營業務。於扣除與出售事項相關的費用之前，估計本集團將錄得未經審核出售收益約人民幣30,460,000元（待完成）。詳情請參閱本公司日期為二零二四年四月三十日及二零二四年八月一日之公告。



## Environmental Maintenance Business

The environmental maintenance business is headquartered in Chengdu, and is penetrating into other regions in the PRC such as Xinjiang Autonomous Region, Hebei Province and Inner Mongolia Autonomous Region. Its scope of services mainly includes (i) janitorial services for public areas in cities; (ii) classification management of solid waste, bulky garbage and food waste; and (iii) facility maintenance management of refuse collection points.

During the Interim Period, the environmental maintenance business recorded a revenue of approximately HK\$81,351,000 compared to a revenue of approximately HK\$91,318,000 for the Corresponding Period. The performance of environmental maintenance business experienced a decline compared to the Corresponding Period as the management exercised caution and was prudent to bid new projects, which resulted in decrease in revenue as there were no new projects secured in 2024.

As of 30 June 2024, the Group had a total of 6 (30 June 2023: 10) environmental maintenance service contracts in progress with the total contract amount of approximately RMB267 million (30 June 2023: RMB531 million) for the remaining contract term.

## Media Advertisement Business

The Company started to engage in media advertisement business in the PRC in May 2024 and started to record advertising revenue in June 2024. During the Interim Period, the business generated revenue of approximately HK\$3,791,000 for the Group.

As at the date of this report, the Group has signed 54 advertisement contracts, which generated advertising revenue of approximately RMB52.40 million. The amount of advertising revenue to be recorded in 2024 is expected to be not less than RMB150 million.

## 環境維護業務

環境維護業務總部位於成都，並擴展至中國其他地區，如新疆自治區、河北省及內蒙古自治區。服務範圍主要包括(i)城市公共區域的保潔服務；(ii)固體垃圾、大型垃圾及廚餘垃圾的分類管理；及(iii)垃圾收集站設施的維護管理。

於中期期間，環境維護業務錄得收益約81,351,000港元，而去年同期收益為約91,318,000港元。由於管理層謹慎行事及審慎投標新項目，二零二四年並無獲得新項目，導致收益減少，因此環境維護業務的業績較去年同期下滑。

截至二零二四年六月三十日，本集團共有6項(二零二三年六月三十日：10項)履行中之環境維護服務合約，餘下合約期限的合約總金額約為人民幣267,000,000元(二零二三年六月三十日：人民幣531,000,000元)。

## 媒體廣告業務

於二零二四年五月，本公司開始於中國從事媒體廣告業務，並於二零二四年六月開始錄得廣告收入。於中期期間該業務為本集團產生收益約3,791,000港元。

截至本報告日期，本集團的媒體廣告業務已簽訂了54個廣告合同，實現的廣告收入金額約為人民幣5,240萬元。預計於二零二四年全年能實現的廣告收入金額不少於人民幣1.5億元。



## Property Leasing Business

During the Interim Period, two rental contracts were renewed with a lower rental rate. The Group recorded a rental income of approximately HK\$996,000 for the leasing of an office in Beijing (Corresponding Period: approximately HK\$1,364,000).

## Trading Business – cosmetic products trading

During the Interim Period, the cosmetic trading business generated approximately HK\$19,142,000 (Corresponding Period: Approximately HK\$8,994,000) revenue to the Group.

## Trading Business – frozen meet trading

The trading of frozen meat business was terminated in the year of 2023.

## Trading Business – securities trading business

During the Interim Period, the Group invested in the security markets with a more conservative manner which disposed various listed equity securities and arranged for various principal protected deposits with a bank in HK to receive safe and stable return.

The Group recorded fair value gain on financial assets at fair value through profit and loss in the amount of approximately HK\$616,000 (Corresponding Period: Fair value loss of approximately HK\$1,523,000), loss on disposal of financial assets at fair value through profit or loss in the amount of approximately HK\$1,041,000 (Corresponding Period: Loss of approximately HK\$84,000), and dividend and interest income in the amount of approximately HK\$144,000 (Corresponding Period: approximately HK\$79,000).

## 物業租賃業務

於中期期間，兩份租賃合約以較低的租金續約。本集團就出租一處北京辦公室而錄得租金收入約996,000港元（去年同期：約1,364,000港元）。

## 貿易業務—化妝品貿易

於中期期間，化妝品貿易業務為本集團產生收益約19,142,000港元（去年同期：約8,994,000港元）。

## 貿易業務—凍肉貿易

凍肉貿易業務於二零二三年終止。

## 貿易業務—證券買賣業務

於中期期間，本集團以更為保守的態度投資證券市場，出售各種上市股本證券及在香港之銀行安排各種保本型存款，以獲得安全穩定的回報。

本集團錄得按公平值計入損益之金融資產之公平值收益約616,000港元（去年同期：公平值虧損約1,523,000港元）、出售按公平值計入損益之金融資產之虧損約1,041,000港元（去年同期：虧損約84,000港元）以及股息及利息收入約144,000港元（去年同期：約79,000港元）。

## FINANCIAL REVIEW

### Revenue

The table below sets forth the revenue breakdown of the Group's for the Interim Period and Corresponding Period:

## 財務回顧

### 收益

下表載列本集團於中期期間及去年同期之收益明細：

		For the six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
<b>Revenue</b>	<b>收益</b>		
<b>Environmental maintenance business:</b>	<b>環境維護業務：</b>		
Service income for provision of environmental maintenance services	提供環境維護服務的服務收入	<b>81,351</b>	91,318
<b>Property leasing business:</b>	<b>物業租賃業務：</b>		
Rental income	租金收入	<b>996</b>	1,364
<b>Media Advertisement business:</b>	<b>媒體廣告業務：</b>		
Advertising Income	廣告收入	<b>3,791</b>	–
<b>Trading business:</b>	<b>貿易業務：</b>		
– Trading at cosmetic products	– 化妝品貿易	<b>19,142</b>	8,994
– Trading of frozen meet	– 凍肉貿易	–	902
– Dividend and interest income from security trading	– 證券買賣股息及利息收入	<b>144</b>	79
		<b>105,424</b>	102,657



During the Interim Period, the Group recorded a total revenue of approximately HK\$105,424,000 (Corresponding Period: approximately HK\$102,657,000) representing an increase of approximately 2.7% as compared to the Corresponding Period. The increase was primarily due to the increment of revenue from the cosmetic products trading business and the development of media advertisement business which overcome the drop of revenue from the environmental maintenance business.

### Cost of Revenue

The cost of revenue is mainly comprised of service fees to workers, material consumed, depreciation on machinery and motor vehicles, motor vehicles expenses and utilities expenses from the environmental maintenance business. Cost of revenue for the Interim Period amounted to approximately HK\$97,843,000 (Corresponding Period: HK\$91,134,000), representing an increase of approximately 7.4% as compared to Corresponding Period.

### Employee Benefit Expenses

The Group had 796 workers from the environmental maintenance business in PRC and 102 office staff from Hong Kong and PRC office, total 898 employees as at 30 June 2024 (As at 30 June 2023: 847 workers and 25 office staff, total 872 employees). The increase in office staff mainly arising from the development of media advertisement business. Salaries and benefits expenses for workers were recognised as service fees to workers and classified under cost of revenue while salaries and benefits expenses for office staff were classified under general and administrative expenses.

During the Interim Period, salaries and benefits expenses were approximately HK\$6,554,000 (Corresponding Period: approximately HK\$4,672,000). The Group would regularly review the work allocation of the workers and office staff to maintain a high standard of service.

於中期期間，本集團錄得總收益約105,424,000港元（去年同期：約102,657,000港元），較去年同期增加約2.7%，該增加主要由於化妝品貿易業務收入增加及拓展媒體廣告業務，克服環境維護業務收益下降。

### 收益成本

收益成本主要包括來自環境維護業務的工人的服務費、耗材、機器及汽車折舊、汽車開支及公用設施開支。中期期間之收益成本約為97,843,000港元（去年同期：91,134,000港元），較去年同期增加約7.4%。

### 僱員福利開支

於二零二四年六月三十日，本集團中國環境維護業務擁有796名工人，香港及中國辦事處擁有102名辦公室員工，合共898名僱員（於二零二三年六月三十日：847名工人及25名辦公室員工，合共872名僱員）。辦公室員工增加乃主要由於拓展媒體廣告業務。工人的薪金及福利開支確認為工人的服務費並分類為收益成本，而辦公室員工薪金及福利開支則分類為一般及行政開支。

於中期期間，薪金及福利開支約為6,554,000港元（去年同期：約4,672,000港元）。工人及員工的薪金及福利開支增幅與受僱工人及員工人數增幅一致。本集團將定期檢閱工人及辦公室員工的工作分配以維持高服務標準。



## Profit Attributable to the Equity Holders of the Company

During the Interim Period, the Group recorded loss attributable to the equity holders of the Company in the amount of approximately HK\$4,811,000 (Corresponding Period: loss of approximately HK\$1,945,000). The change in results for the Interim Period were mainly attributable to the drop in gross profit which arisen from the newly developed media advertisement business.

## Liquidity, Financial Resources and Capital structure

### Capital structure

The Group's objectives of managing capital are to safeguard its ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

Consistent with others in the industry, the Group monitors its capital on the basis of the gearing ratio. The Group's strategy for lowering the gearing ratio to an acceptable level remain constant during the Interim Period.

### Cash position and pledged bank deposit

As at 30 June 2024, the Group's cash and cash equivalents were approximately HK\$301,516,000 representing an increase of approximately 23.0% as compared with approximately HK\$245,234,000 as at 31 December 2023.

### Trade receivables

As at 30 June 2024, the Group's trade receivables were approximately HK\$171,230,000, representing an increase of approximately 12.0% as compared to such amount as at 31 December 2023. The trade receivables were mainly comprised of trade receivable from the environmental maintenance business.

## 本公司權益擁有人應佔溢利

於中期期間，本集團錄得本公司權益擁有人應佔虧損約4,811,000港元（去年同期：虧損約1,945,000港元）。中期期間業績變動的主要原因為新拓展媒體廣告業務產生的毛利下降。

## 流動資金、財務資源及資本架構

### 資本架構

本集團資本管理目標是確保其能持續經營之能力，以為股東帶來回報並維持最優資本架構以減少資金成本。

為維持或調整資本架構，本集團可調整付予股東的股息金額、退還資本予股東、發行新股份或出售資產以減少負債。

與其他同行一樣，本集團以資產負債比率為基準監察其資本。本集團的策略於中期期間保持不變，即將資產負債比率降至可接納的水平。

### 現金狀況及已抵押銀行存款

於二零二四年六月三十日，本集團現金及現金等價物約為301,516,000港元，較於二零二三年十二月三十一日約245,234,000港元增加約23.0%。

### 貿易應收款項

於二零二四年六月三十日，本集團的貿易應收款項約為171,230,000港元，較於二零二三年十二月三十一日之有關金額增加約12.0%。貿易應收款項主要包括來自環境維護業務的貿易應收款項。



### **Pledged Assets**

During the Interim Period, the Company did not charge any fixed assets as security for borrowings.

### **Capital expenditure**

For the Interim Period, the Group's capital expenditure was approximately HK\$1,057,273 (Corresponding Period: HK\$Nil), which was mainly used in the environmental maintenance business.

### **Gearing ratio**

The gearing ratio is calculated as net debt divided by total capital. Net debt is calculated as consideration payables plus loans from a shareholder less cash and cash equivalents. Total capital is calculated as 'equity' shown in the consolidated balance sheet plus net debt. As at 30 June 2024 and 31 December 2023, the Group was in a net cash position, hence, no gearing ratio is disclosed.

### **Foreign Exchange Exposure**

The Group operated in Hong Kong and PRC and primarily used HKD and RMB for the business in Hong Kong and PRC. The Group was exposed to foreign exchange risk based on fluctuations between HKD and RMB arising from its core operation in the Hong Kong and PRC. The Group did not undertake derivatives financial instruments or hedging instruments for speculative purposes. The Group will constantly review the economic situation and its foreign currency risk profile, continue to actively monitor foreign exchange exposure to minimize the impact of any adverse currency movement.

### **抵押資產**

於本中期期間，本公司並無抵押任何固定資產作為借款擔保。

### **資本支出**

於中期期間，本集團之資本支出約為1,057,273港元，主要用於環境維護業務（去年同期：零港元）。

### **資產負債比率**

資產負債比率按債務淨額除以資本總額計算。債務淨額按應付代價加股東貸款減現金及現金等價物計算。資本總額乃按綜合資產負債表所列的「權益」加債務淨額計算。於二零二四年六月三十日及二零二三年十二月三十一日，本集團處於淨現金狀態，故此，並無披露資產負債比率。

### **外匯風險**

本集團於香港及中國營運，在香港及中國的業務主要使用港元及人民幣。本集團承受的匯兌風險來自港元及人民幣之間的波動，因其香港及中國的核心業務引起。本集團並無投資任何金融衍生工具或對沖工具作投機用途。本集團會定期審視經濟狀況及其匯兌風險組合，繼續積極監控匯兌風險，盡量減低任何貨幣變動的不利影響。



## Significant Investment Held, Material Acquisition or Disposal of Subsidiaries and Affiliated Companies and Plans for Material Investment or Capital Assets

### Disposal of A Subsidiary

On 30 April 2024, Aerospace Huatai Environmental Protection Co. Ltd, an indirect wholly-owned subsidiary of the Company, entered into a disposal agreement with Mr. Ho Wan Choi to dispose of the Group's 90% equity interest in Shanghai Umitai Medical Technology Co. Ltd (the "Disposed Company") at a consideration of RMB22,500,000.

The Group completed such disposal on 1 August 2024. Accordingly, the financial results of Disposed Company for the period from 1 January 2024 to 30 June 2024 were presented as "Discontinued Operations" in the accompanying consolidated statement of comprehensive income in accordance with HKFRS 5 "Non-current Assets Held for Sales and Discontinued Operations". Comparative figures for the year ended 31 December 2023 had been restated accordingly.

All the conditions precedent under the disposal agreement have been fulfilled and completion of the disposal took place on 1 August 2024. For details, please refer to the announcements of the Company dated 30 April 2024 and 1 August 2024.

Save as disclosed above, there is no plan for material investments or capital assets as at 30 June 2024 and up to the date of this report.

### USE OF PROCEEDS

The Company has not conducted any equity fund raising activities during the Interim Period and subsequently after 30 June 2024. The use of proceeds from the 2020 Subscriptions is updated as follows:

### 所持有的重大投資、附屬公司及聯屬公司的重大收購或出售及重大投資或資本資產的計劃 出售一間附屬公司

於二零二四年四月三十日，本公司的間接全資附屬公司航天華泰環保有限公司與何雲才先生訂立出售協議，以出售本集團於上海優米泰醫療科技有限公司（「出售公司」）90%的股權，代價為人民幣22,500,000元。

本集團於二零二四年八月一日完成該出售事項。因此，根據香港財務報告準則第5號「持作出售非流動資產及終止經營業務」，出售公司於二零二四年一月一日至二零二四年六月三十日期間的財務業績於隨附綜合全面收益表中呈列為「終止經營業務」。因此，截至二零二三年十二月三十一日止年度之比較數字經重列。

出售協議項下所有先決條件已獲達成及出售事項的完成於二零二四年八月一日作實。詳情請參閱本公司日期為二零二四年四月三十日及二零二四年八月一日之公告。

除上文所披露者外，於二零二四年六月三十日及截至本報告日期，並無任何重大投資或資本資產計劃。

### 所得款項用途

於中期期間及隨後於二零二四年六月三十日後，本公司並無進行任何股本集資活動。二零二零年認購事項所得款項用途更新如下：





## Use of Proceeds from the 2020 Subscriptions

Reference is made to the announcement of the Company dated 16 December 2019, 19 December 2019 and 7 January 2020 for the 2020 Subscription.

The net proceeds from the 2020 Subscription were approximately HK\$177,000,000 and the Company intends to apply the net proceeds in (i) the settlement of outstanding consideration payable for the acquisition of BYL Property Holdings Group Limited in 2018 (“Settlement of Consideration Payable”) amounting to approximately HK\$74,571,000 as at 31 December 2019; and (ii) general working capital as to the remaining balance. Up to the date of this report, the Company had paid approximately HK\$13,920,000 for the Settlement of outstanding consideration payable, with the remaining balance to be utilised as intended. Approximately HK\$102,429,000 has been utilised as general working capital as intended. The Group has no intention to change the use of proceeds from the 2020 Subscriptions.

## Contingent Liabilities

As at 30 June 2024, the Group did not have any material contingent liabilities.

## Employees and Remuneration Policies

The Group had 898 (as at 30 June 2023: 872) employees as at 30 June 2024. The Group’s remuneration practices are in line with the prevailing market practice and are determined on the basis of performance, qualification and experience of individual employee.

## Dividend

The Directors do not recommend payment of dividend for the Interim Period (Corresponding Period: Nil).

## 來自二零二零年認購事項的所得款項用途

二零二零年認購事項請參閱本公司日期為二零一九年十二月十六日、二零一九年十二月十九日及二零二零年一月七日的公告。

二零二零年認購事項所得款項淨額約為177,000,000港元，本公司欲將所得款項淨額應用在(i)二零一八年收購寶鴻來置業控股集團有限公司尚未償付的應付代價結算於二零一九年十二月三十一日約74,571,000港元（「結算應付代價」）；及(ii)餘額用作一般營運資金。截至本報告日期，本公司已就結算尚未支付的應付代價支付約13,920,000港元，餘下結餘將按擬定用途動用。約102,429,000港元已按擬定用途用作一般營運資金。本集團無意變更來自二零二零年認購事項的所得款項用途。

## 或然負債

於二零二四年六月三十日，本集團並無任何重大或然負債。

## 僱員及薪酬政策

於二零二四年六月三十日，本集團有898名（於二零二三年六月三十日：872名）僱員。本集團的薪酬常規符合當前市場常規，乃基於僱員個人表現、資歷及經驗釐定。

## 股息

董事不建議派付中期期間之股息（去年同期：無）。



## Share Option Scheme and Share Option

The Company has adopted two share option schemes, namely, the 2013 Share Option Scheme which was adopted on 19 November 2013 and the 2021 Share Option Scheme which was adopted on 16 June 2021. The Schemes were adopted pursuant to resolutions passed by the Company's shareholders on 19 November 2013 and 16 June 2021 respectively for the primary purpose of providing eligible participants an opportunity to have a personal stake in the Company and to motivate, attract and retain the eligible participants whose contributions are important to the long-term growth and profitability of the Group.

During the Interim Period, no options had been granted, exercised, lapsed or forfeited from the 2013 Share Option Scheme and 2021 Share Option Scheme.

There were 40,000,000 and zero option respectively remained outstanding as at 30 June 2024 under the 2013 Share Option Scheme and 2021 Share Option Scheme.

## Share Award Scheme

The Company has adopted a share award scheme (the "Share Award Scheme") on 10 August 2021 (the "Adoption Date"). The purposes of the Share Award Scheme are (1) to recognise and reward the contribution of certain eligible participants to the growth and development of the Group and to give incentives in order to retain them for continual operation and development of the Group, and (2) to attract and retain suitable personnel for further development of the Group. The eligible participants under the Share Award Scheme include any employee of the Group or any invested entity and any non-executive directors (including independent non-executive directors) of the Group or any invested entity.

## 購股權計劃及購股權

本公司已採納兩項購股權計劃，即於二零一三年十一月十九日採納的二零一三年購股權計劃及於二零二一年六月十六日採納的二零二一年購股權計劃。該等計劃乃分別根據本公司股東於二零一三年十一月十九日及二零二一年六月十六日通過的決議案而獲採納，主要旨在向合資格參與者提供機會可於本公司中擁有個人股權，以及激勵、吸引及留任其貢獻對本集團長期發展及盈利尤為重要之合資格參與者。

於中期期間內，概無二零一三年購股權計劃及二零二一年購股權計劃項下購股權獲授出、行使、失效或被沒收。

於二零二四年六月三十日，二零一三年購股權計劃及二零二一年購股權計劃項下分別有40,000,000及零份購股權仍未行使。

## 股份獎勵計劃

本公司已於二零二一年八月十日（「採納日期」）採納一份股份獎勵計劃（「股份獎勵計劃」）。股份獎勵計劃之目的為(i)對若干合資格參與者為本集團的成長及發展所作貢獻予以肯定及獎賞，並提供激勵以挽留該等人士，令本集團能持續經營及發展；及(ii)吸引及挽留合適人員以推動本集團進一步發展。股份獎勵計劃項下的合資格參與者包括本集團或任何被投資實體的任何僱員及本集團或任何被投資實體的任何非執行董事（包括獨立非執行董事）。



The maximum aggregated number of Shares permitted to be awarded under the Share Award Scheme (the "Awarded Shares") throughout the 10-year duration of the Share Award Scheme is limited to 10% of the issued share capital of the Company as at the adoption date (the "Scheme Limit"). The maximum number of Awarded Shares which may be awarded to a selected participant under the Share Award Scheme should not exceed 3% of the issued share capital of the Company as at the adoption date (the "Individual Limit"). As at the date of this annual report, the Scheme Limit and Individual Limit are 79,500,000 shares and 23,850,000 shares, respectively, representing approximately 10% and 3% of the issued share capital of the Company, respectively. The remaining life of the Share Award Scheme was approximately 8 years.

No Awarded Shares has been granted to any Eligible Participants or vested since the adoption of the Share Award Scheme.

## PROSPECTS

Looking forward, the Group will continue to utilize its available resources to develop its media advertisement business and cosmetic products trading business. Apart from the existing businesses, the Group will explore business opportunities in other industries such as high growth businesses in the PRC (including but not limited to high technology and internet business) that will flourish in the post-pandemic economic environment in order to generate a stable and constant stream of income to the Group and create long term value for our shareholder.

## DIRECTORS' INTERESTS IN A COMPETING BUSINESS

For the Interim Period, the Directors are not aware of any business or interest of the Directors, the management of the Company and their respective associates (as defined under the Listing Rules) that compete or may compete with the business of the Group and any other conflict of interest which any such person has or may have with the Group.

目前獲許可於股份獎勵計劃持續10年期間根據股份獎勵計劃授出的股份(「獎勵股份」)最高總數限於採納日期本公司已發行股本的10%(「計劃限額」)。根據股份獎勵計劃可授予經選定參與者的最高獎勵股份數量不應超過採納日期本公司已發行股本的3%(「個人限額」)。於本年報日期,計劃限額及個人限額分別為79,500,000股股份及23,850,000股股份,分別佔本公司已發行股本的約10%及3%。股份獎勵計劃的剩餘年期約為8年。

自採納股份獎勵計劃起概無向合資格參與者授出獎勵股份或獎勵股份歸屬。

## 展望

展望未來,本集團將繼續動用其可用資源拓展其媒體廣告業務及化妝品貿易業務。除現有業務外,本集團將於中國的高增長業務等其他行業探索業務機遇(包括但不限於高科技及互聯網業務),該等業務將於疫情過後的經濟環境下蓬勃發展,為本集團帶來穩定及持續的收入來源,並為我們的股東創造長遠價值。

## 董事於競爭業務中擁有的權益

於中期期間,董事並不知悉本公司董事、管理層及彼等各自之聯繫人(定義見上市規則)的任何業務或權益會或可能會與本集團業務形成競爭,亦不知悉任何該等人士與本集團具有或可能具有任何其他利益衝突。



## ARRANGEMENTS TO PURCHASE SHARES OR DEBENTURES

At no time during the Interim Period was the Company, or any of its subsidiaries or fellow subsidiaries, a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

## PURCHASE, SALE OR REDEMPTION OF THE LISTED SECURITIES OF THE COMPANY

Neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the listed securities of the Company during the Interim Period.

## CORPORATE GOVERNANCE

The Company is committed to ensure a high standard of corporate governance in the interests of the shareholders and devotes considerable effort to maintain high level of business ethics and corporate governance practices. The Company has complied with the Corporate Governance Code (the "CG Code") as set out in Appendix 14 of the Listing Rules throughout the Interim Period. The Company has applied the principles of, and complied with, the applicable code provisions of the CG Code during the Interim Period.

## DIRECTORS' SECURITIES TRANSACTIONS

The Group had adopted Appendix 10 of the Listing Rules (the "Model Code") as its own code of conduct regarding Directors' securities transactions on terms no less exacting than the required standard of dealings.

Having made specific enquiries to all the Directors and all the Directors of the Company had confirmed compliance with the required standard of dealings and the code of conduct for directors' securities transactions during the Interim Period.

## AUDIT COMMITTEE

The Company has established an audit committee (the "Audit Committee"). The Audit Committee performs, amongst others, review financial information of the Group; review relationship with and the terms of appointment of the external auditors; and review the Company's financial reporting system, internal control system and risk management system.

## 購買股份或債權證的安排

本公司或其任何附屬公司或同系附屬公司於中期期間任何時間概無訂立任何安排，以使董事可透過收購本公司或任何其他法團之股份或債權證而獲益。

## 購買、出售或贖回本公司上市證券

於中期期間，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

## 企業管治

為保障股東的利益，本公司致力確保高標準的企業管治，並投入大量精力維持高水平的商業道德標準及企業管治常規。本公司於整個中期期間一直遵守上市規則附錄十四所載之企業管治守則（「企業管治守則」）。於中期期間，本公司已採用企業管治守則中的原則並遵循其中的適用守則條文。

## 董事進行證券交易

本集團已採納上市規則附錄十（「標準守則」），作為其本身之董事進行證券交易之行為守則，其條款嚴格度不遜於交易規定準則。

經向全體董事作出具體查詢後，本公司全體董事確認於中期期間已遵守董事進行證券交易之交易規定準則及行為守則。

## 審核委員會

本公司已設立審核委員會（「審核委員會」）。審核委員會履行（其中包括）：審閱本集團的財務資料；檢討與外聘核數師的關係及委任條款；及檢討本公司財務申報系統、內部監控系統及風險管理系統等職能。



The existing Audit Committee of the Company consists of three independent non-executive directors of the Company, chaired by Mr. Lam Ka Tak and the other two members are Mr. Xu Zhihao and Mr. Wong Sincere.

The unaudited interim financial results of the Group for the Interim Period have been reviewed by the Audit Committee.

## PUBLICATION OF INTERIM RESULTS AND INTERIM REPORT

This report is published on the Company's website ([www.netago.hk](http://www.netago.hk)) and the HKExnews website ([www.hkexnews.hk](http://www.hkexnews.hk)) of Hong Kong Exchanges and Clearing Limited. The 2024 Interim Report of the Company containing all the information required by the Listing Rules will be available on the above websites in due course.

## APPRECIATION

The Company's continuous development and progress facing market competition and challenges rest on the dedication and contributions of our staff from all departments as well as the trust, support and encouragement from all shareholders and business partners. On behalf of the Board, I would also like to express our sincere thanks to shareholders, clients, suppliers, business partners and other stakeholders for their continuing trust and unflinching support.

By Order of the Board  
**Net-a-Go Technology Company Limited**  
**Sang Kangqiao**  
*Chairman and Executive Director*

Hong Kong, 28 August 2024

*As at the date of this report, the Executive Directors are Mr. Sang Kangqiao and Mr. Xu Wenzhe; the Non-executive Director is Ms. Chen Wenting; the Independent Non-executive Directors are Mr. Xu Zhihao, Mr. Lam Ka Tak and Mr. Wong Sincere.*

本公司現屆審核委員會由本公司三名獨立非執行董事組成，主席為林嘉德先生，其他兩名成員為徐志浩先生及黃誠思先生。

本集團中期期間之未經審核中期財務業績已經審核委員會審閱。

## 刊發中期業績及中期報告

本報告刊登於本公司網站 ([www.netago.hk](http://www.netago.hk)) 及香港交易及結算有限公司「披露易」網站 ([www.hkexnews.hk](http://www.hkexnews.hk))。載有上市規則規定之所有資料之本公司二零二四年中期報告將於適當時候於上述網站刊發。

## 致謝

面對市場的競爭與挑戰，本公司仍能不斷地發展進步，實有賴各部門員工之忠誠服務及貢獻，以及各股東及業務夥伴的信賴、支持及鼓勵。本人亦謹藉此代表董事會衷心感謝股東、客戶、供應商、業務夥伴及其他持份者對本集團的持續信任及不懈支持。

承董事會命  
**網譽科技有限公司**  
**主席兼執行董事**  
**桑康喬**

香港，二零二四年八月二十八日

於本報告日期，執行董事為桑康喬先生及許文澤先生；非執行董事為陳文婷女士；及獨立非執行董事為徐志浩先生、林嘉德先生及黃誠思先生。



Net-a-Go Technology Co., Ltd  
網譽科技有限公司