



CT Vision S.L. (International) Holdings Limited 中天順聯（國際）控股有限公司

(Incorporated in 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：994



Interim Report
中期報告

2024



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Corporate Information 公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. Wu Rui (*Vice chairman*)
Mr. Guo Jianfeng
Mr. Sun Dexin
Mr. Ding Ji (*appointed on 15 April 2024*)

Non-executive Directors

Dr. Ho Chun Kit Gregory
Mr. Lu Qiwei

Independent Non-executive Directors

Dr. Tang Dajie
Mr. Ng Kwun Wan
Dr. Lin Tat Pang

AUDIT COMMITTEE

Mr. Ng Kwun Wan (*Chairman*)
Dr. Tang Dajie
Dr. Lin Tat Pang

REMUNERATION COMMITTEE

Dr. Lin Tat Pang (*Chairman*)
Mr. Wu Rui
Mr. Ng Kwun Wan

NOMINATION COMMITTEE

Dr. Tang Dajie (*Chairman*)
(*appointed as Chairman on 15 April 2024*)
Dr. Ho Chun Kit Gregory
Mr. Ng Kwun Wan
Dr. Lin Tat Pang

董事會

執行董事

吳瑞先生 (*副主席*)
郭劍峰先生
孫得鑫先生
丁驥先生 (*於2024年4月15日獲委任*)

非執行董事

何俊傑博士
陸齊偉先生

獨立非執行董事

湯大杰博士
吳冠雲先生
連達鵬博士

審核委員會

吳冠雲先生 (*主席*)
湯大杰博士
連達鵬博士

薪酬委員會

連達鵬博士 (*主席*)
吳瑞先生
吳冠雲先生

提名委員會

湯大杰博士 (*主席*)
(*於2024年4月15日獲委任為主席*)
何俊傑博士
吳冠雲先生
連達鵬博士

Corporate Information 公司資料

AUTHORISED REPRESENTATIVES

Mr. Sun Dexin
Mr. Fu Wing Kwok Ewing

COMPANY SECRETARY

Mr. Fu Wing Kwok Ewing

AUDITOR

ZHONGHUI ANDA CPA Limited, *Certified Public Accountants*
Registered Public Interest Entity Auditor

PRINCIPAL BANKER

Bank of China (Hong Kong) Limited

REGISTERED OFFICE

Windward 3, Regatta Office Park
PO Box 1350 Grand Cayman KY1-1108
Cayman Islands

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Room Nos. 808-814, 8th Floor, Sun Hung Kai Centre
30 Harbour Road, Wanchai, Hong Kong

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Boardroom Share Registrars (HK) Limited

CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Ocorian Trust (Cayman) Limited

WEBSITE

www.ctvision994.com

STOCK CODE

00994

授權代表

孫得鑫先生
傅榮國先生

公司秘書

傅榮國先生

核數師

中匯安達會計師事務所有限公司，執業會計師
註冊公眾利益實體核數師

主要往來銀行

中國銀行(香港)有限公司

註冊辦事處

Windward 3, Regatta Office Park
PO Box 1350 Grand Cayman KY1-1108
Cayman Islands

總部及香港主要營業地點

香港灣仔港灣道30號
新鴻基中心8樓808-814室

香港股份過戶登記分處

寶德隆證券登記有限公司

開曼群島股份過戶登記總處

Ocorian Trust (Cayman) Limited

網站

www.ctvision994.com

股份代號

00994

Management Discussion and Analysis

管理層討論與分析

BUSINESS REVIEW

The principal activities of CT Vision S.L. (International) Holdings Limited (the “**Company**”, together with its subsidiaries, collectively the “**Group**”) are (i) renewable energy business; (ii) e-commerce business; and (iii) others which mainly include building information modelling services.

Renewable Energy Business

TIEN New Energy Development Limited is an investment holding company and its subsidiaries are principally engaged in engineering development and qualified form main engineering, procurement and construction in electric power projects in the People’s Republic of China (“**PRC**”) with a focus in application of renewable in the construction sector of the PRC.

In the first half of 2024, renewable energy business contributed approximately HK\$169.0 million revenue of the Group (first half of 2023: approximately HK\$210.3 million). As at the date of this report, the Group had a total of 5 contracts on hand (including contracts in progress and contracts yet to be commenced) (31 December 2023: 5 contracts) and the contract sum of these contracts on hand yet to be recognised amounted to approximately RMB392.1 million (31 December 2023: approximately RMB224.4 million).

E-commerce business

Zhejiang CT Shunlian Network Technology Company Limited (浙江中宏順聯網絡科技有限公司) mainly engages in general e-commerce trading, and provides procurement services and related online and offline consultation services to e-commerce companies.

In the first half of 2024, the e-commerce business contributed approximately HK\$33.6 million revenue (first half of 2023: HK\$2.0 million) to the Group.

業務回顧

中天順聯(國際)控股有限公司(「**本公司**」, 連同其附屬公司統稱為「**本集團**」)的主要業務為(i)可再生能源業務; (ii)電子商務業務; 及(iii)其他, 主要包括建築信息模型服務。

可再生能源業務

忠天新能源開發有限公司為投資控股公司, 其附屬公司主要從事工程開發, 並合資格從事中華人民共和國(「**中國**」)電力行業項目的主體工程、採購及建築, 專注於在中國建築行業應用可再生能源。

2024年上半年, 可再生能源業務為本集團貢獻收益約169.0百萬港元(2023年上半年: 約210.3百萬港元)。於本報告日期, 本集團擁有合共5份(2023年12月31日: 5份)手頭合約(包括在建合約及尚未開始的合約), 而該等手頭合約尚未確認的合約金額約為人民幣392.1百萬元(2023年12月31日: 約人民幣224.4百萬元)。

電子商務業務

浙江中宏順聯網絡科技有限公司主要從事一般電子商務貿易, 向電商公司提供採購服務以及相關線上及線下諮詢服務。

2024年上半年, 電子商務業務為本集團貢獻收益約33.6百萬港元(2023年上半年: 2.0百萬港元)。

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Others

Building information modelling services

Nanjing CT Vision Smart City Technology Limited* (南京中天宏信智慧城市發展有限公司) is principally engaged in the provision of building information modelling services and provision of construction management platform and operation management platform solutions for government large-scale projects and business parks.

In the first half of 2024, the building information modelling business contributed approximately HK\$1.4 million revenue (first half of 2023: HK\$3.3 million) to the Group.

FINANCIAL REVIEW

Loss for the six months ended 30 June 2024 attributable to owners of the Company was approximately HK\$11.2 million, representing a decrease of approximately 5.8% over the corresponding period loss of approximately HK\$11.9 million in 2023.

The Group's gross profit increased from gross profit of approximately HK\$9.1 million during the six months ended 30 June 2023 to gross profit of approximately HK\$27.0 million during the six months ended 30 June 2024. The Group's gross profit margin increased from approximately 4.2% during the six months ended 30 June 2023 to gross profit margin of approximately 13.2% during the six months ended 30 June 2024. The increase in gross profit margin was mainly due to the change in revenue mix. The revenue from E-commerce business, which contributed higher gross profit margin than renewable energy business, increased substantially.

Selling and administrative expenses (the "**S&A Expenses**") primarily comprise staff costs, transportation expenses, depreciation, bank charges, office expenses and professional charges. The S&A Expenses for the relevant period increased by approximately HK\$28.1 million to approximately HK\$46.6 million, compared with approximately HK\$18.5 million in last corresponding period, which was mainly due to change of business strategy and the consequent increase in selling expenses of approximately HK\$29.7 million.

其他

建築信息模型服務

南京中天宏信智慧城市發展有限公司主要從事提供建築信息模型服務，及為政府大型項目和園區提供建設管理平台，以及運營管理平台解決方案。

2024年上半年，建築信息模型業務為本集團貢獻收益約1.4百萬港元（2023年上半年：3.3百萬港元）。

財務回顧

截至2024年6月30日止六個月的本公司擁有人應佔虧損約11.2百萬港元，較2023年同期虧損約11.9百萬港元減少約5.8%。

本集團的毛利自截至2023年6月30日止六個月的毛利約9.1百萬港元增加至截至2024年6月30日止六個月的毛利約27.0百萬港元。本集團的毛利率自截至2023年6月30日止六個月的約4.2%增加至截至2024年6月30日止六個月的毛利率約13.2%。毛利率上升主要由於收入組合的變動所致。電子商務業務的收益大幅增加，其毛利率高於可再生能源業務。

銷售及行政開支（「**銷售及行政開支**」）主要包括員工成本、交通開支、折舊、銀行費用、辦公室開支及專業費用。相關期間的銷售及行政開支較去年同期約18.5百萬港元增加約28.1百萬港元至約46.6百萬港元，此乃主要由於業務策略有所變動，銷售開支相應增加約29.7百萬港元。

Management Discussion and Analysis

管理層討論與分析

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

流動資金、財務資源及股本架構

		As at 30 June 2024 於2024年 6月30日	As at 31 December 2023 於2023年 12月31日
Current ratio ¹	流動比率 ¹	1.2	1.5
Gearing ratio (%) ²	槓桿比率(%) ²	19.6	37.3
Net debt to equity ratio (%) ³	淨債務權益比率(%) ³	(47.3)	(6.8)
Interest coverage ratio ⁴	利息償付率 ⁴	(110.6)	(20.4)

Notes:

1. Current ratio based on the total current assets divided by the total current liabilities.
2. Gearing ratio based on the total debt (which includes borrowings, lease liabilities and amount due to immediate holding company) divided by total equity and multiplied by 100%.
3. Net debt to equity ratios based on net debts (which include borrowings, lease liabilities and amount due to immediate holding company less cash and bank balances) divided by total equity (which comprises all components of equity attributable to owners of the Company) and multiplied by 100%.
4. Interest coverage based on the loss before taxation and interest divided by the total interest expenses incurred.

附註：

1. 流動比率根據流動資產總值除以流動負債總額計算。
2. 槓桿比率根據債務總額(包括借款、租賃負債及應付直接控股公司款項)除以權益總額乘以100%計算。
3. 淨債務權益比率根據債務淨額(包括借款、租賃負債及應付直接控股公司款項減現金及銀行結餘)除以權益總額(包括本公司擁有人應佔權益的所有組成部分)乘以100%計算。
4. 利息償付率根據除稅前虧損及利息除以產生的利息開支總額計算。

EMPLOYEES

The Group had 34 employees as at 30 June 2024 (31 December 2023: 24 employees). The Group offers competitive remuneration package that is based on overall market rates and employee performance, as well as performance of the Group. Remuneration package is comprised salary, performance-based bonus, and other benefits including training and provident funds.

CAPITAL COMMITMENTS

The Group had no capital commitments as at 30 June 2024.

僱員

於2024年6月30日，本集團有34名僱員(2023年12月31日：24名僱員)。本集團根據整體市場水平、僱員表現及本集團的業績提供具競爭力的薪酬組合。薪酬組合包括薪金、表現掛鈎獎金以及培訓及公積金等其他福利。

資本承擔

於2024年6月30日，本集團並無任何資本承擔。

Management Discussion and Analysis

管理層討論與分析

CHARGES ON GROUP ASSETS

As at 30 June 2024, the lease liabilities of a solar power plant granted to the Group was secured by the trade receivables of HK\$67,000 (31 December 2023: HK\$126,000) and registered capital of a wholly-owned subsidiary amounted to RMB10.0 million (31 December 2023: RMB10.0 million).

CONTINGENT LIABILITIES

The Group had no contingent liabilities as at 30 June 2024.

FOREIGN EXCHANGE EXPOSURE

The Group has no significant exposure to foreign currency risk as substantially all of the Group's transactions are denominated in Hong Kong dollars, United States dollars ("USD") and Renminbi ("RMB"). In this respect, the only risk it faced arose from exposures mainly to RMB and USD. These risks were mitigated as the Group held Hong Kong dollars, USD and RMB bank accounts to finance transactions denominated in these currencies respectively.

As at 30 June 2024, the Group did not have a foreign currency hedging policy in respect of its foreign currency transactions, assets and liabilities. The Group will monitor its foreign currency exposure closely and will consider using hedging instruments in respect of significant foreign currency exposure as and when appropriate.

SIGNIFICANT INVESTMENT HELD, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND AFFILIATED COMPANIES

There were no significant investments held, material acquisitions or disposals of subsidiaries and affiliated companies during the six months ended 30 June 2024.

集團資產押記

於2024年6月30日，授予本集團的太陽能發電站之租賃負債以貿易應收款項67,000港元（2023年12月31日：126,000港元）及一間全資附屬公司的註冊資本人民幣10.0百萬元（2023年12月31日：人民幣10.0百萬元）作抵押。

或然負債

於2024年6月30日，本集團並無或然負債。

外幣風險

由於本集團絕大部分交易以港元、美元（「美元」）及人民幣（「人民幣」）計值，故本集團並無承受重大外幣風險。在此方面，本集團所承擔的唯一風險主要來自人民幣及美元。由於本集團持有港元、美元及人民幣銀行賬戶，分別為以該等貨幣計值的交易提供資金，故有關風險已有所緩解。

於2024年6月30日，本集團並無就其外幣交易、資產及負債制定外幣對沖政策。本集團將密切監察其外幣風險，並將於適當時候考慮運用對沖工具應付重大外幣風險。

持有重大投資、重大收購或出售附屬公司及聯屬公司

截至2024年6月30日止六個月，概無持有重大投資、重大收購或出售附屬公司及聯屬公司。

Management Discussion and Analysis

管理層討論與分析

SHARE OPTIONS SCHEME

A share option scheme (the “**Scheme**”) was adopted pursuant to a written resolutions of the sole shareholder of the Company passed on 23 June 2017 for the purpose of recognizing and motivating the contributions that the eligible participants have made or may make to the Group.

Pursuant to the Scheme, the Company may grant options to (i) an executive; (ii) the director or proposed director (including an independent non-executive director) of any member of the Group; (iii) the consultant, business or joint venture partner, franchisee, contractor, agent or representative of any member of the Group; (iv) the person or entity that provides research, development or other technological support or any advisory, consultancy, professional or other services to any member of the Group; and (v) the close associate of any of the foregoing persons, to subscribe for shares in the Company in accordance with the terms of the Scheme.

An offer of the grant of an option shall be deemed to have been accepted when the acceptance letter of the option duly signed by the grantee together with a remittance in favour of the Company of HK\$1.00 by way of consideration for the grant thereof is received by the Company within the period specified in the letter containing the offer of the grant of the option. No offer shall be capable of or remain open for acceptance after the expiry of 10 years commencing on the Listing Date.

The subscription price of a share shall not be less than the highest of (i) the nominal value of the share; (ii) the closing price of the shares as stated in the Stock Exchange’s daily quotations sheet on the offer date; and (iii) the average of the closing prices of the shares as stated in the Stock Exchange’s daily quotations sheet for the five business days immediately preceding the offer date.

The share options granted are exercisable at any time during a period as the Directors may determine which shall not exceed 10 years from the date of an offer for the grant of the option, subject to the provisions for early termination contained in the Scheme, and provided that the Directors may determine the minimum period for which an option has to be held or other restrictions before its exercise.

購股權計劃

本公司已根據本公司唯一股東於2017年6月23日通過的書面決議案採納一項購股權計劃（「**該計劃**」），以就合資格參與者曾經或可能為本集團作出的貢獻予以肯定及激勵。

根據該計劃，本公司可向(i)高級行政人員；(ii)本集團任何成員公司的董事或候任董事（包括獨立非執行董事）；(iii)本集團任何成員公司的顧問、業務或合營夥伴、特許經營商、承包商、代理或代表；(iv)向本集團任何成員公司提供研究、開發或其他技術支援或任何諮詢、顧問、專業或其他服務的個人或實體；及(v)上述任何人士的緊密聯繫人授出購股權，以根據該計劃的條款認購本公司的股份。

於本公司在載有授出購股權要約的函件所訂明的期間內收到經承授人妥為簽署的購股權接納函件，連同作為授出購股權的代價而向本公司支付的款項1.00港元時，則授出購股權的要約將被視作已獲接納。於上市日期起計10年期間屆滿後，再無要約可以或仍可供接納。

股份的認購價不得低於以下各項中的最高者：(i) 股份的面值；(ii) 於要約日期聯交所每日報價表所報股份的收市價；及(iii) 緊接要約日期前五個營業日聯交所每日報價表所報股份的平均收市價。

所授出的購股權可於董事釐定的期間內隨時行使，有關期間不得超過授出購股權的要約日期起計10年，惟受該計劃所載的提早終止條文所規限，且董事可釐定於購股權可予行使前須持有的最短期間或其他限制。

Management Discussion and Analysis

管理層討論與分析

The maximum number of shares which may be issued upon exercise of all options to be granted under the Scheme and any other schemes must not, in aggregate, exceed 10% of the number of shares of the Company in issue on the Listing Date (i.e. 51,200,000 shares). The total number of shares issued and to be issued upon exercise of the options granted to each participant (including exercised, cancelled and outstanding options) in any 12-month period up to the date of grant shall not exceed 1% in aggregate of the shares of the Company in issue. The maximum number of shares which may be allotted and issued upon exercise of all outstanding options granted and yet to be exercised under the Scheme and any other share option schemes of the Company must not, in aggregate, exceed 30% of the shares of the Company in issue from time to time.

The Scheme will remain in force for a period of 10 years after the date of adoption.

As no share option had been granted, exercised or cancelled under the Scheme during the six months ended 30 June 2024, the number of options available for grant under the Scheme at the beginning and the end of the six months ended 30 June is 51,200,000, representing of the issued share capital of the Company as at the Listing Date and approximately 5.52% of the issued share capital of the Company as at 30 June 2024. The number of shares that may be issued in respect of share options during the reporting period divided by the weighted average number of shares in issue is approximately 0.06.

PROSPECTS

According to “China’s Policies and Actions for Addressing Climate Change” issued by Ministry of Ecology and Environment, by 2060, China aims to fully establish a clean, low-carbon, safe and efficient energy system, enhance its energy use efficiency to international advanced levels, and increase its share of non-fossil fuel consumption to over 80 percent. As a result of such policies, more renewable energy power plants will be anticipated to be established which means more demand for the Group’s services and expertise. In view of the strong demand and earning potential, the Group is dedicated to strive for advancement in profitability by all means. As a result, the Group will explore other business opportunities and consider whether any asset disposals, asset acquisitions, business rationalization, divestment and/or diversification will be appropriate in order to enhance the long-term potential of the Group.

於根據該計劃及任何其他計劃授出的所有購股權獲行使時可予發行的最高股份數目，合共不得超過本公司於上市日期已發行股份數目的10%（即51,200,000股股份）。於直至授出日期任何12個月期間在授予各參與者的購股權（包括已行使、已註銷及未行使的購股權）獲行使時已發行及將予發行的股份總數，合共不得超過本公司已發行股份的1%。於根據該計劃及本公司任何其他購股權計劃已授出但未行使的所有尚未行使購股權獲行使時可予配發及發行的股份最高數目，合共不得超過本公司不時已發行股份的30%。

該計劃將於採納日期起計10年內保持有效。

由於截至2024年6月30日止六個月，該計劃項下並無購股權獲授出、行使或註銷，故截至6月30日止六個月開始及結束時該計劃項下可供授出之購股權數目為51,200,000份，相當於本公司於上市日期之已發行股本，及佔本公司於2024年6月30日之已發行股本約5.52%。於報告期內就購股權可能發行的股份數目除以已發行股份加權平均數約為0.06。

前景

根據生態環保部頒佈的《中國應對氣候變化的政策與行動》，到2060年，中國致力全面建立清潔低碳、安全高效的能源體系，提升能源利用效率至國際先進水平，非化石能源消費比重達到80%以上。基於上述政策，預計將建立更多再生能源發電廠，這意味著對本集團的服務和專業技術的需求將會增加。鑑於強勁的需求及盈利潛力，本集團致力全面提升盈利能力。因此，本集團將挖掘其他商機，並考慮進行對提升本集團長期發展潛力合適的任何資產出售、資產收購、業務重組、撤資及／或多元化商機。

Disclosure of Interests 權益披露

DIRECTORS' AND CHIEF EXECUTIVES' INTEREST IN SECURITIES

As at the date of the interim report, the interests and short positions of the directors of the Company (the "Directors") and the chief executives of the Company in the shares ("Shares"), underlying shares or debentures of the Company and its associated corporations, within the meaning of the Securities and Futures Ordinance (the "SFO"), which (a) were required to be notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they are taken or deemed to have under such provisions of the SFO); or (b) were required, pursuant to section 352 of the SFO, to be recorded in the register referred to therein; or (c) were required to be notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix C3 of the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules"), were as follows:

Directors' Interests and Short Positions in Securities

Long position in the shares of the Company

Name of director	Capacity/Nature of interest	Number of Shares held	Percentage of shareholding in the Company 佔本公司股權百分比
董事姓名	身份／權益性質	所持股份數目	股權百分比
Mr. Ding Ji ("Mr. Ding") 丁驥先生 (「丁先生」)	Beneficial interest 實益權益	40,000,000	4.31%

Long position in the Shares of associated corporation of the Company

Name of Directors	Name of associated corporation	Capacity/nature of interest	Total interests	Approximate Percentage
董事姓名	相聯法團名稱	身份／權益性質	權益總額	概約百分比
Dr. Ho Chun kit Gregory ("Dr. Ho") 何俊傑博士 (「何博士」)	CT Vision Investment Limited ("CT Vision Investment") 中天宏信投資有限公司 (「中天宏信投資」)	Beneficial owner 實益擁有人	448,000	22.4%
Mr. Wu Rui ("Mr. Wu") 吳瑞先生 (「吳先生」)	CT Vision Investment 中天宏信投資	Beneficial owner 實益擁有人	156,000	7.8%

董事及最高行政人員於證券的權益

於中期報告日期，本公司董事（「董事」）及本公司最高行政人員於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）的股份（「股份」）、相關股份或債權證中擁有(a)根據證券及期貨條例第XV部第7及8分部須知會本公司及香港聯合交易所有限公司（「聯交所」）之權益及淡倉（包括根據證券及期貨條例相關條文被當作或視為擁有的權益及淡倉）；或(b)根據證券及期貨條例第352條須於該條所指登記冊登記的權益及淡倉；或(c)根據載於聯交所證券上市規則（「上市規則」）附錄C3上市發行人董事進行證券交易的標準守則（「標準守則」）須知會本公司及聯交所的權益及淡倉如下：

董事於證券中的權益及淡倉

於本公司股份中的好倉

於本公司相聯法團的股份中的好倉

Disclosure of Interests 權益披露

Save as disclosed above, as at the date of this interim report, none of the Directors nor the chief executive of the Company had any interests or short positions in any shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which (a) were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which the Directors and chief executive were taken or deemed to have under such provisions of the SFO), or (b) were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or (c) were required to be notified to the Company and the Stock Exchange pursuant to the Model Code.

Save as disclosed in this interim report, as at the date of this interim report, none of the other Directors or proposed Director was a director or employee of a company which had an interest or short position in the Shares and 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.

除上文所披露者外，於本中期報告日期，概無董事或本公司最高行政人員於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的任何股份、相關股份或債權證中擁有(a)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的任何權益或淡倉（包括董事及最高行政人員根據證券及期貨條例的相關條文被當作或視為擁有的權益及淡倉）；或(b)根據證券及期貨條例第352條須於該條所指登記冊登記的任何權益或淡倉；或(c)根據標準守則須知會本公司及聯交所的任何權益或淡倉。

除本中期報告所披露者外，於本中期報告日期，概無其他董事或擬任董事為於本公司的股份及相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉的公司的董事或僱員。

Disclosure of Interests 權益披露

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SECURITIES

So far as was known to the Directors, as at the date of this interim report, the following persons (not being Directors or chief executive of the Company) had, or were deemed to have, interests or short positions in the Shares or underlying Shares which would fail to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or who were directly or indirectly interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any member of the Group:

主要股東於證券的權益

就董事所知，於本中期報告日期，以下人士（並非董事或本公司最高行政人員）於股份或相關股份中擁有或被視為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及聯交所披露之權益或淡倉，或於附帶權利可於所有情況下在本集團任何成員公司之股東大會上投票之任何類別股本面值中直接或間接擁有5%或以上權益：

Name of Shareholders 股東名稱／姓名	Capacity/Nature of interest 身份／權益性質	Number of Shares held 所持股份數目	Percentage of shareholding in the Company 佔本公司股權百分比
CT Vision Investment 中天宏信投資	Beneficial interest 實益權益	479,160,000	51.63%
Ms. Lin Zhiling ("Ms. Lin") ¹ 林志凌女士 (「林女士」) ¹	Interest in a controlled corporation 受控制法團權益	479,160,000	51.63%
Mr. Guo Hongan 郭洪安先生	Beneficial interest 實益權益	60,000,000	6.47%
Condover Assets Limited ("Condover Assets") Condover Assets Limited (「Condover Assets」)	Beneficial interest 實益權益	53,236,000	5.74%
Dr. Kan Hou Sek, Jim ("Dr. Kan") ² 簡厚錫博士 (「簡博士」) ²	Interest in a controlled corporation 受控制法團權益	53,236,000	5.74%
Mr. Lee Sai Man ("Mr. Lee") ³ 李世民先生 (「李先生」) ³	Interest in a controlled corporation 受控制法團權益	53,236,000	5.74%
Ms. Poon Man Yee ⁵ 潘敏兒女士 ⁵	Interest of spouse 配偶權益	53,236,000	5.74%
Ms. Sheba Kishinchand Daswani ⁶ 戴芷英女士 ⁶	Interest of spouse 配偶權益	53,236,000	5.74%

Disclosure of Interests

權益披露

Notes:

1. Ms. Lin beneficially owns 44.80% of the issued share capital of CT Vision Investment. Therefore, Ms. Lin is deemed, or taken to be, interested in all the Shares held by CT Vision Investment for the purpose of the SFO.
2. Dr. Kan beneficially owns 50% of the issued share capital of Condover Assets. Therefore, Dr. Kan is deemed, or taken to be, interested in all the Shares held by Condover Assets for the purpose of the SFO.
3. Mr. Lee beneficially owns 50% of the issued share capital of Condover Assets. Therefore, Mr. Lee is deemed, or taken to be, interested in all the Shares held by Condover Assets for the purpose of the SFO.
4. Ms. Poon Man Yee is the spouse of Dr. Kan. Accordingly Ms. Poon Man Yee is deemed, or taken to be, interested in all the Shares in which Dr. Kan is interested for the purpose of the SFO.
5. Ms. Sheba Kishinchand Daswani is the spouse of Mr. Lee. Accordingly Ms. Sheba Kishinchand Daswani is deemed, or taken to be, interested in all the Shares in which Mr. Lee is interested for the purpose of the SFO.

Save as disclosed above, as at the date of this interim report, the Directors are not aware of any other persons or companies (other than the Directors and the Chief Executive) who/which had interests or short positions in the shares or underlying shares of the Company, which would fall to be disclosed under the provision of Division 2 and 3 of Part XV of the SFO or were required to be entered in the register required to be kept by the Company under section 336 of the SFO.

附註：

1. 林女士實益擁有中天宏信投資44.80%已發行股本。因此，就證券及期貨條例而言，林女士被視為或當作於中天宏信投資所持有的所有股份中擁有權益。
2. 簡博士實益擁有Condover Assets 50%已發行股本。因此，就證券及期貨條例而言，簡博士被視為或當作於Condover Assets所持有的所有股份中擁有權益。
3. 李先生實益擁有Condover Assets 50%已發行股本。因此，就證券及期貨條例而言，李先生被視為或當作於Condover Assets所持有的所有股份中擁有權益。
4. 潘敏兒女士為簡博士的配偶。因此，就證券及期貨條例而言，潘敏兒女士被視為或當作於簡博士擁有權益的所有股份中擁有權益。
5. 戴芷英女士為李先生的配偶。因此，就證券及期貨條例而言，戴芷英女士被視為或當作於李先生擁有權益的所有股份中擁有權益。

除上文所披露者外，於本中期報告日期，董事並不知悉有任何其他人士或公司（並非董事及最高行政人員）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須予披露或根據證券及期貨條例第336條須於本公司須備存的登記冊登記的權益或淡倉。

Corporate Governance and Other Information

企業管治及其他資料

DIVIDEND

The Board did not recommend the payment of an interim dividend for the six months ended 30 June 2024 (2023: Nil).

PURCHASE, SALES OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company nor its subsidiaries had purchased, sold or redeemed any of the Company's listed securities during the period.

RELATED PARTY TRANSACTIONS

The material related party transactions entered into by the Group during the six months ended 30 June 2024 are set out in note 15 to the condensed consolidated financial statements.

SUFFICIENCY OF PUBLIC FLOAT

Based on the information that is publicly available to the Company and within the knowledge of the Directors, the Company has maintained the prescribed public float under the Listing Rules from the Listing Date and up to the date of this interim report.

CORPORATE GOVERNANCE

The Company did not have the Chairman of the Board and the Chief Executive Officer since the passing of our former chairlady and the resignation of our former chief executive officer respectively last year. The Board is in the process of locating appropriate persons to fill the vacancies of the Chairman and Chief Executive Officer. Even so, the Board considers that the existing Board members are able to share the power and responsibilities of Chairman and Chief Executive Officer among themselves. For details, please refer to page 30 to 32 of the corporate governance report in the annual report for the year ended 31 December 2023.

Save as disclosed above, during the six months ended 30 June 2024, the Company has complied with all applicable code provisions as set out in the Corporate Governance Code (the "CG Code") contained in Appendix C1 of the Listing Rules as its own code on corporate governance practices.

股息

董事會不建議就截至2024年6月30日止六個月派付中期股息(2023年：零)。

購買、出售或贖回本公司的上市證券

期內，本公司或其附屬公司概無購買、出售或贖回本公司任何上市證券。

關聯方交易

本集團於截至2024年6月30日止六個月訂立的重重大關聯方交易載於簡明綜合財務報表附註15。

足夠公眾持股量

根據本公司所得的公開資料及據董事所知，本公司於上市日期及直至本中期報告日期一直維持上市規則項下指定的公眾持股量。

企業管治

自去年我們的前任主席辭世及前任行政總裁辭任以來，本公司並無董事會主席及行政總裁。董事會現正物色合適人士填補主席及行政總裁的空缺。儘管如此，董事會認為現有董事會成員能夠共同享有及分擔主席及行政總裁的權力及責任。詳情請參閱截至2023年12月31日止年度年報的企業管治報告第30至32頁。

除上文所披露者外，截至2024年6月30日止六個月，本公司已遵守上市規則附錄C1所載企業管治守則(「企業管治守則」)所有適用之守則條文，作為其自身的企業管治常規守則。

Corporate Governance and Other Information 企業管治及其他資料

COMPLIANCE WITH THE MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code for Securities Transactions by Directors of the Listed Issuers contained in Appendix C3 to the Listing Rules as its own code of conduct of dealings in securities of the Company by Directors (the “**Model Code**”). Upon specific enquiries of all the Directors, each of them confirmed that they have complied with the required standards set out in the Model Code during the period.

SIGNIFICANT EVENTS

On 28 July 2023, the Company entered into a placing agreement with a placing agent in relation to the placing of a maximum number of 90,000,000 new ordinary shares of HK\$0.01 each of the Company (the “**Placing**”) at the gross price of HK\$0.40 per share. The completion of the Subscription took place on 8 January 2024 and a total of 37,176,000 new ordinary shares, the aggregate nominal value of which is HK\$371,760, of the Company have been successfully placed by the placing agent to not less than six places at a net price of HK\$0.39. The gross proceeds from the Placing amounted approximately to HK\$14.9 million. The net proceeds, after the deduction of the relevant expenses, from the Placing amounted to approximately HK\$14.4 million which had been fully utilised according to the intended purposes previously disclosed in the announcement of the Company dated 8 January 2024.

On 8 January 2024, the Company entered into a subscription agreement with Mr. Ding Ji, an independent third party investor (the “**Subscriber**”) in relation to the subscription of a maximum number of 40,000,000 new ordinary shares of HK\$0.01 each of the Company (the “**Subscription**”), the aggregate nominal value of which is HK\$400,000, at a gross price and a net price of HK\$0.40 and HK\$0.39 per share respectively. The completion of the Subscription took place on 11 March 2024 and a total of 40,000,000 new ordinary shares of the Company were successfully subscribed by the Subscriber. The gross proceeds from the Subscription amounted to HK\$16.0 million. The net proceeds, after the deduction of the relevant commission and other related expenses, from the Subscription amounted to approximately HK\$15.8 million which had been fully utilised according to the intended purposes and timeline previously disclosed in the announcement of the Company dated 8 January 2024.

遵守董事進行證券交易的標準守則

本公司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，作為董事買賣本公司證券的操守準則（「**標準守則**」）。經向全體董事作出具體查詢後，各董事均確認彼等於期內已遵守標準守則所載的規定標準。

重大事項

於2023年7月28日，本公司與一名配售代理訂立配售協議，內容有關以每股0.40港元的總價格配售最多90,000,000股每股面值0.01港元的本公司新普通股（「**配售事項**」）。認購事項已於2024年1月8日完成，配售代理已成功按淨價格0.39港元向不少於六名承配人配售合共37,176,000股本公司新普通股，總面值為371,760港元。配售事項所得款項總額約為14.9百萬港元。配售事項所得款項淨額（經扣除相關開支）約為14.4百萬港元，已根據本公司先前於日期為2024年1月8日的公告所披露的擬定用途悉數動用。

於2024年1月8日，本公司與獨立第三方投資者丁驥先生（「**認購人**」）訂立認購協議，內容有關認購本公司最多40,000,000股每股面值0.01港元的新普通股（「**認購事項**」），總面值為400,000港元，總價格及淨價格分別為每股0.40港元及0.39港元。認購事項已於2024年3月11日完成，認購人成功認購合共40,000,000股本公司新普通股。認購事項所得款項總額為16.0百萬港元。認購事項所得款項淨額（經扣除相關佣金及其他相關開支）約為15.8百萬港元，已根據本公司先前於日期為2024年1月8日的公告所披露的擬定用途及時間表悉數動用。

Corporate Governance and Other Information 企業管治及其他資料

CHANGES IN DIRECTORS' INFORMATION

On 15 April 2024, Mr. Ding Ji has been appointed as an executive Director of the Company.

On 15 April 2024, Dr. Tang Dajie has been appointed as the chairman of nomination committee of the Company.

Save as disclosed above, there was no change in the information in respect of the Directors and chief executives of the Company required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

AUDIT COMMITTEE AND REVIEW OF INTERIM FINANCIAL REPORT

The Audit Committee was established by the Board with written terms of reference which are consistent with the provisions as set out in the CG Code. The Audit Committee comprises three independent non-executive Directors, namely, Mr. Ng Kwun Wan (chairman of the Audit Committee), Dr. Tang Dajie and Dr. Lin Tat Pang.

The Audit Committee is principally responsible for reviewing with the management of the Company the accounting principles and practices adopted by the Group and discussed auditing, internal controls and financial reporting matters including the review of the Group's unaudited interim financial report for the six months ended 30 June 2024.

By order of the Board

Sun Dexin

Executive director

Hong Kong, 30 August 2024

董事資料變更

於2024年4月15日，丁驥先生獲委任為本公司執行董事。

於2024年4月15日，湯大杰博士獲委任為本公司提名委員會主席。

除以上所披露者外，根據上市規則第13.51B(1)條須予披露的有關本公司董事及主要行政人員的資料概無變動。

審核委員會及審閱中期財務報告

董事會已設立審核委員會，並訂定與企業管治守則所載條文一致之書面職權範圍。審核委員會由三名獨立非執行董事，分別為吳冠雲先生（審核委員會主席）、湯大杰博士及連達鵬博士組成。

審核委員會主要負責與本公司管理層審閱本集團採納的會計原則與慣例，並商討審計、內部監控及財務報告事項，包括審閱本集團截至2024年6月30日止六個月的未經審核中期財務報告。

承董事會命

執行董事

孫得鑫

香港，2024年8月30日

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表

For the six months ended 30 June 2024 截至2024年6月30日止六個月

		Six months ended 30 June (Unaudited) 截至6月30日止六個月 (未經審核)		
		Notes	2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
		附註		
Revenue	收益	3	203,926	215,653
Cost of revenue	收益成本		(176,890)	(206,602)
Gross profit	毛利		27,036	9,051
Other income	其他收入	4	973	273
Selling and administrative expenses	銷售及行政開支		(46,582)	(18,494)
Operating loss	經營虧損		(18,573)	(9,170)
Finance costs	財務成本	5	(168)	(761)
Loss before income tax	除所得稅前虧損	6	(18,741)	(9,931)
Income tax credit (expense)	所得稅抵免 (開支)	7	2,651	(3,298)
Loss for the period	期內虧損		(16,090)	(13,229)
Other comprehensive loss	其他全面虧損			
<i>Item that may be reclassified to profit or loss:</i>	<i>可重新分類至損益的項目：</i>			
Exchange differences on translation of foreign operations	換算境外業務所產生的匯兌差額		(2,492)	(4,520)
Total comprehensive loss for the period	期內全面虧損總額		(18,582)	(17,749)

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表

For the six months ended 30 June 2024 截至2024年6月30日止六個月

		Six months ended 30 June (Unaudited) 截至6月30日止六個月 (未經審核)	
		2024	2023
		2024年	2023年
		HK\$'000	HK\$'000
		千港元	千港元
	Notes 附註		
Loss attributable to owners of the Company	本公司擁有人應佔虧損	(11,249)	(11,944)
Loss attributable to non-controlling interest	非控股權益應佔虧損	(4,841)	(1,285)
		(16,090)	(13,229)
Total comprehensive loss for the period attributable to:	以下人士應佔期內全面虧損總額：		
Owners of the Company	本公司擁有人	(13,955)	(16,800)
Non-controlling interest	非控股權益	(4,627)	(949)
		(18,582)	(17,749)
Loss per share for loss attributable to owners of the Company	本公司擁有人應佔虧損之每股虧損		
Basic and diluted (HK cents)	基本及攤薄 (港仙)	(1.23)	(1.57)

The above condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

上述簡明綜合損益及其他全面收益表應與相關附註一併閱讀。

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 30 June 2024 於2024年6月30日

			At 30 June 2024 於2024年 6月30日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2023 於2023年 12月31日 (Audited) (經審核) HK\$'000 千港元
		Notes 附註		
Assets	資產			
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	9	1,091	1,219
Right-of-use assets	使用權資產		7,635	8,710
Goodwill	商譽		20,452	20,943
Deposits	按金	10	5,053	1,385
Deferred tax assets	遞延稅項資產		6,523	5,921
			40,754	38,178
Current assets	流動資產			
Inventory	存貨		9	934
Trade receivables, deposits and other receivables	貿易應收款項、按金 及其他應收款項	10	289,874	94,038
Contract assets	合約資產	11	136,412	79,686
Cash and bank balances	現金及銀行結餘		83,702	46,551
			509,997	221,209
Total assets	總資產		550,751	259,387
Equity	權益			
Share capital	股本	13(b)	9,280	8,508
Reserves	儲備		119,261	103,006
Capital and reserves attributable to owners of the Company	本公司擁有人應佔資本 及儲備		128,541	111,514
Non-controlling interest	非控股權益		(11,730)	(7,103)
Total equity	權益總額		116,811	104,411

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 30 June 2024 於2024年6月30日

			At 30 June 2024 於2024年 6月30日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2023 於2023年 12月31日 (Audited) (經審核) HK\$'000 千港元
		Notes 附註		
Liabilities	負債			
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		3,620	3,156
Borrowings	借款		1,074	-
			4,694	3,156
Current liabilities	流動負債			
Trade and other payables	貿易及其他應付款項	12	310,722	105,521
Contract liabilities	合約負債	11	91,056	454
Current tax liabilities	即期稅項負債		9,253	10,022
Amount due to immediate holding company	應付直接控股公司款項		16,156	31,993
Lease liabilities	租賃負債		2,059	3,830
			429,246	151,820
Total liabilities	總負債		433,940	154,976
Total equity and liabilities	總權益及負債		550,751	259,387

The above condensed consolidated statement of financial position should be read in conjunction with the accompanying notes.

上述簡明綜合財務狀況表應與相關附註一併閱讀。

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

At 30 June 2024 於2024年6月30日

		Attributable to owners of the Company 本公司擁有人應佔					Non-controlling interests 非控股權益		Total equity 總權益
		Share capital 股本	Share premium 股份溢價	Other reserve 其他儲備	Exchange reserve 匯兌儲備	Accumulated losses 累計虧損	Total 總計		
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 January 2023 (audited)	於2023年1月1日 (經審核)	7,608	278,775	-	(4,279)	(180,545)	101,559	(6,228)	95,331
Loss for the period (unaudited)	期內虧損 (未經審核)	-	-	-	-	(11,944)	(11,944)	(1,285)	(13,229)
Other comprehensive income (loss) for the period (unaudited)	期內其他全面收益 (虧損) (未經審核)	-	-	-	(4,856)	-	(4,856)	336	(4,520)
Total comprehensive income (loss) for the period (unaudited)	期內全面收益 (虧損) 總額 (未經審核)	-	-	-	(4,856)	(11,944)	(16,800)	(949)	(17,749)
At 30 June 2023 (unaudited)	於2023年6月30日 (未經審核)	7,608	278,775	-	(9,135)	(192,489)	84,759	(7,177)	77,582
At 1 January 2024 (audited)	於2024年1月1日 (經審核)	8,508	312,505	-	(7,354)	(202,145)	111,514	(7,103)	104,411
Loss for the period (unaudited)	期內虧損 (未經審核)	-	-	-	-	(11,249)	(11,249)	(4,841)	16,090
Other comprehensive income (loss) for the period (unaudited)	期內其他全面收益 (虧損) (未經審核)	-	-	-	(2,706)	-	(2,706)	214	(2,492)
Total comprehensive income (loss) for the period (unaudited)	期內全面收益 (虧損) 總額 (未經審核)	-	-	-	(2,706)	(11,249)	(13,955)	(4,627)	(18,582)
Issuance of new shares (Note 13b) (unaudited)	發行新股份 (附註13b) (未經審核)	772	30,210	-	-	-	30,982	-	30,982
At 30 June 2024 (unaudited)	於2024年6月30日 (未經審核)	9,280	342,715	-	(10,060)	(213,394)	128,541	(11,730)	116,811

The above condensed consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

上述簡明綜合權益變動表應與相關附註一併閱讀。

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 30 June 2024 截至2024年6月30日止六個月

		Six months ended 30 June (unaudited) 截至6月30日止六個月 (未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
Net cash generated from/(used in) operating activities	經營活動所得／(所用)現金淨額	23,519	22,518
Cash flows from investing activities	投資活動所得現金流量		
Purchase of property, plant and equipment	購買物業、廠房及設備	-	-
Other cash flows from investing activities	投資活動所得其他現金流量	-	-
Net cash used in investing activities	投資活動所用現金淨額	-	-
Cash flows from financing activities	融資活動所得現金流量		
Proceeds from issue of new shares	發行新股份所得款項	30,982	-
(Repayment to) Advances from immediate holding company	(向直接控股公司還款) 直接控股公司墊款	(15,308)	10,546
Repayments of lease liabilities	償還租賃負債	(1,742)	(2,451)
Interest paid	已付利息	(168)	(761)
Borrowing	借款	1,074	-
Net cash generated from financing activities	融資活動所得現金淨額	14,838	7,334
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加／(減少)淨額	38,357	29,852
Cash and cash equivalents at the beginning of the period	期初現金及現金等價物	46,551	4,454
Effect of foreign exchange rate changes	外匯匯率變動影響	(1,206)	(1,255)
Cash and cash equivalents at the end of the period	期末現金及現金等價物	83,702	33,051

The above condensed consolidated statement of cash flows should be read in conjunction with the accompanying notes.

上述簡明綜合現金流量表應與相關附註一併閱讀。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

1. BASIS OF PREPARATION

The condensed consolidated financial statements (“**Interim Financial Statements**”) have been prepared in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”) as well as with the applicable disclosure requirements of Appendix D2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

2. PRINCIPAL ACCOUNTING POLICIES

These Interim Financial Statements should be read in conjunction with the annual consolidated financial statements for the year ended 31 December 2023. The accounting policies and methods of computation used in the preparation of these condensed consolidated interim financial statements are consistent with those used in the annual consolidated financial statements for the year ended 31 December 2023.

In the current period, the Group has adopted all the new and revised Hong Kong Financial Reporting Standards (“**HKFRSs**”) issued by the HKICPA that are relevant to its operations and effective for its accounting year beginning on 1 January 2024. HKFRSs comprise Hong Kong Financial Reporting Standards; Hong Kong Accounting Standards; and Interpretations. The adoption of these new and revised HKFRSs did not result in significant changes to the Group’s accounting policies, presentation of the Group’s consolidated financial statements and amounts reported for the current period and prior years.

The Group has not applied the new HKFRSs that have been issued but are not yet effective. The Group has already commenced an assessment of the impact of these new HKFRSs but is not yet in a position to state whether these new HKFRSs would have a material impact on its results of operations and financial position.

1. 編製基準

簡明綜合財務報表（「**中期財務報表**」）乃根據香港會計師公會（「**香港會計師公會**」）頒佈的香港會計準則第34號「中期財務報告」及香港聯合交易所有限公司證券上市規則附錄D2的適用披露規定而編製。

2. 主要會計政策

該等中期財務報表應與截至2023年12月31日止年度的年度綜合財務報表一併閱讀。編製該等簡明綜合中期財務報表所用的會計政策及計算方法與截至2023年12月31日止年度的年度綜合財務報表所用者一致。

本集團於本期間已採納香港會計師公會所頒佈並於2024年1月1日開始之會計年度生效的所有與其營運有關之新訂及經修訂的香港財務報告準則（「**香港財務報告準則**」）。香港財務報告準則包含香港財務報告準則；香港會計準則；及詮釋。採納該等新訂及經修訂香港財務報告準則並無對本集團之會計政策、本集團綜合財務報表的呈列及本期間和過往年度之呈報數額造成重大變動。

本集團並無應用已頒佈但未生效的新訂香港財務報告準則。本集團已開始評估該等新訂香港財務報告準則之影響，惟未能確定該等新訂香港財務報告準則會否對其經營業績及財務狀況造成重大影響。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

3. REVENUE AND SEGMENT INFORMATION

(a) Revenue

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

		Six months ended 30 June (Unaudited) 截至6月30日止六個月 (未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
Revenue from construction contracts	來自建築合約的收益		
– renewable energy systems	– 可再生能源發電站	168,739	209,983
E-commerce business	電子商務業務	33,551	1,983
Others	其他	1,422	3,346
Revenue from contracts with customers	來自客戶合約收益	203,712	215,312
Rental income	租金收入	214	341
		203,926	215,653

Other than e-commerce-related services which were recognised at a point in time, all the Group's revenue from contracts with customers were recognised over time.

3. 收益及分部資料

(a) 收益

本集團於期內收益之分析如下：

除電子商務相關服務於某一時間點確認外，本集團所有來自客戶合約的收益均隨時間確認。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

3. REVENUE AND SEGMENT INFORMATION

(continued)

(b) Segment Information

The Group manages its businesses by business lines in a manner consistent with the way in which information is reported internally to the Group's Chief Operating Decision Maker ("CODM") being the executive directors of the Company, for the purposes of resource allocation and performance assessment. The Group's reportable and operating segments are as follows:

1. Renewable energy business: construction projects of renewable energy systems (e.g. solar power systems and wind power systems) and rental income from lease of solar power system in the PRC;
2. E-commerce business: provision of online merchant-related service in the PRC; and
3. Others: building information modelling services in the PRC.

Segment results, segment assets and liabilities

Segment results represent the (loss) profit before tax from each segment except for the unallocated corporate expenses, being central administrative costs.

Segment assets include all current and non-current assets with the exception of deferred tax assets and other corporate assets, being the unallocated right-of-use assets of certain properties and other corporate assets. Segment liabilities include all current and non-current liabilities with the exception of other corporate liabilities, being unallocated lease liabilities and other unallocated corporate liabilities.

3. 收益及分部資料 (續)

(b) 分部資料

本集團按業務線管理其業務，方式與本集團為分配資源及評估表現而向本集團主要經營決策者（「主要經營決策者」）（即本公司執行董事）內部報告資料方式相同。本集團的可呈報及經營分部如下：

1. 可再生能源業務：於中國的可再生能源發電站建築項目（如太陽能發電站及風力發電站）以及租賃太陽能發電站的租金收入；
2. 電子商務業務：在中國提供線上商戶相關服務；及
3. 其他：在中國提供建築信息模型服務。

分部業績、分部資產及負債

分部業績指各分部除稅前（虧損）溢利，不包括未分配公司開支（即中央行政費用）。

分部資產包括所有流動及非流動資產，惟不包括遞延稅項資產及其他企業資產，即若干物業的未分配使用權資產及其他企業資產。分部負債包括所有流動及非流動負債，惟不包括其他公司負債，即未分配租賃負債及其他未分配企業負債。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

3. REVENUE AND SEGMENT INFORMATION

(continued)

(b) Segment Information (continued)

Segment results, assets and liabilities (continued)

Information regarding the Group's reportable segments as provided to the Group's CODM for the purposes of resource allocation and assessment of segment performance for the period is set out below:

Segment revenue and results

		Six months ended 30 June 2024 (Unaudited) 截至2024年6月30日止六個月 (未經審核)				
		Renewable energy business 可再生能源業務 HK\$'000 千港元	E-commerce business 電子商務業務 HK\$'000 千港元	Others 其他 HK\$'000 千港元	Unallocated 未分配 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Segment revenue	分部收益	168,953	33,551	1,422	-	203,926
Segment (loss)/profit	分部 (虧損)/溢利	6,617	(9,214)	454	(16,598)	(18,741)
Income tax credit	所得稅抵免					2,651
Loss for the period	期內虧損					(16,090)

3. 收益及分部資料 (續)

(b) 分部資料 (續)

分部業績、資產及負債 (續)

為期內的資源分配及分部表現評估而提供予本集團主要經營決策者的本集團可呈報分部的資料載列如下：

分部收益及業績

Notes to the Condensed Consolidated Financial Statements 簡明綜合財務報表附註

3. REVENUE AND SEGMENT INFORMATION

(continued)

(b) Segment Information (continued)

Segment results, assets and liabilities (continued)

Segment revenue and results (continued)

3. 收益及分部資料 (續)

(b) 分部資料 (續)

分部業績、資產及負債 (續)

分部收益及業績 (續)

		Continuing operations 持續經營業務					
		Six months ended 30 June 2023 (Unaudited) 截至2023年6月30日止六個月 (未經審核)					
		Renewable energy business 可再生 能源業務 HK\$'000 千港元	E-commerce business 電子商務 業務 HK\$'000 千港元	Others 其他 HK\$'000 千港元	Unallocated 未分配 HK\$'000 千港元	Total 總計 HK\$'000 千港元	
Segment revenue	分部收益	210,324	1,983	3,346	-	215,653	
Segment (loss)/profit	分部 (虧損) / 溢利	7,917	60	(6,556)	(11,352)	(9,931)	
Income tax expense	所得稅開支					(3,298)	
Loss for the period	期內虧損					(13,229)	

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

3. REVENUE AND SEGMENT INFORMATION

(continued)

(b) Segment Information (continued)

Segment results, assets and liabilities (continued)

Segment assets and liabilities

		At 30 June 2024 於2024年 6月30日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2023 於2023年 12月31日 (Audited) (經審核) HK\$'000 千港元
Segment assets	分部資產		
Renewable energy business	可再生能源業務	472,325	207,267
E-commerce business	電子商業業務	12,806	6,333
Others	其他	9,173	10,235
		494,304	223,835
Unallocated assets	未分配資產	54,736	29,631
Deferred tax assets	遞延稅項資產	1,711	5,921
Consolidated assets	綜合資產	550,751	259,387
Segment liabilities	分部負債		
Renewable energy business	可再生能源業務	377,600	111,886
E-commerce business	電子商務業務	19,927	3,433
Others	其他	1,721	2,384
		399,248	117,703
Unallocated liabilities	未分配負債	34,692	37,273
Consolidated liabilities	綜合負債	433,940	154,976

3. 收益及分部資料 (續)

(b) 分部資料 (續)

分部業績、資產及負債 (續)

分部資產及負債

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

3. REVENUE AND SEGMENT INFORMATION

(continued)

(b) Segment Information (continued)

Geographic information

The following table sets out information about the geographical location of the Group's revenue from external customers/tenants. The geographical location of customers/tenants is based on the location at which the services were provided or the goods delivered.

Revenue from external customers/tenants:

		Six months ended 30 June (Unaudited) 截至6月30日止六個月 (未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
The PRC	中國	203,926	215,653
		203,926	215,653

3. 收益及分部資料 (續)

(b) 分部資料 (續)

地區資料

下表載列有關本集團外部客戶／租戶收益的地理位置資料。客戶／租戶地理位置是基於提供服務或交付貨物的位置而定。

外部客戶／租戶收益：

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

4. OTHER INCOME

4. 其他收入

		Six months ended 30 June (Unaudited) 截至6月30日止六個月 (未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
Bank interest income	銀行利息收入	109	33
Government grants	政府補助	189	230
Others	其他	675	10
		973	273

5. FINANCE COSTS

5. 財務成本

		Six months ended 30 June (Unaudited) 截至6月30日止六個月 (未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
Interest on bonds	債券利息	-	-
Interest on discounted bills	票據貼現利息	73	627
Interest on lease liabilities	租賃負債利息	95	134
		168	761

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

6. LOSS BEFORE INCOME TAX

Loss before income tax has been arrived at after charging the following items:

6. 除所得稅前虧損

除所得稅前虧損乃經扣除下列各項後達致：

		Six months ended 30 June (Unaudited) 截至6月30日止六個月 (未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
(a) Staff costs (including directors' remuneration)	(a) 員工成本 (包括董事酬金)		
Salaries, wages and other benefits	薪金、工資及其他福利	5,609	9,230
Contribution to defined contribution retirement plans	定額供款退休計劃的供款	121	237
		5,730	9,467

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

6. LOSS BEFORE INCOME TAX (continued)

6. 除所得稅前虧損 (續)

		Six months ended 30 June (Unaudited) 截至6月30日止六個月 (未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
(b) Other items	(b) 其他項目		
Net impairment losses on financial and contract assets	金融及合約資產減值虧損淨額	1,263	1,456
Depreciation of right-of-use assets	使用權資產的折舊	1,374	2,070
Depreciation of property, plant and equipment	物業、廠房及設備的折舊	129	180
		1,503	2,250
Less: Amount included in costs of revenue	減：計入收益成本的款項	(140)	(146)
		1,363	2,104
Cost of inventories recognised as expense	確認為開支的存貨成本	12,528	3,610

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

7. INCOME TAX (CREDIT) EXPENSE

7. 所得稅(抵免)開支

		Six months ended 30 June (Unaudited) 截至6月30日止六個月(未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
Income tax expense comprises:	所得稅開支包括：		
Hong Kong Profits Tax	香港利得稅	-	-
The PRC Enterprise Income Tax	中國企業所得稅	(2,244)	3,662
		(2,244)	3,662
Deferred tax	遞延稅項	(407)	(364)
		(2,651)	3,298

Note:

In Hong Kong, under the two-tiered profits tax rates regime, the first HK\$2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK\$2 million will be taxed at 16.5%.

Under the Law of the PRC on Enterprise Income Tax (the "EIT Law") and Implementation Regulation of the EIT Law, the tax rate of the PRC subsidiaries is 25%.

No provision for income tax expense outside Hong Kong and the PRC as the Group's subsidiaries outside Hong Kong and the PRC either did not have assessable profits or have tax credits in excess of assessable profits during the period in the relevant jurisdiction.

附註：

根據香港利得稅兩級制，合資格集團實體首二百萬港元溢利的稅率為8.25%，而超過二百萬港元的溢利稅率為16.5%。

根據中國企業所得稅法(「企業所得稅法」)及企業所得稅法實施細則，中國附屬公司的稅率為25%。

由於期內本集團香港及中國境外的附屬公司並無於相關司法權區產生應課稅溢利或有超出應課稅溢利的稅項抵免，故並無就香港及中國境外的所得稅開支作出撥備。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

8. LOSS PER SHARE

The basic loss per share is calculated by dividing the loss attributable to owners of the Company by the weighted average number of ordinary shares in issue during the six months ended 30 June 2024 and 2023.

8. 每股虧損

每股基本虧損乃按本公司擁有人應佔虧損除以截至2024年及2023年6月30日止六個月已發行普通股的加權平均數計算。

		Six months ended 30 June (unaudited) 截至6月30日止六個月 (未經審核)	
		2024 2024年	2023 2023年
Weighted average number of ordinary shares for the purpose of basic and diluted loss per share (in thousands)	計算每股基本及攤薄虧損的普通股加權平均數 (千股)	911,192	760,830
Loss attributable to owners of the Company (in HK\$'000)	本公司擁有人應佔虧損 (千港元)	(11,249)	(11,944)
Basic loss per share (HK cents per share)	每股基本虧損 (每股港仙)	(1.23)	(1.57)

Diluted loss per share is the same as basic loss per share as there were no potential dilutive ordinary shares outstanding during the six months ended 30 June 2024 and 2023.

因截至2024年及2023年6月30日止六個月並無已發行潛在攤薄普通股，故每股攤薄虧損與每股基本虧損相同。

9. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2024, the Group incurred expenditure on additions of property, plant and equipment with total costs of HK\$nil (2023: HK\$nil).

9. 物業、廠房及設備

截至2024年6月30日止六個月，本集團添置物業、廠房及設備產生開支的總成本為零港元 (2023年：零港元)。

As at 30 June 2024, the solar power system was secured by:

於2024年6月30日，太陽能發電站乃以下列各項作抵押：

- (i) trade receivables of HK\$67,000 (31 December 2023: HK\$126,000);
- (ii) registered capital of a wholly-owned subsidiary amounted to RMB10,000,000 (31 December 2023: same); and
- (iii) a guarantee by the wholly-owned subsidiary in (ii) above and Dr. Ho Chun Kit Gregory ("Dr. Ho"). (31 December 2023: same).

- (i) 貿易應收款項67,000港元 (2023年12月31日：126,000港元)；
- (ii) 一間全資附屬公司的註冊資本人民幣10,000,000元 (2023年12月31日：相同)；及
- (iii) 上文(ii)所述全資附屬公司及何俊傑博士(「何博士」)作出的擔保。(2023年12月31日：相同)。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

10. TRADE RECEIVABLES, DEPOSITS AND OTHER RECEIVABLES

As of the end of the reporting period, the ageing analysis of trade debtors, based on the invoice date and net of loss allowance, is as follows:

		At 30 June 2024 於2024年 6月30日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2023 於2023年 12月31日 (Audited) (經審核) HK\$'000 千港元
Within 1 month	1個月內	20,861	5,720
1 to 2 months	1至2個月	7,008	19,327
2 to 3 months	2至3個月	55	2,841
3 to 6 months	3至6個月	130,921	1,163
Over 6 months	6個月以上	68,495	46,119
		227,340	75,170
Loss allowance	虧損撥備	(7,347)	(6,855)
Trade receivables, net of loss allowance	貿易應收款項，扣除虧損撥備	219,993	68,315
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	74,934	27,108
		294,927	95,423
Less: Amounts due within one year shown under current assets	減：流動資產項下列示一年內到期的款項	(289,874)	(94,038)
Non-current portion	非即期部分	5,053	1,385

In respect of trade and other receivables, individual credit evaluations are performed as part of the acceptance procedures for new contracts. These evaluations focus on the customer's past history of making payments when due and current ability to pay, and take into account information specific to the customer as well as pertaining to the economic environment in which the customer operates. Trade receivables from construction of solar power plants and sales of electricity business are due within 0-90 days from the date of billing.

10. 貿易應收款項、按金及其他應收款項

截至報告期末，按發票日期及扣除虧損撥備的應收貿易賬款賬齡分析如下：

就貿易及其他應收款項而言，本集團會進行個別的信貸評核作為新合約接納程序的一部分。此等評核集中於客戶過往支付到期款項的記錄及現時的付款能力，並考慮客戶的特定資料及客戶經營所在經濟環境的情況。來自興建太陽能電廠及銷售電力業務的貿易應收款項均於發票日期起計0至90日內到期。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

11. CONTRACT ASSETS AND CONTRACT LIABILITIES

The Group has recognised the following assets and liabilities related to contracts with customers:

11. 合約資產及合約負債

本集團已確認下列與客戶合約有關之資產及負債：

		2024 2024年 (Unaudited) (未經審核) HK\$'000 千港元	2023 2023年 (Audited) (經審核) HK\$'000 千港元
Contract assets relating to	與以下各項有關之 合約資產		
– renewable energy business	– 可再生能源業務	138,774	81,492
		138,774	81,492
Loss allowance	虧損撥備	(2,362)	(1,806)
		136,412	79,686
Contract liabilities relating to	與以下各項有關之 合約負債		
– renewable energy business	– 可再生能源業務	91,056	454
		91,056	454

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

12. TRADE AND OTHER PAYABLES

As of the end of the reporting period, the ageing analysis of trade payables, based on the invoice date, is as follows:

		At 30 June 2024 於2024年 6月30日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2023 於2023年 12月31日 (Audited) (經審核) HK\$'000 千港元
Within 1 month	1個月內	30,686	5,733
1 to 2 months	1至2個月	49,817	24,322
2 to 3 months	2至3個月	9,482	3,983
Over 3 months	3個月以上	204,298	19,341
Trade and retention payables	貿易應付款項及 應付保留金	294,283	53,379
Other payables and accruals	其他應付款項及 應計費用	16,439	52,142
		310,722	105,521

12. 貿易及其他應付款項

於報告期末，按發票日期的貿易應付賬款賬齡分析如下：

13. CAPITAL, RESERVES AND DIVIDENDS

(a) Dividends

The Board did not recommend the payment of a dividend by the Company for the six months ended 30 June 2024 (corresponding period in 2023: Nil).

13. 股本、儲備及股息

(a) 股息

董事會不建議本公司就截至2024年6月30日止六個月派付股息（2023年同期：零）。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

13. CAPITAL, RESERVES AND DIVIDENDS

(continued)

(b) Share capital

		No. of shares 股份數目 '000 千股	Share capital 股本 HK\$'000 千港元
Authorised: Ordinary shares at HK\$0.01 each At 1 January 2023 (audited), 30 June 2023 (unaudited), 1 January 2024 (audited) and 30 June 2024 (unaudited)	法定： 每股0.01港元的普通股 於2023年1月1日(經審 核)、2023年6月30日 (未經審核)、 2024年1月1日 (經審核)及 2024年6月30日 (未經審核)	1,560,000	15,600
Issued and fully paid: At 1 January 2023 (audited), and 30 June 2023 (unaudited)	已發行及繳足： 於2023年1月1日(經審核) 及2023年6月30日 (未經審核)	760,830	7,608
Issuance of new shares	發行新股份	90,000	900
At 1 January 2024 (audited)	於2024年1月1日(經審核)	850,830	8,508
Issuance of new shares (Note)	發行新股份(附註)	77,176	772
At 30 June 2024 (unaudited)	於2024年6月30日 (未經審核)	928,006	9,280

Note:

On 28 July 2023, the Company and a placing agent entered into a placing agreement in respect of the subscription of 90,000,000 ordinary shares of HK\$0.01 each to CT Vision Investment Limited at a price of HK\$0.40 per share. The placing was completed on 8 January 2024 and a total of 37,176,000 new ordinary shares of the Company have been successfully placed by the placing agent to not less than six places. The premium on the issue of shares, amounting to approximately HK\$14,498,640 net of share issue expenses of HK\$447,000, was credited to the Company's share premium account.

On 8 January 2024, the Company and an independent third party investor entered into a subscription agreement in respect of the subscription of 40,000,000 ordinary shares of HK\$0.01 each to the independent third party investor at a price of HK\$0.40 per share. The subscription was completed on 11 March 2024 and the premium on the issue of shares, amounting to approximately HK\$15,600,000 net of share issue expenses of HK\$247,000, was credited to the Company's share premium account.

13. 股本、儲備及股息 (續)

(b) 股本

附註：

於2023年7月28日，本公司與一名配售代理就中天宏信投資有限公司以每股0.40港元的價格認購90,000,000股每股面值0.01港元的普通股訂立配售協議。配售事項已於2024年1月8日完成，配售代理已成功向不少於六名承配人配售合共37,176,000股本公司新普通股。發行股份之溢價(扣除股份發行開支447,000港元後約為14,498,640港元)已計入本公司之股份溢價賬。

於2024年1月8日，本公司與一名獨立第三方投資者就獨立第三方投資者以每股0.40港元的價格認購40,000,000股每股面值0.01港元的普通股訂立認購協議。認購事項已於2024年3月11日完成，而發行股份的溢價(扣除股份發行開支247,000港元後約為15,600,000港元)已計入本公司的股份溢價賬。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

14. CONTINGENT LIABILITIES

The Group had no contingent liabilities as at 30 June 2024.

15. MATERIAL RELATED PARTY TRANSACTIONS

Material related party transactions identified during the period are summarised as follows:

Key management personnel compensation

The remuneration of directors and senior management who were considered as key management personnel of the Group during the year is as follows:

14. 或然負債

於2024年6月30日，本集團並無或然負債。

15. 重大關聯方交易

於期內識別出的重大關聯方交易概列如下：

主要管理人員薪酬

年內被視為本集團主要管理人員的董事及高級管理人員的薪酬如下：

		Six months ended 30 June (Unaudited) 截至6月30日止六個月(未經審核)	
		2024 2024年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元
Short-term benefits	短期福利	2,596	3,630
Pension costs – defined contribution plans	退休金成本— 定額供款計劃	42	36
		2,638	3,666

Note: Remuneration is included in “staff costs” as set out in note 7(a).

附註：薪酬已計入附註7(a)所載的「員工成本」。

16. SIGNIFICANT EVENTS

On 28 July 2023, the Company entered into a placing agreement with a placing agent in relation to the placing of a maximum number of 90,000,000 new ordinary shares of HK\$0.01 each of the Company (the “Placing”) at the gross price of HK\$0.40 per share. The completion of the Subscription took place on 8 January 2024 and a total of 37,176,000 new ordinary shares, the aggregate nominal value of which is HK\$371,760, of the Company have been successfully placed by the placing agent to not less than six places at a net price of HK\$0.39. The gross proceeds from the Placing amounted approximately to HK\$14.9 million. The net proceeds from the Placing amounted to approximately HK\$14.4 million which had been utilized according to the intended purposes previously disclosed in the announcement of the Company dated 8 January 2024.

16. 重大事項

於2023年7月28日，本公司與一名配售代理訂立配售協議，內容有關以每股0.40港元的總價格配售最多90,000,000股每股面值0.01港元的本公司新普通股（「配售事項」）。認購事項已於2024年1月8日完成，配售代理已成功按淨價格0.39港元向不少於六名承配人配售合共37,176,000股本公司新普通股，總面值為371,760港元。配售事項所得款項總額約為14.9百萬港元。配售事項所得款項淨額約為14.4百萬港元，已按本公司先前於日期為2024年1月8日的公告所披露的擬定用途動用。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

16. SIGNIFICANT EVENTS *(continued)*

On 8 January 2024, the Company entered into a subscription agreement with Mr. Ding Ji, an independent third party investor (the “**Subscriber**”) in relation to the subscription of a maximum number of 40,000,000 new ordinary shares of HK\$0.01 each of the Company (the “**Subscription**”), the aggregate nominal value of which is HK\$400,000, at a gross price and a net price of HK\$0.40 and HK\$0.39 per Share respectively. The completion of the Subscription took place on 11 March 2024 and a total of 40,000,000 new ordinary shares of the Company were successfully subscribed by the Subscriber. The gross proceeds from the Subscription amounted to HK\$16.0 million. The net proceeds, after the deduction of the relevant commission and other related expenses, from the Subscription amounted to approximately HK\$15.8 million which had been fully utilised according to the intended purposes and timeline previously disclosed in the announcement of the Company dated 8 January 2024.

17. APPROVAL OF INTERIM FINANCIAL STATEMENTS

These Interim Financial Statements were approved and authorised for issue by the board of directors on 30 August 2024.

16. 重大事項 *(續)*

於2024年1月8日，本公司與獨立第三方投資者丁驥先生（「**認購人**」）訂立認購協議，內容有關認購本公司最多40,000,000股每股面值0.01港元的新普通股（「**認購事項**」），總面值為400,000港元，總價格及淨價格分別為每股0.40港元及0.39港元。認購事項已於2024年3月11日完成，認購人成功認購合共40,000,000股本公司新普通股。認購事項所得款項總額為16.0百萬港元。認購事項所得款項淨額（經扣除相關佣金及其他相關開支）約為15.8百萬港元，已根據本公司先前於日期為2024年1月8日的公告所披露的擬定用途及時間表悉數動用。

17. 批准中期財務報表

董事會已於2024年8月30日批准及授權刊發中期財務報表。



CT Vision S.L. (International) Holdings Limited
中天順聯（國際）控股有限公司