



PROSPERITY INVESTMENT HOLDINGS LIMITED

嘉 進 投 資 國 際 有 限 公 司

(Incorporated in Bermuda with limited liability 於百慕達註冊成立之有限公司)

Stock Code 股份代號 : 00310.HK

2025

INTERIM REPORT

中 期 報 告

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詞彙

Executive Director

Position Vacant (from 10 June 2021)

Non-Executive Director

LAU Tom Ko Yuen (*Chairman*)

Independent Non-Executive Directors

FENG Nien Shu
LUI Siu Tsuen, Richard
WONG Lai Kin, Elsa
IP Kwok Kwong

Audit Committee

LUI Siu Tsuen, Richard (*Chairman*)
FENG Nien Shu
WONG Lai Kin, Elsa
IP Kwok Kwong

Remuneration Committee

FENG Nien Shu (*Chairman*)
LAU Tom Ko Yuen
LUI Siu Tsuen, Richard

Nomination Committee

LAU Tom Ko Yuen (*Chairman*)
FENG Nien Shu
WONG Lai Kin, Elsa

Company Secretary

WAN Tat Kay Dominic Savio

Auditor

Rongcheng (Hong Kong) CPA Limited
(*Certified Public Accountants*)
Registered Public Interest Entity Auditor

執行董事

位置懸空 (自2021年6月10日起)

非執行董事

劉高原 (主席)

獨立非執行董事

鄧念叔
呂兆泉
黃麗堅
葉國光

審核委員會

呂兆泉 (主席)
鄧念叔
黃麗堅
葉國光

薪酬委員會

鄧念叔 (主席)
劉高原
呂兆泉

提名委員會

劉高原 (主席)
鄧念叔
黃麗堅

公司秘書

溫達基

核數師

容誠 (香港) 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

Principal Bankers

Bank of China (Hong Kong) Limited
Bank of East Asia, Limited

Registered Office

Clarendon House, 2 Church Street,
Hamilton, HM 11,
Bermuda

Head Office and Principal Place of Business

Unit 401, 4/F
Lansing House
41-47 Queen's Road Central
Central
Hong Kong

Principal Share Registrar and Transfer Office

Conyers Corporate Services (Bermuda) Limited
Clarendon House,
2 Church Street,
Hamilton, HM 11,
Bermuda

Share Registrar and Transfer Office in Hong Kong

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

Website

www.prosperityinvestment.hk

Stock Code

Hong Kong Stock Exchange: 00310

主要往來銀行

中國銀行(香港)有限公司
東亞銀行有限公司

註冊辦事處

Clarendon House, 2 Church Street,
Hamilton, HM 11,
Bermuda

總辦事處和主要營業地點

香港
中環
皇后大道中41-47號
聯成大廈
4樓401室

主要股份過戶登記總處

Conyers Corporate Services (Bermuda) Limited
Clarendon House,
2 Church Street,
Hamilton, HM 11,
Bermuda

香港股份過戶登記處

卓佳秘書商務有限公司
香港
夏慤道16號
遠東金融中心17字樓

網址

www.prosperityinvestment.hk

股份代號

香港聯交所：00310

Business Review

During the Period, the Group faced with limited financial resources and focused in managing our investments on hand, optimising the operation cost base and raising of new capital in support of our future growth. Trading of our shares on the Stock Exchange was suspended in April 2024 due to our auditor's disclaimer of opinion on our financial information for the year ended 31 December, 2023. Every effort was made to overcome the issues to enable the resumption of trading of our shares.

Operational review

During the Period, the Group continued its investment activities in both listed and unlisted investments and other related financial assets. Those investments which are held for revenue in nature for tax purpose are held for trading in nature. While those investments which are held for capital in nature for tax purpose are held for long term in nature. The listed investments of the Group had mixed results at Period End Date.

Proceeds on disposal of financial assets at FVTPL which are revenue in nature had decreased by around HK\$1,301,000 from that of 2024 Period.

Proceeds on disposal of financial assets at FVTPL which are capital in nature had decreased by around HK\$54,000 from that of 2024 Period.

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

業務回顧

於本期間，集團面對有限的財務資源和專注於管理現有投資，優化營運成本基礎，並籌集新資本以支持未來的增長。由於本公司的核數師對我們截至2023年12月31日止年度的年報載有不發表意見的聲明，導致本公司的股份於2024年4月在聯交所暫停買賣。我們正在竭盡全力解決這些問題，以實現股份得以恢復買賣。

經營回顧

於本期間，本集團繼續進行上市和非上市投資和其他相關金融資產之投資活動。持作（就稅務而言）為收益性質的有關投資乃為買賣性質持有，而持作（就稅務而言）屬資本性質的有關投資則為長期性質而持有。本集團的上市投資於本期結日表現不一。

出售按公平值計入損益之金融資產之所得款項（屬收益性質）較2024期間減少130.1萬港元。

出售按公平值計入損益之金融資產之所得款項（屬資本性質）較2024期間減少5.4萬港元。

除上市投資外，本集團於本期間並未進行新的非上市投資。

Financial Review

Results for the Period

The Group reported a loss after tax of approximately HK\$4.29 million for the Period compared to the loss of HK\$9.46 million for 2024 Period. Other than the administrative expenses, investment management expense had been reduced from HK\$240,000 to HK\$0. The finance cost had decreased by HK\$40,000 due to repayment of loan from a securities broker. The loss for the Period was mainly due to the following reasons:

- (i) a gain of approximately HK\$7,000 (2024 Period: loss HK\$3.68 million) arose from the change in fair value of revenue in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market;
- (ii) a loss of HK\$0 (2024 Period: loss of HK\$0.46 million) arose from the change in fair value of capital in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market; and
- (iii) administrative expenses of approximately HK\$3.98 million (2024 Period: HK\$4.77 million).

財務回顧

本期間業績

本集團於本期間錄得除稅後虧損約429萬港元，而2024期間則為虧損946萬港元。除行政開支，投資管理開支由24萬港元減少至零港元。財務成本因償還證券經紀貸款而減少4萬港元。本期間的虧損主要原因如下：

- (i) 因股市波動，屬收益性質之按公平值計入損益之上市股本投資公平值變動產生收益7千港元（2024期間：虧損368萬港元）；
- (ii) 因股市波動，屬資本性質之按公平值計入損益之上市股本投資公平值變動產生虧損零港元（2024期間：虧損46萬港元）；和
- (iii) 行政開支約398萬港元（2024期間：477萬港元）。

Gross proceeds from operation

營運所得款項總額

		For the six months period ended 30 June 截至6月30日止六個月	
		2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為收益性質）所得款項總額	56	1,357
Gross proceeds from disposal of financial assets at FVTPL which are capital in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為資本性質）所得款項總額	-	54
Dividend income	股息收入	3	3
		59	1,414

As mentioned in the operational review section, in the Period proceeds on disposal of financial assets at FVTPL which are revenue in nature decreased by HK\$1.3 million compared to 2024 Period, and proceeds on disposal of financial assets at FVTPL which are capital in nature had decreased by HK\$54,000 compared to 2024 Period.

如經營回顧部分所述，於本期間，出售按公平值計入損益之金融資產（屬收益性質）所得款項與2024期間比較減少130萬港元，和出售按公平值計入損益之金融資產（屬資本性質）所得款項與2024期間比較減少5.4萬港元。

Other Gains/(Loss), Net

The fair value changes of financial assets at FVTPL comprised of net realized gains on disposal of financial assets at FVTPL of HK\$7,000 (2024 Period: net realized losses HK\$210,000). These figures represent the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL, and net unrealized losses of HK\$2,000 (2024 Period: net unrealized losses HK\$3,926,000).

Other Income

During the Period, forfeited contribution of ex-employee from Mandatory Provident Fund of HK\$6,000 (2024 Period: gain on disposal of an automobile of HK\$52,000).

Administrative expenses

Among the administrative expenses, staff remuneration of HK\$2,886,000 (2024 Period: HK\$2,883,000) was the largest expense which represented approximately 72.57% (2024 Period: 60.42%) of the administrative expenses. Employees are regarded as the most valuable asset and the Group aims to reward the staff with competitive remuneration package.

Investment Management expenses

Investment Management expenses of HK\$0 (2024 Period: HK\$240,000) represented amount paid to the investment manager for the provision of investment management services to the Group. Please refer to the announcement of the Company dated 21 March 2023 and 26 January 2022 respectively for details.

其他收益／（虧損），淨額

按公平值計入損益之金融資產之公平值變動包括出售按公平值計入損益之金融資產之已變現淨收益7千港元（2024期間：已變現淨虧損21萬港元）。此等數目代表由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所達致和未變現淨虧損2千港元（2024期間：未變現淨虧損392.6萬港元）。

其他收入

於本期間，由前僱員已沒收的強積金供款6,000港元（2024期間：出售汽車錄得利潤52,000港元）。

行政開支

於行政開支中，288.6萬港元（2024期間：288.3萬港元）的員工薪酬為最大開支，其佔行政開支約72.57%（2024期間：60.42%）。員工乃本集團最有價值的資產，而本集團旨在以具競爭力的薪酬待遇獎勵員工。

投資管理開支

投資管理開支零港元（2024期間：24萬港元）指就向本集團提供投資管理服務而支付予投資經理的金額。詳情請參閱本公司分別於2023年3月21日和2022年1月26日之公告。

Finance costs

Finance costs included interest payment to a securities broker for the provision of margin loan and interest to convertible note.

In order to better utilise the resources, the Group used margin loan provided by a securities broker for its investment in listed equity securities since 2017. At Period End Date, the margin loan from a securities broker amounted to approximately HK\$0 (at 31 December 2024: HK\$0). The interest payment was decreased in the Period due to repayment of loan from a securities broker and interest expenses of convertible notes.

財務成本

財務成本包括就提供孖展貸款而向證券經紀支付的利息及可換股票據支付的利息。

為了更好利用資源，本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股本證券。於期結日，來自證券經紀之孖展貸款約零港元（於2024年12月31日：零港元）。在本期間，利息開支減少是由於證券經紀的貸款在本期間償還及可換股票據之利息所致。

		For the six months period ended 30 June 截至6月30日止六個月	
		2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Interest on loan from a securities broker	來自證券經紀之貸款利息	–	148
Interest expenses of convertible notes	可換股票據之利息開支	322	217
		322	365

Liquidity and Financial Resources

At Period End Date, the Group had: (i) cash and cash equivalents of approximately HK\$96,000 (at 31 December 2024: HK\$334,000); and (ii) a loan from a director of HK\$2,800,000 (31 December 2024: HK\$1,000,000) and (iii) a loan from a director of a subsidiary company of HK\$1,288,000 (31 December 2024: HK\$1,160,000). All loans mentioned in (ii) and (iii) above were non-interest bearing, due on demand and with no guarantee provided by the Company.

流動資金及財務資源

於期結日，本集團有：(i)現金和等值現金項目約96,000港元（於2024年12月31日：33.4萬港元）；和(ii)一個董事提供貸款280萬港元（2024年12月31日：100萬港元）；和(iii)一個子公司董事提供128.8萬港元貸款（2024年12月31日：116萬港元）。在上面(ii)和(iii)提及的所有貸款是免利息，公司並沒有提供任何擔保及公司可在任何時間被要求償還該貸款。

Gearing Ratio

The gearing ratio (total liabilities/total assets) at Period End Date was 356.82% (at 31 December 2024: 268.23%).

資本負債比率

期結日之資本負債比率（總負債／總資產）為356.82%（於2024年12月31日：268.23%）。

Contingent Liabilities

There is no contingent liability at Period End Date.

或然負債

於期結日概無或然負債。

Exposure to Fluctuations in Exchange Rates and Related Hedges

During the Period, the investments of the Group were mainly denominated in HK\$, USD and RMB. Since HK\$ is pegged to USD, significant exposure was not expected in USD transactions and balances. During the Period, the bank and cash balances in RMB were not significant and the exposure to RMB was insignificant.

The Group does not have foreign exchange hedging policy. However, management monitors foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arises.

Material Acquisitions and Disposals of Subsidiaries, Associates and Joint Ventures

During the Period, the Group did not have any material acquisitions and disposals of subsidiaries, associates and joint ventures.

Major Customers and Suppliers

Due to the business nature, the Group has no major customer and supplier. Therefore, there is no ageing analysis of accounts receivable and accounts payable.

Capital Structure

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

Outlook

The Hong Kong capital market appears recovering. Management is exploring options to satisfy all conditions for the resumption of trading of our shares and to raise additional equity funding in order to strengthen our balance sheet, so as to enable us to capture investment opportunities here and abroad for the overall benefit of the Company and shareholders as a whole.

匯率波動風險和相關對沖

於本期間，本集團之投資主要以港元、美元和人民幣計值。由於港元與美元掛鉤，預期以美元計值之交易和結餘將不會面對重大風險。於本期間，本集團以人民幣計值的銀行和現金結餘並不重大，故人民幣的風險微不足道。

本集團並無外匯對沖政策。然而，管理層監控外匯風險，並於有需求時考慮對沖重大外幣風險。

重大收購及出售附屬公司、聯營公司和合營企業

於本期間，本集團並無任何重大收購和出售附屬公司、聯營公司和合營企業。

主要客戶及供應商

由於業務性質，本集團並無主要客戶和供應商。因此，並沒有應收賬和應付賬齡分析。

資本架構

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

展望

香港資本市場似乎正在復甦。管理層正在探討各種方案，以滿足恢復股票交易的所有條件，並籌集更多股本資金，以增強我們的資產負債表，使我們能夠抓住國內外的投資機會，從而為公司和全體股東帶來整體利益。

Directors' and Chief Executive's Interests and Short Positions in Shares and Underlying Shares

At Period End Date, the interests and short positions of the Directors and the chief executive of the Company and any of their associates in the Shares and underlying Shares or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code were as follows:

Long positions in the Shares

Name of Director	董事姓名	Personal Interests ⁺	Family Interests ⁺	Corporate Interests [#]	Total Interests	Percentage of issued share capital of the Company
						佔本公司已發行股本之百分比
Lau Tom Ko Yuen	劉高原	5,340,000	26,689,084	26,689,084	32,029,084 (Note) (附註)	26.44%
* Beneficial owner				* 實益擁有人		
+ Interests of spouse				+ 配偶權益		
# Interests beneficially held by the company itself or through companies controlled by it				# 權益由公司本身或透過其控制之公司實益持有		

Note:

26,689,084 Shares were held by All Fame Developments Limited, a company controlled as to 100% by Sun Matrix Limited. Sun Matrix Limited was controlled as to 50% by Mr. Lau Tom Ko Yuen and 50% by Ms. Lan Yi, the spouse of Mr. Lau Tom Ko Yuen.

Save as disclosed above, at Period End Date, none of the Directors nor their associates had or was deemed to have any interest or short position in the Shares or underlying Shares or any of its associated corporations as recorded in the register that required to be kept by the Company pursuant to Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

董事和最高行政人員於股份和相關股份之權益和淡倉

按本公司須根據證券和期貨條例第352條而存置之登記冊所記錄或按本公司和聯交所根據標準守則獲知會，於期結日，董事和本公司最高行政人員和任何彼等之聯繫人於股份和相關股份或其任何相聯法團（定義見證券及期貨條例第XV部）中擁有之權益及淡倉如下：

於股份之好倉

附註：

滿譽發展有限公司持有26,689,084股，而該公司則由Sun Matrix Limited控制100%權益。Sun Matrix Limited由劉高原先生和藍一女士（劉高原先生之配偶）各自控制50%權益。

除上文所披露者外，按本公司須根據證券及期貨條例第352條而存置之登記冊所記錄或按本公司和聯交所根據標準守則另行獲知會，於期結日，董事或彼等之聯繫人概無擁有或被視為於股份或相關股份或其任何相聯法團中擁有任何權益或淡倉。

Substantial Shareholders

At Period End Date, the following persons had interests and short positions in the Shares and underlying Shares as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:

Long positions in the Shares

主要股東

按本公司根據證券及期貨條例第336條須存置之登記冊所記錄，下列人士於期結日於股份和相關股份中擁有權益和淡倉：

於股份之好倉

Name of Shareholder	股東名稱／姓名	Personal Interests	Family Interests ⁺	Corporate Interests [#]	Total Interests	Percentage of issued share capital of the Company 佔本公司已發行股本之百分比
All Fame Developments Limited	滿譽發展有限公司	—	—	26,689,084 (Note) (附註)	26,689,084	22.03%
Sun Matrix Limited	Sun Matrix Limited	—	—	26,689,084 (Note) (附註)	26,689,084	22.03%
Lau Tom Ko Yuen*	劉高原*	5,340,000	26,689,084	26,689,084 (Note) (附註)	32,029,084	26.44%
Lan Yi ⁺	藍一 ⁺	—	32,029,084	26,689,084 (Note) (附註)	32,029,084	26.44%

+ Interests of spouse

+ 配偶權益

Interests beneficially held by the company itself or through companies controlled by it

權益由公司本身或透過其控制之公司實益持有

* Mr. Lau Tom Ko Yuen is a non-executive Director and Chairman of the Company

* 劉高原先生為本公司非執行董事和主席。

Note:

附註：

All Fame Developments Limited, a company controlled as to 100% by Sun Matrix Limited. Sun Matrix Limited was controlled as to 50% by Mr. Lau Tom Ko Yuen and 50% by Ms. Lan Yi, the spouse of Mr. Lau Tom Ko Yuen.

滿譽發展有限公司由Sun Matrix Limited控制100%權益。Sun Matrix Limited由劉高原先生和藍一女士（劉高原先生之配偶）各自控制50%權益。

Save as disclosed above, at Period End Date, the Directors were not aware of any other person who had an interest or short position in the Shares or underlying Shares as recorded in the register that required to be kept by the Company pursuant to Section 336 of the SFO and/or were directly or indirectly interested in 5% or more of the nominal value of the share capital carrying rights to vote in all circumstances at general meetings of any other members of the Group.

除上文所披露者外，按本公司須根據證券及期貨條例第336條而存置之登記冊所記錄，於期結日，就董事所知，並無任何其他人士於股份或相關股份中擁有權益或淡倉，和／或直接或間接擁有附有一切情況下可於本集團任何其他成員公司之股東大會上投票之權利之股本面值5%或以上之權益。

Arrangements to Purchase Shares or Debentures

At no time during the Period was the Company or any of its 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 and neither the Directors, nor any of their spouses or children under the age of 18, had any right to subscribe for the securities of the Company.

Purchase, Sale or Redemption of Shares of the Company

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

Corporate Governance

During the Period, the Company complied with the code provisions in the CG Code.

Under the code provision A.2.1 of the CG Code, the roles of chairman and chief executive should be separated and should not be performed by the same individual.

From 10 June 2021, due to the position of executive director was vacant, all investing/divesting activities had to be pre-approved by Opus Capital.

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

購買股份或債權證之安排

本公司或其任何附屬公司於本期間內任何時間並無訂立任何安排，使董事可藉購入本公司或任何其他法人團體之股份或債權證而獲益，而各董事、任何彼等之配偶或18歲以下子女亦無擁有可認購本公司證券之任何權利。

購買、出售或贖回本公司股份

本公司或其任何附屬公司於本期間概無購買、出售或贖回任何股份。

企業管治

於本期間，本公司已遵守企管守則之守則條文。

根據企管守則之守則條文第A.2.1條，主席和最高行政人員之職務應予以區分，並不應由同一人擔任。

自2021年6月10日起，由於執行董事一職懸空，所有投資／出售活動必須經過創富融資的預先批准。

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

Suspension of Trading

Trading in the shares of the Company on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) has been suspended with 9:00 a.m. on 2 April 2024 pursuant to the rule 13.50A of the Rules Governing the Listing of Securities on the Stock Exchange due to a disclaimer of opinion on the Company’s financial statements.

On 21 June 2024 and 7 April 2025, the Company received letters from the Stock Exchange setting out the guidance for the resumption of trading in the shares of the Company on the Stock Exchange (the “Resumption Guidance”). The Company is taking appropriate steps to comply with the Resumption Guidance and the relevant Listing Rules set out therein and will keep the market informed of the latest developments of the Group by making further announcement(s) as and when appropriate.

Audit Committee

The audit committee comprises four INEDs, namely Mr. Lui Siu Tsuen, Richard, Mr. Feng Nien Shu, Ms. Wong Lai Kin, Elsa, and Mr. Ip Kwok Kwong. The audit committee reviewed with the management the accounting principles and practices adopted by the Group and discussed auditing, internal control and financial reporting matters including the review of the unaudited condensed consolidated financial statements for the Period.

Model Code for Securities Transactions by Directors

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

暫停買賣

由於核數師對本公司的財務報表不發表意見，本公司的股份已根據香港聯合交易所有限公司（「聯交所」）證券上市規則第13.50A條的規定於2024年4月2日上午九時正起於聯交所暫停交易。

於2024年6月21日和2025年4月7日，本公司收到聯交所函件，當中列載有關本公司股份於聯交所恢復買賣之指引（「復牌指引」）。本公司正採取適當措施以遵守復牌指引及其中列明的相關上市規則，並將適時作出進一步公告，讓市場了解本集團的最新發展。

審核委員會

審核委員會由四名獨立非執行董事，即呂兆泉先生、鄧念叔先生、黃麗堅女士和葉國光先生組成。審核委員會與管理層已審閱本集團所採納之會計原則和常規，並商討審核、內部監控和財務申報事宜，包括審閱本期間之未經審核簡明綜合財務報表。

董事進行證券交易之標準守則

本公司已採納標準守則作為有關本公司董事和相關僱員進行證券交易之操守準則。經本公司作出具體查詢後，全體董事均確認，彼等於本期間內一直全面遵守標準守則和其有關董事進行證券交易的操守守則。

Board of Directors

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

On 21 December 2017, all Directors with the exception of Mr. Ip Kwok Kwong have entered into appointment letters with the Company for a term commencing from 21 December 2017 and continuing until termination by either party by not less than three months prior written notice or any time agreed by both parties. They are subject to the requirement that one third of all the Directors shall retire from office by rotation at each annual general meeting pursuant to the Bye-Laws of the Company. Mr. Ip Kwok Kwong was approved by shareholders for appointment as an independent non-executive director at the Annual General Meeting held on 31 May 2023.

During the Period, the non-executive Director was entitled to a monthly remuneration of HK\$200,000 (2024 Period: monthly remuneration of HK\$200,000 from 1 April 2023), each of the INEDs was entitled to a director's fee of HK\$100,000 per annum (2024 Period: HK\$100,000 per annum on a prorata basis on number of days as an INED) which was determined with reference to their duties and the prevailing market conditions.

董事會

於本報告日期，董事會由一名非執行董事劉高原先生，以及四名獨立非執行董事呂兆泉先生、鄧念叔先生、黃麗堅女士和葉國光先生組成。

在2017年12月21日，全體董事，葉國光先生除外，與本公司訂立委任函，任期由2017年12月21日起計並繼續擔任，直至任何一方透過發出不少於三個月或雙方協定之任何時間之事先書面通知予以終止為止。根據本公司之公司細則，彼等須遵守全體董事之三分之一須於每屆股東週年大會上輪值退任之規定。葉國光先生在2023年5月31日的股東周年大會上被選任為獨立非執行董事。

在本期間內，非執行董事有權收取每月20萬港元酬金（2024期間：自2023年4月1日起每月20萬港元酬金），而各獨立非執行董事有權收取之董事袍金為每年10萬港元（2024期間：每年10萬港元按獨立非執行董事的在任日數計算）。各獨立非執行董事之董事袍金經參照其職責和現行市況釐定。

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the six months period ended 30 June 2025

簡明綜合損益和其他全面收益表

截至2025年6月30日止六個月期間

			For the six months period ended 30 June 截至6月30日止六個月期間	
		Notes 附註	2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from operations	營運所得款項總額	6	59	1,414
Revenue	收入	6	3	3
Other Gains/(Losses), net	其他收益／(虧損)，淨額	7	5	(4,136)
Other income	其他收入		6	52
Administrative expenses	行政開支		(3,977)	(4,773)
Investment management expenses	投資管理開支		–	(240)
Finance costs	財務成本	8	(322)	(365)
Loss before income tax	除所得稅前虧損		(4,285)	(9,459)
Income tax expense	所得稅開支	9	–	–
Loss for the period	本期間虧損		(4,285)	(9,459)
Other comprehensive expense for the period	期間其他全面開支			
Item that will not be reclassified subsequently to profit or loss:	後續不會重新分類至損益的項目：			
Fair value loss on financial assets at fair value through other comprehensive income ("FVOCI") [#]	按公平值計入其他全面收益之金融資產公平值虧損 [#]		–	–
Total comprehensive expense for the period attributable to owners of the Company	本公司擁有人應佔本期間全面開支總額		(4,285)	(9,459)
Loss per share	每股虧損			
– Basic and Diluted (HK cents)	– 基本和攤薄 (港仙)	11	(3.5)	(7.8)

[#] Similar to 2024 Period, no adjustment has been made on the fair value as at Period End Date. Any adjustments will be made at 31 December when the auditor is involved.

[#] 與2024期間相同，公平值在期結日未有調整。在12月31日當有核數師參與時才對其作出任何調整。

Condensed Consolidated Statement of Financial Position

At 30 June 2025

簡明綜合財務狀況表

於2025年6月30日

		Notes 附註	At 30 June 2025 於2025年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2024 於2024年 12月31日 HK\$'000 千港元 (audited) (經審核)
ASSETS AND LIABILITIES	資產及負債			
Non-current assets	非流動資產			
Plant and Equipments	廠房及設備	13	205	267
Financial Assets FVOCI	按公平值計入其他全面收益 之金融資產	14	5,293	5,293
			5,498	5,560
Current assets	流動資產			
Financial Assets at Fair Value through Profit or Loss ("FVTPL")	按公平值計入損益之金融資產	14	80	132
Other Receivables	其他應收賬項	15	2	96
Cash held by securities brokers	證券經紀持有之現金		5	4
Bank balances and cash	銀行結餘及現金		91	330
			178	562
Current liabilities	流動負債			
Other Payable and Accruals	其他應付賬項和應計賬項		8,165	6,261
Borrowings	貸款		4,088	2,160
Convertible notes	可換股票據	16	4,000	4,000
			16,253	12,421
Net current liabilities	流動負債淨值		(16,075)	(11,859)
Total assets less current liabilities	資產總值減流動負債		(10,577)	(6,299)

Condensed Consolidated Statement of Financial Position

At 30 June 2025

簡明綜合財務狀況表

於2025年6月30日

			At 30 June 2025 於2025年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2024 於2024年 12月31日 HK\$'000 千港元 (audited) (經審核)
	Notes 附註			
Long term liability		長期負債		
Convertible notes	16	可換股票據	4,000	4,000
Net Liabilities		負債淨值	(14,577)	(10,299)
Capital and reserves		資本及儲備		
Share Capital	17	股本	121	121
Reserves		儲備	(14,698)	(10,420)
Total deficit		虧絀總值	(14,577)	(10,299)
Net Liabilities Value per Share* (HK\$)		每股負債淨值* (港元)	(0.12)	(0.09)

* Net Liabilities Value per Share at Period End Date is computed based on the net Liabilities Value of HK\$14,577,000 (31 December 2024: HK\$10,299,000) and 121,132,020 shares (31 December 2024: 121,132,020 shares) issued and fully paid Shares.

* 每股負債淨值乃按於期結日之負債淨值為14,577,000港元（2024年12月31日：10,299,000港元）及已發行和已繳足之121,132,020股（2024年12月31日：121,132,020股）股份計算。

Condensed Consolidated Statement of Changes in Equity

For the six months period ended 30 June 2025

簡明綜合權益變動表

截至2025年6月30日止六個月期間

		Share capital	Share premium	Investment revaluation reserve	Contributed Surplus	Accumulated losses	Total equity
		股本	股份溢價	投資重估儲備	實繳盈餘	累計虧損	股本總值
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
At 31 December 2023	於2023年12月31日						
(audited with disclaimer)	(經審核及 不表示意見)	121	192,895	(48,753)	320,243	(457,510)	6,996
Loss for the period	本期間虧損	—	—	—	—	(9,459)	(9,459)
Other comprehensive expense	其他全面開支						
Fair value loss on financial assets at FVOCI	按公平值計入其他全面收益之金融資產公平值虧損	—	—	—	—	—	—
Total comprehensive expense for the period	期間全面開支總額	—	—	—	—	(9,459)	(9,459)
At 30 June 2024 (unaudited)	於2024年6月30日 (未經審核)	121	192,895	(48,753)	320,243	(466,969)	(2,463)
At 31 December 2024	於2024年12月31日						
(audited with disclaimer)	(經審核及 不表示意見)	121	192,895	(48,753)	320,243	(474,805)	(10,299)
Loss for the period	本期間虧損	—	—	—	—	(4,285)	(4,285)
Other comprehensive expense	其他全面開支						
Fair value loss on financial assets at FVOCI	按公平值計入其他全面收益之金融資產公平值虧損	—	—	—	—	—	—
Total comprehensive expense for the period	期間全面開支總額	—	—	—	—	(4,285)	(4,285)
At 30 June 2025 (unaudited)	於2025年6月30日 (未經審核)	121	192,895	(48,753)	320,243	(479,083)	(14,577)

Condensed Consolidated Statement of Cash Flows

For the six months period ended 30 June 2025

簡明綜合現金流量表

截至2025年6月30日止六個月期間

		For the six months period ended 30 June 截至6月30日止六個月期間	
	Notes 附註	2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Cash flow used in operating activities	經營活動所用現金流量		
Cash used in operations	經營所用現金	(2,169)	(5,877)
Dividend received	已收股息	3	3
<i>Net cash used in operating activities</i>	<i>經營活動所用現金淨額</i>	(2,166)	(5,874)
Cash flow generated from/used in investing activities	投資活動所得／(所用) 現金流量		
Proceeds on disposal of automobiles	出售汽車所得款項	—	52
Purchase of computer equipment	購入電腦設備	—	(9)
<i>Net cash generated from investing activities</i>	<i>投資活動所得現金淨額</i>	—	43
Cash flow (used in)/generated from financing activities	融資活動(所用)／所得現金流量		
Proceed/(Repayment) from loan from a director	來自／(償還) —董事的貸款	828	(600)
Proceed/(Repayment) loan from a director of a subsidiary company	來自／(償還) —子公司的董事的貸款	1,100	(740)
Proceeds from loan from a securities broker	來自證券經紀之貸款之所得款項	—	148
Proceed from convertible notes	來自可換股票據之所得款項	—	4,000
Repayment of loan from a securities broker	償還來自證券經紀之貸款	—	—
Finance Costs	財務成本	—	(365)
<i>Net cash generated from financing activities</i>	<i>融資活動所得現金淨額</i>	1,928	2,443
Net decrease in cash and cash equivalents	現金及等值現金項目減少淨額	(238)	(3,388)
Cash and cash equivalents at 31 December (2024/2023)	於12月31日 (2024/2023) 之現金和等值現金項目	334	4,017
Cash and cash equivalents at 30 June	於6月30日 之現金和等值現金項目	96	629
Represented by	指		
Bank balances and cash	銀行結餘和現金	91	616
Cash held by securities brokers	證券經紀持有之現金	5	13
		96	629

Notes to Condensed Consolidated Financial Statements

For the six months period ended 30 June 2025

簡明綜合財務報表附註

截至2025年6月30日止六個月期間

1. General Information

The Company is incorporated in Bermuda as an exempted company with limited liability and its shares are listed on the Main Board of the Stock Exchange. The addresses of its registered office and principal place of business of the Company are Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda and Unit 401, 4/F, Lansing House, 41-47 Queen's Road Central, Central, Hong Kong, respectively.

The Company acts as an investment holding company. The Group's principal activity is investment holding.

The condensed consolidated financial statements are presented in thousands of units of Hong Kong dollars ("HK\$'000"), unless otherwise stated.

The condensed consolidated financial statements for the six months period ended 30 June 2025 were approved for issue by the Board on 29 August 2025.

2. Basis of Preparation

The condensed consolidated financial statements for the Period have been prepared in accordance with the applicable disclosure requirements of the Listing Rules and HKAS 34 "Interim Financial Reporting". The condensed consolidated financial statements do not include all of the information and disclosures required for a full set of financial statements prepared in accordance with HKFRSs and should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2024.

1. 一般資料

本公司在百慕達註冊成立為一間受豁免有限公司，其股份於聯交所主板上市。本公司之註冊辦事處和主要營業地點之地址分別為Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda和香港中環皇后大道中41-47號聯成大廈4樓401室。

本公司為一間投資控股公司。本集團的主要業務為控股投資。

除另有說明之外，簡明綜合財務報表以千港元（「千港元」）為單位呈列。

截至2025年6月30日止六個月期間簡明綜合財務報表已於2025年8月29日獲董事會批准刊發。

2. 編製基準

本期間之簡明綜合財務報表乃根據上市規則和香港會計準則第34號「中期財務報告」之適用披露規定而編製。簡明綜合財務報表並未納入根據香港財務報告準則編製完整財務報表時規定的所有資料和披露，和應與截至2024年12月31日止年度之本集團年度綜合財務報表一併閱讀。

Notes to Condensed Consolidated Financial Statements

For the six months period ended 30 June 2025

簡明綜合財務報表附註

截至2025年6月30日止六個月期間

3. Summary of Significant Accounting Policies

The Group has adopted new or revised standards, amendments to standards and interpretations of HKFRS which are effective for accounting periods commencing on or after 1 January 2025. The adoption of such new or revised standards, amendments to standards and interpretations does not have material impact on the unaudited condensed consolidated interim financial information and does not result in substantial changes to the Group's accounting policies and amounts reported for the current period and prior years. The Group has not adopted any new standard or interpretation that is not yet effective for the current accounting period. Management does not anticipate any significant impact on the Group's consolidated financial position and consolidated results of operations upon adopting the other new or revised standards, amendments or interpretations.

4. Critical Accounting Estimates and Judgements

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

In preparing these condensed consolidated financial statements, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the annual consolidated financial statements of the Group for the year ended 31 December 2024.

3. 主要會計政策概要

本集團已採納香港財務報告準則之新訂或經修訂準則、準則修訂及詮釋，其自2025年1月1日或之後開始之會計期間生效。採納該等新訂或經修訂準則、準則修訂及詮釋對未經審核簡明綜合中期財務資料並無重大影響，且不會導致本集團之會計政策以及於本期間及過往年度呈報的金額出現重大變動。本集團於本會計期間並未採納任何尚未生效之新訂準則或詮釋。管理層預計採納其他新訂或經修訂準則、修訂或詮釋不會對本集團的綜合財務狀況及綜合經營業績構成任何重大影響。

4. 關鍵會計估計和判斷

編製簡明綜合財務報表時，需要管理層做出會計判斷、估計和假設，該等會計判斷、估計和假設會影響會計政策之應用以及資產和負債、收入和開支之報告金額。實際結果可能有別於該等估計。

編製該等簡明綜合財務報表時，管理層應用本集團之會計政策作出的重大判斷和估計不確定因素之主要來源，與應用於本集團截至2024年12月31日止年度之年度綜合財務報表者一致。

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5. Segment Information

HKFRS 8 requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the CODM, being the only executive director of the Company, in order to allocate resources and to assess performance. The CODM reviews the Group's investment portfolio and profit or loss as a whole, which is determined in accordance with the Group's accounting policies, for performance assessment, up to 9 June 2021. Accordingly, no operating segment information is presented.

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

5. 分類資料

香港財務報告準則第8號要求按有關主要經營決策者（即本公司唯一執行董事）定期檢討之本集團成份之內部報告基準識別經營分類，以分配資源和評估表現。主要經營決策者檢討本集團之整體投資組合和溢利或虧損（根據本集團之會計政策釐定）以進行表現評估，直至2021年6月9日止。因此，本集團並無另行呈列經營分類資料。

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

6. Gross Proceeds from Operations/Revenue

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

6. 營運所得款項總額／收入

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

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為收益性質）所得款項總額	56	1,357
Gross proceeds from disposal of financial assets at FVTPL which are capital in nature for tax purposes	出售按公平值計入損益之金融資產（就稅務而言為資本性質）所得款項總額	—	54
Dividend income	股息收入	3	3
		59	1,414

Revenue represents dividend income of HK\$3,000 (2024 Period: HK\$3,000).

收入指股息收入3,000港元（2024期間：3,000港元）。

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7. Other Gains/(Losses), Net

7. 其他收益／（虧損），淨額

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Fair value changes of financial assets at FVTPL	按公平值計入損益之金融資產之公平值變動		
— capital in nature for tax purposes	— 就稅務而言為資本性質	—	(458)
— revenue in nature for tax purposes	— 就稅務而言為收益性質	5	(3,678)
		5	(4,136)

The fair value changes of financial assets at FVTPL comprised of net realized gains on disposal of financial assets at FVTPL of HK\$7,000 (2024 Period: net realized losses HK\$210,000). These figures represent the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL, and net unrealized losses HK\$2,000 (2024 Period: net unrealized losses of HK\$3,926,000).

按公平值計入損益之金融資產之公平值變動包括出售按公平值計入損益之金融資產之已變現淨收益7,000港元（2024期間：已變現淨虧損210,000港元）。此等數目代表由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所達致和未變現淨虧損2,000港元（2024期間：未變現淨虧損3,926,000港元）。

8. Finance Costs

8. 財務成本

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Interest on loan from a securities broker	來自證券經紀之貸款利息	—	148
Interest expenses of convertible notes	可換股票據之利息開支	322	217
		322	365

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9. Income Tax Expense

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

9. 所得稅開支

由於兩個期間均無產生應評稅利潤，故並無就兩個期間的香港利得稅作出撥備。

10. Loss for the Period

Loss for the Period has been arrived at after charging:

10. 本期間虧損

本期間虧損已扣除下列各項：

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
(a) Staff costs (including directors' remuneration)	(a) 員工成本 (包括董事薪酬)		
Salaries, wages and other benefits	薪金、工資和其他福利	2,819	2,818
Contributions to defined contribution retirement plans	界定供款退休計劃之供款	67	65
		2,886	2,883
(b) Other items	(b) 其他項目		
Depreciation, included in administrative expenses:	行政開支項目下之折舊：		
— Owned assets	— 自有資產	62	96

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For the six months period ended 30 June 2025

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截至2025年6月30日止六個月期間

11. Loss Per Share

Calculation of basic loss per share attributable to the owners of the Company is based on the following data:

11. 每股虧損

本公司擁有人應佔每股基本虧損乃按以下數據計算：

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Loss attributed to the owners of the Company (HK\$'000)	本公司擁有人應佔虧損 (千港元)	(4,285)	(9,459)
Weighted average number of ordinary shares in issue for the purpose of loss per share (in thousands)	用以計算每股虧損之已發行普通股加權平均數 (千股)	121,132	121,132

For the Period, the computation of diluted loss per share does not assume the conversion of the Company's outstanding convertible notes since their assumed exercise would result in a decrease in loss per share. For the 2024 Period, the diluted loss per share is the same as basic loss per share as there was no potential dilutive ordinary share outstanding during the 2024 Period.

對於本期間，計算每股攤薄虧損時不假設本公司尚未兌換的可換股票據已予兌換，原因是假設兌換將導致每股虧損減少。就2024年期間而言，每股攤薄虧損與每股基本虧損相同，原因是2024年期間沒有已發行但尚未實現之潛在攤薄普通股。

12. Dividend

The directors do not recommend the payment of interim dividend for the Period (2024 Period: HK\$0).

12. 股息

董事不建議派發本期間之中期股息 (2024期間：零港元)。

13. Plant and Equipments

During the Period, depreciation of plant and equipments of HK\$62,000 (2024 Period: HK\$96,000) was provided based on their estimated useful lives of 3 to 5 years using straight line method.

13. 廠房和設備

於本期間，廠房和設備折舊為6.2萬港元 (2024期間：9.6萬港元) 乃根據其估計可使用年期以直線法計算3至5年度比率撥備。

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14. Financial Assets at FVOCI/FVTPL

14. 按公平值計入其他全面收益之金融資產／按公平值計入損益之金融資產

		At 30 June 2025 於2025年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2024 於2024年 12月31日 HK\$'000 千港元 (audited with disclaimer) (經審核及 不表示意見)
Unlisted equity investment designated at FVOCI (Note)	按公平值計入其他全面收益之非上市股本投資 (附註)	5,293	5,293
Non-current portion	非流動部分		
Listed equity investments classified as financial assets at FVTPL which is capital in nature for tax purpose	按公平值計入損益之金融資產之上市股本投資 (就稅務而言為資本性質)	—	—
Current portion	流動部分		
Listed equity investments classified as financial assets at FVTPL which is revenue in nature for tax purpose	按公平值計入損益之金融資產之上市股本投資 (就稅務而言為收益性質)	80	132

Note: The investment is not held for trading. Instead, it is held for long-term strategic purposes. The Directors have elected to designate this investment in unlisted equity investments at FVOCI as they believe that recognising short-term fluctuations in this investment's fair value in profit or loss would not be consistent with the Group's strategy of holding this investment for long-term purposes and realising its performance potential in the long run.

附註：該投資並非持作買賣。相反，其被持作長期戰略投資。董事已選擇將該非上市投資指定為按公平值計入其他全面收益之股本投資，乃由於彼等認為於損益表中的該投資的公平值中確認短期波動不符合本集團將該投資持作長期投資和實現其長遠表現潛力的戰略。

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15. Other Receivables

15. 其他應收賬項

		At 30 June 2025 於2025年 6月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 December 2024 於2024年 12月31日 HK\$'000 千港元 (audited with disclaimer) (經審核及 不表示意見)
Other prepayments and deposits	其他預付款項和按金	2	96
		2	96

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16. Convertible Notes

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

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

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

On 30 April 2024, the Company issued convertible notes with an aggregate principal amount of HK\$4,000,000.

The convertible notes mature on 30 April 2026, bearing interest at 8 percent per annum calculated on 360 days per year. On expiry, the noteholders have an option to convert to shares or redeem the convertible notes in full or in part.

In the event the convertible notes are fully converted to ordinary shares of the Company, an additional 24,096,386 ordinary shares in the Company will be issued to the noteholders, representing 16.59% of the enlarged issued share capital of the Company, together with an additional interest of HK\$320,000 payable to the noteholders. At 31 December 2024 and as of the date of this report, the convertible option is not approved by The Stock Exchange of Hong Kong Limited yet.

16. 可換股票據

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

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

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

在2024年4月30日，本公司發行本金總額為4,000,000港元之可換股票據。

可換股票據將於2026年4月30日到期，年利率8%，每年360天計算。到期時，可換股票據持有人可選擇全部或部分轉換為股份或贖回票據。

若票據全部轉換為本公司普通股，本公司將向可換股票據持有人額外發行24,096,386股普通股，佔本公司擴大後已發行股本的16.59%，並額外應付32萬港元利息。截至2024年12月31日及本報告日期，該可換股票據尚未獲得香港聯合交易所有限公司批准。

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17. Share Capital

17. 股本

		Number of shares 股份數目	Nominal value 面值 HK\$'000 千港元
Ordinary shares of HK\$0.001 each 每股面值0.001港元的普通股			
Authorised: 法定：			
At 31 December 2024 (audited) and at 30 June 2025 (unaudited)	於2024年12月31日(經審核)和 於2025年6月30日(未經審核)	100,000,000,000	100,000
Issued and fully paid: 已發行及已繳足：			
At 31 December 2024 (audited) and at 30 June 2025 (unaudited)	於2024年12月31日(經審核)和 於2025年6月30日(未經審核)	121,132,020	121

18. Net (Liabilities)/Asset Value Per Share

18. 每股(負債)／資產淨值

Net (Liabilities)/Asset Value per share at Period End Date is computed based on the net (liabilities) value of HK\$(14,577,000) (31 December 2024: HK\$(10,299,000)) and 121,132,020 (31 December 2024: 121,132,020) issued and fully paid Shares after capital reorganisation effective on 13 December 2023.

每股(負債)／資產淨值乃按於期結日之(負債)淨值為(1,457.70)萬港元(2024年12月31日:(1,029.90)萬港元)及已發行和已繳足之121,132,020股(2024年12月31日:121,132,020股)股份在2023年12月13日生效的股份重組計算。

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19. Particulars of Investments Held by the Group

Particulars of investments held by the Group at Period end date disclosed pursuant to Chapter 21 of the Listing Rules are as follows:

19. 本集團持有之投資詳情

根據上市規則第21章，本集團於期結日持有之投資詳情披露如下：

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市／非上市股本證券之公平值	Dividend income during the period 期內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/place of operation
名稱	註冊成立地點		原值 HK\$ million 百萬港元	公平值 HK\$ million 百萬港元	期內之股息收入 HK\$ million 百萬港元	投資項目應佔資產淨值 HK\$ million 百萬港元	主要業務／經營地點
Listed equity securities 上市股本證券							
Power Assets Holdings Ltd. (00006.HK)	Hong Kong	0.00002%	0.03	0.03	0.001	0.02	Investment in and operation of energy infrastructure in Hong Kong, United Kingdom, Australia, New Zealand, PRC, etc.
電能實業有限公司 (00006.HK)	香港						於香港、英國、澳洲、新西蘭、中國等投資及營運能源基礎設施
AIA Group Limited (01299.HK) 友邦保險控股有限公司 (01299.HK)	Hong Kong 香港	0.000002%	0.01	0.01	0.0003	0.006	Insurance 保險
Alibaba Group Holding Limited (09988.HK) 阿里巴巴集團控股有限公司 (09988.HK)	Cayman Islands 開曼群島	0.000001%	0.01	0.01	0.0002	0.006	Engaged in two core businesses: e-commerce and cloud computing 從事兩大核心業務：電商和雲計算
China Construction Bank Corporation (00939.HK) 中國建設銀行股份有限公司 (00939.HK)	PRC 中國	0.0000004%	0.01	0.01	0.0004	0.015	Banking and financial services/global operation 銀行和金融服務／全球運營
HK & China Gas Co Ltd (00003.HK) 香港中華煤氣有限公司 (00003.HK)	Hong Kong 香港	0.00001%	0.01	0.01	0.0002	0.004	Production, transmission and sale of gas; supply of gas appliances; development of renewable energy projects, etc./Hong Kong, China; PRC 生產、輸送及銷售煤氣；供應燃氣爐具；發展可再生能源項目等／中國香港；中國

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19. Particulars of Investments Held by the Group (Continued)

Particulars of investments held by the Group at Period end date disclosed pursuant to Chapter 21 of the Listing Rules are as follows: (Continued)

19. 本集團持有之投資詳情 (續)

根據上市規則第21章，本集團於期結日持有之投資詳情披露如下：(續)

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市/非上市股本證券之公平值	Dividend income during the period 期內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/place of operation
名稱	註冊成立地點		原值 HK\$ million 百萬港元	公平值 HK\$ million 百萬港元	期內之股息收入 HK\$ million 百萬港元	投資項目應佔資產淨值 HK\$ million 百萬港元	主要業務/經營地點
HSBC Holdings plc (00005.HK) 滙豐控股有限公司 (00005.HK)	England 英國	0.0000004%	0.004	0.01	0.0002	0.0008	Banking and financial services/global operation 銀行和金融服務/全球運營
Link Real Estate Investment Trust (00823.HK) 領展房地產投資信託基金 (00823.HK)	Hong Kong 香港	0.0000004%	0.005	0.004	—	0.006	Engaged in property development and investment/Hong Kong, PRC, United Kingdom, Australia 從事物業發展和投資/香港、中國、英國、澳洲
Meituan (3690.HK) 美團 (3690.HK)	Cayman Islands 開曼群島	0.0000003%	0.001	0.003	—	0.0006	Operates an e-commerce platform for lifestyle services, mainly including food delivery, instore, hotel & travel, and bike sharing/PRC 營運一個生活服務電子商務平台，主要包括餐飲外賣、到店、酒店及旅遊及共享單車/中國
JD.com, Inc. (9618.HK) 京東集團股份有限公司 (9618.HK)	Cayman Islands 開曼群島	0.0000006%	0.002	0.002	0.0001	0.002	Self-operated e-commerce business, logistics services, technology services, etc./primarily in PRC 自營電商業務、物流服務、技術服務等/主要於中國
Unlisted equity securities 非上市股本證券							
Wealth Spread Investment Limited 康展投資有限公司	Hong Kong 香港	14.7%	54.05	5.29	—	N/A	Investments in a subsidiary principally engaged in zinc and lead mining/PRC 於一間主要從事鋅及鉛開採的附屬公司的投資/中國

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19. Particulars of Investments Held by the Group (Continued)

Particulars of investments held by the Group at 31 December 2024 disclosed pursuant to Chapter 21 of the Listing Rules are as follows:

19. 本集團持有之投資詳情 (續)

根據上市規則第21章，於2024年12月31日本集團持有之投資詳情披露如下：

Name	Place of Incorporation	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost	Fair values of listed/unlisted equity securities 上市／非上市股本證券之公平值	Dividend income during the year 年內之股息收入	Net assets attributable to the investment 投資項目應佔資產淨值	Principal activities/places of operation
名稱	註冊成立地點		原值 HK\$ million 百萬港元	公平值 HK\$ million 百萬港元	年內之股息收入 HK\$ million 百萬港元	投資項目應佔資產淨值 HK\$ million 百萬港元	主要業務／經營地點
Listed equity securities 上市股本證券							
Link Real Estate Investment Trust (00823.HK)	Hong Kong	0.000004%	0.005	0.003	0.001	0.007	Engaged in property development and investment/Hong Kong, the PRC, United Kingdom, Australia
領展房地產投資信託基金 (00823.HK)	香港						從事物業發展和投資／香港、中國、英國、澳洲
China Construction Bank Corporation (00939.HK) 中國建設銀行股份有限公司 (00939.HK)	PRC 中國	0.0000004%	0.01	0.01	0.0004	0.015	Banking and financial services/Global operation 銀行和金融服務／全球運營
*Hong Kong Exchanges and Clearing Limited (00388.HK)	Hong Kong	0.000008%	0.03	0.03	0.0008	0.0043	Provision of market for stock and commodity trading and exercise continuing evaluation of listed companies 為股票和期貨交易提供市場和監管上市公司
*香港交易及結算所有限公司 (00388.HK)	香港						
Alibaba Group Holding Limited (09988.HK) 阿里巴巴集團控股有限公司 (09988.HK)	Cayman Islands 開曼群島	0.000005%	0.01	0.01	0.0006	0.006	Engaged in two core businesses: e-commerce and cloud computing 從事兩大核心業務：電商和雲計算
CK Infrastructure Holdings Limited (01038.HK) 長江基建集團有限公司 (01038.HK)	Bermuda 百慕達	0.00002%	0.02	0.03	0.001	0.03	Generate electricity in U.K., Australia, New Zealand, Canada, Netherlands, Hong Kong and China 從事在英國、澳洲、新西蘭、加拿大、荷蘭、香港及中國發電業務
AIA Group Limited (01299.HK) 友邦保險控股有限公司 (01299.HK)	Hong Kong 香港	0.000002%	0.01	0.01	—	0.006	Insurance 保險

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19. Particulars of Investments Held by the Group (Continued)

Particulars of investments held by the Group at 31 December 2024 disclosed pursuant to Chapter 21 of the Listing Rules are as follows: (Continued)

19. 本集團持有之投資詳情 (續)

根據上市規則第21章，於2024年12月31日本集團持有之投資詳情披露如下：(續)

Name 名稱	Place of Incorporation 註冊成立地點	Proportion of investee's capital owned 所擁有接受投資實體之資本比例	Cost 原值 HK\$ million 百萬港元	Fair values of listed/unlisted equity securities 上市/非上市股本證券之公平值 HK\$ million 百萬港元	Dividend income during the year 年內之股息收入 HK\$ million 百萬港元	Net assets attributable to the investment 投資項目應佔資產淨值 HK\$ million 百萬港元	Principal activities/places of operation 主要業務/經營地點
HK & China Gas Co Ltd (00003.HK)	Hong Kong	0.000005%	0.01	0.01	–	0.004	Production, transmission and sale of gas; supply of gas appliances; development of renewable energy projects, etc./Hong Kong, China; Mainland China
香港中華煤氣有限公司 (00003.HK)	香港						燃氣生產、輸送及銷售；燃氣器具供應；再生能源專案開發等香港/中國
HSBC Holdings plc (00005.HK) 滙豐控股有限公司 (00005.HK)	England 英國	0.0000004%	0.004	0.01	–	0.0007	Banking and financial services/Global operation 銀行及金融服務/全球營運
Power Assets Holdings Ltd. (00006.HK)	Hong Kong	0.00002%	0.03	0.03	–	0.02	Investment in and operation of energy infrastructure/Hong Kong, UK, Australia, New Zealand, Mainland China, etc.
電能實業有限公司 (00006.HK)	香港						能源基礎建設投資及營運/香港、英國、澳洲、紐西蘭、中國等
Meituan (3690.HK)	Cayman Islands	0.0000004%	0.001	0.003	–	0.0007	Operates an e-commerce platform for lifestyle services, mainly including food delivery, in-store, hotel & travel, and bike-sharing/ Mainland China
美團 (3690.HK)	開曼群島						經營生活服務電商平台，主要包括餐飲外帶，到店，酒店及旅行以及共享單車/中國
JD.com, Inc. (9618.HK)	Cayman Islands	0.0000006%	0.002	0.003	–	0.002	Self-operated e-commerce business, logistics services, technology services, etc./Primarily in Mainland China
京東集團有限公司 (9618.HK)	開曼群島						自營電商業務、物流服務、技術服務等/主要在中國
Unlisted equity securities 非上市股本證券							
Wealth Spread Investment Limited	Hong Kong	14.7%	54.05	5.29	–	N/A	Investments in a subsidiary principally engaged in zinc and lead mining/PRC
康展投資有限公司	香港						於一間主要從事鋅及鉛開採的附屬公司的投資/中國

* Significant Investments held as at 31 December 2024

** The shares of Wealth Spread investment limited were obtained due to a Corporation restructure of Rakarta Limited

* 於2024年12月31日持有之重大投資

** 康展投資有限公司的股份是由於 Rakarta Limited 公司改組所獲得

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20. Related Party/Connected Transactions

20. 關連方／關連交易

During both periods, the Group entered into the following related party/connected transactions:

兩個期間內，本集團訂立以下關連方／關連交易：

Name 名稱	Relationship 關係	Nature of transactions 交易性質	For the six months period ended 30 June 截至6月30日止六個月期間	
			2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Opus Capital 創富資本	Investment manager of the Company 本公司之投資經理	Investment management fee expense 投資管理費開支	—	240
Opus Securities Limited 創富證券有限公司	A commonly controlled company as Opus Capital 一間與創富資本由同一 實體所控制的公司	Financial advice fee on convertible notes 可換股票據的財務顧問 費用	—	40

The remuneration of Directors and other members of key management personnel of the Group during the period was as follows:

本期間，董事和本集團主要管理層其他成員之薪酬如下：

		For the six months period ended 30 June 截至6月30日止六個月期間	
		2025 HK\$'000 千港元 (unaudited) (未經審核)	2024 HK\$'000 千港元 (unaudited) (未經審核)
Directors' remuneration	董事酬金	1,400	1,400
Short-term employee benefits	短期僱員福利	960	1,145
Retirement benefits scheme contributions	退休福利計劃供款	42	47
		2,402	2,592

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截至2025年6月30日止六個月期間

21. Fair Values Measurements of Financial Instruments

Financial assets and liabilities measured at fair value in the condensed consolidated statement of financial position are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurements, as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets and liabilities.
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, and not using significant unobservable inputs.
- Level 3: significant unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which the financial assets is categorised in its entirety is based on the lowest level of input that is significant to the fair value measurement.

The financial assets measured at fair value in the condensed consolidated statement of financial position on a recurring basis are grouped into the fair value hierarchy as follows:

21. 金融工具之公平值計量

於簡明綜合財務狀況表中按公平值計量之金融資產及負債歸類為三個等級之公平值層級。三個等級乃根據計量所用重大輸入值之可觀察程度界定，如下：

- 第1級：相同資產及負債於活躍市場之報價（未經調整）。
- 第2級：第1級所載報價以外之可直接或間接觀察之資產或負債輸入值和並無採用重大不可觀察輸入值。
- 第3級：不可觀察之資產或負債輸入值。

在金融資產之整體分類中，公平值層級之水平基於對公平值計量有重大影響之最低輸入值水平。

於簡明綜合財務狀況表中按經常性基準以公平值計量的金融資產乃如下歸入不同公平值層級：

		Level 1 第一級 HK\$'000 千港元	Level 2 第二級 HK\$'000 千港元	Level 3 第三級 HK\$'000 千港元	Total 總計 HK\$'000 千港元
30 June 2025 (unaudited)	2025年6月30日 (未經審核)				
Financial assets at FVTPL	按公平值計入損益之金融資產				
— Listed equity investments	— 上市股本投資	80	—	—	80
Financial asset at FVOCI	按公平值計入其他全面收益之金融資產				
— Unlisted equity investment	— 非上市股本投資	—	—	5,293	5,293
Total	總計	80	—	5,293	5,373
31 December 2024 (audited with disclaimer)	2024年12月31日 (審核及不表示意見)				
Financial assets at FVTPL	按公平值計入損益之金融資產				
— Listed equity investments	— 上市股本投資	132	—	—	132
Financial asset at FVOCI	按公平值計入其他全面收益之金融資產				
— Unlisted equity investment	— 非上市股本投資	—	—	5,293	5,293
Total	總計	132	—	5,293	5,425

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簡明綜合財務報表附註

截至2025年6月30日止六個月期間

21. Fair Values Measurements of Financial Instruments (Continued)

There were no transfers between the levels during the Period (31 December 2024: Nil).

The fair value of financial assets at FVTPL was determined by reference to the quoted bid price in the active market.

The information about the fair value of the unlisted equity investment categorised under Level 3 fair value hierarchy are as follows:

21. 金融工具之公平值計量 (續)

於本期間，等級之間並無轉撥（2024年12月31日：無）。

按公平值計入損益之金融資產之公平值乃經參考於活躍市場的買入價後釐定。

關於根據第3級公平值層級歸類之非上市股本投資公平值之資料如下：

Fair value as at 於下列時間之公平值		Valuation technique(s) and key input(s) 估值技術及重要輸入值	Significant unobservable input(s) 重要非可觀察輸入值
30 June 2025 2025年 6月30日 HK\$'000 千港元	31 December 2024 2024年 12月31日 HK\$'000 千港元		
5,293	5,293	Discounted cash flows 貼現現金流量	Discount rate of 20.96% (31 December 2024: 20.96%), 貼現率為20.96%（2024年12月31日：20.96%）， Forecasted production volume of 220,000 (31 December 2024: 220,000) tonnes per year. 預測產量為每年220,000噸 （2024年12月31日：220,000噸） Forecasted selling price with base price of RMB2,007 (31 December 2024: RMB2,007) per tonne and price changes over the projection period; and 預測銷售價以每噸人民幣2,007元（2024年12月 31日：人民幣2,007元）為基準價和預測期內 之價格變動；和 Marketability discount of 20.50% (31 December 2024: 20.50%) 市場流通性折扣為20.50% （2024年12月31日：20.50%）

No fair value revaluation as at 30 June 2025; and 30 June 2024 respectively.

No adjustment has been made on the fair value of the unlisted equity investment as at Period End Date similar to 2024 Period. Any adjustments will be made at 31 December when the auditor is involved.

公平值分別在2025年6月30日和2024年6月30日沒有重新估算。

與2024期間相同，非上市股本投資的公平值在期結日未有調整。12月31日當有核數師參與時才對其作出任何調整。

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21. Fair Values Measurements of Financial Instruments (Continued)

The fair values of the Group's financial assets and financial liabilities recorded at amortised cost are determined in accordance with generally accepted pricing models based on discounted cash flow analysis.

The Directors consider that the carrying amounts of its financial assets and financial liabilities recorded at amortised cost in the condensed consolidated interim financial statements approximate to their fair values.

Reconciliation of Level 3 fair value measurements of financial asset

21. 金融工具之公平值計量 (續)

本集團按攤銷成本入賬之金融資產及金融負債之公平值根據貼現現金流量分析使用公認定價模型釐定。

董事認為，其於簡明綜合中期財務報表按攤銷成本入賬之金融資產和金融負債之賬面值與其公平值相若。

金融資產第3級公平值計量之對賬

		Unlisted equity securities classified as financial assets at FVOCI 分類為按公平值計入 其他全面收益之金融資產 之非上市股本證券 HK\$'000 千港元
At 31 December 2024 (audited with disclaimer) (Loss) recognised in other comprehensive expense	於2024年12月31日 (審核及不表示意見) 於其他全面開支確認之(虧損)	5,293 —
At 30 June 2024 (unaudited)	於2024年6月30日 (未經審核)	5,293
At 31 December 2023 (audited) (Loss) recognised in other comprehensive expense	於2023年12月31日 (經審核) 於其他全面開支確認之虧損	5,293 —
At 31 December 2024 (audited with disclaimer)	於2024年12月31日 (審核及不表示意見)	5,293

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截至2025年6月30日止六個月期間

22. Subsequent Events

There is no major event subsequent to Period End Date.

22. 結算日後事項

期結日後概無發生大事項。

In this interim report, the following expressions shall have the following meanings unless the context otherwise requires:

於本中期報告內，除非文義另有所指，否則下列詞彙具有以下涵義：

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

In this interim report, the following expressions shall have the following meanings unless the context otherwise requires:

於本中期報告內，除非文義另有所指，否則下列詞彙具有以下涵義：

Hong Kong 香港	Hong Kong Special Administrative Region of the PRC 中國香港特別行政區
INED(s) 獨立非執行董事	Independent non-executive Directors(s) 獨立非執行董事
Listing Rules 上市規則	Rules Governing the Listing of Securities on the Stock Exchange 聯交所證券上市規則
Model Code 標準守則	Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules 上市規則附錄10所載之上市發行人董事進行證券交易的標準守則
Opus Capital 創富資本	Opus Capital Management Limited, the investment manager of the Group since 1 January 2019 that provides investment management services to the Group, a private limited company incorporated in Hong Kong and licensed to carry out Type 9 (asset management) regulated activities under SFO 創富資本管理有限公司，自2019年1月1日起為本集團之投資經理，負責向本集團提供投資管理服務，乃一間於香港註冊成立之私人有限公司，和根據證券及期貨條例可進行第9類（提供資產管理）受規管活動之持牌人
Period 本期間	the six months period ended 30 June 2025 截至2025年6月30日止六個月
Period End Date 期結日	at 30 June 2025 於2025年6月30日
2024 Period 2024 期間	the six months period ended 30 June 2024 截至2024年6月30日止六個月期間
PRC 中國	People's Republic of China, which for the purpose of this interim announcement, excludes Hong Kong, Macau and Taiwan 中華人民共和國，就本中期公告而言，不包括香港、澳門及台灣
RMB 人民幣	Renminbi, the lawful currency of PRC 中國法定貨幣人民幣
Share(s) 股份	share(s) of HK\$0.001 each in the share capital of the Company 本公司股本中每股面值0.001港元之股份
Shareholder(s) 股東	holder(s) of Share(s) 股份持有人

In this interim report, the following expressions shall have the following meanings unless the context otherwise requires:

於本中期報告內，除非文義另有所指，否則下列詞彙具有以下涵義：

Stock Exchange 聯交所	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
USA 美國	United States of America 美利堅合眾國
USD 美元	United States Dollar, the lawful currency of USA 美國法定貨幣美元



PROSPERITY INVESTMENT HOLDINGS LIMITED
嘉 進 投 資 國 際 有 限 公 司

Suite 401, 4th Floor, Lansing House, 41-47 Queen's Road Central, Central, Hong Kong
香港中環皇后大道中41-47號聯成大廈401室

Tel 電話: (852) 3106 3939

Fax 傳真: (852) 3106 3938

www.prosperityinvestment.hk