



C-MER 希瑪

**C-MER EYE CARE HOLDINGS LIMITED**  
**希瑪眼科醫療控股有限公司**

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

**Stock Code** 股份代號：3309



**INTERIM REPORT**  
中期報告 **2023**

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## Corporate Information

### 公司資料

#### BOARD OF DIRECTORS

##### Executive Directors

Dr. LAM Shun Chiu Dennis

*(Chairman and Chief Executive Officer)*

Ms. LI Xiaoting

Dr. LEE Yau Wing Vincent

Mr. LI Chunshan (stepped down with effect from 3 July 2023)

##### Independent Non-executive Directors

Dr. Rex AU YEUNG Pak-kuen *(Vice Chairman)*

Dr. LI Kwok Tung Donald (retired on 30 May 2023)

Mr. MA Andrew Chiu Cheung

Mr. CHAN Chi Leong (retired on 30 May 2023)

Ms. BENTLEY Annie Liang (retired on 30 May 2023)

Mr. IP Shu Kwan Stephen

Mr. YIN Ke (appointed with effect from 3 July 2023)

#### BOARD COMMITTEES

##### Audit Committee

Mr. MA Andrew Chiu Cheung *(Chairperson)*

Mr. IP Shu Kwan Stephen

Mr. YIN Ke

##### Remuneration Committee

Mr. IP Shu Kwan Stephen *(Chairperson)*

Ms. LI Xiaoting

Mr. MA Andrew Chiu Cheung

##### Nomination Committee

Dr. AU YEUNG Rex Pak-kuen *(Chairperson)*

Mr. MA Andrew Chiu Cheung

Mr. YIN Ke

#### 董事會

##### 執行董事

林順潮醫生

*(主席兼行政總裁)*

李肖婷女士

李佑榮醫生

李春山先生 (自2023年7月3日起卸任)

##### 獨立非執行董事

歐陽伯權博士 *(副主席)*

李國棟醫生 (於2023年5月30日退任)

馬照祥先生

陳智亮先生 (於2023年5月30日退任)

梁安妮女士 (於2023年5月30日退任)

葉澍堃先生

殷可先生 (自2023年7月3日起獲委任)

#### 董事會委員會

##### 審核委員會

馬照祥先生 *(主席)*

葉澍堃先生

殷可先生

##### 薪酬委員會

葉澍堃先生 *(主席)*

李肖婷女士

馬照祥先生

##### 提名委員會

歐陽伯權博士 *(主席)*

馬照祥先生

殷可先生

#### **AUTHORIZED REPRESENTATIVES**

Ms. Li Xiaoting  
Mr. CHAN Wa Ping

#### **COMPANY SECRETARY**

Mr. CHAN Wa Ping

#### **AUDITOR**

PricewaterhouseCoopers  
*Certified Public Accountants*  
*Registered Public Interest Entity Auditor*  
22/F, Prince's Building  
Central  
Hong Kong

#### **REGISTERED OFFICE**

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

#### **PRINCIPAL PLACE OF BUSINESS AND HEAD OFFICE IN HONG KONG**

Suite 1535, Central Building  
1-3 Pedder Street  
Hong Kong

#### **PRINCIPAL SHARE REGISTRAR**

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

#### **HONG KONG BRANCH SHARE REGISTRAR**

Computershare Hong Kong Investor Services Limited  
Shops 1712-1716, 17th Floor  
Hopewell Centre  
183 Queen's Road East  
Wanchai  
Hong Kong

#### **授權代表**

李肖婷女士  
陳華平先生

#### **公司秘書**

陳華平先生

#### **核數師**

羅兵咸永道會計師事務所  
*執業會計師*  
*註冊公眾利益實體核數師*  
香港  
中環  
太子大廈22樓

#### **註冊辦事處**

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

#### **香港主要營業地點及總部**

香港  
畢打街1-3號  
中建大廈1535室

#### **股份過戶登記總處**

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

#### **香港股份過戶登記分處**

香港中央證券登記有限公司  
香港  
灣仔  
皇后大道東183號  
合和中心  
17樓1712-1716號舖

## Corporate Information

### 公司資料

#### PRINCIPAL BANKERS

The Bank of East Asia, Limited  
Bank of China (Hong Kong) Limited  
Bank of Communications Co., Ltd.  
Industrial and Commercial Bank of China Limited  
The Hongkong and Shanghai Banking Corporation Limited

#### LEGAL ADVISOR ON HONG KONG LAWS

Fangda Partners  
26th Floor, One Exchange Square  
8 Connaught Place  
Central, Hong Kong

#### COMPANY WEBSITE

[www.cmereye.com](http://www.cmereye.com)

#### STOCK CODE

03309

#### 主要往來銀行

東亞銀行有限公司  
中國銀行(香港)有限公司  
交通銀行股份有限公司  
中國工商銀行股份有限公司  
香港上海滙豐銀行有限公司

#### 香港法律顧問

方達律師事務所  
香港中環  
康樂廣場8號  
交易廣場1期26樓

#### 公司網站

[www.cmereye.com](http://www.cmereye.com)

#### 股份代號

03309

# Financial Highlights

## 財務概要

		Six months ended 30 June 截至6月30日止六個月		
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	Change 變動
	Note 附註			
Revenue	收益	<b>950,263</b>	881,564	7.8%
– Core medical service revenue	– 核心醫療服務收益	<b>930,845</b>	660,839	40.9%
– Sales of COVID-19 related medical consumables revenue	– 銷售COVID-19相關醫療耗材收益	<b>19,418</b>	220,725	(91.2%)
Gross profit	毛利	<b>300,152</b>	246,044	22.0%
Profit for the period	期內利潤	<b>37,997</b>	3,545	971.8%
Profit for the period attributable to equity holders of the Company	本公司權益持有人應佔期內利潤	<b>29,758</b>	14,815	100.9%
Earnings before interest, taxes, depreciation and amortisation	除利息、稅項、折舊及攤銷前盈利	<b>170,741</b>	143,915	18.6%
	1			
Gross profit margin (%)	毛利率(%)	<b>31.6%</b>	27.9%	3.7 pp個百分點
Net profit margin (%)	淨利潤率(%)	<b>4.0%</b>	0.4%	3.6 pp個百分點

Note:

1 This is not a measure of performance under Hong Kong Financial Reporting Standards (“HKFRSs”), but is widely used by management for monitoring business performance of a company from an operational perspective. It may not be comparable to similar measures presented by other companies.

附註：

1 該項目並非香港財務報告準則（「香港財務報告準則」）下計量表現的指標，惟獲管理層從營運角度廣泛應用於監控公司業務表現。其未必可與其他公司呈列的類似計量指標作比較。

# Management Discussion and Analysis

## 管理層討論及分析

### BUSINESS REVIEW

#### Overview

The Group had a strong rebound in our medical service business for the six months ended 30 June 2023 (“1H2023”) compared with the same period last year. Leveraging on our strong reputation in providing quality medical services, our core medical service revenue (comprising provision of ophthalmic services, provision of dental and other medical services and sales of vision aid products) increased by 40.9%, reaching a record high of HK\$930.8 million in 1H2023 from HK\$660.8 million for the same period last year. The significant increase in revenue generated from medical service is due to the strong post COVID-19 rebound in demand for both ophthalmic and dental services in both Hong Kong and Mainland China, and also due to the reopening of the border between Hong Kong and Shenzhen.

Despite the reduction in revenue generated from sale of COVID-19 related medical consumables to HK\$19.4 million in 1H2023 from HK\$220.7 million for the same period last year, our diverse portfolio of businesses was resilient and our total revenue of the Company increased by 7.8% to HK\$950.3 million in 1H2023 from HK\$881.6 million for the same period last year.

#### 業務回顧

##### 概覽

截至2023年6月30日止六個月（「2023年上半年」），本集團的醫療服務業務與去年同期相比強勁反彈。憑藉我們在提供優質醫療服務方面的美譽，於2023年上半年，我們核心醫療服務的收益（包括提供眼科服務、提供牙科及其他醫療服務以及銷售視力輔助產品）由去年同期的660.8百萬港元增長40.9%至930.8百萬港元，創下歷史新高。來自醫療服務的收益大幅增加乃由於香港及中國內地在COVID-19後對眼科及牙科服務的需求均展現強勁反彈以及亦因港深兩地通關所致。

儘管來自銷售COVID-19相關醫療耗材的收益由去年同期的220.7百萬港元減少至2023年上半年的19.4百萬港元，但我們多元化的業務組合仍保持強勁的增長勢頭，本公司的總收益由去年同期的881.6百萬港元增長7.8%至2023年上半年的950.3百萬港元。

### Our operations in Hong Kong

Under the brand of “C-MER Dennis Lam (希瑪林順潮)”, we offer ophthalmic services of international calibre in treating a wide range of common to rare and complex eye problems. In addition, the Group operated (i) Champion Eye Centre Limited (“Champion Eye”) (嘉賓眼科中心有限公司), which has over 20 years of history for offering ophthalmic services in Hong Kong; and (ii) The Optometry (OPT) Centre Limited (“OPT”), an optometry group to offer services in Hong Kong in the areas of myopia control, optometry assessments and spectacles and contact lens prescriptions in Hong Kong. In total, the ophthalmic and related services network mainly included our five day surgery centres, eight satellite clinics, six optometry centres, and a one-stop centre for medical aesthetics, dental and ophthalmic services located in a prime location in Tsim Sha Tsui.

Since 2021, we started our dental, oncology and other medical services business in Hong Kong which included six dental clinics, three general practice clinics and an oncology centre. Further, we started our clinical research business in July 2022, which may bring us opportunities for collaboration with different biotech companies for, among other things, research and clinical work.

In addition, the Group has been a distributor of COVID-19 related medical consumables in Hong Kong since February 2022. The revenue from the sales of COVID-19 related medical consumables decreased to HK\$19.4 million in 1H2023 from HK\$220.7 million in the same period last year due to the relaxation of requirements for COVID-19 testing in Hong Kong.

### 香港業務

我們以「希瑪林順潮」品牌提供國際標準的眼科服務，治療各種常見乃至罕見及複雜的眼疾。此外，本集團經營(i)嘉賓眼科中心有限公司(「嘉賓眼科」)，該公司在香港提供眼科服務已有超過20年歷史；以及(ii)視光師驗眼中心有限公司(「視光師驗眼中心」)，為一家眼科視光集團，在香港提供近視控制、眼科視光評估以及眼鏡及隱形眼鏡配鏡服務。總共而言，眼科及相關服務網絡主要包括五間日間手術中心、八間衛星診所、六間眼科視光中心及一間位於尖沙咀黃金地段的一站式醫學美容、牙科及眼科服務中心。

自2021年起，我們開始在香港提供牙科、腫瘤科及其他醫療服務業務，包括六間牙科診所、三間全科診所及一間腫瘤中心。此外，我們於2022年7月開展了臨床研究業務，這可能會為我們帶來與不同生物技術公司合作的機會，以進行(其中包括)研究及臨床工作。

此外，本集團自2022年2月起為COVID-19相關醫療耗材的香港分銷商。於2023年上半年，由於香港COVID-19的測試規定放寬，來自銷售COVID-19相關醫療耗材的收益由去年同期約220.7百萬港元跌至19.4百萬港元。



# Management Discussion and Analysis

## 管理層討論及分析

### Our operations in Mainland China

In Mainland China, our ophthalmic service network included nine eye hospitals in Shenzhen (Futian and Baoan), Beijing, Shanghai, Guangzhou, Zhuhai, Kunming, Huizhou, Jieyang, our two eye centres in Fuzhou and Shenzhen (Nanshan) and our three satellite eye clinics in Shanghai mainly under the brand of “C-MER Dennis Lam (希瑪林順潮)”. In addition, the Group was in the progress of setting up an eye hospital in Foshan (佛山) of Guangdong Province (廣東省), during 1H2023 and the eye hospital commenced into full operations in late August 2023. This will further strengthen our service network in the Guangdong-Hong Kong-Macao Greater Bay Area (“GBA”).

In February 2022, we completed our investment of 61.5% equity interest of Shenzhen C-MER Aikangjian Dental Group Co., Ltd. (previously known as Shenzhen Aikangjian Group Co., Ltd.) (深圳市希瑪愛康健口腔集團有限公司, previously known as 深圳市愛康健齒科集團股份有限公司) (“Shenzhen CKJ”), which became a non-wholly owned subsidiary of the Company. Shenzhen CKJ has a dental hospital and 12 dental clinics in Shenzhen. Benefitting from the robust demand for quality dental services and full reopening of the border between Hong Kong and Shenzhen, the business of Shenzhen CKJ experienced significant growth by 247.2% in 1H2023 to HK\$168.6 million from HK\$48.6 million in the same period last year. The depreciation of Renminbi (“RMB”) has affected our revenue growth when reporting in Hong Kong dollar terms. In RMB terms, our revenue of Shenzhen CKJ increased by 271.5% in 1H2023 as compared with the same period last year.

### 中國內地業務

我們在中國內地的眼科服務網絡包括位於深圳(福田及寶安)、北京、上海、廣州、珠海、昆明、惠州、揭陽的九間眼科醫院，位於福州及深圳(南山)的兩間眼科中心，以及位於上海的三間眼科衛星診所，主要以「希瑪林順潮」品牌經營。此外，於2023年上半年，本集團在廣東省佛山籌備設立眼科醫院，該眼科醫院於2023年8月底開始全面營運。這將進一步加強我們在粵港澳大灣區(「大灣區」)的服務網絡。

於2022年2月，我們完成對深圳市希瑪愛康健口腔集團有限公司(前稱深圳市愛康健齒科集團股份有限公司) (「深圳愛康健」) 61.5% 股權的投資，該公司成為本公司的非全資附屬公司。深圳愛康健在深圳擁有1間牙科醫院及12間牙科診所。受惠於市場對優質牙科服務的殷切需求及港深全面通關，深圳愛康健於2023年上半年的業務錄得顯著增長，由去年同期的48.6百萬港元增長247.2%至168.6百萬港元。人民幣(「人民幣」) 貶值影響我們以港元呈報的收益增長。以人民幣計算，2023年上半年深圳愛康健的收益較去年同期增加了271.5%。

## Revenue Overview

The total revenue in 1H2023 amounted to HK\$950.3 million (six months ended 30 June 2022: HK\$881.6 million), representing a slight increase of 7.8% from the corresponding period in 2022, due to the combined effect of (i) increase in the core medical service revenue (comprising of provision of ophthalmic services, provision of dental and other medical services and sales of vision aid products) by 40.9%, reaching a record high of HK\$930.8 million in 1H2023 from HK\$660.8 million for the same period last year, but is partially offset by the (ii) reduction in revenue generated from sale of COVID-19 related medical consumables by 91.2% to HK\$19.4 million in 1H2023.

The significant increase in revenue generated from the core medical service is due to the strong post COVID-19 rebound in demand for both ophthalmic and dental service in both Hong Kong and Mainland China, including (i) the increase in revenue by 29.3% in the medical services (comprising of provision of ophthalmic services, provision of dental and other medical services and sales of vision aid products) in Hong Kong to HK\$469.5 million in 1H2023 from HK\$363.1 million for the same period last year; (ii) the increase in revenue by 17.5% in the ophthalmic services in Mainland China to HK\$292.8 million in 1H2023 from HK\$249.2 million for the same period last year, with the revenue having increased by 25.7% in RMB terms; and (iii) the increase in revenue by 247.2% in the dental services in Mainland China to HK\$168.6 million in 1H2023 from HK\$48.6 million for the same period last year.

In 1H2023, we generated 51.4% (six months ended 30 June 2022: 66.2%) of our revenue in Hong Kong and 48.6% (six months ended 30 June 2022: 33.8%) of our revenue in Mainland China.

## 收益概覽

2023年上半年的總收益為950.3百萬港元(截至2022年6月30日止六個月: 881.6百萬港元), 較2022年同期微升7.8%, 乃由於以下各項的綜合影響: (i) 2023年上半年的核心醫療服務收益(包括提供眼科服務、提供牙科及其他醫療服務以及銷售視力輔助產品)由去年同期的660.8百萬港元增長40.9%至930.8百萬港元, 創下歷史新高; 惟被(ii)來自銷售COVID-19相關醫療耗材的收益減少91.2%至2023年上半年的19.4百萬港元抵銷部分。

來自核心醫療服務的收益大幅增加乃由於香港及中國內地在COVID-19後對眼科及牙科服務的需求均展現強勁反彈, 包括(i)香港的醫療服務收益(包括提供眼科服務、提供牙科及其他醫療服務以及銷售視力輔助產品)由去年同期的363.1百萬港元增長29.3%至2023年上半年的469.5百萬港元; (ii)中國內地的眼科服務收益由去年同期的249.2百萬港元增長17.5%至2023年上半年的292.8百萬港元, 以人民幣計算, 收益增加了25.7%; 及(iii)中國內地的牙科服務收益由去年同期的48.6百萬港元增長247.2%至2023年上半年的168.6百萬港元。

於2023年上半年, 我們在香港及中國內地產生的收益佔比分別為51.4%(截至2022年6月30日止六個月: 66.2%)及48.6%(截至2022年6月30日止六個月: 33.8%)。

# Management Discussion and Analysis

## 管理層討論及分析

In Hong Kong, our operations consisted of the provision of medical services and the related businesses (including the sales of visual aid products), and the distribution of COVID-19 related medical consumables. With the increasing demand of quality medical services, and the sizeable and well-built network of our clinics in Hong Kong, our revenue from medical and related services derived from our operation in Hong Kong increased by 29.3% to HK\$469.5 million (six months ended 30 June 2022: HK\$363.1 million) due to the successful integration of our acquired businesses of Champion Eye and OPT and the organic growth from our core medical services. The revenue from the sales of COVID-19 related medical consumables decreased to HK\$19.4 million during 1H2023 from HK\$220.7 million as compared with the same period last year due to relaxation of requirements for COVID-19 testing in Hong Kong.

Our revenue in the Mainland China was mainly derived from our provision of ophthalmic services and dental services, and we recorded an increase of 55.0% in 1H2023 to HK\$461.4 million from HK\$297.7 million as compared with the same period last year. In RMB terms, the revenue increased by 65.8%.

We provided our ophthalmic services in Mainland China in our eye hospitals, eye centres and satellite clinics. The total revenue from Shenzhen (which included two eye hospitals in Futian and Baoan and a satellite clinic in Nanshan) increased slightly by 1.5% from HK\$135.0 million to HK\$137.0 million in 1H2023. In RMB terms, the total revenue increased by 8.6%. The revenue from the eye hospital in Futian, Shenzhen increased by 8.0% and amounted to HK\$110.9 million in 1H2023 (six months ended 30 June 2022: HK\$102.7 million). In RMB terms, the revenue increased by 15.6%. The revenue from the eye hospital in Baoan, Shenzhen decreased by 20.9% and amounted to HK\$25.5 million in 1H2023 (six months ended 30 June 2022: HK\$32.2 million). In RMB terms, the revenue decreased by 15.3%.

我們在香港的業務包括提供醫療服務及相關業務（包括銷售視力輔助產品），以及分銷 COVID-19 相關醫療耗材。隨著市場對優質醫療服務的需求增加，憑藉我們在香港擁有龐大及完善的診所網絡，來自香港業務的醫療及相關服務的收益增長 29.3% 至 469.5 百萬港元（截至 2022 年 6 月 30 日止六個月：363.1 百萬港元），這是由於我們成功整合所收購的嘉賓眼科及視光師驗眼中心業務以及我們核心醫療服務的有機增長。於 2023 年上半年，由於香港 COVID-19 的測試規定放寬，來自銷售 COVID-19 相關醫療耗材的收益由去年同期的 220.7 百萬港元跌至 19.4 百萬港元。

我們在中國內地的收益主要來自提供眼科服務及牙科服務，2023 年上半年的收益由去年同期的 297.7 百萬港元增長 55.0% 至 461.4 百萬港元。以人民幣計算，收益增加了 65.8%。

我們在中國內地的眼科醫院、眼科中心及衛星診所提供眼科服務。來自深圳（包括兩間位於福田及寶安的眼科醫院及位於南山的衛星診所）的總收益由 135.0 百萬港元輕微上升 1.5% 至 2023 年上半年的 137.0 百萬港元。以人民幣計算，總收益增加了 8.6%。來自深圳福田眼科醫院的收益於 2023 年上半年增加 8.0% 至 110.9 百萬港元（截至 2022 年 6 月 30 日止六個月：102.7 百萬港元）。以人民幣計算，收益增加了 15.6%。來自深圳寶安眼科醫院的收益於 2023 年上半年減少 20.9% 至 25.5 百萬港元（截至 2022 年 6 月 30 日止六個月：32.2 百萬港元）。以人民幣計算，收益減少了 15.3%。

The revenue of the eye hospital in Beijing increased by 66.3% and amounted to HK\$48.9 million in 1H2023 (six months ended 30 June 2022: HK\$29.4 million). The revenue of the operations in Shanghai increased by 28.2% and amounted to HK\$26.8 million in 1H2023 (six months ended 30 June 2022: HK\$20.9 million). In RMB terms, the revenue derived from Beijing and Shanghai increased by 77.7% and 37.1%, respectively.

The other two acquired eye hospitals in Kunming and Zhuhai contributed HK\$34.9 million (six months ended 30 June 2022: HK\$30.9 million), and HK\$20.7 million (six months ended 30 June 2022: HK\$17.5 million) to the revenue of the Group, respectively, in 1H2023, and their operations have been running smoothly and positively after the acquisitions.

The eye hospitals in Huizhou, Guangzhou and Jieyang and the eye centre in Fuzhou commenced full operations in March 2021, April 2022, August 2022 and December 2021, respectively, and contributed HK\$6.5 million (six months ended 30 June 2022: HK\$7.3 million), HK\$10.8 million (six months ended 30 June 2022: HK\$5.3 million), HK\$3.5 million (six months ended 30 June 2022: Nil) and HK\$3.7 million (six months ended 30 June 2022: HK\$2.9 million) to the revenue of the Group, respectively, in 1H2023.

We provided our dental services in Mainland China in the dental hospital and 12 dental clinics in Shenzhen under Shenzhen CKJ. Following the reopening of the border between Hong Kong and Shenzhen, the recovery momentum was very strong and the revenue of Shenzhen CKJ soared by 247.2% to HK\$168.6 million in 1H2023 from HK\$48.6 million in the same period last year.

於2023年上半年，北京眼科醫院的收益增長66.3%至48.9百萬港元(截至2022年6月30日止六個月：29.4百萬港元)。於2023年上半年，上海業務的收益增長28.2%至26.8百萬港元(截至2022年6月30日止六個月：20.9百萬港元)。以人民幣計算，北京及上海收益分別增加了77.7%及37.1%。

於2023年上半年，已收購位於昆明和珠海的另外兩間眼科醫院分別為本集團的收益貢獻34.9百萬港元(截至2022年6月30日止六個月：30.9百萬港元)及20.7百萬港元(截至2022年6月30日止六個月：17.5百萬港元)。收購後，業務運作順暢及良好。

位於惠州、廣州及揭陽的眼科醫院以及位於福州的眼科中心分別於2021年3月、2022年4月、2022年8月及2021年12月全面投入運作，於2023年上半年，分別為本集團的收益貢獻6.5百萬港元(截至2022年6月30日止六個月：7.3百萬港元)、10.8百萬港元(截至2022年6月30日止六個月：5.3百萬港元)、3.5百萬港元(截至2022年6月30日止六個月：零元)及3.7百萬港元(截至2022年6月30日止六個月：2.9百萬港元)。

我們透過深圳愛康健名下的牙科醫院及12間牙科診所(均位於深圳市)在中國內地提供牙科服務。隨著港深兩地恢復通關，該業務迎來非常強勁的復甦動力，於2023年上半年，深圳愛康健的收益由去年同期的48.6百萬港元躍升247.2%，至168.6百萬港元。

# Management Discussion and Analysis

## 管理層討論及分析

### FINANCIAL REVIEW

#### Revenue

We are an ophthalmic, dental and other medical service provider in Hong Kong and Mainland China. Our ophthalmologists/physicians are specialised in the fields of cataract, glaucoma, strabismus and refractive surgeries and external eye diseases. Our dentists have expertise and qualifications across a wide range of specialty areas, covering general dentistry, orthodontics and implantology. Our revenue is derived from our fees charged to our clients on consultations, procedures, surgeries and other medical services as well as the sales of vision aid products, including glasses and lens, and medical consumables. The following table sets forth a breakdown of our revenue for the periods indicated as a percentage of total revenue:

### 財務回顧

#### 收益

我們是一家位於香港及中國內地的眼科、牙科及其他醫療服務提供商。我們的眼科醫生／醫生專攻白內障、青光眼、斜視及屈光手術及眼表疾病領域。我們的牙醫涵蓋各個專科範疇，包括一般牙科、牙齒矯正科及種植科均具專業知識及資歷。我們的收益來自就診症、手術及其他醫療服務向客戶收取的費用以及銷售視力輔助產品(如眼鏡及鏡片)及醫療耗材。下表載列我們於所示期間的收益明細，以所佔總收益百分比列示：

		Six months ended 30 June 截至6月30日止六個月					
		2023 2023年		2022 2022年		Change 變動	
		HK\$'000 千港元	%	HK\$'000 千港元	%	HK\$'000 千港元	%
Provision of ophthalmic services	提供眼科服務	630,240	66.3	510,871	58.0	119,369	23.4
Provision of dental services	提供牙科服務	192,521	20.3	65,291	7.4	127,230	194.9
Provision of other medical services	提供其他醫療服務	27,602	2.9	18,581	2.1	9,021	48.6
Sales of vision aid products	銷售視力輔助產品	80,482	8.5	66,096	7.5	14,386	21.8
Sales of medical consumables	銷售醫療耗材	19,418	2.0	220,725	25.0	(201,307)	(91.2)
		950,263	100.0	881,564	100.0	68,699	7.8

Our total revenue in 1H2023 recorded a slight increase of 7.8% as compared with our total revenue of the same period last year. The increase was primarily driven by (i) the increase in the revenue generated from the provision of ophthalmic services to HK\$630.2 million in 1H2023 from HK\$510.9 million of the same period last year, representing an increase of 23.4%, which was primarily attributable to the increase in the number of surgeries performed by us in Hong Kong and Mainland China, (ii) the increase in the revenue generated from the provision of dental services to HK\$192.5 million in 1H2023 from HK\$65.3 million of the same period last year, representing an increase of 194.9%, which was primarily attributable to reopening of the border between Hong Kong and Shenzhen leading to the significant growth in business volume for Shenzhen CKJ, but is partially offset by (iii) the decrease in the revenue generated from the sales of medical consumables to HK\$19.4 million in 1H2023 from HK\$220.7 million of the same period last year.

Our revenue was generated from Hong Kong and Mainland China. In Hong Kong, in 1H2023 our service network mainly included our five day surgery centres and eight satellite clinics for our ophthalmic services, six dental clinics, six optometry centres, three general practice clinics, an oncology centre and a one-stop centre for medical aesthetics, dental and ophthalmic services located in a prime location in Tsim Sha Tsui. In Mainland China, in 1H2023 our service network included nine eye hospitals in Shenzhen (Futian and Baoan), Beijing, Shanghai, Guangzhou, Zhuhai, Kunming, Huizhou, Jieyang, our two eye centres in Fuzhou and Nanshan and our three satellite eye clinics in Shanghai, and a dental hospital and 12 dental clinics in Shenzhen. The following table sets forth our revenue according to geographical markets as a percentage of total revenue:

我們於2023年上半年的總收益較去年同期總收益輕微增加7.8%。增長主要由以下因素帶動：(i)提供眼科服務的收益由去年同期的510.9百萬港元增加23.4%至2023年上半年的630.2百萬港元，主要由於我們於香港及中國內地進行的手術數目增加所致，(ii)提供牙科服務的收益由去年同期的65.3百萬港元增至2023年上半年的192.5百萬港元，增幅194.9%，主要由於港深兩地恢復通關，帶動深圳愛康健的業務量顯著增長，但該增幅被以下因素抵銷部份：(iii)銷售醫療耗材的收益由去年同期的220.7百萬港元減少至2023年上半年的19.4百萬港元。

我們的收益來自香港及中國內地。香港方面，我們於2023年上半年的服務網絡主要包括：提供眼科服務的五間日間手術中心及八間衛星診所、六間牙科診所、六間眼科視光中心、三間全科醫療診所、一間腫瘤科中心及一間一站式醫學美容、牙科及眼科服務中心（位於尖沙咀黃金地段）。於2023年上半年，我們在中國內地的服務網絡包括位於深圳（福田及寶安）、北京、上海、廣州、珠海、昆明、惠州、揭陽的九間眼科醫院，位於福州及南山的兩間眼科中心，位於上海的三間眼科衛星診所以及位於深圳的一間牙科醫院及十二間牙科診所。下表載列我們根據地理市場劃分的收益所佔總收益百分比：

		Six months ended 30 June 截至6月30日止六個月					
		2023 2023年		2022 2022年		Change 變動	
		HK\$'000 千港元	%	HK\$'000 千港元	%	HK\$'000 千港元	%
Hong Kong	香港	488,876	51.4	583,824	66.2	(94,948)	(16.3)
Mainland China	中國內地	461,387	48.6	297,740	33.8	163,647	55.0
		950,263	100.0	881,564	100.0	68,699	7.8

# Management Discussion and Analysis

## 管理層討論及分析

The revenue generated by our business operations in Hong Kong accounted for 51.4% of our total revenue. As a percentage of our total revenue, revenue from Hong Kong decreased from 66.2% for 1H2023 mainly due to the decrease in our revenue from the sales in medical consumables. As a percentage of our total revenue, revenue from Mainland China increased to 48.6% from 33.8% for 1H2023, due to the quick growth of revenue from our ophthalmic and dental services in Mainland China by 55.0%.

### Provision of ophthalmic services

Our revenue generated from the provision of ophthalmic services may be broadly divided into two categories, namely (1) consultation and other medical service fees, and (2) surgery fees. The following table sets forth our revenue by categories for the periods indicated as a percentage of total revenue generated from the provision of ophthalmic services:

我們香港業務營運產生的收益佔我們總收益的51.4%。以總收益百分比計，2023年上半年香港收益佔比重由66.2%下降，主要由於醫療耗材銷售的收益減少所致。以總收益百分比計，2023年上半年中國內地收益佔比由33.8%增至48.6%，乃由於中國內地眼科及牙科服務的收益急增55.0%。

### 提供眼科服務

我們來自提供眼科服務的收益可大致分為兩類，即(1)診金及其他醫療服務費及(2)手術費。下表載列所示期間按類別劃分的收益佔提供眼科服務所得總收益百分比：

		Six months ended 30 June 截至6月30日止六個月					
		2023 2023年		2022 2022年		Change 變動	
		HK\$'000 千港元	%	HK\$'000 千港元	%	HK\$'000 千港元	%
Consultation and other medical service fees	診金及其他醫療服務費						
- Hong Kong	- 香港	165,304	26.2	117,661	23.0	47,643	40.5
- Mainland China	- 中國內地	53,280	8.5	53,367	10.5	(87)	(0.2)
		218,584	34.7	171,028	33.5	47,556	27.8
Surgery fees	手術費						
- Hong Kong	- 香港	235,587	37.4	196,909	38.5	38,678	19.6
- Mainland China	- 中國內地	176,069	27.9	142,934	28.0	33,135	23.2
		411,656	65.3	339,843	66.5	71,813	21.1
		630,240	100.0	510,871	100.0	119,369	23.4

The ophthalmic services provided by us included surgeries for the treatment of not only cataract, glaucoma and strabismus, but also eye diseases, including corneal and vitreoretinal diseases. Generally speaking, ophthalmic services are outpatient or day care procedures, performed under local anaesthesia. Hence, unlike other hospitals, clinics or nursing homes, we are not constrained by bed capacity and do not focus on providing large inpatient facilities at our eye centres, hospitals or clinics.

Our revenue generated from our eye hospitals, eye centres, eye clinics and optometry centres can be broadly divided into different categories, namely (1) consultation, examination, laser procedures and other procedures, (2) refractive surgeries, (3) cataract surgeries, (4) other surgeries and (5) sales of vision aid products which included our optometry services, and these categories accounted for 31.5%, 26.9%, 18.9%, 13.6% and 9.1%, respectively, as a percentage of the total revenue for the Group derived from our ophthalmic business during the 1H2023.

我們提供的眼科服務包括治療白內障、青光眼及斜視的手術以及角膜、玻璃體視網膜疾病等眼科疾病。一般而言，眼科服務為於局部麻醉下進行的門診或日間護理流程。因此，與其他醫院、診所或療養院有別，我們不受床位容量限制，亦並未專注在我們的眼科中心、醫院或診所提供大型住院設施。

我們來自眼科醫院、眼科中心、眼科診所及眼科視光中心的收益大致可分為以下不同類別，即(1)諮詢、檢查、激光治療及其他治療；(2)屈光手術；(3)白內障手術；(4)其他手術；及(5)銷售視力輔助產品(包括我們的驗光服務)，於2023年上半年，該等類別分別佔本集團提供眼科服務所得收益總額的31.5%、26.9%、18.9%、13.6%及9.1%。



# Management Discussion and Analysis

## 管理層討論及分析

The following table sets forth the total surgery fees, the total number of surgeries performed by us and the average fee per surgery for the periods indicated:

下表載列所示期間的手術費總額、我們進行的手術總數及每例手術的平均費用：

		Six months ended 30 June		
		截至6月30日止六個月		
		2023	2022	Change
		2023年	2022年	變動
				(%)
<b>For Hong Kong</b>	<b>香港</b>			
Total surgery fee (in HK\$'000)	手術費總額(千港元)	<b>235,587</b>	196,909	19.6
Number of surgeries performed by us	我們進行的手術數目	<b>8,360</b>	7,375	13.4
Average surgery fee (HK\$)	平均手術費(港元)	<b>28,180</b>	26,700	5.5
<b>For Mainland China</b>	<b>中國內地</b>			
Total surgery fee (in HK\$'000)	手術費總額(千港元)	<b>176,069</b>	142,934	23.2
Number of surgeries performed by us	我們進行的手術數目	<b>12,686</b>	10,172	24.7
Average surgery fee (HK\$)	平均手術費(港元)	<b>13,879</b>	14,052	(1.2)

In Hong Kong, the average surgery fee increased by 5.5% due to change of surgery mix. The surgery volume increased by 13.4% to 8,360 during 1H2023 as a result of the continuous increase in demand of quality medical services.

在香港，由於手術組合的變動，平均手術費增加5.5%。由於對優質醫療服務的需求持續增加，手術數量於2023年上半年增加13.4%至8,360例。

In Mainland China, the average surgery fee in Hong Kong dollar terms decreased by 1.2% due to the depreciation of RMB against Hong Kong dollar during 1H2023. In RMB terms, the average surgery fee increased by 5.7%. The number of surgeries increased by 24.7% to 12,686 during 1H2023, which was mainly attributable to the increase in the number of surgeries performed in the eye hospitals in Beijing, Shanghai and Guangzhou.

在中國內地，2023年上半年的平均手術費以港元列賬下跌1.2%，此乃由於人民幣兌港元貶值所致。以人民幣計算，平均手術費增加了5.7%。2023年上半年進行的手術數量增加24.7%至12,686例，主要受惠於北京、上海及廣州眼科醫院進行的手術數量增加。

### Provision of dental services

The following table sets forth the total revenue from dental services, the total number of patient visits, total number of dental chairs, visits per dental chair and revenue per dental chair for 1H2023:

### 提供牙科服務

下表載列2023年上半年的牙科服務總收益、就診總數、牙科椅總數、每張牙科椅就診次數及每張牙科椅收益：

		Six months ended 30 June 截至6月30日止六個月		Change 變動 (%)
		2023 2023年	2022 2022年	
Total revenue from dental services (in HK\$'000)	牙科服務總收益 (千港元)	<b>192,521</b>	65,291	194.9
Total patient visits	就診總數	<b>115,003</b>	57,352	100.5
Total number of dental chairs	牙科椅總數	<b>233</b>	231	0.9
Visits per dental chair	每張牙科椅就診次數	<b>494</b>	248	99.2
Revenue per dental chair (in HK\$'000)	每張牙科椅收益 (千港元)	<b>826</b>	283	191.9

Our revenue generated from dental services recorded a significant increase of 194.9% during 1H2023, which amounted to HK\$192.5 million (six months ended 30 June 2022: HK\$65.3 million), representing 20.3% (six months ended 30 June 2022: 7.4%) of our total revenue.

我們來自牙科服務的收益於2023年上半年大幅增長194.9%至192.5百萬港元(截至2022年6月30日止六個月: 65.3百萬港元)，佔總收益20.3%(截至2022年6月30日止六個月: 7.4%)。

The number of patient visits for dental services also increased by 100.5% from 57,352 to 115,003 during 1H2023. Visits per dental chair increased by 99.2% from 248 to 494, while revenue per dental chair recorded a significant increase of 191.9% to HK\$826,000 in 1H2023 (six months ended 30 June 2022: HK\$283,000). The increase was primarily attributable to the rebound in demand for dental services of Shenzhen CKJ after the reopening of the border between Hong Kong and Shenzhen, which led to significant growth in business volume for Shenzhen CKJ during 1H2023.

牙科服務就診次數亦由57,352次增加100.5%至2023年上半年的115,003次。每張牙科椅就診次數由248次增加99.2%至494次，每張牙科椅收益大幅增加191.9%至2023年上半年的826,000港元(截至2022年6月30日止六個月: 283,000港元)。收益增加主要是由於2023年上半年港深兩地恢復通關後對深圳愛康健的牙科服務需求反彈，帶動深圳愛康健的業務量顯著增加。

# Management Discussion and Analysis

## 管理層討論及分析

### Provision of other medical services

Our revenue generated from oncology, medical aesthetics, laboratory services and general practice services during 1H2023 amounted to approximately HK\$27.6 million (six months ended 30 June 2022: HK\$18.6 million), representing approximately 2.9% (six months ended 30 June 2022: 2.1%) of our total revenue.

### Sales of vision aid products

We also generate revenue from the sales of vision aid products including glasses and lens. The sales were conducted by us through the assessment of the optometrists employed by us in Hong Kong and Mainland China. During 1H2023, our revenue generated from the sales of vision aid products amounted to HK\$80.5 million, representing an increase of 21.8% as compared to that during the six months ended 30 June 2022.

### Sales of medical consumables

The Group has been a distributor of COVID-19 related medical consumables in Hong Kong since February 2022, and the revenue from their sales decreased by 91.2% and amounted to HK\$19.4 million (six months ended 30 June 2022: HK\$220.7 million), representing approximately 2.0% (six months ended 30 June 2022: 25.0%) of our total revenue for 1H2023, and the decrease in revenue from this segment was mainly attributable to relaxation of requirements for COVID-19 testing in Hong Kong.

### 提供其他醫療服務

於2023年上半年我們來自腫瘤科、醫學美容、檢驗服務及普通科服務的收益約為27.6百萬港元(截至2022年6月30日止六個月: 18.6百萬港元), 佔總收益約2.9%(截至2022年6月30日止六個月: 2.1%)。

### 銷售視力輔助產品

我們亦從銷售視力輔助產品(如眼鏡及鏡片)中獲取收益。我們透過於香港及中國內地僱用的視光師的評估進行銷售。於2023年上半年, 我們來自銷售視力輔助產品的收益為80.5百萬港元, 較截至2022年6月30日止六個月增加21.8%。

### 銷售醫療耗材

自2022年2月起, 本集團為COVID-19相關醫療耗材的香港分銷商, 於2023年上半年, 醫療耗材銷售收益減少91.2%至19.4百萬港元(截至2022年6月30日止六個月: 220.7百萬港元), 佔總收益約2.0%(截至2022年6月30日止六個月: 25.0%), 本部分收益減少, 主要歸因於香港COVID-19測試規定放寬所致。

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### Cost of revenue

The following table sets forth an analysis of our cost of revenue for the periods indicated, presented as a percentage of total revenue:

### 銷售成本

下表載列我們於所示期間的銷售成本(佔總收益的百分比列示)的分析：

		Six months ended 30 June 截至6月30日止六個月				Change 變動	
		2023 2023年		2022 2022年			
		HK\$'000	% to revenue 佔收益 百分比	HK\$'000	% to revenue 佔收益 百分比	HK\$'000	%
		千港元		千港元		千港元	
		(Unaudited) (未經審核)		(Unaudited) (未經審核)			
Doctors' consultation fees	醫生診金	199,168	21.0	150,559	17.1	48,609	32.3
Cost of inventories and consumables	存貨及耗材成本	202,317	21.3	275,610	31.3	(73,293)	(26.6)
Staff salaries and allowance	員工薪金及津貼	147,296	15.5	109,834	12.5	37,462	34.1
Depreciation of right-of-use assets	使用權資產折舊	44,730	4.7	47,671	5.4	(2,941)	(6.2)
Depreciation of property, plant and equipment	物業、廠房及設備折舊	27,421	2.9	30,404	3.4	(2,983)	(9.8)
Others	其他	29,179	3.0	21,442	2.4	7,737	36.1
<b>Total</b>	<b>總計</b>	<b>650,111</b>	<b>68.4</b>	<b>635,520</b>	<b>72.1</b>	<b>14,591</b>	<b>2.3</b>

As compared with the six months ended 30 June 2022, during 1H2023, in Mainland China, there was one new eye hospital in Jieyang that commenced operation to meet the increased demand of ophthalmic services.

Our cost of revenue increased by 2.3% from HK\$635.5 million for the six months ended 30 June 2022 to HK\$650.1 million for 1H2023, primarily as a result of (i) an increase in doctors' consultation fees of HK\$48.6 million, and (ii) an increase in staff salaries and allowance of HK\$37.5 million, but was partially offset by (iii) a decrease in cost of inventories and consumables of HK\$73.3 million.

相對於截至2022年6月30日止六個月，中國內地於2023年上半年在揭陽市有一間新眼科醫院投入運作，以滿足對眼科服務日益殷切的需求。

我們的銷售成本由截至2022年6月30日止六個月的635.5百萬港元增長2.3%至2023年上半年的650.1百萬港元，主要由於(i)醫生診金增加48.6百萬港元，及(ii)員工薪金及津貼增加37.5百萬港元，但部分被(iii)存貨及耗材成本減少73.3百萬港元所抵銷。

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#### Gross profit and gross profit margin

The following table sets forth our gross profit and gross profit margin according to particular type of service or goods, or services or goods within a particular geographical region for the periods indicated:

#### 毛利及毛利率

下表載列我們於所示期間按特定服務或貨品的類型，或特定地理位置的服務或貨品毛利及毛利率：

		Six months ended 30 June 截至6月30日止六個月				Change 變動	
		2023 2023年		2022 2022年			
		Gross profit 毛利		Gross profit 毛利		Gross profit 毛利	
		HK\$'000 千港元	GP% 毛利%	HK\$'000 千港元	GP% 毛利%	HK\$'000 千港元	%
		(Unaudited) (未經審核)		(Unaudited) (未經審核)			
HK medical business	香港醫療業務	126,397	26.9	83,149	22.9	43,248	52.0
Mainland China ophthalmic business	內地眼科業務	103,452	35.3	62,605	25.1	40,847	65.2
Mainland China dental business	內地牙科業務	62,189	36.9	4,143	8.5	58,046	1,401.1
Sales of medical consumables	銷售醫療耗材	8,114	41.8	96,147	43.6	(88,033)	(91.6)
		300,152	31.6	246,044	27.9	54,108	22.0

With the growth of operations, our gross profit for 1H2023 amounted to HK\$300.2 million, representing an increase of 22.0% from HK\$246.0 million of the same period last year. Our gross profit margin was 31.6% during 1H2023, as compared with 27.9% of the same period last year. The gross profit margin for our business segment of HK medical business recorded an increase to 26.9% from 22.9% due to the increase in cost efficiency resulted from the revenue growth. The gross profit margin for our business segment of Mainland China ophthalmic business increased to 35.3% from 25.1%, primarily due to the recovery of business operations from adverse impact COVID-19. The gross profit margin for our business segment of Mainland China dental business increased to 36.9% from 8.5%, which was mainly attributable to the recovery of business from the reopening of border between Hong Kong and Shenzhen. The gross profit margin for our business segment of sales of medical consumables slightly decreased to 41.8% in 1H2023 from 43.6% in the same period last year.

### Selling expenses

Our selling expenses increased by 26.9% from HK\$54.5 million for the six months ended 30 June 2022 to HK\$69.1 million for 1H2023, primarily due to an increase in promotional expenses in Mainland China for the increased operations. The amount of selling expenses, as a percentage of our total revenue, increased from 6.2% for the six months ended 30 June 2022 to 7.3% for 1H2023. The fees paid to online platforms represented the major component of our selling expenses.

### Administrative expenses

Our total administrative expenses during 1H2023 amounted to HK\$178.7 million, representing an increase of 12.2% as compared with HK\$159.2 million during the six months ended 30 June 2022. The increase in our administrative expenses during the period was primarily driven by the increase in our staff salaries and allowances as a result of business expansion.

由於業務增長，2023年上半年的毛利金額為300.2百萬港元，較去年同期的246.0百萬港元增加22.0%。於2023年上半年，毛利率為31.6%，而去年同期為27.9%。我們在香港的醫療業務分部的毛利率由22.9%回升至26.9%乃由於收益增長導致成本效益增加。中國內地的眼科業務分部的毛利率則自25.1%回升至35.3%，主要由於我們的業務營運從COVID-19的負面影響中恢復過來。中國內地牙科業務分部的毛利率由8.5%升至36.9%，主要歸因於港深兩地恢復通關所帶來的業務恢復。銷售醫療耗材業務分部的毛利率由去年同期43.6%輕微降至2023年上半年41.8%。

### 銷售開支

我們的銷售開支由截至2022年6月30日止六個月的54.5百萬港元增長26.9%至2023年上半年的69.1百萬港元，主要是由於在中國內地的業務增多，導致推廣費用有所增加。銷售開支金額佔我們總收益的百分比，由截至2022年6月30日止六個月的6.2%升至2023年上半年的7.3%。支付給線上平台的費用佔我們銷售開支的大部分。

### 行政開支

於2023年上半年，我們的行政開支總額為178.7百萬港元，較截至2022年6月30日止六個月的159.2百萬港元增加12.2%。期內行政開支增加主要受到我們的員工薪金及津貼因業務擴展增加所帶動。

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### Other income

Our other income during the 1H2023 consisted primarily of the management fee income from an associate and government grants, and decreased to HK\$4.6 million from HK\$12.7 million during the six months ended 30 June 2022. The decrease was primarily contributed by the decrease in management fee income from an associate.

### Other losses, net

Our other losses, net during 1H2023 amounted to HK\$2.8 million and mainly consisted of fair value loss on a financial asset at fair value through profit or loss, foreign exchange losses and disposal loss of right-of-use assets.

### Finance costs, net

Our finance costs, net decreased from HK\$8.3 million for the six months ended 30 June 2022 to HK\$0.4 million for 1H2023, primarily due to the increase in interest income from bank deposits.

### Income tax expense

Our income tax expense during 1H2023 amounted to HK\$19.2 million, representing a decrease by 11.1% from HK\$21.6 million during the six months ended 30 June 2022. The decrease was primarily due to the decrease in the pre-tax profits derived from the sales of medical consumables segment in Hong Kong compared with the same period last year.

### Profit for the period

As a result of the foregoing, our profit for 1H2023 amounted to HK\$38.0 million (six months ended 30 June 2022: HK\$3.5 million), the increase was primarily due to the recovery of the growth of business from the adverse impact of COVID-19, which was partially offset by decrease in profits derived from the sales of COVID-19 related medical consumables in Hong Kong.

### 其他收入

於2023年上半年，我們的其他收入主要包括來自一家聯營公司的管理費收入及政府補助，由截至2022年6月30日止六個月的12.7百萬港元減少至4.6百萬港元。減少主要由於聯營公司的管理費收入減少所致。

### 其他虧損淨額

於2023年上半年，我們的其他虧損淨額為2.8百萬港元，主要包括按公平值計入損益的金融資產的公平值虧損、外匯虧損及使用權資產的處置虧損。

### 財務開支淨額

我們的財務開支淨額由截至2022年6月30日止六個月的8.3百萬港元減少至2023年上半年的0.4百萬港元，主要由於銀行存款利息收入增加。

### 所得稅開支

我們於2023年上半年的所得稅開支為19.2百萬港元，較截至2022年6月30日止六個月的21.6百萬港元減少11.1%。有關減少主要是由於香港銷售醫療耗材分部產生的除稅前利潤較去年同期下跌所致。

### 期內利潤

基於上文所述，我們於2023年上半年的利潤為38.0百萬港元（截至2022年6月30日止六個月：3.5百萬港元），利潤增加主要由於業務從COVID-19的負面影響中恢復增長，惟被香港銷售COVID-19相關醫療耗材所獲利潤減少部分抵銷。

### Contingent liabilities

The Group had no material contingent liability as at 30 June 2023.

### Pledge of assets

On 17 February 2022, the Group completed its investment to own an 61.5% equity interest of Shenzhen CKJ at a total consideration of RMB430,500,000. Under the relevant equity investment agreements, the Group shall give security against its payment obligations under the said agreements, and interests representing approximately RMB34.6 million, or 55.0%, of Shenzhen CKJ's registered capital had been pledged under this arrangement (the "Shenzhen CKJ Share Pledge"), and such security have been fully released on 9 March 2023 as all payment obligations by the Group have been fulfilled.

Further details of the Shenzhen CKJ Share Pledge and the Shenzhen CKJ investment can be found in the announcements of the Company dated 3 September 2021, 24 November 2021 and 17 February 2022, respectively.

In addition, the Group had a property of HK\$16.9 million in Shenzhen, which was our dental clinic in Mainland China pledged as security for bank borrowings as at 30 June 2023.

Save for the above, the Group had no pledge of assets as at 30 June 2023.

### Gearing ratio

As at 30 June 2023, the gearing ratio, which is calculated as net debt divided by total capital, is not applicable due to net cash position (31 December 2022: same).

### Foreign exchange risk

Our subsidiaries mainly operate in Hong Kong and Mainland China with most of the transactions settled in HK\$ and RMB, respectively. Foreign exchange rate risk arises when recognized financial assets and liabilities are denominated in a currency that is not the entity's functional currency.

### 或然負債

本集團於2022年6月30日並無重大或然負債。

### 資產抵押

2022年2月17日，本集團完成對深圳愛康健的61.5%股權投資，總代價為人民幣430,500,000元。根據相關的股權投資協議，本集團將為其前述協議下的付款義務提供擔保，而權益指深圳愛康健已註冊資本約人民幣34.6百萬元55.0%，已作為本安排下抵押（「深圳愛康健股份抵押」），而有關抵押已於2023年3月9日悉數解除，因本集團已達成所有付款責任。

有關於深圳愛康健股份抵押及深圳愛康健投資的進一步詳情，可分別參閱本公司日期為2021年9月3日、2021年11月24日及2022年2月17日的該等公告。

此外，本集團於2023年6月30日持有位於深圳價值16.9百萬港元的一項物業（均為中國內地的牙科診所），作為銀行借款的抵押品。

除上述者外，本集團於2023年6月30日並無抵押資產。

### 資產負債比率

於2023年6月30日，由於處於淨現金狀況，資產負債比率（按淨債務除以總股本計算）並不適用（2022年12月31日：相同）。

### 外匯風險

我們的附屬公司主要於香港及中國內地經營業務，且其大部分交易分別以港元及人民幣結算。當已確認金融資產及負債以實體功能貨幣以外的貨幣計值時，即產生外匯匯率風險。



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As at 30 June 2023, the financial assets and liabilities of our subsidiaries in Hong Kong and Mainland China were primarily denominated in HK\$ and RMB, respectively. Currently, the Group has not entered into agreements or purchased instruments to hedge the Group's foreign exchange rate risks. Any material fluctuation in the exchange rates of HK\$ or RMB may have an impact on the operating results of the Group. The Group manages foreign currency risk by closely monitoring the movement of the foreign currency rates.

#### Employees and remuneration policies

As at 30 June 2023, the Group employed a total of 2,221 employees (2022: 2,115). The increase in the number of employees was mainly due to the increase in the scale of the Group's business. Staff costs (inclusive of employee benefit expenses and excluding directors' emoluments) amounted to HK\$244.2 million (2022: HK\$195.7 million) for 1H2023.

The Group ensures that its remuneration packages are comprehensive and competitive from time to time. When determining the emolument payable to the Directors (including the executive Directors), we take into account the experience of the Directors, their level of responsibility and general market conditions. Any discretionary bonus and other merit payments of the Directors are linked to the profit performance of the Group and the individual performance of the Directors. Employees are remunerated with a fixed monthly income plus annual performance related bonus. Share options and/or awards are granted to selected employees to reward their contributions under the share option scheme and the share award scheme of the Company, details of which are set forth on page 91 to 106 of this report. The Group also sponsors selected employees to attend external training courses that suit the needs of the Group's business.

於2023年6月30日，香港及中國內地附屬公司的金融資產及負債分別主要以港元及人民幣計值。本集團目前並無訂立協議或採購工具以對沖本集團的外匯匯率風險。港元或人民幣匯率的任何重大波動或會影響本集團的經營業績。本集團透過密切監察外幣匯率的變動管理外幣風險。

#### 僱員及薪酬政策

於2023年6月30日，本集團共僱用2,221名（2022年：2,115名）僱員。僱員數目的增長主要由於本集團的業務規模擴大所致。2023年上半年的員工成本（包括僱員福利開支，惟不包括董事酬金）為244.2百萬港元（2022年：195.7百萬港元）。

本集團不時確保其薪酬待遇全面且具有競爭力。釐訂應付董事（包括執行董事）的酬金時，我們會計及董事的經驗、責任水平及整體市況。董事之酌情花紅及其他績效獎金均與本集團溢利業績及董事的個人表現掛鉤。僱員的薪酬包括每月固定薪金，另加與表現掛鉤的年度花紅。購股權及／或股份獎勵乃根據本公司購股權計劃及股份獎勵計劃授予選定僱員以酬謝彼等作出的貢獻，有關詳情載於本報告第91頁至第106頁的董事會報告中。本集團亦資助獲挑選的僱員參與符合本集團業務所需的外界培訓課程。

### Financial instruments

Our major financial instruments include trade receivables, other receivables excluding prepayments, cash and cash equivalents, bank deposits, financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, trade payables, other payables excluding non-financial liabilities, amount due to non-controlling interests, bank borrowings and lease liabilities. Our management manages such exposure to ensure appropriate measures are implemented on a timely and effective manner.

### LIQUIDITY AND CAPITAL RESOURCES

Our liquidity requirements are primarily used to satisfy the working capital needs for our business operations. Our principal sources of liquidity are cash generated from our business operations, our bank deposits and our bank borrowings. The Group aims to maintain flexibility in funding by keeping sufficient bank balances, committed credit lines available and interest bearing borrowings which enable the Group to continue its business for the foreseeable future. As at 30 June 2023, we had cash and cash equivalents of HK\$563.1 million, short-term deposits of HK\$11.5 million and borrowings of HK\$13.0 million, most of which were denominated in either US dollars, Renminbi or Hong Kong dollars.

As at 30 June 2023, all of the Group's borrowings of HK\$13.0 million (2022: HK\$34.3 million) are repayable on demand or repayable within one year and the effective interest rate of borrowings was 4.71% per annum (2022: 5.49%). All of these borrowings were denominated in either Renminbi or Hong Kong dollars, and were subject to either fixed interest rates or floating interest rates, among which approximately HK\$10.8 million were subject to fixed interest rate. During 1H2023, the Group did not use any financial instruments, currency borrowings or other hedging instruments for hedging purposes.

### 金融工具

我們的主要金融工具包括貿易應收款項、其他應收款項(不包括預付款項)、現金及現金等價物、銀行存款、按公平值計入損益的金融資產、按公平值計入其他全面收入的金融資產、貿易應付款項、其他應付款項(不包括非金融負債)、應付非控股權益、銀行借款及租賃負債。管理層管理該等風險以確保適時有效實施適當的措施。

### 流動資金及資本資源

我們的流動資金需求主要用於滿足業務經營所需的營運資金。我們流動資金的主要來源為我們業務經營產生的現金、銀行存款及銀行借款。本集團旨在透過留存充足的銀行結餘、已承諾可用信貸額及計息借款維持資金的靈活性，以便本集團於可見將來繼續其業務營運。於2023年6月30日，我們的現金及現金等價物為563.1百萬港元、短期存款11.5百萬港元及借款13.0百萬港元，大部分以美元、人民幣或港元。

於2023年6月3日，本集團全數借款13.0百萬港元(2022年：34.3百萬港元)均須按要求或於一年內償還，借款的實際年利率為4.71%(2022年：5.49%)。該等借款全數以人民幣或港元計價，按固定利率或浮動利率計息，其中約10.8百萬港元按固定利率計息。於2023年上半年，本集團並無採用任何金融工具、貨幣借款或其他對沖工具進行對沖。

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## 管理層討論及分析

Consistent with others in the industry, the Group monitors capital on the basis of the gearing ratio. As at 30 June 2023, the gearing ratio is not applicable due to net cash position (2022: same).

The current ratio (calculated as current assets over current liabilities) was 1.94 times as at 30 June 2023 compared with 1.63 times as at 31 December 2022.

As at 30 June 2023, the Group reported net current assets of HK\$363.4 million, as compared with HK\$331.8 million as at 31 December 2022.

Net cash generated from operating activities was HK\$195.4 million during 1H2023 (six months ended 30 June 2022: HK\$99.7 million). The increase was mainly attributed to increase in business scale during 1H2023.

Net cash used in investing activities amounted to HK\$168.2 million during 1H2023 as compared to HK\$89.7 million during the six months ended 30 June 2022. The Group settled the final payment of approximately HK\$152.9 million for acquisition of Shenzhen CKJ which was completed last year, and approximately HK\$44.6 million for acquisition of property, plant and equipment.

During 1H2023, net cash used in financing activities amounted to HK\$102.3 million, as compared to net cash generated from financing activities of HK\$240.4 million during the six months ended 30 June 2022. The cash used in financing activities for 1H2023 was mainly for the repayment of borrowings of HK\$32.2 million and lease payments of HK\$73.7 million.

### Events after the date of statement of financial position

There were no material subsequent events occurred to the Group after 30 June 2023 and up to date of this report.

與業內其他公司一致，本集團以資產負債率為基準監控資本。於2023年6月30日，由於處於淨現金狀況，資產負債率並不適用（2022年：相同）。

於2023年6月30日，流動比率（按流動資產除以流動負債計算）為1.94倍，而於2022年12月31日則為1.63倍。

於2023年6月30日，本集團呈報資產淨值363.4百萬港元，而2022年6月30日則為331.8百萬港元。

於2023年上半年，經營活動產生的現金淨額為195.4百萬港元（截至2022年6月30日的六個月：99.7百萬港元）。增加的主要原因為2023年上半年的業務規模擴大所致。

於2023年上半年，投資活動所用現金淨額為168.2百萬港元，而截至2022年6月30日止六個月則為89.7百萬港元。本集團已結付收購深圳愛康健（於去年完成）的約152.9萬元及收購物業、廠房及設備的約44.6百萬港元。

於2023年上半年，融資活動所用現金淨額為102.3百萬港元，而截至2022年6月30日止六個月，融資活動產生的現金淨額為240.4百萬港元。於2023年上半年融資活動所用的現金主要用於償還借款32.2百萬港元和支付租賃費用73.7百萬港元。

### 財務狀況表日期後事項

於2023年6月30日以後及直至本報告日期，本集團並無發生任何重大期後事項。

### OUTLOOK AND STRATEGIES

The implementation of the favorable policies to the medical industry in the Mainland China, the development of the GBA and the increasing urbanisation and living standards of the middle-class population in the Mainland China are expected to drive the demand for quality ophthalmic, dental and other medical services. The Group is prepared to exploit the business opportunities by implementing the following strategies:

- establish or acquire eye hospitals, eye centres and clinics in Hong Kong, Shenzhen and selected Mainland China cities including cities in the GBA;
- establish or acquire dental clinics and other speciality medical clinics in Hong Kong, Shenzhen and selected Mainland China cities including cities in the GBA;
- continue to improve our operational capacity and service capability; and
- identify suitable strategic partners for the development, manufacture and distribution of myopia control related products.

### SIGNIFICANT INVESTMENTS, ACQUISITIONS AND DISPOSALS

The Group did not have any significant investments, acquisitions and disposals in 1H2023.

### 前景及策略

對中國內地醫療行業利好的政策實施，推行大灣區的發展，加上中國內地日益城市化及中產階級人口生活水平不斷提高，預期上述因素將推動對有質素的眼科、牙科及其他醫療服務的需求。本集團透過實施下列策略以作充分準備開拓商機：

- 在香港、深圳及中國內地選定城市(包括大灣區城市)設立或收購眼科醫院、眼科中心及診所；
- 在香港、深圳及中國內地選定城市(包括大灣區城市)設立或收購牙科診所及其他專科醫療診所；
- 繼續提升我們的經營實力及服務能力；及
- 物色合適的戰略夥伴以開發、生產及分銷近視防控相關產品。

### 重大投資、收購及出售

於2023年上半年，本集團並無作出任何重大投資、收購及出售。

# Condensed Consolidated Interim Statement of Comprehensive Income

## 簡明綜合中期全面收益表

		Six months ended 30 June 截至6月30日止六個月		
			2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註			
Revenue	收益	6	950,263	881,564
Cost of revenue	銷售成本	9	(650,111)	(635,520)
Gross profit	毛利		300,152	246,044
Other income	其他收入	7	4,612	12,710
Selling expenses	銷售開支	9	(69,088)	(54,450)
Administrative expenses	行政開支	9	(178,721)	(159,227)
Other losses, net	其他虧損淨額	8	(2,805)	(27,870)
<b>Operating profit</b>	<b>經營利潤</b>		<b>54,150</b>	17,207
Finance income	財務收益	10	8,865	1,352
Finance costs	財務成本	10	(9,268)	(9,687)
Finance costs, net	財務成本淨額		(403)	(8,335)
Share of profits of associates	分佔聯營公司利潤	17	3,426	16,243
<b>Profit before income tax</b>	<b>除所得稅前利潤</b>		<b>57,173</b>	25,115
Income tax expense	所得稅開支	11	(19,176)	(21,570)
<b>Profit for the period</b>	<b>期內利潤</b>		<b>37,997</b>	3,545
<b>Profit/(loss) for the period attributable to:</b>	<b>以下各方應佔期內利潤/(虧損):</b>			
- Equity holders of the Company	- 本公司權益持有人		29,758	14,815
- Non-controlling interests	- 非控股權益		8,239	(11,270)
			37,997	3,545
<b>Earnings per share for profit attributable to equity holders of the Company during the period (expressed in HK cents per share)</b>	<b>期內本公司權益持有人應佔利潤之每股盈利(以每股港仙列示)</b>			
- basic	- 基本	12	2.36	1.21
- diluted	- 攤薄	12	2.36	1.21

## Condensed Consolidated Interim Statement of Comprehensive Income

### 簡明綜合中期全面收益表

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註		
<b>Profit for the period</b>	<b>期內利潤</b>	<b>37,997</b>	3,545
<b>Other comprehensive loss</b>	<b>其他全面虧損</b>		
<i>Item that will not be reclassified to profit or loss</i>	<i>不會重新分類至損益的項目</i>		
Currency translation differences	外幣換算差額	<b>(5,426)</b>	-
<i>Item that may be subsequently reclassified to profit or loss</i>	<i>其後或會重新分類至損益的項目</i>		
Currency translation differences	外幣換算差額	<b>(50,760)</b>	(47,195)
<b>Other comprehensive loss for the period</b>	<b>期內其他全面虧損</b>	<b>(56,186)</b>	(47,195)
<b>Total comprehensive loss for the period</b>	<b>期內全面虧損總額</b>	<b>(18,189)</b>	(43,650)
<b>Total comprehensive income/ (loss) for the period attributable to:</b>	<b>以下各方應佔期內全面收入/(虧損)總額：</b>		
- Equity holders of the Company	- 本公司權益持有人	<b>(21,002)</b>	(30,689)
- Non-controlling interests	- 非控股權益	<b>2,813</b>	(12,961)
		<b>(18,189)</b>	(43,650)

The above condensed consolidated interim statement of comprehensive income should be read in conjunction with the accompanying notes.

上述簡明綜合中期全面收益表應與相應附註一併閱讀。

# Condensed Consolidated Interim Statement of Financial Position

## 簡明綜合中期財務狀況表

		As at 於	
		30 June 2023 2023年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2022年 12月31日 HK\$'000 千港元 (Audited) (經審核)
	Note 附註		
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	14	379,401	392,333
Investment property		12,296	13,038
Right-of-use assets	16	613,539	665,308
Intangible assets	15	792,606	821,393
Interest in associates	17	45,388	41,962
Financial assets at fair value through other comprehensive income	18	74,167	74,167
Deferred income tax assets		5,413	6,937
Deposits and prepayments	20	31,743	29,992
		<b>1,954,553</b>	<b>2,045,130</b>
<b>Current assets</b>			
Inventories	21	37,471	51,378
Trade receivables	22	48,394	47,133
Deposits, prepayments and other receivables	20	64,288	52,795
Amounts due from associates	30	5,787	6,739
Financial asset at fair value though profit or loss	19	20,965	22,484
Short-term deposits		11,456	31,330
Cash and cash equivalents		563,119	644,698
		<b>751,480</b>	<b>856,557</b>
<b>Total assets</b>		<b>2,706,033</b>	<b>2,901,687</b>
<b>EQUITY</b>			
<b>Equity attributable to equity holders of the Company</b>			
Share capital	23	126,656	126,656
Reserves		1,714,510	1,739,405
		<b>1,841,166</b>	<b>1,866,061</b>
Non-controlling interests		131,991	132,178
<b>Total equity</b>		<b>1,973,157</b>	<b>1,998,239</b>

## Condensed Consolidated Interim Statement of Financial Position

### 簡明綜合中期財務狀況表

		As at	
		30 June	31 December
		2023	2022
		2023年	2022年
		6月30日	12月31日
Note	HK\$'000	HK\$'000	HK\$'000
附註	千港元	千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
<b>LIABILITIES</b>	<b>負債</b>		
<b>Non-current liabilities</b>	<b>非流動負債</b>		
Other payables	其他應付款項	27	1,633
Loans from non-controlling interests	非控股權益貸款	30	21,093
Lease liabilities	租賃負債	16	249,444
Deferred income tax liabilities	遞延所得稅負債		72,596
			<b>344,766</b>
			378,650
<b>Current liabilities</b>	<b>流動負債</b>		
Trade payables	貿易應付款項	26	52,799
Accruals and other payables	應計費用及其他應付款項	27	128,614
Contract liabilities	合約負債	6	49,094
Borrowings	借款	28	13,042
Amounts due to non-controlling interests	應付非控股權益款項	30	2,819
Current income tax liabilities	即期所得稅負債		28,651
Lease liabilities	租賃負債	16	113,091
			<b>388,110</b>
			524,798
<b>Total liabilities</b>	<b>總負債</b>		<b>732,876</b>
			903,448
<b>Total equity and liabilities</b>	<b>總權益及負債</b>		<b>2,706,033</b>
			2,901,687

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

上述簡明綜合中期財務狀況表應與相應附註一併閱讀。



# Condensed Consolidated Interim Statement of Changes In Equity

## 簡明綜合中期權益變動表

		Attributable to equity holders of the Company 本公司權益持有人應佔								
		Share capital (Note 23)	Share premium	Statutory surplus reserve	Exchange reserve	Share-based payment reserve 以股份為基礎的 付款儲備	Retained earnings	Subtotal	Non-controlling interests	Total equity
		股本 (附註23)	股份溢價	法定盈餘 儲備	外匯儲備	付款儲備	保留盈利	小計	非控股權益	總權益
		HK\$'000	HK\$'000	HK\$'000	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	千港元	千港元	千港元
(Unaudited)	(未經審核)									
<b>As at 1 January 2022</b>	<b>於2022年1月1日</b>	115,034	1,086,722	13,076	38,973	26,950	50,475	1,331,230	6,013	1,337,243
<b>Comprehensive income</b>	<b>全面收入</b>									
Profit/(loss) for the period	期內利潤/(虧損)	-	-	-	-	-	14,815	14,815	(11,270)	3,545
<b>Other comprehensive income</b>	<b>其他全面收入</b>									
Currency translation differences	外幣換算差額	-	-	-	(45,504)	-	-	(45,504)	(1,691)	(47,195)
<b>Transactions with equity holders</b>	<b>與權益持有人的交易</b>									
Issuance of shares	發行股份	8,529	532,780	-	-	-	-	541,309	-	541,309
Issuance of shares upon exercise of pre-IPO share options	於首次公開發售前 購股權獲行使時 發行股份	87	785	-	-	-	-	872	-	872
Share-based payment	以股份為基礎的 付款	-	-	-	-	1,046	-	1,046	-	1,046
Transfer to statutory reserve	轉撥至法定儲備	-	-	560	-	-	(560)	-	-	-
Transactions with non-controlling interests	與非控股權益的 交易									
- Capital injection	- 注資	-	-	-	-	-	-	-	80	80
- Acquisition of subsidiaries	- 收購附屬 公司	-	-	-	-	-	-	-	152,026	152,026
- Dividends paid	- 已付股息	-	-	-	-	-	-	-	(1,200)	(1,200)
<b>As at 30 June 2022</b>	<b>於2022年6月30日</b>	123,650	1,620,287	13,636	(6,531)	27,996	64,730	1,843,768	143,958	1,987,726

## Condensed Consolidated Interim Statement of Changes In Equity

### 簡明綜合中期權益變動表

		Attributable to equity holders of the Company 本公司權益持有人應佔										
		Share capital (Note 23)	Share premium	Treasury shares	Statutory surplus reserve	Exchange reserve	Share- based payment reserve 以股份為 基礎的付款	Other reserves	Retained earnings	Subtotal	Non- controlling interests	Total equity
		股本 (附註23)	股份溢價	庫存股份	法定盈餘 儲備	外匯儲備	儲備	其他儲備	保留盈利	小計	非控股權益	總權益
		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	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
(Unaudited)	(未經審核)											
As at 1 January 2023	於2023年1月1日	126,656	1,733,130	(29,927)	15,124	(47,519)	28,283	13,762	26,552	1,866,061	132,178	1,998,239
<b>Comprehensive income</b>	<b>全面收入</b>											
Profit for the period	期內利潤	-	-	-	-	-	-	-	29,758	29,758	8,239	37,997
<b>Other comprehensive income</b>	<b>其他全面收入</b>											
Currency translation differences	外幣換算差額	-	-	-	-	(50,760)	-	-	-	(50,760)	(5,426)	(56,186)
<b>Transactions with equity holders</b>	<b>與權益持有人的交易</b>											
Purchase of own shares	購買自家股份	-	-	(3,983)	-	-	-	-	-	(3,983)	-	(3,983)
Share-based payments	以股份為基礎的付款	-	-	-	-	-	90	-	-	90	-	90
Transfer to statutory reserve	轉撥至法定儲備	-	-	-	4,691	-	-	-	(4,691)	-	-	-
Transactions with non-controlling interests	與非控股權益的交易											
- Dividends paid	- 已付股息	-	-	-	-	-	-	-	-	-	(3,000)	(3,000)
As at 30 June 2023	於2023年6月30日	126,656	1,733,130	(33,910)	19,815	(98,279)	28,373	13,762	51,619	1,841,166	131,991	1,973,157

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

上述簡明綜合中期權益變動表應與相應附註一併閱讀。

## Condensed Consolidated Interim Statement of Cash Flows

### 簡明綜合中期現金流量表

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Cash flows from operating activities</b>	<b>經營活動所得現金流量</b>		
Cash generated from operations	經營所得現金	203,279	102,141
Income tax paid	已付所得稅	(7,884)	(2,443)
Net cash generated from operating activities	經營活動所得現金淨額	195,395	99,698
<b>Cash flows from investing activities</b>	<b>投資活動所得現金流量</b>		
Purchase of property, plant and equipment	購買物業、廠房及設備	(44,648)	(36,807)
Purchase of intangible assets	購買無形資產	(330)	(884)
Payments for acquisition of subsidiaries, net of cash acquired	收購附屬公司的付款，扣除所得現金	(152,894)	(74,064)
Proceeds of disposal of property, plant and equipment	出售物業、廠房及設備所得款項	935	-
Interest received	已收利息	8,865	1,352
Decrease in bank deposits with original maturity over three months	原到期日超過三個月的銀行存款減少	19,874	-
Dividend received from an associate	來自一間聯營公司的已收股息	-	20,651
Net cash used in investing activities	投資活動所用現金淨額	(168,198)	(89,752)

## Condensed Consolidated Interim Statement of Cash Flows

### 簡明綜合中期現金流量表

		Six months ended 30 June	
		截至6月30日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
<b>Cash flows from financing activities</b>	<b>融資活動所得現金流量</b>		
Cash proceeds from bank borrowings	銀行借款所得現金	10,780	-
Principal elements of lease payments	租賃付款的本金部分	(64,908)	(56,181)
Interest elements of lease payments	租賃付款的利息部分	(8,810)	(9,077)
Repayment of borrowings	償還借款	(32,217)	(180,473)
Interest paid on bank loan	支付銀行貸款的利息	(256)	(394)
Advances to non-controlling interests	向非控股權益墊款	-	(4,132)
Advances from non-controlling interests	獲非控股權益墊款	125	-
Proceeds from exercise of pre-IPO share options	行使首次公開發售前購股權所得款項	-	872
Proceeds from issuance of shares	發行股份所得款項	-	490,942
Payment for shares repurchase	股份購回的付款	(3,983)	-
Dividend paid to a non-controlling interest	向非控股權益的已付股息	(3,000)	(1,200)
Net cash generated (used in)/from financing activities	融資活動(所用)/所得現金淨額	(102,269)	240,357
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>現金及現金等價物(減少)/增加淨額</b>	(75,072)	250,303
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	644,698	386,659
Currency translation differences	外幣換算差額	(6,507)	(5,263)
Cash and cash equivalents at end of the period	期末現金及現金等價物	563,119	631,699

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

上述簡明綜合中期現金流量表應與相應附註一併閱讀。

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 1 GENERAL INFORMATION

C-MER Eye Care Holdings Limited (the “Company”) was incorporated in the Cayman Islands on 1 February 2016 as an exempted company with limited liability under the Companies Law (Cap. 22, Law 3 of 1961 as consolidated and revised) of the Cayman Islands. The address of the Company’s registered office is Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman KY1-1111, Cayman Islands.

The Company is an investment holding company and together with its subsidiaries (the “Group”) are principally engaged in the provision of ophthalmic, dental and other medical services, sales of vision aid products and sales of medical consumables in Hong Kong (“HK”) and Mainland China. The Company has been listed on the Main Board of The Stock Exchange of Hong Kong Limited since 15 January 2018.

This condensed consolidated interim financial information is presented in Hong Kong Dollar (“HK\$”) and all values are rounded to nearest thousand (HK\$’000) except when otherwise indicated.

This condensed consolidated interim financial information has not been audited.

### 2 BASIS OF PREPARATION

This condensed consolidated interim financial information of the Group for the six months ended 30 June 2023 has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

This condensed consolidated interim financial information does not include all the notes of the type normally included in annual consolidated financial statements. Accordingly, this condensed consolidated interim financial information should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2022, which have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRS”).

### 1 一般資料

希瑪眼科醫療控股有限公司（「本公司」）於2016年2月1日根據開曼群島法例第22章公司法（1961年第3號法例，經綜合及修訂）在開曼群島註冊成立為獲豁免有限公司。本公司註冊辦事處地址為Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman KY1-1111, Cayman Islands。

本公司為一間投資控股公司，連同其附屬公司（「本集團」）主要從事於香港（「香港」）及內地提供眼科、牙科及其他醫療服務、銷售視力輔助產品及銷售醫療耗材（「業務」）。自2018年1月15日起，本公司已在香港聯合交易所有限公司主板上市。

除另有指明外，本簡明綜合中期財務資料以港元（「港元」）呈列，而所有金額約整至最接近的千位數（千港元）。

本簡明綜合中期財務資料未經審核。

### 2 編製基準

本集團截至2023年6月30日止六個月之本簡明綜合中期財務資料已按照香港會計師公會（「香港會計師公會」）頒佈的香港會計準則（「香港會計準則」）第34號「中期財務報告」編製。

本簡明綜合中期財務資料並不包括年度綜合財務報表通常包括的所有類型附註。因此，本簡明綜合中期財務資料應與按照香港財務報告準則（「香港財務報告準則」）編製的本集團截至2022年12月31日止年度的年度綜合財務報表一併閱讀。

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 3 ACCOUNTING POLICIES

The accounting policies applied are consistent with those as described in the annual consolidated financial statements for the year ended 31 December 2022, except for estimation of income tax and the adoption of new and amended standards as set out below.

#### (a) New and amended standards adopted by the Group

The following new and amended standards have been adopted by the Group for the first time for the financial year beginning on 1 January 2023:

Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction
Amendments to HKAS 12	International Tax Reform – Pillar Two Model Rules
HKFRS 17 and amendments to HKFRS 17	Insurance Contracts
HKFRS 17	Initial Application of HKFRS 17 and HKFRS 9 – Comparative Information

The adoption of the amendments listed above did not have material impact on the Group's accounting policies and financial statements.

### 3 會計政策

所應用的會計政策與截至2022年12月31日止年度的年度綜合財務報表所應用者一致，惟所得稅估計及採納下文所載新訂及經修訂準則除外。

#### (a) 本集團採納的新訂及經修訂準則

本集團於2023年1月1日開始的財政年度首次採納以下新訂及經修訂準則：

香港會計準則第1號及香港財務報告準則實務公告第2號之修訂	會計政策披露
香港會計準則第8號之修訂	會計估計的定義
香港會計準則第12號之修訂	與單一交易產生的資產及負債相關的遞延稅項
香港會計準則第12號之修訂	國際稅務改革 – 第二支柱規則範本
香港財務報告準則第17號及香港財務報告準則第17號之修訂	保險合約
香港財務報告準則第17號	首次應用香港財務報告準則第17號及香港財務報告準則第9號 – 比較資料

採納列於上文之修訂本對本集團的會計政策及財務報表並無重大影響。

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 3 ACCOUNTING POLICIES (Continued)

##### (b) New and amended standards not yet adopted

The following new and amended standards which have been issued, but are effective for the financial year beginning on or after 1 January 2024 and have not been early adopted by the Group:

#### 3 會計政策(續)

##### (b) 尚未採納的新訂及經修訂準則

以下為已頒佈但於2024年1月1日或之後開始的財政年度方生效而本集團並無提前採納的新訂及經修訂準則：

		Effective for annual periods beginning on or after 於下列日期或之後開始的年度期間生效
Amendments to HKAS 1 香港會計準則第1號之修訂	Classification of Liabilities as Current or Non-Current 將負債分類為流動或非流動	1 January 2024 2024年1月1日
Amendments to HKAS 1 香港會計準則第1號之修訂	Non-current Liabilities with Covenants 附帶契諾的非流動負債	1 January 2024 2024年1月1日
Amendments to HKFRS 16 香港財務報告準則第16號之修訂	Lease Liability in a Sale and Leaseback 售後回租的租賃負債	1 January 2024 2024年1月1日
Hong Kong Interpretation 5 (Revised) 香港詮釋第5號(經修訂)	Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause 呈列財務報表—借款人對包含按要求償還條款的有期貸款的分類	1 January 2024 2024年1月1日
Amendments to HKSA 7 and HKFRS 7 香港會計準則第7號及香港財務報告準則第7號之修訂	Supplier Finance Arrangements 供應商融資安排	1 January 2024 2024年1月1日
Amendments to HKFRS 10 and HKAS 28 香港財務報告準則第10號及香港會計準則第28號之修訂	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture 投資者與其聯營公司或合營企業間的資產出售或投入	To be determined 待確定

**3 ACCOUNTING POLICIES** (Continued)  
**(b) New and amended standards not yet adopted** (Continued)

Management is in the process of assessing the financial impact of the above new and amended standards but is not yet in a position to state whether they will result in substantial changes to the Group's significant accounting policies and the presentation of its financial statements.

**4 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS**

**4.1 Financial risk factors**

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, cash flow and fair value interest rate risk), credit risk and liquidity risk.

The condensed consolidated interim financial information does not include all financial risk management information and disclosures required in the annual consolidated financial statements, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 December 2022.

There have been no significant changes in the financial risk management policies since 31 December 2022.

**4.2 Liquidity risk**

Compared to the year ended 31 December 2022, there was no material change in the contractual undiscounted cash out flows for financial liabilities.

**3 會計政策** (續)  
**(b) 尚未採納的新訂及經修訂準則** (續)

管理層現正評估以上新訂及經修訂準則的財務影響，惟尚未能確定其是否會導致本集團的主要會計政策及其財務報表的主要出現任何重大變動。

**4 財務風險管理及金融工具**

**4.1 財務風險因素**

本集團的業務活動面臨多種財務風險：市場風險(包括外匯風險、現金流量及公平值利率風險)、信貸風險及流動性風險。

簡明綜合中期財務資料並不包括年度綜合財務報表所規定的所有財務風險管理資料及披露資料，其應與本集團於2022年12月31日的年度綜合財務報表一併閱覽。

自2022年12月31日以來，財務風險管理政策概無任何重大變動。

**4.2 流動性風險**

與截至2022年12月31日止年度相比，金融負債的合約未貼現現金流出並無重大變動。



# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 4 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued)

#### 4.3 Fair value estimation

The carrying values of the Group's current financial assets, including trade receivables, deposits and other receivables, short-term deposits and cash and cash equivalents, and the Group's current financial liabilities, including trade payables, accruals and other payables, borrowings, amounts due to non-controlling interests approximate their fair values due to their short maturities.

The table below analyses the Group's financial instruments carried at fair value as at 30 June 2023 by level of the inputs to valuation techniques used to measure fair value. Such inputs are categorised into three levels within a fair value hierarchy as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

### 4 財務風險管理及金融工具(續)

#### 4.3 公平值估計

本集團流動金融資產(包括貿易應收款項、按金及其他應收款項、短期存款以及現金及現金等價物)及本集團流動金融負債(包括貿易應付款項、應計費用及其他應付款項、借款、應付非控股權益款項)的期限較短，因此賬面值與公平值貼近。

下表按計量公平值所用估值方法輸入值的層級對本集團於2023年6月30日按公平值入賬的金融工具進行分析。該等輸入值在公平值層級中分為如下三個層級：

- 相同資產或負債於活躍市場的報價(未經調整)(第1級)。
- 資產或負債可直接(即價格)或間接(即從價格得出)觀察的輸入值(第1級所包括的報價除外)(第2級)。
- 資產或負債並非基於可觀察市場數據的輸入值(即不可觀察輸入值)(第3級)。

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 4 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued)

##### 4.3 Fair value estimation (Continued)

The following table presents the Group's financial instruments that are measured at fair value as at 30 June 2023 and 31 December 2022:

		(Unaudited) (未經審核)			
		Level 1 第1級 HK\$'000 千港元	Level 2 第2級 HK\$'000 千港元	Level 3 第3級 HK\$'000 千港元	Total 合計 HK\$'000 千港元
<b>As at 30 June 2023</b>	<b>於2023年6月30日</b>				
Financial assets at fair value through profit or loss – Listed equity investment	按公平值計入損益的金融資產 – 上市股權投資	20,965	-	-	20,965
Financial assets at fair value through other comprehensive income – Unlisted equity investments	按公平值計入其他全面收入的金融資產 – 非上市股本投資	-	-	74,167	74,167
<b>Total financial assets</b>	<b>金融資產總額</b>	<b>20,965</b>	<b>-</b>	<b>74,167</b>	<b>95,132</b>

		(Audited) (經審核)			
		Level 1 第1級 HK\$'000 千港元	Level 2 第2級 HK\$'000 千港元	Level 3 第3級 HK\$'000 千港元	Total 合計 HK\$'000 千港元
<b>As at 31 December 2022</b>	<b>於2022年12月31日</b>				
Financial assets at fair value through profit or loss – Listed equity investment	按公平值計入損益的金融資產 – 上市股權投資	22,484	-	-	22,484
Financial assets at fair value through other comprehensive income – Unlisted equity investments	按公平值計入其他全面收入的金融資產 – 非上市股本投資	-	-	74,167	74,167
<b>Total financial assets</b>	<b>金融資產總額</b>	<b>22,484</b>	<b>-</b>	<b>74,167</b>	<b>96,651</b>

#### 4 財務風險管理及金融工具(續)

##### 4.3 公平值估計(續)

下表呈列於2023年6月30日及2022年12月31日以公平值計量的本集團金融工具：

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 4 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued)

##### 4.3 Fair value estimation (Continued)

There were no transfers between levels during the period (2022: Nil).

Fair value measurements using significant unobservable inputs (level 3).

Specific valuation techniques used to value level 3 financial instruments include techniques such as recent transaction prices in arm's length transactions.

The following table presents the changes in level 3 financial instruments for the six months ended 30 June 2023 and 2022:

#### 4 財務風險管理及金融工具(續)

##### 4.3 公平值估計(續)

期內，各層級之間並無轉移(2022年：無)。

使用重大不可觀察輸入值的公平值計量(第3級)。

用於評估第3級金融工具的特定估值技術包括公平交易的近期交易價格等。

下表呈列截至2023年及2022年6月30日止六個月內第3級金融工具的變化：

		Unlisted equity investments 未上市股權投資 HK\$'000 千港元
(Audited)	(經審核)	
<b>Balance as at 1 January 2022</b>	<b>於2022年1月1日的結餘</b>	52,575
Addition	添置	7,830
Fair value changes credited to condensed consolidated interim statement of other comprehensive income	計入簡明綜合中期其他全面收益表的公平值開支	13,762
<b>Balance as at 31 December 2022</b>	<b>於2022年12月31日的結餘</b>	74,167
(Unaudited)	(未經審核)	
<b>Balance as at 1 January 2023 and 30 June 2023</b>	<b>於2023年1月1日及2023年6月30日的結餘</b>	<b>74,167</b>

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 5 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

In preparing this condensed consolidated interim financial information, 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 consolidated financial statements for the year ended 31 December 2022, except for the one disclosed as follows.

### 6 REVENUE AND SEGMENT INFORMATION

#### (a) Revenue

		Six months ended 30 June	
		截至6月30日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Provision of ophthalmic services	提供眼科服務	630,240	510,871
Provision of dental services	提供牙科服務	192,521	65,291
Provision of other medical services	提供其他醫療服務	27,602	18,581
Sales of vision aid products	銷售視力輔助產品	80,482	66,096
Sales of medical consumables	銷售醫療耗材	19,418	220,725
		<b>950,263</b>	<b>881,564</b>

During the six months ended 30 June 2023, the timing of revenue recognition was mainly at a point in time.

於截至2023年6月30日止六個月，收益主要於某個時間點確認。

### 5 重大會計估計及判斷

管理層編製簡明綜合中期財務資料時作出的判斷、估計及假設會對會計政策的應用以及資產、負債及收支列報的金額產生影響。實際結果可能有別於該等估計。

編製本簡明綜合中期財務資料時，管理層應用本集團會計政策所作的重大判斷及估計不確定因素的主要來源與截至2022年12月31日止年度的綜合財務報表所應用者相同，惟下文披露的一項不確定因素除外。

### 6 收益及分部資料

#### (a) 收益

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 6 REVENUE AND SEGMENT INFORMATION

(Continued)

##### (b) Liabilities related to contracts with customers

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

#### 6 收益及分部資料(續)

##### (b) 與客戶合約有關的負債

本集團已確認以下與客戶合約有關的負債：

		As at 於	
		30 June 2023 2023年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2022年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Contract liabilities – advanced payments received from clients	合約負債—已收客戶的墊付款項	49,094	39,490

Revenue recognised during the six months ended 30 June 2023 that was included in the contract liabilities balance at the beginning of the period amounted to HK\$39,490,000 (2022: HK\$10,728,000).

計入期初合約負債結餘的截至2023年6月30日止六個月已確認收益為39,490,000港元(2022年：10,728,000港元)。

## 6 REVENUE AND SEGMENT INFORMATION

(Continued)

### (c) Segment information

Management has determined the operating segments based on the reports reviewed by the chief operating decision-maker that are used to make strategic decisions. The chief operating decision-maker is identified as the executive directors of the Company. The executive directors consider the business from a client perspective and assess the performance of the operating segments based on segment revenue and segment results for the purposes of allocating resources and assessing performance. These reports are prepared on the same basis as this condensed consolidated interim financial information.

The reportable segment of the Group is a component that is engaged either in providing a particular type of service or goods, or in providing services or goods within a particular geographical region.

In view of more diversified businesses the Group operates, the chief operating decision-maker assessed the performance of the Group by reviewing the results of four reportable segments, namely HK medical business, sales of medical consumables, Mainland China ophthalmic business and Mainland China dental business as follows:

- (i) HK medical business – provision of ophthalmic, dental, oncology, medical aesthetics and other services and sales of vision aid products in Hong Kong

## 6 收益及分部資料(續)

### (c) 分部資料

管理層根據由主要經營決策者審閱及用於作出策略決策的報告釐定經營分部。主要經營決策者被認為為本公司的執行董事。執行董事從客戶的角度來考量業務，並根據分部收益及分部業績評估經營分部的表現，以分配資源及評估表現。該等報告乃按與本簡明綜合中期財務資料相同的基準編製。

本集團的可呈報分部為從事提供特定類型的服務或商品，或在特定地理區域中提供服務或商品。

鑒於本集團經營的業務更加多元化，主要營運決策者通過檢討四個可承報分部(即香港醫療業務、銷售醫療耗材、內地眼科業務及內地牙科業務)的業績評估本集團的業績，具體如下：

- (i) 香港醫療業務 – 在香港提供眼科、牙科、腫瘤科、醫美及其他服務及銷售視力輔助產品

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 6 REVENUE AND SEGMENT INFORMATION

(Continued)

##### (c) Segment information (Continued)

- (ii) Sales of medical consumables – sales of medical consumables in Hong Kong
- (iii) Mainland China ophthalmic business – provision of ophthalmic services and sales of vision aid products in Mainland China
- (iv) Mainland China dental business – provision of dental services in Mainland China

Capital expenditure comprises additions to property, plant and equipment, right-of-use assets and intangible assets.

Other income, other losses, net, finance costs, net, and income tax expense are not included in segment results.

#### 6 收益及分部資料(續)

##### (c) 分部資料(續)

- (ii) 銷售醫療耗材 – 在香港銷售醫療耗材
- (iii) 內地眼科業務 – 在內地提供眼科服務及銷售視力輔助產品
- (iv) 內地牙科業務 – 在內地提供牙科服務

資本開支包括添置物業、廠房及設備、使用權資產及無形資產。

其他收入、其他虧損淨額、財務成本淨額及所得稅開支並未計入分部業績。

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 6 REVENUE AND SEGMENT INFORMATION

(Continued)

##### (c) Segment information (Continued)

The segment results for the six months ended 30 June 2023 are as follows:

#### 6 收益及分部資料 (續)

##### (c) 分部資料 (續)

截至2023年6月30日止六個月  
的分部業績載列如下：

		(Unaudited) (未經審核)				
		Six months ended 30 June 2023				
		截至2023年6月30日止六個月				
	HK medical business 香港醫療 業務 HK\$'000 千港元	Sales of medical consumables 銷售醫療 耗材 HK\$'000 千港元	Mainland China ophthalmic business 內地眼科 業務 HK\$'000 千港元	Mainland China dental business 內地牙科 業務 HK\$'000 千港元	Total 合計 HK\$'000 千港元	
Segment revenue	分部收益	469,458	19,418	292,772	168,615	950,263
Gross profit	毛利	126,397	8,114	103,452	62,189	300,152
Selling expenses	銷售開支	(8,644)	-	(52,108)	(8,336)	(69,088)
Administrative expenses	行政開支	(61,663)	(431)	(92,634)	(23,993)	(178,721)
Share of profits of associates	分佔聯營公司利潤	3,426	-	-	-	3,426
Segment results	分部業績	59,516	7,683	(41,290)	29,860	55,769
Other income	其他收入					4,612
Other losses, net	其他虧損淨額					(2,805)
Finance costs, net	財務成本淨額					(403)
Profit before income tax	除所得稅前利潤					57,173
Income tax expense	所得稅開支					(19,176)
Profit for the period	期內利潤					37,997
<b>Other segment information</b>	<b>其他分部資料</b>					
Additions to non-current assets	添置非流動資產	23,539	-	45,470	16,476	85,485
Depreciation and amortisation	折舊及攤銷	(38,359)	(428)	(60,470)	(13,908)	(113,165)
Gains on disposal of non-current assets, net	出售非流動資產所得 收益淨額	-	-	218	23	241
Losses on disposal of right-of-use assets	出售使用權資產所得 虧損	(820)	-	-	-	(820)



# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 6 REVENUE AND SEGMENT INFORMATION

(Continued)

#### (c) Segment information (Continued)

The segment results for the six months ended 30 June 2022 are as follows:

### 6 收益及分部資料(續)

#### (c) 分部資料(續)

截至2022年6月30日止六個月的分部業績載列如下：

		(Unaudited) (未經審核)				
		Six months ended 30 June 2022 截至2022年6月30日止六個月				
		Mainland		Mainland		
		Sales of	China	China		
		medical	ophthalmic	dental		
		consumables	business	business		Total
		銷售醫療	內地眼科	內地牙科		合計
		業務	業務	業務		合計
		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
Segment revenue	分部收益	363,099	220,725	249,174	48,566	881,564
Gross profit	毛利	83,149	96,147	62,605	4,143	246,044
Selling expenses	銷售開支	(6,869)	(141)	(39,389)	(8,051)	(54,450)
Administrative expenses	行政開支	(56,149)	(739)	(91,401)	(10,938)	(159,227)
Share of profits of associates	分佔聯營公司利潤	16,243	-	-	-	16,243
Segment results	分部業績	36,374	95,267	(68,185)	(14,846)	48,610
Other income	其他收入					12,710
Other losses, net	其他虧損淨額					(27,870)
Finance costs, net	財務成本淨額					(8,335)
Profit before income tax	除所得稅前利潤					25,115
Income tax expense	所得稅開支					(21,570)
Profit for the period	期內利潤					3,545
<b>Other segment information</b>	<b>其他分部資料</b>					
Additions to non-current assets	添置非流動資產	32,736	-	128,318	76	161,130
Depreciation and amortisation	折舊及攤銷	(36,445)	-	(64,556)	(9,464)	(110,465)
Losses on disposal of non-current assets, net	出售非流動資產所得虧損淨額	-	-	(68)	(956)	(1,024)
Losses on disposal of right-of-use assets	出售使用權資產所得虧損	(63)	-	-	-	(63)

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 6 REVENUE AND SEGMENT INFORMATION

(Continued)

#### (c) Segment information (Continued)

During the six months ended 30 June 2023, there was no single external customer with revenue over 10% of the Group's total revenue. During the six months ended 30 June 2022, approximately HK\$105,112,000 or 11.9% of the Group's revenue was derived from a single external customer from the segment of sales of medical consumables.

No analysis of segment assets and liabilities is presented as they are not regularly provided to the executive directors.

### 7 OTHER INCOME

		Six months ended 30 June	
		截至6月30日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Management fee income	管理費收入	3,044	8,071
Rental income	租金收入	205	146
Rent concessions (Note 16)	租金寬免(附註16)	308	383
Government grants (Note)	政府補助(附註)	899	3,938
Others	其他	156	172
		<b>4,612</b>	<b>12,710</b>

Note: There are no unfulfilled conditions or other contingencies attaching to these grants. The Group did not benefit directly from any other forms of government assistance.

### 6 收益及分部資料(續)

#### (c) 分部資料(續)

於截至2023年6月30日止六個月，概無單一外部客戶產生的收益佔本集團的總收益10%以上。截至2022年6月30日止六個月，約105,112,000港元或11.9%本集團收益來自銷售醫療耗材分部的單一外部客戶。

由於並無定期向執行董事提供分部資產及負債分析，故並無呈列該等分析。

### 7 其他收入

附註：並無有關該等補助的未履約條件或其他或然情況。本集團並無直接受惠於任何其他形式的政府資助。

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 8 OTHER LOSSES, NET

### 8 其他虧損淨額

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
(Gains)/losses on disposal of property, plant and equipment, net	出售物業、廠房及設備所得(收益)/虧損淨額	(241)	1,024
Losses on disposal of right-of-use assets	出售使用權資產所得虧損 提前終止租賃的收益	820	63
Fair value loss on a financial asset at fair value through profit or loss (Note 19)	按公平值計入損益的金融資產的公平值虧損 (附註19)	1,519	24,003
Exchange losses, net	匯兌虧損淨額	707	2,780
		<b>2,805</b>	<b>27,870</b>

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 9 EXPENSES BY NATURE

### 9 按性質劃分的費用

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
Amortisation of intangible assets (Note 15)	無形資產攤銷(附註15)	800	692
Auditor's remuneration	核數師薪酬		
– Audit services	– 審計服務	1,140	974
– Non-audit services	– 非審計服務	53	180
Depreciation of property, plant and equipment (Note 14)	物業、廠房及設備折舊(附註14)	39,556	43,659
Depreciation of investment property	投資物業折舊	171	122
Depreciation of right-of-use assets (Note 16)	使用權資產折舊(附註16)	72,638	65,992
Doctors' consultation fees	醫生診金	199,168	150,559
Cost of inventories and consumables	存貨及耗材成本	202,317	275,610
Employee benefit expenses	僱員福利開支	250,122	201,222
Expenses relating to short-term leases (Note 16)	與短期租賃有關的開支(附註16)	7,145	1,938
Legal and professional fees	法律及專業費用	1,790	2,887
Office supplies	辦公用品	1,305	936
Bank service charges	銀行服務費用	6,522	5,474
Promotion expenses	推廣開支	68,344	53,932
Repair and maintenance fees	維修及保養費用	5,762	5,074
Others	其他	41,087	39,946
<b>Total cost of revenue, selling and administrative expenses</b>	<b>收益成本、銷售及行政開支總額</b>	<b>897,920</b>	<b>849,197</b>

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 10 FINANCE COSTS, NET

### 10 財務成本淨額

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Finance income</b>	<b>財務收入</b>		
Bank interest income	銀行利息收入	8,865	1,352
<b>Finance costs</b>	<b>財務成本</b>		
Interest expense on lease liabilities (Note 16)	租賃負債利息開支(附註16)	(8,810)	(9,077)
Interest expense on loan from a non-controlling interest	非控股權益貸款的利息開支	(202)	(216)
Interest expense on bank loan	銀行貸款利息開支	(256)	(394)
		(9,268)	(9,687)
<b>Finance costs, net</b>	<b>財務成本淨額</b>	<b>(403)</b>	<b>(8,335)</b>

### 11 INCOME TAX EXPENSE

Hong Kong profits tax has been provided at the rate of 16.5% (six months ended 30 June 2022: 16.5%) on the estimated assessable profits for the period.

The applicable tax rate for the subsidiaries in Mainland China of the Group is 25% (six months ended 30 June 2022: 25%) for the period.

### 11 所得稅開支

期內，香港利得稅已按估計應課稅利潤的稅率16.5% (截至2022年6月30日止六個月：16.5%) 計提撥備。

期內，本集團內地附屬公司的適用稅率為25% (截至2022年6月30日止六個月：25%)。

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 11 INCOME TAX EXPENSE (Continued)

The amount of taxation charged to the condensed consolidated interim statement of comprehensive income represents:

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
Current income tax	即期所得稅		
– Hong Kong profits tax	– 香港利得稅	11,946	13,985
– China enterprise income tax	– 中國企業所得稅	5,761	620
Under-provision in prior years	過往年度撥備不足	62	587
Deferred income tax	遞延所得稅	1,407	6,378
Income tax expense	所得稅開支	19,176	21,570

#### 12 EARNINGS PER SHARE

##### (a) Basic

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

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核)	2022 2022年 (Unaudited) (未經審核)
Profit attributable to equity holders of the Company during the period (HK\$'000)	期內本公司權益持有人應佔利潤(千港元)	29,758	14,815
Weighted average number of ordinary shares in issue	已發行普通股加權平均數	1,258,860,726	1,226,788,583
Basic earnings per share (HK cents)	每股基本盈利(港仙)	2.36	1.21

#### 11 所得稅開支(續)

扣除簡明綜合中期全面收益表的稅項金額為：

#### 12 每股盈利

##### (a) 基本

每股基本盈利按本公司權益持有人應佔利潤除以已發行普通股加權平均數計算。

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 12 EARNINGS PER SHARE (Continued)

##### (b) Diluted

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. During the period, there was no dilutive potential ordinary shares (six months ended 30 June 2022: one category).

For the Pre-IPO Share Option and Post-IPO Share Option Schemes, the number of shares included as below is the number of shares that are dilutive and would have been outstanding assuming the completion of the share issue to the grantees.

As at 30 June 2023, 4,195,000 (30 June 2022: 4,792,000) post-IPO share options outstanding are not included in the calculation of diluted earnings per share because they are antidilutive for the period.

#### 12 每股盈利(續)

##### (b) 攤薄

每股攤薄盈利乃假設已轉換所有具攤薄潛力的普通股，並通過調整發行在外的普通股的加權平均數進行計算。期內，並無任何類別具攤薄潛力的普通股(截至2022年6月30日止六個月：有一類)。

就首次公開發售購股權及首次公開發售後購股權計劃而言，計入以下的股份數目為攤薄，並假設向承配人發行股份完成後發行在外的股份。

於2023年6月30日，4,195,000份(2022年6月30日：4,792,000份)尚未行使的首次公開發售後購股權於計算每股攤薄盈利時並無計入，此乃由於該等購股權於該期間具反攤薄作用。

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核)	2022 2022年 (Unaudited) (未經審核)
Profit attributable to equity holders of the Company during the period (HK\$'000)	期內本公司權益持有人應佔利潤(千港元)	29,758	14,815
Weighted average number of ordinary shares in issue	已發行普通股加權平均數	1,258,860,726	1,226,788,583
Adjustments for:	就以下各項作出調整：		
– impact of the share option schemes	– 購股權計劃的影響	–	831,676
Weighted average number of ordinary shares for diluted earnings per share	用於計算每股攤薄盈利的普通股加權平均數	1,258,860,726	1,227,620,259
Diluted earnings per share (HK cents)	每股攤薄盈利(港仙)	2.36	1.21

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 13 DIVIDENDS

The Directors do not recommend the payment of an interim dividend for the six months ended 30 June 2023 (six months ended 30 June 2022: Nil).

#### 13 股息

董事不建議就截至2023年6月30日止六個月派付中期股息(截至2022年6月30日止六個月：無)。

#### 14 PROPERTY, PLANT AND EQUIPMENT

#### 14 物業、廠房及設備

		HK\$'000 千港元
(Unaudited)	(未經審核)	
<b>Six months ended 30 June 2023</b>	<b>截至2023年6月30日止六個月</b>	
Opening net book amount	期初賬面淨值	392,333
Additions	添置	41,856
Disposal	出售	(694)
Depreciation (Note 9)	折舊(附註9)	(39,556)
Currency translation differences	外幣換算差額	(14,538)
Closing net book amount	期末賬面淨值	379,401
(Unaudited)	(未經審核)	
<b>Six months ended 30 June 2022</b>	<b>截至2022年6月30日止六個月</b>	
Opening net book amount	期初賬面淨值	301,961
Additions	添置	36,551
Additions through acquisition of subsidiaries	透過收購附屬公司添置	119,817
Disposal	出售	(1,024)
Depreciation (Note 9)	折舊(附註9)	(43,659)
Currency translation differences	外幣換算差額	(14,243)
Closing net book amount	期末賬面淨值	399,403



# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 15 INTANGIBLE ASSETS

### 15 無形資產

		Goodwill 商譽 HK\$'000 千港元	Brand name 品牌名稱 HK\$'000 千港元	Others 其他 HK\$'000 千港元	Total 總計 HK\$'000 千港元
(Unaudited)	(未經審核)				
<b>Six months ended</b>	<b>截至2023年6月30日</b>				
<b>30 June 2023</b>	<b>止六個月</b>				
Opening net book amount	期初賬面淨值	540,684	271,513	9,196	821,393
Additions	添置	-	-	330	330
Amortisation (Note 9)	攤銷(附註9)	-	-	(800)	(800)
Currency translation differences	外幣換算差額	(16,413)	(11,574)	(330)	(28,317)
Closing net book amount	期末賬面淨值	524,271	259,939	8,396	792,606
(Unaudited)	(未經審核)				
<b>Six months ended</b>	<b>截至2022年6月30日</b>				
<b>30 June 2022</b>	<b>止六個月</b>				
Opening net book amount	期初賬面淨值	194,970	-	8,991	203,961
Additions	添置	-	-	884	884
Additions through acquisition of subsidiaries	透過收購附屬公司添置	353,430	289,911	79	643,420
Amortisation (Note 9)	攤銷(附註9)	-	-	(692)	(692)
Currency translation differences	外幣換算差額	(13,849)	(8,512)	(360)	(22,721)
Closing net book amount	期末賬面淨值	534,551	281,399	8,902	824,852

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 16 LEASES

This note provides information for leases where the Group is a lessee.

#### (a) Amounts recognised in the condensed consolidated interim statement of financial position

The condensed consolidated interim statement of financial position shows the following balances relating to the leases:

		As at	
		30 June	31 December
		2023	2022
		2023年	2022年
		6月30日	12月31日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
<b>Right-of-use assets</b>	<b>使用權資產</b>		
Properties	物業	<b>323,736</b>	357,128
Land use right	土地使用權	<b>289,567</b>	305,761
Medical equipment	醫療設備	<b>236</b>	2,419
		<b>613,539</b>	665,308
<b>Lease liabilities</b>	<b>租賃負債</b>		
Current	流動	<b>113,091</b>	115,078
Non-current	非流動	<b>249,444</b>	281,937
		<b>362,535</b>	397,015

Additions to the right-of-use assets during the six months ended 30 June 2023 amounted to approximately HK\$43,299,000 (six months ended 30 June 2022: HK\$123,695,000) and the additions of right-of-use assets through acquisition of subsidiaries amounted to Nil (six months ended 30 June 2022: HK\$82,442,000), representing the lease of clinics, hospitals, office premises, staff quarters and medical equipment.

截至2023年6月30日止六個月，使用權資產添置約43,299,000港元(截至2022年6月30日止六個月：123,695,000港元)，透過收購附屬公司添置使用權資產為零港元(截至2022年6月30日止六個月：82,442,000港元)，指租賃診所、醫院、辦公室物業、員工宿舍及醫療設備。

### 16 租賃

此附註載列有關本集團作為承租人所訂立租賃的資料。

#### (a) 於簡明綜合中期財務狀況表確認的金額

簡明綜合中期財務狀況表顯示以下有關租賃的結餘：

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 16 LEASES (Continued)

##### (b) Amounts recognised in the condensed consolidated interim statement of comprehensive income

The condensed consolidated interim statement of comprehensive income shows the following amounts relating to the leases:

		Six months ended 30 June 截至6月30日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Depreciation charge of right-of-use assets (Note 9)	使用權資產折舊費用 (附註9)	72,638	65,992
Expenses related to short-term leases (Note 9)	與短期租賃有關的開支 (附註9)	7,145	1,938
Rent concessions (Note 7)	租金寬免 (附註7)	308	383
Interest expense (Note 10)	利息開支 (附註10)	8,810	9,077

Depreciation expense charged in the condensed consolidated interim statement of comprehensive income is as follows:

		Six months ended 30 June 截至6月30日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Cost of revenue	銷售成本	45,159	47,671
Administrative expenses	行政開支	27,479	18,321
		72,638	65,992

The total cash outflow for leases in the six months ended 30 June 2023 amounted to HK\$80,863,000 (six months ended 30 June 2022: HK\$67,196,000).

#### 16 租賃 (續)

##### (b) 於簡明綜合中期全面收益表確認的金額

簡明綜合中期全面收益表顯示以下有關租賃的款項：

計入簡明綜合中期全面收益表的折舊開支如下：

截至2023年6月30日止六個月的租賃總現金流出達80,863,000港元(截至2022年6月30日止六個月：67,196,000港元)。

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 16 LEASES (Continued)

#### (c) The Group's leasing activities and how these are accounted for

The Group leases various properties including clinics, hospitals, office premises, staff quarters and medical equipment. The lease terms are between one and fourteen years, and the majority of lease agreements are renewable at the end of the lease period at market rate.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor.

Extension and termination options are included in a number of property leases across the Group. These are used to maximise operational flexibility in terms of managing the assets used in the Group's operations. The majority of extension and termination options held are exercisable only by the Group and not by the respective lessor.

### 17 INTEREST IN ASSOCIATES

The amount recognised in the condensed consolidated interim statement of financial position is as follows:

		HK\$'000 千港元
(Unaudited)	(未經審核)	
<b>Balance as at 1 January 2022</b>	<b>於2022年1月1日的結餘</b>	24,814
Dividend received	已收股息	(20,651)
Share of profits	分佔溢利	16,243
<b>Balance as at 30 June 2022</b>	<b>於2022年6月30日的結餘</b>	20,406
(Unaudited)	(未經審核)	
<b>Balance as at 1 January 2023</b>	<b>於2023年1月1日的結餘</b>	41,962
Share of profits	分佔溢利	3,426
<b>Balance as at 30 June 2023</b>	<b>於2023年6月30日的結餘</b>	45,388

### 16 租賃(續)

#### (c) 本集團的租賃活動及該等活動如何列賬

本集團租賃多項物業(包括診所、醫院、辦公室物業、員工宿舍)及醫療設備。租期介乎一年至十四年,且大多數租賃協議於租賃期末可按市價續訂。

租賃條款乃按個別基準磋商,包含各種不同條款及條件。除出租人持有的租賃資產中的擔保權益外,租賃協議並無施加任何契諾。

本集團多個物業租賃包括延長及終止選擇權,藉以在管理本集團營運所用的資產時,達成營運靈活性最大化。大部分所持有的延長及終止選擇權僅限本集團行使,而不可由各自的出租人行使。

### 17 於聯營公司的權益

於簡明綜合中期財務狀況表中確認的金額如下:

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 17 INTEREST IN ASSOCIATES (Continued)

Set out below is the information of the associate of the Group as at 30 June 2023 and 2022, which, in the opinion of the directors, is material to the Group. The associate listed below has share capital consisting solely of ordinary shares.

Nature of investment in associates that is material to the Group:

#### 17 於聯營公司的權益(續)

以下是本集團聯營公司於2023年及2022年6月30日的資料，董事認為該等資料對本集團屬重大。下文所列的聯營公司的股本僅由普通股組成。

對本集團重大的於聯營公司的投資的性質：

Company name	Place of incorporation	Particulars of issued share capital/ registered capital	Effective interest held by the Group				Principal activities	Carrying amount	
			30 June 2023	30 June 2022	30 June 2023	30 June 2022		2023	2022
公司名稱	註冊成立地點	已發行股本/ 註冊資本詳情	直接	間接	直接	間接	主營業務	2023年 6月30日	2022年 6月30日
			本集團所持實際權益					賬面值	
			2022年6月30日		2021年6月30日			2023年 6月30日	2022年 6月30日
			直接	間接	直接	間接		HK\$'000 (Unaudited) 千港元 (未經審核)	HK\$'000 (Unaudited) 千港元 (未經審核)
Health Hope International Medical Laboratory Limited ("Health Hope")	Hong Kong	8,100,000 ordinary shares HK\$35,280,000	45.9%	N/A	45.9%	N/A	Medical laboratory services	44,566	19,135
希華檢測(國際)有限公司 ("希華")	香港	8,100,000 股普通股 35,280,000港元	45.9%	不適用	45.9%	不適用	醫學檢驗服務	44,566	19,135

**18 FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME**

As at 30 June 2023, the Group's financial assets at fair value through other comprehensive income represent unlisted equity instruments which are not held for trading, and the Group has irrevocably elected an initial recognition in this category. Details are as follows:

**18 按公平值計入其他全面收入的金融資產**

於2023年6月30日，本集團按公平值計入其他全面收入的金融資產指並非持作買賣的非上市權益工具，而本集團已於此類別不可撤銷地選擇初始確認。詳情如下：

		HK\$'000 千港元
(Unaudited)	(未經審核)	
<b>Balance as at 1 January 2022 and 30 June 2022</b>	<b>於2022年1月1日及2022年6月30日 的結餘</b>	52,575
(Unaudited)	(未經審核)	
<b>Balance as at 1 January 2023 and 30 June 2023</b>	<b>於2023年1月1日及2023年6月30日 的結餘</b>	<b>74,167</b>

The fair values of the equity instruments were determined by reference to the specific valuation techniques of recent transaction prices in arm's length transactions.

權益工具的公平值乃參考公平交易近期交易價格的特定估值技術釐定。

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 18 FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Continued)

Nature of financial instruments:

#### 18 按公平值計入其他全面收入的金融資產(續)

金融工具的性质：

Company name 公司名稱	Place of incorporation/ establishment and kind of legal entity 註冊成立／成立地點 及法律實體類型	Particulars of issued share capital/ registered capital 已發行股本／ 註冊資本詳情	Effective interest held by the Company Directly 本公司持有 實際權益 直接		Principal activities/ place of operation 主營業務／營運地點
			30 June 6月30日	30 June 6月30日	
Avalon Global Holdings Limited ("Avalon")	British Virgin Islands	124,302,101 ordinary shares of no par value	4%	4%	Development of next generation healthcare solutions across biopharma, diagnostics, medical devices and other area of healthcare, HK
Avalon Global Holdings Limited ("Avalon")	英屬處女群島	124,302,101 股無面值的普通股	4%	4%	於涵蓋生物製藥、診斷、醫療器械及其他醫療保健領域開發下一代醫療保健解決方案，香港
BELKIN Vision Ltd. ("Belkin")	Israel	925,223 ordinary shares of NIS 0.01 each; 3,164,685 preferred shares of NIS 0.01 each	8%	8%	Development of automated one-second glaucoma laser treatment, Israel
BELKIN Vision Ltd. ("Belkin")	以色列	每股面值0.01 新錫克爾的 925,223股普通股； 每股面值0.01 新錫克爾的 3,164,685股優先股	8%	8%	開發自動飛秒青光眼激光治療法，以色列

**19 FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS**

As at 30 June 2023, the Group's financial asset at fair value through profit or loss represents listed equity instruments in Hong Kong which are held for trading, and the Group has irrevocably elected an initial recognition in this category. Details are as follows:

**19 按公平值計入損益的金融資產**

截至2023年6月30日，本集團按公平值計入損益的金融資產指於香港持作買賣的上市權益工具，本集團已於此類別不可撤銷地選擇一個初步確認。詳情如下：

		HK\$'000 千港元
(Unaudited)	(未經審核)	
<b>Balance as at 1 January 2022</b>	<b>於2022年1月1日的結餘</b>	55,704
Fair value loss on equity investments at financial asset at fair value through profit or loss (Note 8)	按公平值計入損益的金融資產之股本投資的公平值虧損(附註8)	(24,003)
<b>Balance as at 30 June 2022</b>	<b>於2022年6月30日的結餘</b>	31,701
(Unaudited)	(未經審核)	
<b>Balance as at 1 January 2023</b>	<b>於2023年1月1日的結餘</b>	22,484
Fair value loss on equity investments at financial asset at fair value through profit or loss (Note 8)	按公平值計入損益的金融資產之股本投資的公平值虧損(附註8)	(1,519)
<b>Balance as at 30 June 2023</b>	<b>於2023年6月30日的結餘</b>	20,965



## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 20 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES      20 按金、預付款項及其他應收款項

		As at 於	
		30 June 2023 2023年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2022年 12月31日 HK\$'000 千港元 (Audited) (經審核)
<b>Non-current</b>	<b>非即期</b>		
Prepayments for property, plant and equipment	物業、廠房及設備預付款項	13,792	4,746
Rental and other deposits	租金及其他按金	3,471	6,673
Prepayment for employee compensation	僱員補償預付款項	14,480	18,573
		<b>31,743</b>	29,992
<b>Current</b>	<b>即期</b>		
Prepayments for inventories	預付存貨款項	3,284	4,237
Prepayments for rental expenses	預付租賃費用	1,521	1,409
Prepayments for operating expenses	預付營運費用	13,626	10,485
Prepayment for employee compensation	僱員補償預付款項	2,688	956
Rental and other deposits	租金及其他按金	34,106	29,510
Others	其他	9,063	6,198
		<b>64,288</b>	52,795
Total deposits, prepayments and other receivables	按金、預付款項及其他應收款項合計	<b>96,031</b>	82,787

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 21 INVENTORIES

### 21 存貨

		As at 於	
		30 June 2023 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Pharmaceuticals and medical consumables	藥品及醫用耗材	23,044	38,023
Vision aid products	視力輔助產品	14,427	13,355
		<b>37,471</b>	<b>51,378</b>

### 22 TRADE RECEIVABLES

The trade receivables are due when services are rendered and goods are sold. The ageing analysis of the trade receivables based on due date and invoice date was as follows:

### 22 貿易應收款項

貿易應收款項於提供服務及出售貨物時即為到期應付。貿易應收款項按到期日期及發票日期的賬齡分析如下：

		As at 於	
		30 June 2023 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
0-90 days	0至90日	33,742	39,354
91-180 days	91至180日	9,984	4,565
Over 180 days	超過180日	4,668	3,214
		<b>48,394</b>	<b>47,133</b>

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 23 SHARE CAPITAL

### 23 股本

		Number of ordinary shares 普通股數目 '000 千股	Nominal value of ordinary shares 普通股面值 HK\$'000 千港元
<b>Authorised:</b> (Unaudited)	<b>法定：</b> (未經審核)		
At 1 January 2023 and 30 June 2023	於2023年1月1日及 2023年6月30日	<b>8,000,000</b>	<b>800,000</b>
(Unaudited)	(未經審核)		
At 1 January 2022 and 30 June 2022	於2022年1月1日及 2022年6月30日	8,000,000	800,000
<b>Issued and paid:</b> (Unaudited)	<b>已發行及繳足：</b> (未經審核)		
At 1 January 2023 and 30 June 2023	於2023年1月1日及 2023年6月30日	<b>1,266,559</b>	<b>126,656</b>
(Unaudited)	(未經審核)		
At 1 January 2022	於2022年1月1日	1,150,341	115,034
Issuance of shares	發行股份	85,290	8,529
Issuance of shares upon exercise of pre-IPO share options	行使首次公開發售前 購股權後發行股份	872	87
At 30 June 2022	於2022年6月30日	1,236,503	123,650

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 24 SHARE OPTION SCHEME

The Company approved and adopted the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme pursuant to shareholder's resolutions passed on 28 June 2017 and 13 December 2017, respectively. Share options were granted under both schemes to incentivise the Company's directors, senior management, ophthalmologists, physicians, employees, and consultants.

The following table discloses details of the Company's share options granted under the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme held by eligible participants and movements in such holdings in relation thereto during the periods ended 30 June 2023 and 2022:

Grant date	Expiry date	Exercise price per share	Note	Number of share options '000			
				At 1 January 2023	Exercised during the period	Lapsed during the period	At 30 June 2023
授出日期	屆滿日期	每股行使價 HK\$ 港元	附註	於 2023年 1月1日	期內已行使	期內已失效	於 2023年 6月30日

#### Post-IPO Share Option Scheme

##### 首次公開發售後購股權計劃

18 July 2019	16 November 2023	5.18	(ii)	2,855	-	-	2,855
2019年7月18日	2023年11月16日						
14 September 2020	13 September 2023	6.34	(iii)	1,140	-	-	1,140
2020年9月14日	2023年9月13日						
2 November 2021	1 November 2027	7.73	(iv)	200	-	-	200
2021年11月2日	2027年11月1日						
				4,195	-	-	4,195
Number of option exercisable at period end ('000)	於期末可行使的購股權數目 (千份)						4,062
Weighted average exercise price (HK\$)	加權平均行使價 (港元)			5.62	N/A	N/A	5.62
Weighted average remaining contractual life (years)	加權平均餘下合約年期 (年)						0.47

### 24 購股權計劃

根據分別於2017年6月28日及2017年12月13日通過的股東決議案，本公司已批准並採納首次公開發售前購股權計劃及首次公開發售後購股權計劃。本公司根據該兩項計劃授出購股權以激勵其董事、高級管理層、眼科醫生、醫生、僱員及顧問。

下表披露由合資格參與者持有的首次公開發售前購股權計劃及首次公開發售後購股權計劃項下授出的本公司購股權詳情以及截至2023年及2022年6月30日止期間的有關持股變動：

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 24 SHARE OPTION SCHEME (Continued)

### 24 購股權計劃 (續)

Grant date 授出日期	Expiry date 屆滿日期	Exercise price per share 每股行使價 HK\$ 港元	Note 附註	Number of share options '000 購股權數目千份			At 30 June 2022 於 2022年 6月30日
				At 1 January 2022 於 2022年 1月1日	Exercised during the period 期內已行使	Lapsed during the period 期內已失效	
<b>Pre-IPO Share Option Scheme</b>							
<b>首次公開發售前購股權計劃</b>							
1 April 2017 2017年4月1日	31 March 2023 2023年3月31日	0.1	(i)	519	-	(519)	-
1 April 2017 2017年4月1日	31 March 2023 2023年3月31日	1.0	(i)	173	(130)	(43)	-
1 April 2017 2017年4月1日	31 March 2027 2027年3月31日	1.0	(i)	742	(742)	-	-
				1,434	(872)	(562)	-
<b>Post-IPO Share Option Scheme</b>							
<b>首次公開發售後購股權計劃</b>							
18 July 2019 2019年7月18日	16 November 2023 2023年11月16日	5.18	(ii)	3,452	-	-	3,452
14 September 2020 2020年9月14日	13 September 2023 2023年9月13日	6.34	(iii)	1,140	-	-	1,140
2 November 2021 2021年11月2日	1 November 2027 2027年11月1日	7.73	(iv)	200	-	-	200
				6,226	(872)	(562)	4,792
Number of option exercisable at period end ('000)	於期末可行使的購股權數目 (千份)						1,737
Weighted average exercise price (HK\$)	加權平均行使價(港元)			4.44	1.00	0.17	5.56
Weighted average remaining contractual life (years)	加權平均餘下合約年期(年)						1.34

## 24 SHARE OPTION SCHEME (Continued)

- (i) On 1 April 2017, 43,578,000 options were granted to a total of 131 grantees, which include certain ophthalmologists, physicians, employees and executive directors.

The options are vested over periods of one to five years. The vesting of the pre-IPO share options granted to the ophthalmologists and certain employees is subject to performance targets in terms of revenue generated during the vesting periods. No performance condition exists for the consultants, remaining employees and executive directors who shall remain in their engagement, employment or office over the vesting periods under the service condition.

The exercise price of each option ranges from HK\$0.1 to HK\$1.0. Once vested, the options remain exercisable for periods of three to five years. All unexercised pre-IPO share options will lapse by the end of the exercise periods or upon the cessation of employment of the grantees under the service condition.

- (ii) On 18 July 2019, 6,540,000 options were granted under the Post-IPO Share Option Scheme to a total of 40 grantees, which include certain Hong Kong ophthalmologists, consultants and an executive director.

The options are vested over periods of one to three years. The vesting of these options to the Hong Kong Ophthalmologists are subject to performance targets in terms of revenue generated during the vesting periods. No performance condition exists for the consultants, and executive director who shall remain in their engagement, employment or office over the vesting periods under the service condition.

## 24 購股權計劃(續)

- (i) 於2017年4月1日，向合共131名承授人(包括若干名眼科醫生、醫生、僱員及執行董事)授出43,578,000份購股權。

購股權歸屬期為一至五年。歸屬授予眼科醫生及若干僱員的首次公開發售前購股權須受歸屬期間所產生收益的業績目標規限。對於顧問、餘下僱員及執行董事並無設置業績條件，而彼等於歸屬期內須仍按照服務條件受聘、受僱或留任。

每份購股權的行使價介乎0.1港元至1.0港元。一旦歸屬，購股權可於三至五年期間內行使。所有未行使的首次公開發售前購股權將於行使期末或於按照服務條件停止僱用承授人後失效。

- (ii) 於2019年7月18日，向合共40名承授人(包括若干名香港眼科醫生、顧問及一名執行董事)授出6,540,000份購股權。

購股權歸屬期為一至三年。歸屬該等授予香港眼科醫生的購股權須受歸屬期間所產生收入的業績目標規限。對於顧問及執行董事並無設置業績條件，而彼等於歸屬期內須仍按照服務條件受聘、受僱或留任。

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 24 SHARE OPTION SCHEME (Continued)

(ii) (Continued)

The exercise price of each option is HK\$5.18. Once vested, the options remain exercisable but not to exceed the period of five years from the date of grant. All unexercised post-IPO share options will lapse by the end of the exercise periods or upon the cessation of service of the grantee.

- (iii) On 14 September 2020, 1,140,000 options were granted under the Post-IPO Share Option Scheme to the executive director of the Company, Ms. LI Xiaoting.

The options were vested over one year. No performance condition exists for the executive director who shall remain in office over the vesting periods under the service condition.

The exercise price of each option is HK\$6.34. Once vested, the options remain exercisable until three years from the date of grant. All unexercised post-IPO share options will lapse by the end of the exercise periods or upon the cessation of service of the grantee.

- (iv) On 2 November 2021, 200,000 options were granted under the Post-IPO Share Option Scheme to the independent non-executive director of the Company, Dr. Rex AU YEUNG Pak-Kuen.

The options are vested over periods of one to three years. No performance condition exists for the independent non-executive director who shall remain in office over the vesting periods under the service condition.

The exercise price of each option is HK\$7.73. Once vested, the options remain exercisable until three years from the vested dates. All unexercised post-IPO share options will lapse by the end of the exercise periods.

#### 24 購股權計劃(續)

(ii) (續)

每份購股權的行使價為5.18港元。一旦歸屬，購股權可於授出日期起行使，但不超過五年期。所有未行使的首次公開發售後購股權將於行使期末或於承授人終止服務後失效。

- (iii) 於2020年9月14日，根據首次公開發售後購股權計劃向本公司執行董事李肖婷女士授出1,140,000份購股權。

購股權歸屬期為一年。對於執行董事並無設置業績條件，而彼於歸屬期內須仍按照服務條件留任。

每份購股權的行使價為6.34港元。一旦歸屬，購股權可於授出日期起三年內行使。所有未行使的首次公開發售後購股權將於行使期末或於承授人終止服務後失效。

- (iv) 於2021年11月2日，根據首次公開發售後購股權計劃向本公司獨立非執行董事歐陽伯權博士授出200,000份購股權。

購股權歸屬期為一至三年。對於獨立非執行董事並無設置業績條件，而彼於歸屬期內須仍按照服務條件留任。

每份購股權的行使價為7.73港元。一旦歸屬，購股權可於歸屬日期起三年內行使。所有未行使的首次公開發售後購股權將於行使期末失效。

## 24 SHARE OPTION SCHEME (Continued)

(v) During the six months ended 30 June 2023, share-based payment expenses of approximately HK\$88,000 (six months ended 30 June 2022: HK\$1,046,000) were recognised in the condensed consolidated interim statement of comprehensive income in relation to the share options.

## 25 SHARE AWARD SCHEME

Futu Trustee Limited, a company incorporated in Hong Kong and authorised to undertake trust business in accordance with the laws of Hong Kong, was appointed as the trustee (the “Trustee”) for the administration of the share award scheme (“2022 Share Award Scheme”). The Trustee will hold the shares on trust for the selected participants. The Trustee and its ultimate beneficial owners are third parties independent of, and not connected with, the Group or its connected persons.

The aggregate number of new shares granted by the Group (“Awarded shares”) currently permitted to be awarded under 2022 Share Award Scheme is limited to 10% of the total number of issued Shares as of the Adoption Date.

Under 2022 Share Award Scheme, the employees or consultants for providing services to the Group (“Selected Participants”) are entitled to receive shares in the Company.

When a Selected Participant has satisfied all vesting conditions, which might include service and/or performance conditions, specified by the Board at the time of making the award and become entitled to the shares of the Company forming the subject of the award, the Trustee shall transfer the relevant vested Awarded shares to that Selected Participant employee at no cost.

## 24 購股權計劃(續)

(v) 截至2023年6月30日止六個月，有關購股權的以股份為基礎的付款開支約88,000港元(截至2022年6月30日止六個月：1,046,000港元)於簡明綜合中期全面收益表確認。

## 25 股份獎勵計劃

富途信託有限公司(一間於香港註冊成立並根據香港法例獲授權經營信託業務的公司)獲委任為信託人(「信託人」)以管理股份獎勵計劃(「2022年股份獎勵計劃」)。信託人將以信託形式為選定參與者持有股份。信託人及其最終實益擁有人為獨立於本集團或其關連人士的第三方，與本集團或其關連人士並無關連。

根據2022年股份獎勵計劃，本集團現時獲准授出的新股份(「獎勵股份」)總數，以截至採納日期已發行股份總數的10%為限。

根據2022年股份獎勵計劃，為本集團提供服務的僱員或顧問(「選定參與者」)有權收取本公司股份。

當選定參與者符合董事會在作出獎勵時所訂明的所有歸屬條件(可包括服務及/或績效條件)，並成為享有權利獲取該獎勵指涉的本公司股份，信託人須向該選定參與者僱員無償轉移相關的已歸屬獎勵股份。



## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 25 SHARE AWARD SCHEME (Continued)

The Trustee shall not exercise the voting rights in respect of any shares of the Company held under the Trust, including, inter alia, the Awarded shares and further shares of the Company acquired out of the income derived therefrom.

No Awarded shares were vested during the period ended 30 June 2023.

#### 25 股份獎勵計劃(續)

信託人不得就根據信託持有的任何本公司股份行使表決權，包括但不限於獎勵股份及透過獎勵股份所得收入購入的其他本公司股份。

截至2023年6月30日止期間並無任何獎勵股份歸屬。

	Outstanding at 1 January 2023 於2023年 1月1日 已發行在外	Issued during the period 期內已發行	Forfeited during the period 期內沒收	Regrant during the period 期內再授出	Vested during the period 期內歸屬	Outstanding at 30 June 2023 於2023年 6月30日 已發行在外
Award type 獎勵類別				-		
Share award grant 授出股份獎勵	-	80,000	-	-	-	80,000

The fair value of the share awards was calculated based on the market price of the Group's shares at the respective grant date. During the six months ended 30 June 2023, share-based payment expenses of approximately HK\$2,000 (six months ended 30 June 2022: Nil) were recognised in the condensed consolidated interim statement of comprehensive income in relation to the share awards.

股份獎勵的公平值根據本集團股份於相關授出日期的市價計算。截至2023年6月30日止六個月，已就股份獎勵於簡明綜合中期全面收益表確認為約2,000港元(截至2022年6月30日止六個月：無)以股份為基礎付款的開支。

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 26 TRADE PAYABLES

Trade payables, based on invoice date, were aged as follows:

#### 26 貿易應付款項

貿易應付款項按發票日期呈列的賬齡如下：

		As at 於	
		30 June 2023 2023年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2022年 12月31日 HK\$'000 千港元 (Audited) (經審核)
0-30 days	0至30日	36,213	29,462
31-60 days	31至60日	6,435	7,361
61-90 days	61至90日	6,296	2,609
Over 90 days	超過90日	3,855	5,874
		<b>52,799</b>	<b>45,306</b>

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 27 ACCRUALS AND OTHER PAYABLES

### 27 應計費用及其他應付款項

		As at 於	
		30 June 2023 2023年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2022年 12月31日 HK\$'000 千港元 (Audited) (經審核)
<b>Non-current</b>	<b>非流動</b>		
Provision for reinstatement costs	重修成本撥備	1,633	2,968
<b>Current</b>	<b>流動</b>		
Accruals for employee benefits	應計員工福利費	37,956	43,482
Accruals for operating expenses	應計營運開支	36,272	23,010
Accruals for listing expenses	應計上市開支	3,591	3,591
Payables for doctors' consultation fees	應付醫生診金	42,189	40,828
Payables for property, plant and equipment	應付物業、廠房及設備款項	2,937	2,827
Consideration payable for acquisition of subsidiaries	收購附屬公司應付代價	1,027	1,027
Provision for reinstatement costs	重修成本撥備	2,722	456
Others	其他	1,920	1,891
		128,614	117,112
Total accruals and other payables	應計費用及其他應付款項總額	130,247	120,080

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 28 BORROWINGS

### 28 借款

		As at 於	
		30 June 2023 2023年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2022年 12月31日 HK\$'000 千港元 (Audited) (經審核)
<b>Current</b>	<b>流動</b>		
Borrowings	借款	<b>13,042</b>	34,257

As at 30 June 2023, all of the Group's borrowings are repayable on demand and the effective interest rate of borrowings was 4.71% (31 December 2022: 5.49%) per annum.

於2023年6月30日，本集團的所有借款為須按要求償還，借款的有效年利率為4.71%（2022年12月31日：5.49%）。

### 29 COMMITMENTS

#### (a) Capital commitments

Significant capital expenditure contracted for at the end of the period/year but not recognised as liabilities is as follows:

### 29 承擔

#### (a) 資本承擔

於期／年末已訂約但未確認為負債的重大資本開支如下：

		As at 於	
		30 June 2023 2023年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 2022年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Property, plant and equipment	物業、廠房及設備	<b>126,915</b>	47,659

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 29 COMMITMENTS (Continued)

##### (b) Operating lease commitments

As at 30 June 2023, the Group had future aggregate minimum lease payments under non-cancellable short-term leases as follows:

		As at	
		於	
		30 June	31 December
		2023	2022
		2023年	2022年
		6月30日	12月31日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Not later than one year	不遲於一年	1,304	430

#### 30 RELATED PARTY TRANSACTIONS

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

The Group is controlled by C-MER Group Limited (incorporated in the BVI), the ultimate holding company, which owns 53.70% of the Company's shares as at 30 June 2023 (30 June 2022: 55.05%). The ultimate controlling parties of the Group are Dr. Dennis LAM and Ms. LI.

#### 29 承擔(續)

##### (b) 經營租賃承擔

於2023年6月30日，本集團於不可撤銷經營租賃項下的未來最低租賃付款總額如下：

#### 30 關聯方交易

倘一方有能力直接或間接控制另一方或對另一方所作財務及營運決策具有重大影響力，則雙方被視為有關聯。倘雙方受共同控制或受共同重大影響，則雙方亦被視為有關聯。

於2023年6月30日，本集團受最終控股公司希瑪集團有限公司(於英屬處女群島註冊成立)控制，其擁有本公司53.70% (2022年6月30日：55.01%) 股份。本集團的最終控股方為林順潮醫生及李女士。

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 30 RELATED PARTY TRANSACTIONS (Continued) 30 關聯方交易(續)

Name of related parties 關聯方名稱	Relationship with the Company 與本公司的關係
C-MER Group Limited 希瑪集團有限公司	Ultimate holding company 最終控股公司
Maida Medical Software Development (Shenzhen) Limited 邁達醫療軟件開發(深圳)有限公司	Common controlling shareholder (Dr. Dennis LAM) 共同控股股東(林順潮醫生)
Project Vision Charitable Foundation Limited 亮睛工程慈善基金有限公司	Common directors (Dr. Dennis LAM and Mr. LI Chunshan) 共同董事(林順潮醫生及李春山先生)
Asia-Pacific Academy Of Ophthalmology Limited Asia-Pacific Academy Of Ophthalmology Limited	Common controlling shareholder and common director (Dr. Dennis LAM) 共同控股股東及共同董事(林順潮醫生)
Health Hope International Medical Laboratory Limited 希華檢測(國際)有限公司	Common directors (Dr. Dennis LAM and Ms. LI) 共同董事(林順潮醫生及李女士)

## Notes to the Condensed Consolidated Interim Financial Information

### 簡明綜合中期財務資料附註

#### 30 RELATED PARTY TRANSACTIONS (Continued)

(a) In addition to those disclosed elsewhere in the condensed consolidated interim financial information, the Group has the following transactions with related parties:

#### 30 關聯方交易 (續)

(a) 除簡明綜合中期財務資料其他部分已披露者外，本集團與關聯方有下列交易：

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
Ophthalmic services provided to a related company – Project Vision Charitable Foundation Limited	向一間關聯公司提供眼科服務 – 亮睛工程慈善基金有限公司	34	12
Management fee income from a related company – Project Vision Charitable Foundation Limited	來自一間關聯公司的管理費收入 – 亮睛工程慈善基金有限公司	57	57
Management fee income from an associate – Health Hope International Medical Laboratory Limited	來自一間聯營公司的管理費收入 – 希華檢測(國際)有限公司	2,487	7,759
Lease payments to a related company – Maida Medical Software Development (Shenzhen) Limited	支付予一間關聯公司的租賃費 – 邁達醫療軟件開發(深圳)有限公司	4,209	5,224
Interest expenses to a non-controlling interest – Huizhou Chang Jiu Investment Limited Company	支付予一名非控股權益的利息 – 惠州市長久投資有限公司	202	-

**30 RELATED PARTY TRANSACTIONS (Continued)****(a) (Continued)**

The management fee income is received for the administrative services provided by the Group to the related parties. The ophthalmic service income, management fee income, interest expenses and lease payments were determined based on the terms mutually agreed between the Group and the related parties.

**(b) Key management compensation****30 關聯方交易(續)****(a) (續)**

管理費收入乃就本集團向關聯方提供的行政管理服務而收取。眼科服務收入、管理費收入、利息開支及租賃費用乃根據本集團與關聯方共同協定的條款釐定。

**(b) 主要管理人員薪酬**

		Six months ended 30 June	
		截至6月30日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Fees, wages, salaries and bonus	袍金、工資、薪金及花紅	7,296	7,268
Retirement benefits costs – defined contribution scheme	退休福利成本—定額供款計劃	36	36
Allowances and benefits in kind	津貼及實物福利	390	388
Share-based payments	以股份為基礎的付款	88	276
		<b>7,810</b>	<b>7,968</b>



# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 30 RELATED PARTY TRANSACTIONS (Continued)

#### (c) Balances with related parties

### 30 關聯方交易 (續)

#### (c) 與關聯方的結餘

		As at	
		30 June	31 December
		2023	2022
		2023年	2022年
		6月30日	12月31日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Amounts due to non-controlling interests	應付非控股權益款項		
- Non-controlling shareholders of Shenzhen CKJ Group (Note iv)	- 深圳愛康健集團非控股股東 (附註iv)	-	152,010
- Individual shareholders of subsidiaries (Note i)	- 附屬公司的個人股東 (附註i)	2,819	2,694
		<b>2,819</b>	<b>154,704</b>
Loans from non-controlling interests	非控股權益貸款		
- Huizhou Chang Jiu Investment Limited Company (Note ii)	- 惠州市長久投資有限公司 (附註ii)	7,293	7,415
- Individual shareholders of The Optometry (OPT) Centre Limited (Note iii)	- 視光師驗眼中心有限公司的個人股東 (附註iii)	13,800	13,800
		<b>21,093</b>	<b>21,215</b>
Amounts due from associates:	應收聯營公司款項		
- Health Hope International Medical Laboratory Limited (Note i)	- 希華檢測 (國際) 有限公司 (附註i)	4,779	5,731
- C-MER RainsOptics Limited (Note i)	- 雨點光學有限公司 (附註i)	1,008	1,008
		<b>5,787</b>	<b>6,739</b>

# Notes to the Condensed Consolidated Interim Financial Information

## 簡明綜合中期財務資料附註

### 30 RELATED PARTY TRANSACTIONS (Continued)

#### (c) Balances with related parties (Continued)

Notes:

- (i) The balances were unsecured, interest-free and repayable on demand and were denominated in HKD.
- (ii) The loan bears interest at a fixed rate of 6% (2022: 6%) per annum. It is unsecured, repayable in 3 years and denominated in RMB.
- (iii) The loans are unsecured, interest-free, repayable in 5 years and denominated in HKD.
- (iv) The balance as of 31 December 2022 represented consideration payable of RMB134,000,000 (equivalent to approximately HK\$150,884,000) for acquisition of Shenzhen CKJ Group which was repayable within 12 months after completion and denominated in RMB. The remaining balance was unsecured, interest-free, repayable on demand and denominated in RMB.

### 30 關聯方交易(續)

#### (c) 與關聯方的結餘(續)

附註：

- (i) 有關結餘為無抵押、免息及須按要求償還，並以港元計值。
- (ii) 貸款按固定年利率6%（2022年：6%）計息，為無抵押、須於3年內償還，並以人民幣計值。
- (iii) 貸款為無抵押、免息、須於5年後償還及以港元計值。
- (iv) 於2022年12月31日的有關結餘指收購深圳愛康健集團的應付代價人民幣134,000,000元（相當於約150,884,000港元），須於完成後12個月內償還，並以人民幣計值。餘額為無抵押、免息、須按要求償還，並以人民幣計值。

# Report on Review of Interim Financial Information

## 中期財務資料的審閱報告



羅兵咸永道

To the Board of Directors of C-MER Eye Care Holdings Limited

*(incorporated in the Cayman Islands with limited liability)*

致希瑪眼科醫療控股有限公司董事會

*(於開曼群島註冊成立的有限公司)*

### INTRODUCTION

We have reviewed the interim financial information set out on pages 28 to 81, which comprises the condensed consolidated interim statement of financial position of C-MER Eye Care Holdings Limited (the “Company”) and its subsidiaries (together, the “Group”) as at 30 June 2023 and the condensed consolidated interim statement of comprehensive income, the condensed consolidated interim statement of changes in equity and the condensed consolidated interim statement of cash flows for the six-month period then ended, and selected explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants. The directors of the Company are responsible for the preparation and presentation of this interim financial information in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting”. Our responsibility is to express a conclusion on this interim financial information based on our review and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### 引言

我們已審閱列載於第28至81頁的中期財務資料，此中期財務資料包括希瑪眼科醫療控股有限公司（「貴公司」）及其附屬公司（統稱「貴集團」）於2023年6月30日的簡明綜合中期財務狀況表與截至該日止六個月期間的簡明綜合中期全面收益表、簡明綜合中期權益變動表和簡明綜合中期現金流量表，以及經選定之說明附註。香港聯合交易所有限公司證券上市規則規定，就中期財務資料擬備的報告必須符合以上規則的有關條文以及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」。貴公司董事須負責根據香港會計準則第34號「中期財務報告」擬備及列報本中期財務資料。我們的責任是根據我們的審閱對本中期財務資料作出結論，並僅按照我們協定的委聘條款向閣下（作為整體）報告我們的結論，除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負責或承擔任何責任。

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# Report on Review of Interim Financial Information

## 中期財務資料的審閱報告

### SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Hong Kong Institute of Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information of the Group is not prepared, in all material respects, in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting”.

**PricewaterhouseCoopers**  
Certified Public Accountants

Hong Kong, 30 August 2023

### 審閱範圍

我們已根據香港會計師公會頒佈的香港審閱委聘準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。審閱中期財務資料包括主要向負責財務和會計事務的人員作出查詢，及應用分析性和其他審閱程序。審閱的範圍遠較根據《香港審計準則》進行審計的範圍為小，故不能令我們可保證我們將知悉在審計中可能被發現的所有重大事項。因此，我們不會發表審計意見。

### 結論

按照我們的審閱，我們並無發現任何事項，令我們相信 貴集團的中期財務資料未有在各重大方面根據香港會計準則第34號「中期財務報告」擬備。

**羅兵咸永道會計師事務所**  
執業會計師

香港，2023年8月30日

## Other Information

### 其他資料

#### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION

As of 30 June 2023, the interests and short positions of our Directors and chief executive of our Company in the shares, underlying shares and debentures of our Company or its associated corporations (within the meaning of Part XV of the SFO) which were required (a) to be notified to our Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO); or (b) to be recorded in the register required to be kept pursuant to Section 352 of the SFO; or (c) as otherwise notified to our Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") were as follows:

#### 董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉

於2023年6月30日，董事及本公司最高行政人員於本公司或其相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債權證中擁有須(a)根據證券及期貨條例第XV部第7及8分部知會本公司及聯交所的權益及淡倉（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)記錄於根據證券及期貨條例第352條須存置的登記冊內的權益及淡倉，或(c)根據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：

#### (A) Long and short position in Shares of our Company

#### (A) 於本公司股份的好倉及淡倉

Name of Director 董事姓名	Nature of Interest 權益性質	Number of ordinary class of shares 普通股別股份數目	Approximate percentage of issued voting shares in our Company (%) 於本公司 已發行投票股份 概約百分比(%)
Dr. LAM Shun Chiu Dennis 林順潮醫生	Interest of controlled corporation 受控法團權益	680,194,553 (long position) (Note 1) 680,194,553 股 (好倉) (附註1)	53.7%
	Beneficial owner 實益擁有人	8,920,000 (long position) 8,920,000 股 (好倉)	0.7%
	Interest of spouse 配偶權益	1,140,000 (long position) (Note 2) 1,140,000 股 (好倉) (附註2)	0.1%

**DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION** (Continued)

(A) Long and short position in Shares of our Company (Continued)

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉(續)

(A) 於本公司股份的好倉及淡倉(續)

Name of Director 董事姓名	Nature of Interest 權益性質	Number of ordinary class of shares 普通類別股份數目	Approximate percentage of issued voting shares in our Company (%) 於本公司 已發行投票股份 概約百分比(%)
Ms. LI Xiaoting 李肖婷女士	Interest of controlled corporation 受控法團權益	680,194,553 (long position) (Note 1) 680,194,553 股 (好倉)(附註1)	53.7%
	Interest of spouse 配偶權益	8,920,000 (long position) (Note 3) 8,920,000股 (好倉)(附註3)	0.7%
	Beneficial owner 實益擁有人	1,140,000 (long position) (Note 2) 1,140,000股 (好倉)(附註2)	0.1%
Dr. LEE Yau Wing Vincent 李佑榮醫生	Beneficial owner 實益擁有人	13,453,000 (long position) (Note 4) 13,453,000股 (好倉)(附註4)	1.1%

## Other Information

### 其他資料

#### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION (Continued)

##### (A) Long and short position in Shares of our Company (Continued)

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉(續)

##### (A) 於本公司股份的好倉及淡倉(續)

Name of Director 董事姓名	Nature of Interest 權益性質	Number of ordinary class of shares 普通類別股份數目	Approximate percentage of issued voting shares in our Company (%) 於本公司 已發行投票股份 概約百分比(%)
Mr. Li Chunshan 李春山先生	Beneficial owner 實益擁有人	777,000 (long position) 777,000股 (好倉)	0.1%
	Interest of spouse 配偶權益	259,000 (long position) 259,000股 (好倉)	0.02%
Dr. Rex AU YEUNG Pak-kuen 歐陽伯權博士	Interest of spouse 配偶權益	300,000 (long position) 300,000股 (好倉)	0.02%
	Beneficial owner 實益擁有人	200,000 (long position) (Note 5) 200,000股 (好倉) (附註5)	0.02%

## DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION (Continued)

### (A) Long and short position in Shares of our Company (Continued)

Notes:

- 680,194,553 Shares are beneficially owned by C-MER Group Limited ("C-MER Group"). C-MER Group is owned as to 70% by Dr. Dennis LAM and 30% by Ms. LI Xiaoting. Ms. LI is the spouse of Dr. Dennis LAM, and both of them have been managing and operating our business collectively and reaching consensus before making major decisions in respect of our business. Both Dr. Dennis LAM and Ms. LI, as directors of C-MER Group, will continue to act jointly so far as the exercise of the voting rights attached with our Shares (through C-MER Group) is concerned.
- Ms. LI Xiaoting, the spouse of Dr. LAM Shun Chiu Dennis, was granted 1,140,000 share options under the Post-IPO Share Option Scheme. For details, please refer to the paragraph headed "Directors' and chief executives' interests and short positions in shares, underlying shares and debentures of our Company or any associated corporation – (B) Long position in underlying Shares of our Company – physically settled unlisted equity derivatives" in this report.
- Ms. LI Xiaoting, the spouse of Dr. Lam Shun Chiu Dennis, is deemed to be interested in the 8,920,000 Shares held by Dr. Dennis Lam.
- Among these 13,453,000 shares, 250,000 shares represent the underlying shares in respect of the share options granted under the Post-IPO Share Option Scheme. For details, please refer to the paragraph headed "Directors' and chief executives' interests and short positions in shares, underlying shares and debentures of our Company or any associated corporation – (B) Long position in underlying Shares of our Company – physically settled unlisted equity derivatives" in this report.
- Dr. Rex AU YEUNG Pak-kuen held 200,000 share options under the Post-IPO Share Option Scheme. For details, please refer to the paragraph headed "Directors' and chief executives' interests and short positions in shares, underlying shares and debentures of our Company or any associated corporation – (B) Long position in underlying Shares of our Company – physically settled unlisted equity derivatives" in this report.

By virtue of the SFO, Dr. Dennis LAM and Ms. LI Xiaoting are deemed to be interested in the Shares held by C-MER Group.

## 董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 (續)

### (A) 於本公司股份的好倉及淡倉 (續)

附註：

- 680,194,553股股份由希瑪集團有限公司("希瑪集團")實益擁有。希瑪集團分別由林順潮醫生及李肖婷女士擁有70%及30%的權益。李女士為林順潮醫生的配偶，且兩人均一直共同管理及經營我們的業務並於作出有關我們的業務的主要決策前達成一致意見。林順潮醫生及李女士(作為希瑪集團董事)均將就(透過希瑪集團)行使股份投票權繼續共同行動。
- 李肖婷女士(為林順潮醫生的配偶)根據首次公開發售後購股權計劃獲授1,140,000份購股權。詳情請參閱本報告「董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 – (B)於本公司相關股份的好倉 – 實物結算非上市股本衍生工具」一段。
- 李肖婷女士(為林順潮醫生的配偶)被視為於林順潮醫生所持有8,920,000股股份中擁有權益。
- 該13,453,000股中，250,000股是根據首次公開發售後購股權計劃所授予購股權的相關股份。詳情請參閱本報告「董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 – (B)於本公司相關股份的好倉 – 實物結算非上市股本衍生工具」一段。
- 歐陽伯權博士根據首次公開發售後購股權計劃持有200,000份購股權。詳情請參閱本報告「董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 – (B)於本公司相關股份的好倉 – 實物結算非上市股本衍生工具」一段。

根據證券及期貨條例，林順潮醫生及李肖婷女士被視為於希瑪集團所持本公司股份中擁有權益。



## Other Information

### 其他資料

#### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION (Continued)

(B) Long position in underlying Shares of our Company – physically settled unlisted equity derivatives

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉(續)

(B) 於本公司相關股份的好倉－實物結算非上市股本衍生工具

Name of Director 董事姓名	Nature of Interest 權益性質	Number of underlying ordinary class of shares in respect of the share options granted (Note) 有關授出購股權的 相關普通類別 股份數目(附註)	Approximate percentage of issued voting shares in our Company (%) 於本公司 已發行投票股份 概約百分比(%)
Ms. Li Xiaoting 李肖婷女士	Beneficial owner 實益擁有人	1,140,000 (long position) (Note) 1,140,000 股 (好倉)(附註)	0.1%
Dr. LEE Yau Wing Vincent 李佑榮醫生	Beneficial owner 實益擁有人	250,000 (long position) (Note) 250,000 股 (好倉)(附註)	0.02%
Dr. Rex AU YEUNG Pak-kuen 歐陽伯權博士	Beneficial owner 實益擁有人	200,000 (long position) (Note) 200,000 股 (好倉)(附註)	0.02%

Note: Details of the above share options granted by our Company are set out in the section headed "Pre-IPO Share Option Scheme and Post-IPO Share Option Scheme" in this report.

附註：有關上述本公司授出的購股權詳情載於本報告「首次公開發售前購股權計劃及首次公開發售後購股權計劃」一節。

**DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION** (Continued)

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉(續)

(C) Long position in shares of associated corporation – C-MER Group

(C) 於相聯法團股份的好倉—希瑪集團

Name of Director 董事姓名	Nature of Interest 權益性質	Number of ordinary class of shares 普通類別股份數目	Approximate percentage of the issued voting shares (%) 於已發行投票股份概約百分比(%)
Dr. LAM Shun Chiu Dennis 林順潮醫生	Beneficial owner 實益擁有人	1,400 (long position) 1,400股(好倉)	70.0%
Ms. LI Xiaoting 李肖婷女士	Beneficial owner 實益擁有人	600 (long position) 600股(好倉)	30.0%

Save as disclosed above, as of 30 June 2023, so far as is known to our Directors or chief executive of our Company, none of our Directors or chief executive of our Company had interests or short positions in the shares, underlying shares and debentures of our Company or its associated corporations which (a) were required to be notified to our Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they 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 recorded in the register referred to therein; or (c) were required, pursuant to the Model Code, to be notified to our Company and the Stock Exchange.

除上文所披露者外，於2023年6月30日，據董事或本公司最高行政人員所知，董事或本公司最高行政人員於本公司或其相聯法團的股份、相關股份及債權證中概無擁有須(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權益或淡倉(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條須記錄於該條所指登記冊內的權益或淡倉，或(c)根據標準守則須知會本公司及聯交所的權益或淡倉。

## Other Information

### 其他資料

#### INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS IN SHARES AND UNDERLYING SHARES OF OUR COMPANY

As of 30 June 2023, so far as was known to any Director or chief executive of our Company, the following persons (other than our Directors and chief executive of our Company) had interests and/or short positions in the Shares or underlying Shares which would fall to be disclosed to our Company pursuant to Divisions 2 and 3 of Part XV of the SFO or as recorded in the register required to be kept by our Company under section 336 of the SFO.

#### 主要股東於本公司股份及相關股份的權益及淡倉

於2023年6月30日，就任何董事或本公司最高行政人員所知，下列人士（董事及本公司最高行政人員除外）於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分部須向本公司披露或記錄於本公司根據證券及期貨條例第336條須存置的登記冊內的權益及／或淡倉。

Name of substantial Shareholder 主要股東名稱	Nature of Interest 權益性質	Number of ordinary class of shares 普通類別股份數目	Approximate percentage of issued voting shares in our Company (%) 於本公司已發行投票股份概約百分比(%)
C-MER Group Limited ("C-MER Group") 希瑪集團有限公司 ("希瑪集團")	Beneficial owner 實益擁有人	680,194,553 (long position) (Note) 680,194,553股 (好倉)(附註)	53.7%

Note: C-MER Group is owned as to 70% by Dr. Dennis LAM and 30% by Ms. Li Xiaoting. Ms. Li is the spouse of Dr. Dennis LAM, and both of them have been managing and operating our business collectively and reaching consensus before making major decisions in respect of our business. Both Dr. Dennis LAM and Ms. Li will continue to act jointly so far as the exercise of the voting rights attached with our Shares (through C-MER Group) is concerned.

附註：希瑪集團由林順潮醫生及李肖婷女士分別擁有其70%及30%的權益。李女士為林順潮醫生的配偶，且兩人均一直共同管理及經營我們的業務並於作出有關我們業務的重大決策前達成一致意見。林順潮醫生及李女士均將就（透過希瑪集團）行使股份投票權繼續共同行動。

By virtue of the SFO, Dr. Dennis LAM and Ms. Li Xiaoting are deemed to be interested in the shares held by C-MER Group.

根據證券及期貨條例，林順潮醫生及李肖婷女士被視為於由希瑪集團持有的股份中擁有權益。

## INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS IN SHARES AND UNDERLYING SHARES OF OUR COMPANY

(Continued)

Save as disclosed above, as of 30 June 2023, our Directors were not aware that there is any other persons (being a Director, chief executive or substantial shareholder of our Company or otherwise) who had an interest or short positions in the Shares and underlying Shares of our Company, which would fall to be disclosed to our Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or recorded in the register required to be kept by our Company pursuant to section 336 of the SFO.

## PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME

### Pre-IPO Share Option Scheme

Our Company approved and adopted a share option scheme (the “Pre-IPO Share Option Scheme”) pursuant to the resolutions of the shareholders passed on 28 June 2017.

Since there were no outstanding options as at 1 January 2023 and that no further options will be granted under the Pre-IPO Share Option Scheme after the Listing Date, the Pre-IPO Share Option Scheme was expired as of 1 January 2023 and that there were no options granted, lapsed, cancelled or exercised during the six months ended 30 June 2023 under the Pre-IPO Share Option Scheme. As such, required disclosure in interim report under LR17.07 and LR17.09 with regard to the Pre-IPO Share Option Scheme is not applicable.

## 主要股東於本公司股份及相關股份的權益及淡倉 (續)

除上文所披露者外，就董事所知，於2023年6月30日，概無任何其他人士（為董事、本公司最高行政人員或主要股東或其他人士）於本公司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分部的條文須向本公司披露或記錄於本公司根據證券及期貨條例第336條須存置的登記冊內的權益或淡倉。

## 首次公開發售前購股權計劃及首次公開發售後購股權計劃

### 首次公開發售前購股權計劃

根據股東於2017年6月28日通過的決議案，本公司批准及採納一項購股權計劃（「首次公開發售前購股權計劃」）。

在首次公開發售前購股權計劃下，由於在2023年1月1日並無未行使購股權，且於上市日期為首次公開發售前購股權計劃下並無授出更多購股權，首次公開發售前購股權計劃2023年1月1日屆滿，並無任何授出的購股權，且於截至2023年6月30日止六個月，亦無購股權失效、被註銷或獲行使。因此，根據第LR17.07及LR17.09有關首次公開發售前購股權計劃在中期報告所需披露並不適用。

## Other Information

### 其他資料

#### POST-IPO SHARE OPTION SCHEME

On 13 December 2017, our Company has adopted another share option scheme (the “Post-IPO Share Option Scheme”).

The shareholders of our Company approved and adopted the Post-IPO Share Option Scheme to enable our Company to grant options to eligible participants as incentives and rewards for their contribution to our Group. The Post-IPO Share Option Scheme took effect on the Listing Date.

As at 30 June 2023, 7,880,000 post-IPO share options were granted under the Post-IPO Share Option Scheme. As at 30 June 2023, 1,882,000 post-IPO share options granted under the Post-IPO Share Option Scheme have been exercised pursuant to the terms of grant of the share options.

As at 30 June 2023, options granted to the Grantees to subscribe for an aggregate of 4,195,000 shares (representing approximately 0.33% of the issued share capital of our Company as of 30 June 2023) were outstanding under the Post-IPO Share Option Scheme.

The following is a summary of the principal terms of the Post-IPO Share Option Scheme:

#### (a) Who may participate

Our Board may, at its absolute discretion, offer options to subscribe for such number of Shares in accordance with the terms set forth in the Post-IPO Share Option Scheme to:

- (i) any executive director of, manager of, or other employee holding an executive, managerial, supervisory or similar position in any member of our Group (the “Executive”), any full-time or part-time employee, or a person for the time being seconded to work full-time or part-time for any member of our Group (the “Employee”);

#### 首次公開發售後購股權計劃

於2017年12月13日，本公司已採納另一項購股權計劃（「首次公開發售後購股權計劃」）。

本公司股東批准及採納首次公開發售後購股權計劃，以令本公司就合資格參與者對本集團作出的貢獻向彼等授出購股權作為獎勵及嘉許。首次公開發售後購股權計劃於上市日期生效。

於2023年6月30日，7,880,000份首次公開發售後購股權已根據首次公開發售後購股權計劃獲授出。於2023年6月30日，根據首次公開發售後購股權計劃授出的1,882,000份首次公開發售後購股權已根據授出購股權的條款獲行使。

於2023年6月30日，根據首次公開發售後購股權計劃授予承授人可認購合共4,195,000股股份（佔本公司於2023年6月30日的已發行股本約0.33%）的購股權尚未行使。

以下為首次公開發售後購股權計劃主要條款的概要：

#### (a) 可參與人士

董事會可全權酌情根據首次公開發售後購股權計劃所載的條款向下列人士提呈可認購有關數目的股份的購股權：

- (i) 本集團任何成員公司的任何執行董事、經理，或擔任行政、管理、監管或類似職位的其他僱員（「行政人員」）、任何全職或兼職僱員，或暫時被調往本集團任何成員公司擔任全職或兼職工作的人士（「僱員」）；

**POST-IPO SHARE OPTION SCHEME** (Continued)

**(a) Who may participate** (Continued)

- (ii) a director or proposed director (including an independent non-executive director) of any member of our Group;
- (iii) a direct or indirect shareholder of any member of our Group;
- (iv) a supplier of goods or services to any member of our Group;
- (v) a customer, consultant, business or joint venture partner, franchisee, contractor, agent or representative of any member of our Group;
- (vi) a person or entity that provides design, research, development or other support or any advisory, consultancy, professional or other services to any member of our Group; and
- (vii) an associate of any of the persons referred to in paragraphs (i) to (iii) above.

(the persons referred above are the “Eligible Persons”)

**(b) Maximum number of Shares in respect of which options may be granted**

The maximum number of Shares which may be issued upon exercise of all options to be granted under the Post-IPO Share Option Scheme and any options granted under any other share option scheme must not in aggregate exceed 100,000,000 Shares (being 10% of the Shares in issue as of the Listing Date) unless our Company obtains a fresh approval.

**首次公開發售後購股權計劃** (續)

**(a) 可參與人士** (續)

- (ii) 本集團任何成員公司的董事或候選董事(包括獨立非執行董事)；
- (iii) 本集團任何成員公司的直接或間接股東；
- (iv) 向本集團任何成員公司供應貨品或服務的供應商；
- (v) 本集團任何成員公司的客戶、顧問、業務或合營夥伴、獲特許經營商、承包商、代理或代表；
- (vi) 向本集團任何成員公司提供設計、研究、開發或其他支援或任何建議、諮詢、專業或其他服務的個人或實體；及
- (vii) 上文(i)至(iii)段所述任何人士的聯繫人。

(上述人士為「合資格人士」)

**(b) 就可能授出的購股權的最高股份數目**

因行使根據首次公開發售後購股權計劃及任何其他購股權計劃將予授出的所有購股權及已授出的任何購股權而可能發行的最高股份數目，合共不得超過100,000,000股股份(即於上市日期已發行股份的10%)，惟本公司取得重新批准則作別論。

## Other Information

### 其他資料

#### POST-IPO SHARE OPTION SCHEME (Continued)

##### (c) Maximum entitlement of each Eligible Person

Unless approved by the shareholders of our Company in the general meeting in the manner prescribed in the Listing Rules, the maximum number of Shares issued and to be issued upon exercise of the options granted and to be granted to each Eligible Person under the Post-IPO Share Option Scheme and any other share option scheme of our Company (including exercised, cancelled and outstanding options) in any 12-month period shall not at the time of grant exceed 1% of the Shares in issue.

##### (d) Acceptance of an offer of options

An offer of the grant of an option shall remain open for acceptance by the Eligible Person concerned for a period of 28 days from the offer date provided that no such grant of an option may be accepted after the expiry of the effective period of the Post-IPO Share Option Scheme. An option shall be deemed to have been granted and accepted by the Eligible Person and to have taken effect when the duplicate offer letter comprising acceptance of the offer of the option duly signed by the grantee together with a remittance in favour of our Company of HK\$1.0 by way of consideration for the grant thereof is received by our Company on or before the date upon which an offer of an option must be accepted by the relevant Eligible Person, being a date not later than 30 days after the offer date. Such remittance shall in no circumstances be refundable.

#### 首次公開發售後購股權計劃(續)

##### (c) 各合資格人士享有的最高上限

除非本公司股東按上市規則所規定的方式於股東大會上批准，否則行使在任何12個月期間內根據首次公開發售後購股權計劃及本公司任何其他購股權計劃(包括已行使、已註銷及尚未行使的購股權)授予及將授予各合資格人士的購股權而發行及將予發行的股份總數最高不得於授出日期超過已發行股份的1%。

##### (d) 接納購股權要約

合資格人士可在要約日期起計28日內決定接納授出購股權的要約，惟不可在首次公開發售後購股權計劃有效期屆滿後接納授出購股權。本公司在相關合資格人士須接納購股權要約的日期，即不遲於要約日期後30日的日期或之前收到由承授人正式簽署的構成接納購股權要約的要約函件副本，連同以本公司為收款人的1.0港元匯款(作為授出購股權的代價)時，即表示合資格人士已獲授予及已接納購股權，且購股權已生效。該匯款於任何情況下不得退回。

**POST-IPO SHARE OPTION SCHEME** (Continued)**(e) Exercise price**

The exercise price of a share in respect of any particular option shall be such price as our Board may in its absolute discretion determine at the time of grant of the relevant option (and shall be stated in the letter containing the offer of the grant of the option) but the exercise price shall not be less than whichever is the highest of: (i) the nominal value of a share; (ii) the closing price of a share as stated in the Stock Exchange's daily quotations sheet on the date of grant; and (iii) the average closing price of a share as stated in the Stock Exchange's daily quotations sheets for the five (5) business days (as defined in the Listing Rules) immediately preceding the date of grant.

**(f) Time for exercise of options**

An option may be exercised at any time during the period which is notified by our Board at the offer date when making an offer to an Eligible Person but such period not to exceed the period of 10 years from the offer date of such option. There is no minimum period for which an option must be held before it can be exercised.

**(g) Duration of Post-IPO Share Option Scheme**

The Post-IPO Share Option Scheme shall be valid and effective for a period of ten years commencing on the Listing Date, until 14 January 2028, with remaining life less than 5 years from the date of this report, after which period no further options will be granted but the provisions of the Post-IPO Share Option Scheme shall remain in full force and effect to the extent necessary to give effect to the exercise of any options granted prior thereto which are at that time or become thereafter capable of exercise under the rules of the Post-IPO Share Option Scheme, or otherwise to the extent as may be required in accordance with the provisions of the Post-IPO Share Option Scheme.

**首次公開發售後購股權計劃** (續)**(e) 行使價**

任何特定購股權的股份行使價須由董事會在授出有關購股權時(及須列於授出購股權要約函件中)全權酌情釐定,惟該行使價不得低於下列三者中的最高者:(i)股份面值;(ii)於授出日期在聯交所每日報價表上的股份收市價;及(iii)緊接授出日期前五(5)個營業日(定義見上市規則)股份於聯交所每日報價表的平均收市價。

**(f) 行使購股權的時間**

購股權可於董事會於向合資格人士作出要約的要約日期所知會的期間內隨時行使,惟此期限不得超過授出有關購股權之日起計10年期間。概無規定於行使購股權之前必須持有的最低期限。

**(g) 首次公開發售後購股權計劃的期限**

首次公開發售後購股權計劃將由上市日期起計10年期間內有效及生效,直至2028年1月14日,即由本報告日期起計餘下年期少於5年,於該期間後,將不再授出其他購股權,但首次公開發售後購股權計劃的條文將繼續具有十足效力及生效,以致先前授出任何可於當時或其後根據首次公開發售後購股權計劃的條文行使的購股權得以行使,或根據首次公開發售後購股權計劃條文可能規定者為限。



## Other Information

### 其他資料

#### POST-IPO SHARE OPTION SCHEME (Continued)

Details of the shares options outstanding on which options are granted under the Post-IPO Share Option Scheme to (i) each of the Directors, chief executive or substantial shareholders of the Company, or their respective associates, and (ii) other employee participants, related entity participants and service providers by category, as at 30 June 2023, under the scheme are as follows:

#### 首次公開發售後購股權計劃 (續)

根據首次公開發售後購股權計劃向(i)各董事、本公司最高行政人員或主要股東或彼等各自的聯繫人；及(ii)按類別劃分的其他僱員參與者、相關實體參與者及服務供應商授出的購股權涉及的計劃項下尚未行使購股權於2023年6月30日的詳情如下：

	Held at 1 January 2023	Granted during the period	Exercised during the period	Lapsed (expired) during the period	Lapsed (cancelled) during the period	Held at 30 June 2023	Exercise price HK\$	Number of options 購股權數目		Grant date	Vesting period	Exercisable from	Exercisable until
								Exercise the date of grant HK\$	Closing price immediately before the date of grant HK\$				
	於2023年 1月1日 所持有	於期內 授出	於期內 行使	於期內 失效 (到期)	於期內 失效 (註銷)	於2023年 6月30日 所持有	行使價 港元	緊接授出 日期前的 收市價 港元	授出日期	歸屬期	自以下 期間行使	行使至 以下期間	
Ms. LI Xiaoting (Executive Director)	李肖婷女士 (執行董事)	1,140,000	-	-	-	1,140,000	6.34	6.20	14 September 2020 9月14日	Vest in one tranche on the 1st anniversary of the grant (i.e. 14 September 2021) 於授出後滿一年當日 (即2021年9月14日) 一批過歸屬	14 September 2021 9月14日	13 September 2023 9月13日	

POST-IPO SHARE OPTION SCHEME (Continued)

首次公開發售後購股權計劃 (續)

		Held at 1 January 2023	Granted during the period	Exercised during the period	Lapsed (expired) during the period	Lapsed (cancelled) during the period	Held at 30 June 2023	Exercise price HK\$	Number of options 購股權數目	Closing price immediately before the date of grant HK\$	Grant date	Vesting period	Exercisable from	Exercisable until
Dr. LEE Yau Wing Vincent (Executive Director)	李佐榮醫生 (執行董事)	250,000	-	-	-	-	250,000	5.18	5.08	18 July 2019 2019年 7月18日	Vest in three tranches within a period of 3 years in proportions of 20%, 30% and 50% of the share options granted, i.e. 20% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 18 July 2020), another 30% shall vest on the 2nd anniversary of the grant (i.e. 18 July 2021), and the remaining 50% shall vest on the 3rd anniversary of the grant (i.e. 18 July 2022)	1 November 2020 2020年 11月1日	16 November 2023 2023年 11月16日	
<p>按所授出購股權的20%、30%及50%的比例於3年期內分三期歸屬。即所授出購股權的20%將於授出起滿一年當日(即2020年7月18日)歸屬,另外30%將於授出起滿兩年當日(即2021年7月18日)歸屬,而餘下50%將於授出起滿三年當日(即2022年7月18日)歸屬</p>														

## Other Information

### 其他資料

#### POST-IPO SHARE OPTION SCHEME (Continued)

#### 首次公開發售後購股權計劃(續)

		Held at 1 January 2023	Granted during the period	Exercised during the period	Lapsed (expired) during the period	Lapsed (cancelled) during the period	Held at 30 June 2023	Number of options 購股權數目		Grant date	Vesting period	Exercisable from	Exercisable until
								Exercise price HK\$	Closing price immediately before the date of grant HK\$				
		於2023年 1月1日 所持有	於期內 授出	於期內 行使	於期內 失效 (到期)	於期內 失效 (註銷)	於2023年 6月30日 所持有	行使價 港元	緊接授出 日期前的 收市價 港元	授出日期	歸屬期	自以下 期間行使	行使至 以下期間
Dr. Rex AU YEUNG Pak-kuen (Vice Chairman and Independent non- Executive Director)	歐陽伯權博士 (副主席及 獨立非執 行董事)	200,000	-	-	-	-	200,000	7.73	7.45	2 November 2021	Vest in three tranches within a period of 3 years in equal proportion of share options granted, i.e. 33.3% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 1 November 2022); 33.3% of the share options granted shall vest on the 2nd anniversary of the grant (i.e. 1 November 2023); and the remaining 33.3% shall vest on the 3rd anniversary of the grant (i.e. 1 November 2024)	1 November 2022	1 November 2027
										2021年 11月2日	按所授出購股權的均等比例於3年期 間內分三期歸屬，即所授出購股 權的33.3%將於授出起滿一年當日(即 2022年11月1日)歸屬；所授出購股 權的33.3%將於授出起滿兩年當日(即 2023年11月1日)歸屬；及餘下33.3% 將於授出起滿三年當日(即2024年11 月1日)歸屬	2022年 11月1日	2027年 11月1日
Service providers <sup>(1)</sup>	服務供應商 <sup>(1)</sup>	2,605,000	-	-	-	-	2,605,000	5.18	5.08	18 July 2019 2019年 7月18日	Consists of different grants with different vesting periods <sup>(2)</sup> 包括有不同歸屬期的不同授出批次 <sup>(2)</sup>	1 November 2020 2020年 11月1日	16 November 2023 2023年 11月16日
Total	總計	4,195,000	-	-	-	-	4,195,000						

## POST-IPO SHARE OPTION SCHEME (Continued)

- (1) Service providers mean non-employee consultants of the Group.
- (2) Among these 2,605,000 share options, (i) 2,370,000 share options granted by the Company on 18 July 2019 shall vest in three tranches within a period of 3 years in proportions of 20%, 30% and 50% of the share options granted, i.e. 20% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 18 July 2020), another 30% shall vest on the 2nd anniversary of the grant (i.e. 18 July 2021), and the remaining 50% shall vest on the 3rd anniversary of the grant (i.e. 18 July 2022); (ii) 200,000 share options granted by the Company on 18 July 2019 shall vest in one tranche in a period of 3 years, i.e. 100% of the share options granted shall vest on the 3rd anniversary of the grant (i.e. 18 July 2022); (iii) 35,000 share options granted by the Company on 18 July 2019 shall vest in three tranches within a period of 3 years in proportions of 7%, 35% and 58% of the share options granted, i.e. 7% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 18 July 2020), another 35% shall vest on the 2nd anniversary of the grant (i.e. 18 July 2021), and the remaining 58% shall vest on the 3rd anniversary of the grant (i.e. 18 July 2022).
- (3) Since there was no exercise of options during the period ended 30 June 2023, therefore this report is not required to disclose the weighted average closing prices of the Shares immediately before the dates on which the options were exercised during the period.
- (4) Since no option was granted under the Post-IPO Share Option Scheme during the period ended 30 June 2023, there is no participant with options granted or to be granted in the 12-month period up to and including the date of such grant representing in aggregate over 1% of the Shares in issue, or any related entity participant or service provider with options granted or to be granted in any 12-month period exceeding 0.1% of the Shares in issue.

## 首次公開發售後購股權計劃 (續)

- (1) 服務供應商代表非本集團僱員的本集團顧問。
- (2) 該2,605,000份購股權中，(i)本公司於2019年7月18日授出的2,370,000份購股權按所授出購股權的20%、30%及50%的比例於3年期間內分三期歸屬(即所授出購股權的20%將於授出起滿一年當日(即2020年7月18日)歸屬，另外30%將於授出起滿兩年當日(即2021年7月18日)歸屬，而餘下50%將於授出起滿三年當日(即2022年7月18日)歸屬)；(ii)本公司於2019年7月18日授出的200,000份購股權將於3年期間內以一期歸屬，即所授出購股權的100%將於授出起滿三年當日(即2022年7月18日)歸屬；(iii)本公司於2019年7月18日授出的35,000份購股權將按所授出購股權的7%、35%及58%的比例於3年期間內分三期歸屬(即所授出購股權的7%將於授出起滿一年當日(即2020年7月18日)歸屬，另外35%將於授出起滿兩年當日(即2021年7月18日)歸屬，而餘下58%將於授出起滿三年當日(即2022年7月18日)歸屬)。
- (3) 由於截至2023年6月30日止期間概無行使購股權，因此本報告無需披露緊接該期內購股權獲行使日期前的股份加權平均收市價。
- (4) 由於截至2023年6月30日止期間概無根據首次公開發售後購股權計劃授出的購股權，故並無參與者於直至授出日期(包括該日)的12個月期間已獲授予或將獲授予的購股權合計超過已發行股份的1%，或任何相關實體參與者或服務供應商於任何12個月期間已獲授予或將獲授予的購股權超過已發行股份的0.1%。

## Other Information

### 其他資料

#### POST-IPO SHARE OPTION SCHEME (Continued)

On 18 July 2019, a total of 6,040,000 Share Options were granted in accordance with the terms of the Post-IPO Share Option Scheme to 39 non-employee consultants (the “Consultants”) who are not Directors, as incentives and rewards for their contribution to the Group and to align their interests with our corporate objectives. Among them, (a) six were consultants who entered into consultancy agreements with the Group and operate in insurance, investment or other industries who have either provided strategic advice and assistance in the Group’s development of its eye hospitals, eye centres and clinics in Hong Kong and the Mainland China, or assisted in identifying and liaising with suitable partners for collaboration within their industries, which are two of the key strategies of the Company, and the grants to these Consultants were in recognition in their contribution to the Group’s strategic development, (b) 20 were members of the International Advisory Council, whereby the International Advisory Council provides us and our ophthalmologists/physicians with insights and high-level industry-related advices on the development of the business of provision of ophthalmic services and with updates on the latest development of new medical and surgical techniques in ophthalmology, and the grant to these Consultants were in recognition of the contribution of their expertise and advices to the Group and our ophthalmologists/physicians, and (c) 13 were ophthalmologists in Hong Kong, who were under cooperative or partnership agreements with the Group with revenue or fees target, and they provide medical services under the Group’s service network and who generate revenue and fees for the Group, and the granting of Share Options to them was aimed to incentivise them for them to provide continued service to our Group.

In consideration of the above, the Company considered the Consultants to be valuable resources and their contributions in their respective roles served the purpose of the Post-IPO Share Option Scheme, and grants of Share Options to them were in the interests of the Company and Shareholders as a whole.

#### 首次公開發售後購股權計劃(續)

於2019年7月18日，根據首次公開發售後購股權計劃的條款，就並非董事的39名非僱員顧問(「顧問」)對本集團作出的貢獻向彼等授出合共6,040,000份購股權作為獎勵及嘉許，並使其利益與我們的公司目標一致。其中，(a)6名是與本集團訂有顧問協議的顧問，彼等從事保險、投資或其他行業，曾為本集團在香港及中國內地發展眼科醫院、眼科中心及診所提供策略性意見及協助，或曾協助物色及聯繫合適的合作夥伴與其開展業內合作，以上兩者皆為本公司主要策略，向該等顧問授出購股權乃為肯定彼等為本集團策略發展作出的貢獻；(b)20名是國際諮詢委員會的成員，國際諮詢委員會就提供眼科服務業務的發展向我們及我們的眼科醫生／醫生提供真知灼見及高水準的行業相關建議，以及就眼科科學新藥開發及手術技術的最新發展向我們及我們的眼科醫生／醫生提供最新資料，向該等顧問授出購股權乃為肯定彼等向本集團及我們的眼科醫生／醫生提供專業知識及意見；及(c)13名是香港的眼科醫生，彼等與本集團訂有列明收益或費用目標的合作或夥伴合作協議，且彼等在本集團的服務網絡提供醫療服務，使本集團獲取收益及費用，向彼等授出購股權旨在獎勵彼等繼續為本集團提供服務。

考慮到上文所述，本公司認為顧問是寶貴的資源，彼等在各自所擔任職務上作出的貢獻，符合首次公開發售後購股權計劃的宗旨，向彼等授出購股權符合本公司及股東的整體利益。

**POST-IPO SHARE OPTION SCHEME** (Continued)

As no option was granted under the Post-IPO Share Option Scheme during the period ended 30 June 2023, therefore this report is not required to disclose the fair value of options as at the date of grant and accounting standard and policy adopted is not applicable for this report.

The total value of options granted to each class of grantees, being our Directors, and service providers of the Group, were HK\$3,785,000 and HK\$9,501,000, respectively as at 30 June 2023.

The total number of shares available for issue under the Post-IPO Share Option Scheme as of the effective date of the scheme was 100,000,000, representing 7.90% of the issued share capital of 1,266,558,870 Shares as at the date of this report. As at 1 January 2023 and 30 June 2023, the number of options available for grant under the currently in-place scheme mandate for the Post-IPO Share Option Scheme was 92,120,000 options and 92,120,000 options, respectively, representing approximately 7.27% and 7.27%, respectively of the total issued share capital of the Company as at the date of this report.

As at 1 January 2023 and 30 June 2023, the total number of securities available for issue (less those exercised, cancelled and lapsed) under the Post-IPO Share Option Scheme was 96,315,000 and 96,315,000, representing 7.60% and 7.60%, respectively of the issued share capital of 1,266,558,870 Shares as at the date of this report respectively.

**首次公開發售後購股權計劃** (續)

於截至2023年6月30日止期間，概無根據首次公開發售後購股權計劃授出購股權，因此本報告無需對授出日期的購股權公平值作出披露，所採納會計準則及政策並不適用於本報告。

於2023年6月30日，授予各類承授人(即董事及本集團的服務供應商)的購股權總價值分別為3,785,000港元及9,501,000港元。

於首次公開發售後購股權計劃之生效日，該計劃項下可供發行的股份總數為100,000,000股，佔於本報告日期已發行股本1,266,558,870股股份的7.90%。於2023年1月1日及2023年6月30日，根據首次公開發售後購股權計劃現有計劃授權可供授出的購股權數目分別為92,120,000份購股權及92,120,000份購股權，佔於本報告日期本公司已發行股本總額約7.27%及7.27%。

於2023年1月1日及2023年6月30日，根據首次公開發售後購股權計劃可供發行的證券總數(扣除已行使、已註銷及已失效的證券)分別為96,315,000股及96,315,000股，相當於本報告日期已發行股本1,266,558,870股股份的7.60%及7.60%。

## Other Information

### 其他資料

#### THE 2022 SHARE AWARD SCHEME

On 7 November 2022 (the “Adoption Date”), the Company has adopted the C-MER Eye Care Holdings Limited Share Award (Existing Shares) Scheme (the “2022 Share Award Scheme”), pursuant to which the Board may from time to time cause to be paid a contributed amount to the trust by way of settlement to the trust, which shall constitute part of the trust fund for the purchase of Shares and other purposes set out in the relevant scheme rules and the trust deed.

The purpose of the 2022 Share Award Scheme is to (i) to recognise the contributions by eligible participants selected by the Board and to provide them with incentives in order to retain them for the continual operation and development of the Group; (ii) to attract suitable personnel for further development of the Group; and/or (iii) to further align the interests of the eligible participants directly to the shareholders of the Company through participation in the 2022 Share Award Scheme. For details, please refer to the announcement of the Company dated 7 November 2022.

The eligible participants (the “Eligible Participants”) of the 2022 Share Award Scheme include any individual being (i) directors and employees of the Company or its subsidiaries (including persons who are granted shares or options under the scheme as an inducement to enter into employment contracts with these companies), but shall include (for the avoidance of doubt), both full time and part time employees (an “Employee Participant”), (ii) directors and employees of the holding companies, fellow subsidiaries or associated companies of the Company (an “Related Entity Participant”); and (iii) persons who provide services to the Company and/or its subsidiaries on a continuing or recurring basis in its ordinary and usual course of business which are in the interests of the long-term growth of the Company and/or its associated companies, and would include (for the avoidance of doubt) doctors and dentists in Hong Kong who have entered into partnership agreements with the Group (a “Service Provider”), at any time during the trust period. For the avoidance of doubt, Service Provider may not include placing agents or financial advisers providing advisory services for fundraising, mergers or acquisitions, as well as professional service providers such as auditors or valuers who provide assurance, or are required to perform their services with impartiality and objectivity.

#### 2022年股份獎勵計劃

於2022年11月7日(「採納日期」),本公司採納希瑪眼科醫療控股有限公司股份獎勵(現有股份)計劃(「2022年股份獎勵計劃」);據此,董事會可不時促使以結算方式向信託支付投入額,其將構成信託基金的一部分,用於購買股份及相關計劃規則及信託契據所載的其他用途。

2022年股份獎勵計劃的目的為(i)認可董事會選定之合資格參與者作出的貢獻並給予獎勵,以挽留彼等繼續為本集團持續營運及發展效力;(ii)吸引適合人士為本集團的進一步發展效力;及/或(iii)通過參與2022年股份獎勵計劃,進一步使合資格參與者的權益直接與本公司股東保持一致。詳情請參閱本公司日期為2022年11月7日的公告。

2022年股份獎勵計劃的合資格參與者(「合資格參與者」)包括在信託期內任何時間為以下任何個人:(i)本公司或其附屬公司的董事及僱員(包括作為與該等公司簽訂僱傭合約的獎勵而獲授股份或購股權的人士),但應包括(為免生疑),全職及兼職僱員(「僱員參與者」);(ii)本公司的控股公司、同系附屬公司或聯營公司的董事及僱員(「相關實體參與者」);及(iii)在本公司及/或其附屬公司日常及一般業務過程中持續或經常性地提供有利於本公司及/或其聯營公司長期發展的服務的人士,包括(為免生疑)與本集團訂立合作協議的香港醫生及牙醫(「服務供應商」)。為免生疑,服務供應商不包括為籌資、兼併或收購提供諮詢服務的配售代理或財務顧問,或提供保證或須公正客觀地提供服務的核數師或估值師等專業服務供應商。

**THE 2022 SHARE AWARD SCHEME (Continued)**

The consideration payable, if any, in respect of any grant of awards shall be determined at the sole and absolute discretion of the Board taking into consideration matters that may include the selected participant's position, experience, years of service, performance and contribution to the Group and the market price of the Shares. For the avoidance of doubt, "nil" is an acceptable consideration payable for the purpose of the 2022 Share Award Scheme.

The Board shall not make any further grant of awards under the 2022 Share Award Scheme such that the total number of Shares granted under the 2022 Share Award Scheme (the "Award") will exceed 10% of the total number of issued Shares as of the Adoption Date. On the basis that the total number of issued Shares as of the Adoption Date was 1,236,502,870 Shares, the aforesaid 10% limit represents a total of 123,650,287 Shares.

The maximum number of options or awards to a selected participant under the 2022 Share Award Scheme and any other share option schemes and share award schemes of the Company, which would result in the Shares issued and to be issued in respect of all options and awards (inclusive of the Awards) granted to such person (excluding any options and awards lapsed in accordance with the terms of the respective scheme(s)), shall not exceed 1% of the issued share capital of the Company in any twelve-month period.

Unless early terminated by the Board, the 2022 Share Award Scheme shall terminate on the tenth anniversary date of the Adoption Date (being 7 November 2032), provided that such termination shall not affect any subsisting rights of any selected participant under the 2022 Share Award Scheme.

**2022年股份獎勵計劃(續)**

授出獎勵的應付代價(如有)乃由董事會在經考慮可能包括選定參與者的職位、經驗、服務年期、表現及對本集團的貢獻以及股份的市場價格等因素後，全權酌情決定。為免生疑，就2022年股份獎勵計劃而言，「零」屬可接受的應付代價。

董事會不得根據2022年股份獎勵計劃進一步授出獎勵，以使根據2022年股份獎勵計劃(「獎勵」)授出的股份總數超過採納日期已發行股份總數的10%。基於採納日期已發行股份總數為1,236,502,870股股份，上述10%限額相當於合共123,650,287股股份。

根據2022年股份獎勵計劃及本公司任何其他購股權計劃及股份獎勵計劃向選定參與者授出的購股權或獎勵數目上限，不得導致向有關人士授出的所有購股權及獎勵(包括獎勵)(不包括根據相關計劃條款失效的任何購股權及獎勵)所涉及的已發行及將予發行股份超過本公司任何12個月期間內已發行股本的1%。

除非董事會提早終止，2022年股份獎勵計劃將於採納日期之第十週年之日(即2032年11月7日)終止，惟有關終止不應影響任何2022年股份獎勵計劃選定參與者的任何存續權利。



## Other Information

### 其他資料

#### **THE 2022 SHARE AWARD SCHEME** (Continued)

During the period ended 30 June 2023, 80,000 Awards were granted by the Company on 28 June 2023 to four service provider participants. The service provider participants which provides consultancy services to the Company, which include:

- (1) Ms. BENTLEY Annie Liang and Dr. LI Kwok Tung Donald, both are our newly appointed consultants and are also our former independent non-executive Directors who retired from our Company on 30 May 2023;
- (2) Dr. YIU Bun Ka, a director of certain subsidiaries of the Company, who is also our dentist partner and our newly appointed consultant of our Group; and
- (3) Dr. Lawrence LAM, our newly appointed consultant of our Group.

#### **2022年股份獎勵計劃** (續)

於截至2023年6月30日止期間，本公司在2023年6月28日向四名服務供應商參與者授出80,000股獎勵。該等服務供應商參與者向本公司提供諮詢服務，彼等包括：

- (1) 梁安妮女士及李國棟醫生，兩人均為我們新委任的諮詢人，亦為我們的前獨立非執行董事，彼等已於2023年5月30日從本公司退任；
- (2) 姚本基醫生，本公司若干附屬公司的董事，亦為本集團的牙醫合夥人及新委任的諮詢人；及
- (3) 林志傑醫生，本集團新委任的諮詢人。

**THE 2022 SHARE AWARD SCHEME** (Continued)

Details of the Awards outstanding on which Awards are granted under the 2022 Share Award Scheme to (i) each of the Directors, chief executive or substantial shareholders of the Company, or their respective associates, and (ii) other service providers, as at 30 June 2023 are as follows:

**2022年股份獎勵計劃** (續)

根據2022年股份獎勵計劃向(i)各董事、本公司最高行政人員或主要股東或彼等各自的聯繫人；及(ii)其他服務供應商授出的獎勵涉及的尚未行使獎勵於2023年6月30日的詳情如下：

	Held at 1 January 2023 於2023年 1月1日 所持有	Granted during the period 於期內 授出	Vested during the period 於期內 歸屬	Lapsed (expired) during the period 於期內 失效 (到期)	Lapsed (cancelled) during the period 於期內 失效 (註銷)	Purchase Price 購入價	Held at 30 June 2023 於2023年 6月30日 所持有	Closing price immediately before the date of grant HK\$ 緊接授出 日期前的 收市價 港元	Grant date 授出日期	Vesting period 歸屬期
Service providers <sup>(1)</sup> 服務 供應商 <sup>(1)</sup>	-	80,000	-	-	-	-	80,000	3.95	28 June 2023 2023年 6月28日	Vested over a period of two years from the date of grant, with first batch of 40,000 Awards to be vested on 2 July 2024, and the second batch of 40,000 Awards to be vested on 2 July 2025. 於授出日期起計兩年內歸屬，第一批40,000股獎勵將於2024年7月2日歸屬，而第二批40,000股獎勵將於2025年7月2日歸屬。
Total 總計	-	80,000	-	-	-	-	80,000			

- |     |   |     |   |
|-----|---|-----|---|
| (1) | Service providers mean non-employee consultants of the Group.   | (1) | 服務供應商代表非本集團僱員的本集團顧問。                      |
| (2) | Since no Awards were vested during 1H2023, the weighted average closing price of the Shares immediately before the dates on which the Awards were vested is not applicable. | (2) | 由於獎勵於2023年上半年並無歸屬，緊接獎勵歸屬當日的股份加權平均收市價並無適用。 |

## Other Information

### 其他資料

#### THE 2022 SHARE AWARD SCHEME (Continued)

(3) Since the 80,000 Awards granted to the service providers were the only Awards granted under the 2022 Share Award Scheme, there was (i) no Directors, chief executive or substantial shareholders of the Company, or their respective associates, (ii) other employee participants, related entity participants, with Awards granted; or (iii) participant with Awards granted or to be granted in the 12-month period up to and including the date of such grant representing in aggregate over 1% of the Shares in issue, or any related entity participant or service provider with Awards granted or to be granted in any 12-month period exceeding 0.1% of the Shares in issue.

The fair value of the Awards granted to service providers was approximately HK\$303,000 as at 28 June 2023. The fair value of the Awards were valued based on the closing price of the share of HK\$3.79 as at the grant date.

As at 30 June 2023, 80,000 Awards were unvested.

As at 30 June 2023, 80,000 Shares may be vested in respect of the Awards that may be granted under 2022 Share Award Scheme, as at 1 January 2023 and 30 June 2023, 123,650,287 Shares, and 123,570,287 Shares remained available for future grants of the Awards, representing approximately 9.8% and 9.8% of the total issued share capital of the Company as at the date of this report, respectively.

According to information provided by the trustee of the 2022 Share Award Scheme, the trustee held 8,074,000 Shares under the 2022 Share Award Scheme as at the date of this report, representing approximately 0.6% of the total issued share capital of the Company on the same date.

The number of Shares that may be issued in respect of options and awards granted under the Pre-IPO Share Option Scheme, the Post-IPO Share Option Scheme and the 2022 Share Award Scheme during 1H2023 divided by the weighted average number of Shares in issue for the 1H2023 is 0.003.

#### 2022年股份獎勵計劃(續)

(3) 由於授予服務供應商的80,000股獎勵股份乃根據2022年股份獎勵計劃授出的唯一獎勵，因此並無(i)本公司董事、主要行政人員或主要股東或彼等各自的聯繫人士；(ii)其他僱員參與人士、相關實體參與人士獲得獎勵股份；或(iii)在直至及包括授出當日的12個月期間授出或將會授出的獎勵股份合共超過已發行股份1%，或任何12個月內任何相關實體參與人士或服務供應商授出或將會授出的獎勵股份合共超過已發行股份1%。

於2023年6月28日，授予服務供應商的獎勵的公平值約為303,000港元。獎勵的公平值乃根據授出日期的股份收市價3.79港元計算。

於2023年6月30日，80,000股獎勵尚未歸屬。

於2023年6月30日，就2022年股份獎勵計劃下可能授出的獎勵有80,000股股份可予歸屬，而於2023年1月1日及2023年6月30日，分別尚有123,650,287股及123,570,287股股份可供未來授出的獎勵而發行，佔本公司於本報告日期全部已發行股本分別約9.8%及9.8%。

根據2022年股份獎勵計劃的受託人所提供的資料，受託於本報告日期，在2022年股份獎勵計劃下持有8,074,000股股份，相當於同日本公司已發行股本總額約0.6%。

根據首次公開發售前購股權計劃、首次公開發售後購股權計劃及2022年股份獎勵計劃授出的購股權或獎勵股份而在2023年上半年可能發行的股份數目，除以2023年上半年的股份加權平均數為0.003。

## INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2023.

## CORPORATE GOVERNANCE

The Board is committed to maintaining high corporate governance standards. In the opinion of the Board, during 1H2023 the Company has complied with all applicable code provisions as set forth in the Corporate Governance Code as set out in Appendix 14 to the Listing Rules, save and except for a deviation from the code provision C.2.1, which states that the roles of chairman (the “Chairman”) and chief executive officer (the “CEO”) should be separate and should not be performed by the same individual. Dr. Dennis LAM is both our Chairman and CEO and is responsible for the overall management of our Group and directing the strategic development and business plans of our Group. The Board believes that vesting the roles of the Chairman and CEO in the same individual would enable the Company to achieve higher responsiveness, efficiency and effectiveness when formulating business strategies and executing business plans. The Board believes that the balance of power and authority is sufficiently maintained by the operation of the senior management and the Board, which comprises experienced and high-calibre individuals. The Board currently comprises three executive Directors (including Dr. Lam) and four independent non-executive Directors and therefore has a fairly strong independence element in its composition. The Board will nevertheless review the structure and composition of the Board from time to time in light of prevailing circumstances, in order to maintain a high standard of corporate governance practices of the Company.

## 中期股息

董事會並不建議派付截至2023年6月30日止六個月的任何中期股息。

## 企業管治

董事會致力於維持高標準的企業管治。董事會認為，於二零二三年上半年，本公司已遵守上市規則附錄十四企業管治守則所載的所有適用守則條文，惟偏離守則條文第C.2.1條者，該條文規定主席（「主席」）與行政總裁（「行政總裁」）的角色應有所區分，不應由同一人擔任。林順潮醫生為本集團主席兼行政總裁，負責本集團整體管理，帶領本集團的戰略發展和業務計劃。董事會認為，將主席和行政總裁的角色由同一人出任，使本公司在制定業務戰略和執行業務計時，能夠反應積極、更有效率和效能。董事會認為，高級管理層與由經驗豐富、能幹人士組成的董事會的運作，足以維持權力和授權的平衡。董事會目前由三名執行董事（包括林博士）和四名獨立非執行董事組成，因此其組成具備較強的獨立性。然而，董事會將不時因應當前情況檢討董事會的架構及組成，以維持本公司高標準的企業管治常規。

## Other Information

### 其他資料

#### MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) as set forth in Appendix 10 to the Listing Rules as the code of conduct regarding securities transactions of the Directors. Employees of the Group (the “Relevant Employees”) who, because of their office or employment, are likely to possess inside information in relation to the Company or its securities are also subject to compliance with the Model Code. On 17 February 2023, the Company was notified about dealing by the spouse of Mr. CHAN Chi Leong, one of the former independent non-executive Directors. As informed by the former director, the trade was conducted through an online brokerage platform that was operated by the spouse of Mr. CHAN, and involved 8,000 shares of the Company at a total sale price of approximately HK\$38,240. The Company notes that such dealing was done during the “blackout period” without the prior knowledge or approval from Mr. CHAN, but such dealing was not in compliance with the Model Code.

The Company will continue with its practice of (i) reminding the Directors of their obligations to not deal in the securities of the Company going forward, including dealings by the Directors’ spouse, or by or on behalf of any minor child and any other dealings in which for the purpose of Part XV of the SFO he or she is or is to be treated as interested, and (ii) organising trainings to Directors to understand their obligations under the Listing Rules as well as their obligations under the Model Code. In addition, in light of the said incident, it has arranged for trainings to be delivered to all Directors again on the Model Code restrictions. Mr. CHAN did not offer himself for re-election at the annual general meeting held on 30 May 2023. Save as mentioned above, following specific enquiry, each of the Directors has confirmed his or her compliance with the Model Code throughout 1H2023 and that no incident of non-compliance of the Model Code by the Relevant Employees was noted by the Company during 1H2023.

#### 證券交易的標準守則

本公司已採納上市規則附錄十所載的上市發行人董事進行證券交易的標準守則(「標準守則」),作為董事進行證券交易的操守守則。本集團雇員(「相關雇員」)如因其職位或受雇關係而可能擁有涉及本公司或其證券的內幕消息,亦須遵守標準守則。於2023年2月17日,本公司接獲前獨立非執行董事之一陳智亮先生的配偶有關的交易通知。據該前董事告知,該交易乃透過陳先生配偶經營的網上經紀平台進行,涉及8,000股本公司股份,總出售價約38,240港元。本公司留意到該交易在「禁售期」內進行,陳先生事先並不知情或未經批准,該交易未能符合標準守則的規定。

本公司會繼續執行慣例:(i)提醒董事日後不得買賣本公司證券的責任,包括董事的配偶、或由任何未成年子女或代表其進行買賣,並就證券及期貨條例第XV部而言,彼等為或將被視為擁有權益的任何其他買賣;及(ii)為董事舉辦培訓,瞭解彼等上市規則下的責任及標準守則下的責任。此外,鑒於前述事件,本公司再次向全體董事安排有關標準守則下限制的培訓。陳先生於2023年5月30日舉行的股東周年大會上並無膺選連任。除前述者外,經特別查詢後,各董事均確認其於二零二三年上半年一直遵守標準守則,而本公司於二零二三年上半年並無發現任何有關雇員違反標準守則的事件。

**PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES**

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities during 1H2023.

**CHANGES IN INFORMATION OF AND OTHER INFORMATION ON DIRECTORS AND CHIEF EXECUTIVES**

Dr. AU YEUNG Rex Pak-kuen was appointed as the chairperson of the nomination committee and a member of the audit committee with effect from 30 May 2023, and ceased to act as the member of the audit committee with effect from 3 July 2023.

Mr. IP Shu Kwan Stephen was appointed as the chairperson of the remuneration committee and a member of the audit committee with effect from 30 May 2023.

Ms. LI Xiaoting was appointed as a member of the nomination committee with effect from 30 May 2023 and ceased to act as the member of the nomination committee with effect from 3 July 2023.

Mr. MA Andrew Chiu Cheung was appointed as a member of the remuneration committee with effect from 30 May 2023.

Mr. YIN Ke was appointed as a member of the audit committee and a member of the nomination committee with effect from 3 July 2023.

Save as disclosed in this report, there are no other matters that are required to be disclosed pursuant to Rule 13.51B of the Listing Rules or required to be brought to the attention of the Shareholders.

**購買、出售或贖回上市證券**

截至2023年上半年，本公司或其任何附屬公司並無購買、出售或贖回本公司任何上市證券。

**董事及最高行政人員資料變更及其他資料**

歐陽伯權博士已獲委任為提名委員會主席及審核委員會成員，自2023年5月30日起生效，且自2023年7月3日起不再擔任審核委員會成員。

葉澍堃先生已獲委任為薪酬委員會主席及審核委員會成員，自2023年5月30日起生效。

李肖婷女士已獲委任為提名委員會成員，自2023年5月30日起生效，且自2023年7月3日起不再擔任提名委員會成員。

馬照祥先生已獲委任為薪酬委員會成員，自2023年5月30日起生效。

殷可先生已獲委任為審核委員會成員及提名委員會成員，自2023年7月3日起生效。

除本報告所披露者外，概無其他事宜須根據上市規則第13.51B條予以披露，或須敦請股東垂注。

## Other Information

### 其他資料

#### USE OF PROCEEDS FROM THE GLOBAL OFFERING

The shares of the Company were listed (the “Listing”) on the Stock Exchange since 15 January 2018 (the “Listing Date”), and the net proceeds from the global offering (the “Global Offering”) amounted to HK\$609.8 million.

To maximise the flexibility of the Group in capturing potential acquisition opportunities as and when such opportunities arise, the Board has resolved and announced on 29 March 2022 to expand the use of the unutilised net proceeds from the Global Offering towards possible acquisition(s), and/or establishment of eye clinic(s), eye centre(s) and eye hospital(s) in Hong Kong and Mainland China. The Directors expect that the amount remaining will be used by the end of 2023.

During the period ended 30 June 2023, net proceeds in the amount of approximately HK\$47.9 million were used, consisting of (1) HK\$24.1 million for establishing the eye hospitals in Jieyang and Foshan, and (2) HK\$23.8 million for operating cash for the hospitals in Guangzhou, Shanghai and Huizhou.

#### 全球發售所得款項用途

本公司股份自2018年1月15日（「上市日期」）起於聯交所上市（「上市」），而全球發售（「全球發售」）所得款項淨額為609.8百萬港元。

為盡量提高本集團的靈活性，把握隨時出現的潛在收購機會，董事會於2022年3月29日決定及公布擴大全球發售的未動用所得款項淨額中，用於在香港及中國內地可能收購及／或設立眼科診所、眼科中心及眼科醫院的金額。董事預期，剩餘金額將於2023年年終或之前獲動用。

截至2023年6月30日止期間，已經使用所得款項淨額約47.9百萬港元，包括(1) 24.1百萬港元用於在揭陽及佛山設立眼科醫院；及(2) 23.8百萬港元用作廣州、上海及惠州醫院的經營現金。

**USE OF PROCEEDS FROM THE GLOBAL OFFERING** (Continued)

**全球發售所得款項用途** (續)

The table below sets out the actual use of unutilised net proceeds from the Global Offering during the period ended 30 June 2023:

下表載列截至2023年6月30日止期間的未動用全球發售所得款項淨額實際用途：

Use of net proceeds from the Global Offering	Planned application of net proceeds	Net proceeds brought forward as at 1 January 2023	Actual usage up to 30 June 2023	Unutilised net proceeds as at 30 June 2023	Expected timeline for utilising the remaining unutilised net proceeds
		於2023年1月1日的結轉所得款項淨額	截至2023年6月30日的實際用途	於2023年6月30日的未動用所得款項淨額	動用餘下未動用所得款項淨額的預期時間表
	擬定用途	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	
Possible acquisition(s), and/or establishment of eye clinic(s), eye centre(s) and eye hospital(s) in Hong Kong and Mainland China	用於可能於香港及中國內地收購及/或設立眼科診所、眼科中心及眼科醫院	151,121	107,248	91,728	59,393 By the end of 2023 2023年底前



## Other Information

### 其他資料

#### USE OF PROCEEDS FROM THE 2022 FIRST SUBSCRIPTION

On 13 January 2022, the Company entered into a placing and subscription agreement with C-MER Group Limited (the “Seller”), Dr. Lam and UBS AG Hong Kong Branch, as the placing agent, in respect of the placing of an aggregate amount of 90,000,000 existing ordinary shares of the Company (the “Placing Shares”) at the price of HK\$6.48 per Placing Share to not less than six independent professional, institutional and/or individual investors (the “2022 Placing”). The aggregate nominal or par value of the Placing Shares is HK\$9,000,000, and the closing price of the Company as stated in the daily quotation sheet issued by the Stock Exchange on 12 January 2022, being the last full trading date prior to the date of the placing and subscription agreement, was HK\$7.18 per Placing Share. The Seller then subscribed (the “2022 First Subscription”) for 76,500,000 ordinary class of Shares (the “Subscription Shares”) that were subsequently issued by the Company at the subscription price of HK\$6.48 per Subscription Share (collectively, “the 2022 Placing and the 2022 First Subscription”). The Directors considered that the 2022 Placing and the 2022 First Subscription represented an opportunity to strengthen the financial position of the Group and raise capital to provide working capital for the Group, on, among others, merger and acquisition and/or expansion of our hospital and service network while broadening its Shareholder and capital base. The 2022 Placing and the 2022 First Subscription were completed on 17 January 2022 and 20 January 2022, respectively. The aggregate nominal or par value of the Subscription Shares is HK\$7,650,000. The net subscription price (after deduction of the expenses incurred by the Seller in relation to the 2022 Placing and the 2022 First Subscription) of each Subscription Share was approximately HK\$6.41. The net proceeds from the 2022 First Subscription (after deducting relevant fees and expenses borne or incurred by the Company) were approximately HK\$490.6 million. The table below sets out the planned applications of the net proceeds and their actual usage up to 30 June 2023:

#### 2022年第一次認購事項所得款項用途

於2022年1月13日，本公司與希瑪集團有限公司（「賣方」）、林醫生及瑞士銀行香港分行（作為配售代理）訂立配售及認購協議，內容有關以每股配售股份6.48港元向不少於六名獨立專業、機構及／或個人投資者配售（「2022年配售事項」）總共90,000,000股本公司現有普通股（「配售股份」）。配售股份的總名義值或面值為9,000,000港元，而於2022年1月12日（即配售及認購協議日期前的最後一個完整交易日）聯交所刊發的每日報價表所示本公司的收市價為每股配售股份7.18港元。賣方隨後認購（「2022年第一次認購事項」）由本公司其後按認購價每股認購股份6.48港元發行的76,500,000股普通類別股份（「認購股份」）（統稱「2022年配售事項及2022年第一次認購事項」）。董事認為，2022年配售事項及2022年第一次認購事項為一次機遇，藉以加強本集團的財務狀況並進行集資以為本集團提供營運資金，用於（其中包括）併購及／或擴展我們的醫院及服務網絡，同時拓闊其股東及資本基礎。2022年配售事項及2022年第一次認購事項已分別於2022年1月17日及2022年1月20日完成。認購股份的總名義值或面值為7,650,000港元。每股認購股份的淨認購價（經扣除賣方就2022年配售事項及2022年第一次認購事項所產生的開支後）約為6.41港元。2022年第一次認購事項的所得款項淨額（經扣除本公司所承擔或招致的相關開支後）約為490.6百萬港元。下表載列截至2023年6月30日的所得款項淨額擬定用途及其實際用途：

**USE OF PROCEEDS FROM THE 2022 FIRST SUBSCRIPTION** (Continued)

**2022年第一次認購事項所得款項用途** (續)

Use of net proceeds from the 2022 First Subscription	Planned applications of net proceeds	Percentage of total net proceeds	Net proceeds brought forward as at 1 January 2023	Actual usage up to 30 June 2023	Unutilised net proceeds as at 30 June 2023	Expected timeline for utilising the remaining unutilised net proceeds	
2022年第一次認購事項所得款項淨額用途	擬定用途	百分比	於2023年1月1日的款項淨額	截至2023年6月30日的實際用途	於2023年6月30日的未動用所得款項淨額	動用餘下未動用所得款項淨額的預期時間表	
	HK\$'000 千港元		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元		
For funding merger and acquisition; expansion of our hospital and service network; and as general working capital for the Group	用於併購的資金；擴大我們的醫院和服務網絡；及撥充本集團的一般營運資金	490,600	100%	290,782	371,379	119,221	By the end of 2024 2024年底前

During the period ended 30 June 2023, net proceeds from the 2022 First Subscription in the amount of approximately HK\$171.6 million were used, consisting of (1) HK\$150.4 million for the payment of the investment in Shenzhen CKJ, which operates a dental business in Shenzhen, (2) HK\$12.3 million for the working capital to our hospitals at investment stage in Mainland China and some of the clinics in Hong Kong, and (3) HK\$8.9 million for enhancing the facilities and establishment of the optometry centres, dental clinics and other clinics in Hong Kong.

The net proceeds from the 2022 First Subscription have been utilised in accordance with the planned applications as announced in the announcements of the Company dated 13 January 2022 and 20 January 2022 respectively and the Company currently expects to use the unutilised net proceeds by the end of 2024.

截至2023年6月30日止期間，已經使用2022年第一次認購事項所得款項淨額約171.6百萬港元，包括(1) 150.4百萬港元用作投資深圳愛康健的付款，該公司於深圳經營牙科業務；(2) 12.3百萬港元用作中國內地處於投資階段的醫院及香港若干診所的營運資金；及(3) 8.9百萬港元用於提升設施及在香港設立視光中心、牙科診所及其他診所。

2022年第一次認購事項的所得款項淨額已按照本公司日期分別為2022年1月13日及2022年1月20日的公告所公佈的擬定用途動用，且本公司現時預期到2024年年終前應用未動用所得款項淨額。

## Other Information

### 其他資料

#### USE OF PROCEEDS FROM DECEMBER 2022 SUBSCRIPTION

On 2 December 2022, the Company entered into a subscription agreement with a strategic investor in respect of the subscription of an aggregate amount of 30,056,000 new ordinary shares of the Company at the price of HK\$3.87 per share to the strategic investor (the “December 2022 Subscription”). The aggregate nominal or par value of the shares was HK\$3,056,000, and the closing price of the Company as stated in the daily quotation sheet issued by the Stock Exchange on 2 December 2022, being the last full trading date prior to the date of the subscription agreement, was HK\$4.07 per share. The strategic investor is Ginkgo Capital Global Fund SPC – Ginkgo Capital Global Fund I SP, a segregated portfolio of Ginkgo Capital Global Fund SPC, and as at the date of the subscription, all the participating, redeemable, non-voting shares in Ginkgo Capital Global Fund SPC attributable to Ginkgo Capital Global Fund I SP were issued to Wealth Strategy Holding Limited, which was in turn wholly owned by Mr. Kung Hung Ka (龔虹嘉先生). The Directors considered that the subscription represents an opportunity to introduce a long-term and highly respected strategic shareholder with strong background in healthcare industry in Mainland China, and will help accelerate our network expansion in the Greater Bay Area and our research and development in relevant medical devices and therapeutics. The Group may also enter into business cooperation with the strategic investor when suitable opportunities arise. The December 2022 Subscription was completed on 8 December 2022. The net subscription price (after deduction of the expenses incurred by the Company in relation to the subscription) of each share was approximately HK\$3.86. The net proceeds from the December 2022 Subscription (after deducting relevant fees and expenses borne or incurred by the Company) were approximately HK\$116.2 million. The table below sets out the planned applications of the net proceeds and their actual usage up to 30 June 2023:

#### 2022年12月認購事項所得款項用途

於2022年12月2日，本公司與戰略投資者訂立認購協議，內容有關以每股股份3.87港元向戰略投資者配售總共30,056,000股本公司新普通股（「2022年12月認購事項」）。股份的總名義值或面值為3,056,000港元，而於2022年12月2日（即認購協議日期前的最後一個完整交易日）聯交所刊發的每日報價表所示本公司的收市價為每股股份4.07港元。戰略投資者是Ginkgo Capital Global Fund SPC – Ginkgo Capital Global Fund I SP，為Ginkgo Capital Global Fund SPC一個獨立投資組合，於認購日期，歸屬於Ginkgo Capital Global Fund I SP的Ginkgo Capital Global Fund SPC的所有參與、可贖回、無投票權的股份發行予富策控股有限公司，該公司由龔虹嘉先生全資擁有。董事認為，認購事項提供引入一名在中國醫療行業具有強大背景且長期備受尊崇的策略股東的機遇，並將有助於加速我們在大灣區的網絡擴張以及我們在相關醫療設備及治療方法的研發。如有合適機會，本集團亦可與策略投資者開展業務合作。2022年12月認購事項已於2022年12月8日完成。每股股份的淨認購價（經扣除本公司就認購事項所產生的開支後）約為3.86港元。2022年12月認購事項的所得款項淨額（經扣除本公司所承擔或招致的相關費用及開支後）約為116.2百萬港元。下表載列截至2023年6月30日的所得款項淨額擬定用途及其實際用途：

**USE OF PROCEEDS FROM DECEMBER 2022  
SUBSCRIPTION** (Continued)

**2022年12月認購事項所得款項  
用途** (續)

Use of net proceeds from the December 2022 Subscription	Planned applications of net proceeds	Percentage of total net proceeds	Net proceeds brought forward as at 1 January 2023	Actual usage up to 30 June 2023	Unutilised net proceeds as at 30 June 2023	Expected timeline for utilising the remaining unutilised net proceeds
2022年12月認購事項所得款項淨額用途	所得款項淨額的擬定用途	佔所得款項淨額總額百分比	於2023年1月1日的結轉所得款項淨額	截至2023年6月30日的實際用途	於2023年6月30日的未動用所得款項淨額	未動用所得款項淨額的預期時間表
	HK\$'000 千港元		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	

For the expansion of our ophthalmic service network in the Greater Bay Area; the funding of merger and acquisition; and as general working capital for the Group	擴展我們於大灣區的眼科服務網絡；為併購提供資金；及撥充本集團的一般營運資金	116,161	100%	Not applicable 不適用	-	116,161	By the end of 2025 2025年底前
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No net proceeds from the December 2022 Subscription were used up to 30 June 2023. The Company intends to use the net proceeds from the December 2022 Subscription in accordance with the intention previously disclosed by the Company in its announcement dated 2 December 2022 by the end of 2025.

截至2023年6月30日止，概無動用2022年12月認購事項的所得款項淨額。本公司擬於2025年年底前，按照本公司先前在日期為2022年12月2日的公告中披露的意向，使用2022年12月認購事項的所得款項淨額。

## Other Information

### 其他資料

#### AUDIT COMMITTEE AND REVIEW OF INTERIM RESULTS

The audit committee of the Board comprises three independent non-executive Directors, namely, Mr. MA Andrew Chiu Cheung (Chairman of the audit committee), Mr. IP Shu Kwan Stephen and Mr. YIN Ke.

The audit committee of the Board has reviewed with the management the accounting principles as well as practices adopted by the Group and discussed risk management and internal control as well as financial reporting matters including the review of the unaudited condensed consolidated interim financial information for 1H2023 and this report with the Directors. The Group's condensed consolidated interim financial statements have not been audited, but the Group's independent auditor has carried out a review of the unaudited interim results in accordance with the Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the HKICPA.

#### 審核委員會及中期業績審閱

董事會轄下的審核委員會由三名獨立非執行董事組成，分別為馬照祥先生（審核委員會主席）、葉澍堃先生及殷可先生。

董事會轄下的審核委員會已與管理層一同審閱本集團所採納的會計原則及慣例，並已就風險管理、內部監控及財務報告事宜與董事討論，包括審閱截至2023年上半年的未經審核簡明綜合中期財務資料以及本報告。本集團的簡明綜合中期財務報表未經審核，但本集團的獨立核數師已根據香港會計師公會頒佈的香港審閱聘用準則第2410號「實體的獨立核數師審閱中期財務資料」審閱未經審核中期業績。



C-MER 希瑪