



E-House (China) Enterprise Holdings Limited
易居(中國)企業控股有限公司

(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：2048

中國創新的、
基於**房地產**數據的
房地產交易服務商

2023
Interim Report
中期報告

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公司資料 CORPORATE INFORMATION

董事會

執行董事

周忻先生(主席)
黃燦浩先生
程立瀾博士
丁祖昱博士

非執行董事

蔣珊珊女士
楊勇先生
謝梅女士(於2023年3月31日辭任)
宋家俊先生(於2023年3月31日獲委任)
呂沛美先生(於2023年5月5日辭任)
陳代平先生(於2023年9月4日獲委任)

獨立非執行董事

張磅先生
朱洪超先生
王力群先生
李勁先生

審計委員會

張磅先生(主席)
王力群先生
李勁先生

薪酬委員會

朱洪超先生(主席)
王力群先生
程立瀾博士

提名委員會

周忻先生(主席)
朱洪超先生
王力群先生

公司秘書

鄭程傑先生

BOARD OF DIRECTORS

Executive Directors

Mr. Zhou Xin (*Chairman*)
Mr. Huang Canhao
Dr. Cheng Li-Lan
Dr. Ding Zuyu

Non-Executive Directors

Ms. Jiang Shanshan
Mr. Yang Yong
Ms. Xie Mei (*resigned on 31 March 2023*)
Mr. Song Jiajun (*appointed on 31 March 2023*)
Mr. Lv Peimei (*resigned on 5 May 2023*)
Mr. Chen Daiping (*appointed on 4 September 2023*)

Independent Non-Executive Directors

Mr. Zhang Bang
Mr. Zhu Hongchao
Mr. Wang Liqun
Mr. Li Jin

AUDIT COMMITTEE

Mr. Zhang Bang (*Chairman*)
Mr. Wang Liqun
Mr. Li Jin

REMUNERATION COMMITTEE

Mr. Zhu Hongchao (*Chairman*)
Mr. Wang Liqun
Dr. Cheng Li-Lan

NOMINATION COMMITTEE

Mr. Zhou Xin (*Chairman*)
Mr. Zhu Hongchao
Mr. Wang Liqun

COMPANY SECRETARY

Mr. Cheng Ching Kit

授權代表

程立瀾博士
黃燦浩先生

AUTHORIZED REPRESENTATIVES

Dr. Cheng Li-Lan
Mr. Huang Canhao

核數師

中匯安達會計師事務所有限公司
執業會計師

AUDITOR

Zhonghui Anda CPA Limited
Certified Public Accountants

註冊辦事處

Maples Corporate Services Limited
PO Box 309
Ugland House
Grand Cayman, KY1-1104
Cayman Islands

REGISTERED OFFICE

Maples Corporate Services Limited
PO Box 309
Ugland House
Grand Cayman, KY1-1104
Cayman Islands

總部

中國上海市
靜安區廣延路383號
引力樓11樓
郵政編碼：200072

HEADQUARTERS

11/F, Yinli Building
383 Guangyan Road, Jing'an District
Shanghai 200072, China

香港主要營業地點

香港灣仔
皇后大道東248號
大新金融中心40樓

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

40th Floor, Dah Sing Financial Centre
No. 248 Queen's Road East
Wan Chai, Hong Kong

法律顧問

香港及美國法律

世達國際律師事務所

LEGAL ADVISORS

As to Hong Kong law and United States law

Skadden, Arps, Slate, Meagher & Flom

中國法律

國浩律師(上海)事務所

As to the laws of Mainland China

Grandall Law Firm (Shanghai)

開曼群島法律

邁普達律師事務所(香港)有限法律責任合夥

As to Cayman Islands law

Maples and Calder (Hong Kong) LLP

公司資料 CORPORATE INFORMATION

香港證券登記處

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室

主要股份過戶登記處

Maples Fund Services (Cayman) Limited
PO Box 1093, Boundary Hall
Cricket Square
Grand Cayman, KY1-1102
Cayman Islands

主要往來銀行

上海浦東發展銀行股份有限公司南匯支行
中信銀行上海虹口支行
交通銀行上海閘北支行
招商銀行東方支行

股份代號

2048

公司網站

www.ehousechina.com

HONG KONG SHARE REGISTRAR

Computershare Hong Kong Investor Services Limited
Shops 1712-1716, 17th Floor
Hopewell Centre
No. 183 Queen's Road East
Wanchai
Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Maples Fund Services (Cayman) Limited
PO Box 1093, Boundary Hall
Cricket Square
Grand Cayman, KY1-1102
Cayman Islands

PRINCIPAL BANKER

Shanghai Pudong Development Bank Co., Ltd. (Nanhui Branch)
China CITIC Bank (Shanghai Hongkou Branch)
Bank of Communications (Shanghai Zhabei Branch)
China Merchants Bank (Dongfang Branch)

STOCK CODE

2048

COMPANY WEBSITE

www.ehousechina.com

業務回顧及展望

於2023年上半年，中國政府出台一系列措施鼓勵房地產購買，包括降低所需首付款及房貸利率以及減少交易相關稅費。然而，由於購房者意願不強及經濟增長放緩，中國房地產行業仍不景氣。這已導致多家領先開發商報得2023年上半年的銷量較2022年同期銳減。其中多家開發商仍面臨嚴重的流動資金限制。本集團業務受到這種持續且空前的行業衰退的負面影響，致使總銷售收入同比減少5.7%。一手房代理服務收入減少64.9%，房地產數據及諮詢服務收入減少25.1%，房地產經紀網絡服務收入增加15.9%及數字營銷服務收入增加5.9%。

在這種充滿挑戰的環境中，本集團繼續專注於降低成本及現金流量，實現虧損淨額總額同比減少53%及經營活動所用現金淨額同比減少89%。

本公司就重組其境外債務與其債權人及顧問密切合作並於2023年上半年取得實質性進展。新重組計劃已贏得82%以上債權人的支持。本公司將繼續為成功、及時完成債務重組以為本集團未來發展奠定堅實基礎而不懈努力。

BUSINESS REVIEW AND OUTLOOK

In the first half of 2023, the PRC government issued a series of measures to encourage real estate purchase, including lowering the required down payment and mortgage interest rates and reduction in transaction related taxes. However, the real estate industry in China remained in a depressed state due to poor buyer sentiment and slower economic growth. This has led to many leading developers reporting sharp decreases in sales volume for the first half of 2023 compared to the same period of 2022. Many of them continued to face serious liquidity constraints. The Group's operations were negatively affected by this continued and unprecedented industry downturn, resulting in a 5.7% year-on-year decrease in total sales revenue. Revenues from real estate agency services in the primary market decreased by 64.9%, revenues from real estate data and consulting services decreased by 25.1%, revenues from real estate brokerage network services increased by 15.9% and revenues from digital marketing services increased by 5.9%.

Amid this challenging environment, the Group continued to focus on cost reduction and cash flow, and achieved a 53% year-on-year reduction in total net loss and an 89% year-on-year decrease in net cash used in operating activities.

The Company worked closely with its creditors and advisors on the restructuring of its offshore debt and made substantial progress during the first half of 2023. The new restructuring plan has won the support of more than 82% of the creditors. The Company will continue to work tirelessly toward a successful and timely completion of the debt restructuring to provide a solid footing for the Group's future development.

業務回顧及展望 BUSINESS REVIEW AND OUTLOOK

展望2023年下半年，本集團預期中國宏觀經濟狀況及房地產行業前景仍充滿挑戰。儘管中國政府已出台一系列措施刺激經濟及鼓勵房地產購買且預計出台更多積極措施，但房地產市場情緒以及交易活動恢復的時間及程度仍不確定。本集團預期將持續面臨艱難的經營環境。有鑒於此，本集團將繼續專注於成本控制及現金流量以維持可持續經營。憑藉有效的成本控制及債務重組最終取得成功，本集團認為一旦市場復甦，其能從中獲益。

Looking ahead at the second half of 2023, the Group expects China's macroeconomic conditions and real estate industry outlook to remain challenging. Although the PRC government has announced a series of measures aimed at stimulating the economy and encouraging real estate purchases and is expected to announce more positive measures, the timing and extent of a recovery of the real estate market sentiment and transaction activities remain uncertain. The Group expects to continue to face a difficult operating environment. Given this, the Group will remain focused on cost control and cash flow to maintain sustainable operation. With effective cost control and the eventual successful debt restructuring, the Group believes it is well positioned to take advantage of the market recovery when it occurs.

周忻
主席

香港
2023年8月31日

Zhou Xin
Chairman

Hong Kong
31 August 2023

財務摘要 FINANCIAL HIGHLIGHTS

- 截至2023年6月30日止六個月，總收入為人民幣2,299.5百萬元。
- 截至2023年6月30日止六個月，房地產代理服務交易總額（「GTV」）為人民幣149億元。
- 截至2023年6月30日止六個月，房地產經紀網絡服務GTV為人民幣283億元。
- 截至2023年6月30日止六個月，期內虧損為人民幣864.0百萬元，而期內全面開支總額為人民幣863.0百萬元。
- Total revenue amounted to RMB2,299.5 million for the six months ended 30 June 2023.
- The total gross transaction value (“GTV”) of real estate agency services was RMB14.9 billion for the six months ended 30 June 2023.
- The total GTV of real estate brokerage network services amounted to RMB28.3 billion for the six months ended 30 June 2023.
- Loss for the period amounted to RMB864.0 million, and total comprehensive expense for the period amounted to RMB863.0 million for the six months ended 30 June 2023.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

收入

我們的收入從截至2022年6月30日止六個月的人民幣2,438.8百萬元減少5.7%至截至2023年6月30日止六個月的人民幣2,299.5百萬元。該減少主要由於一手房代理服務產生的收入減少所致。

一手房代理服務產生的收入從截至2022年6月30日止六個月的人民幣367.2百萬元減少64.9%至截至2023年6月30日止六個月的人民幣128.7百萬元，主要由於2022年3月出售一間附屬公司導致GTV下降所致。

房地產數據及諮詢服務產生的收入從截至2022年6月30日止六個月的人民幣296.3百萬元減少25.1%至截至2023年6月30日止六個月的人民幣222.0百萬元，主要由於測評及排名服務以及數據服務收入減少所致。

房地產經紀網絡服務產生的收入從截至2022年6月30日止六個月的人民幣689.0百萬元增加15.9%至截至2023年6月30日止六個月的人民幣798.6百萬元。該增加乃主要由於GTV及佣金率均增加所致。

數字營銷服務產生的收入從截至2022年6月30日止六個月的人民幣1,086.3百萬元增加5.9%至截至2023年6月30日止六個月的人民幣1,150.2百萬元，主要由於天貓好房技術服務平台收入增加所致。

員工成本

我們的員工成本從截至2022年6月30日止六個月的人民幣1,109.1百萬元減少43.9%至截至2023年6月30日止六個月的人民幣622.2百萬元。員工成本佔收入的比例從截至2022年6月30日止六個月的45.5%減少至截至2023年6月30日止六個月的27.1%，主要由於經營效率提高所致。

Revenue

Our revenue decreased by 5.7% from RMB2,438.8 million for the six months ended 30 June 2022 to RMB2,299.5 million for the six months ended 30 June 2023. The decrease was primarily due to the decrease of revenue derived from real estate agency services in the primary market.

Revenue derived from real estate agency services in the primary market decreased by 64.9% from RMB367.2 million for the six months ended 30 June 2022 to RMB128.7 million for the six months ended 30 June 2023, primarily due to the decline of GTV caused by the disposal of a subsidiary in March 2022.

Revenue derived from real estate data and consulting services decreased by 25.1% from RMB296.3 million for the six months ended 30 June 2022 to RMB222.0 million for the six months ended 30 June 2023, primarily due to a decrease in revenue from our rating and ranking services and data services.

Revenue derived from real estate brokerage network services increased by 15.9% from RMB689.0 million for the six months ended 30 June 2022 to RMB798.6 million for the six months ended 30 June 2023. This increase was primarily due to both the increase of GTV and commission rate.

Revenue derived from digital marketing services increased by 5.9% from RMB1,086.3 million for the six months ended 30 June 2022 to RMB1,150.2 million for the six months ended 30 June 2023, primarily due to the increase of revenue from the information service platform of Tmall Haofang.

Staff costs

Our staff costs decreased by 43.9% from RMB1,109.1 million for the six months ended 30 June 2022 to RMB622.2 million for the six months ended 30 June 2023. Staff costs as a percentage of our revenue decreased from 45.5% for the six months ended 30 June 2022 to 27.1% for the six months ended 30 June 2023, primarily due to improved operational efficiency.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

宣傳及推廣開支

我們的宣傳及推廣開支從截至2022年6月30日止六個月的人民幣1,121.1百萬元減少10.5%至截至2023年6月30日止六個月的人民幣1,003.3百萬元。宣傳及推廣開支主要包括樂居控股有限公司（一間於紐約證券交易所上市的公司，證券代碼：LEJU）用於業務擴張的針對性線上及線下營銷成本。該減少主要由於公司成本下降所致。

短期租賃、低價值資產租賃及可變租賃的租金開支

我們於截至2023年6月30日止六個月錄得人民幣20.5百萬元的短期租賃、低價值資產租賃及可變租賃的租金開支，而於截至2022年6月30日止六個月則錄得人民幣60.4百萬元。該減少主要由於與短期租賃有關的租賃區域減少所致。

折舊及攤銷開支

我們的折舊及攤銷開支從截至2022年6月30日止六個月的人民幣274.6百萬元減少46.7%至截至2023年6月30日止六個月的人民幣146.4百萬元，主要由於收購產生的無形資產攤銷減少所致。

面臨預期信貸損失的金融資產虧損撥備（扣除撥回）

我們的面臨預期信貸損失的金融資產虧損撥備（扣除撥回）從截至2022年6月30日止六個月的人民幣428.5百萬元減少92.3%至截至2023年6月30日止六個月的人民幣33.1百萬元，主要由於應收賬款及應收票據減少所致。

諮詢開支

我們的諮詢開支從截至2022年6月30日止六個月的人民幣96.6百萬元減少14.9%至截至2023年6月30日止六個月的人民幣82.2百萬元，主要由於項目諮詢減少連同收入減少所致。

Advertising and promotion expenses

Our advertising and promotion expenses decreased by 10.5% from RMB1,121.1 million for the six months ended 30 June 2022 to RMB1,003.3 million for the six months ended 30 June 2023. The advertising and promotion expenses primarily consist of targeted online and offline marketing costs for business expansion from Leju Holdings Limited (a company listed on the New York Stock Exchange with stock Ticker LEJU). The decrease was primarily due to company's reduction of cost.

Rental expenses for short-term leases, low-value assets leases and variable leases

We recorded rental expenses for short-term leases, low-value assets leases and variable leases of RMB20.5 million for the six months ended 30 June 2023 compared to RMB60.4 million for the six months ended 30 June 2022. The decrease was primarily due to the decrease of rental area relating to short-term leases.

Depreciation and amortisation expenses

Our depreciation and amortisation expenses decreased by 46.7% from RMB274.6 million for the six months ended 30 June 2022 to RMB146.4 million for the six months ended 30 June 2023, primarily due to decrease in amortization of intangible assets arising from acquisition.

Loss allowance on financial assets subject to ECL, net of reversal

Our loss allowance on financial assets subject to ECL, net of reversal decreased by 92.3% from RMB428.5 million for the six months ended 30 June 2022 to RMB33.1 million for the six months ended 30 June 2023, primarily due to the decrease in accounts receivables and bills receivables.

Consultancy expenses

Our consultancy expenses decreased by 14.9% from RMB96.6 million for the six months ended 30 June 2022 to RMB82.2 million for the six months ended 30 June 2023, primarily due to the decrease in project consultation in line with the decrease in our revenue.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

分銷開支

我們的分銷開支從截至2022年6月30日止六個月的人民幣654.9百萬元增加14.5%至截至2023年6月30日止六個月的人民幣749.7百萬元，主要由於房地產經紀網絡服務產生的收入增加所致。

其他經營成本

我們的其他經營成本從截至2022年6月30日止六個月的人民幣180.7百萬元增加0.7%至截至2023年6月30日止六個月的人民幣182.0百萬元，主要由於差旅費增加所致。

其他收入

我們的其他收入從截至2022年6月30日止六個月的人民幣77.1百萬元減少至截至2023年6月30日止六個月的人民幣39.9百萬元，主要由於銀行及其他利息收入減少所致。

其他收益及虧損

我們於截至2022年6月30日止六個月錄得人民幣173.8百萬元其他虧損淨額，於截至2023年6月30日止六個月則錄得人民幣153.5百萬元其他虧損淨額。截至2022年及2023年6月30日止六個月，我們的其他虧損淨額主要歸因於匯兌虧損。

其他開支

我們的其他開支從截至2022年6月30日止六個月的人民幣1.4百萬元增加至截至2023年6月30日止六個月的人民幣4.6百萬元，主要歸因於提前終止租賃協議有關的開支。

應佔聯營公司業績

截至2022年6月30日止六個月，我們錄得人民幣1.7百萬元應佔聯營公司虧損，於截至2023年6月30日止六個月則錄得人民幣0.2百萬元應佔聯營公司利潤。截至2023年6月30日止六個月我們的應佔利潤主要歸因於一間提供優質金融服務的公司。

Distribution expenses

Our distribution expenses increased by 14.5% from RMB654.9 million for the six months ended 30 June 2022 to RMB749.7 million for the six months ended 30 June 2023, primarily due to the increase in revenue derived from real estate brokerage network services.

Other operating costs

Our other operating costs increased by 0.7% from RMB180.7 million for the six months ended 30 June 2022 to RMB182.0 million for the six months ended 30 June 2023, primarily due to the increase of travel expense.

Other income

Our other income decreased from RMB77.1 million for the six months ended 30 June 2022 to RMB39.9 million for the six months ended 30 June 2023, primarily due to the decrease in bank and other interest income.

Other gains and losses

We recorded net other losses of RMB173.8 million for the six months ended 30 June 2022 and net other losses of RMB153.5 million for the six months ended 30 June 2023. Our net other losses for the six months ended 30 June 2022 and 2023 were primarily attributable to the foreign exchange losses.

Other expenses

Our other expenses increased from RMB1.4 million for the six months ended 30 June 2022 to RMB4.6 million for the six months ended 30 June 2023 primarily attributable to the expenses related to termination of leasing agreements in advance.

Share of results of associates

We recorded share of losses of associates of RMB1.7 million for the six months ended 30 June 2022 and share of profits of associates of RMB0.2 million for the six months ended 30 June 2023. The share of profits for the six months ended 30 June 2023 was primarily attributable to a company provided boutique financial service.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

融資成本

我們的融資成本從截至2022年6月30日止六個月的人民幣242.5百萬元減少3.4%至截至2023年6月30日止六個月的人民幣234.3百萬元，主要由於計息貸款加權平均結餘減少所致。

所得稅抵免／(開支)

截至2023年6月30日止六個月，我們的所得稅抵免為人民幣28.2百萬元，而截至2022年6月30日止六個月所得稅開支為人民幣9.0百萬元，主要由於除稅前虧損。

期內虧損

由於上述因素，截至2023年6月30日止六個月，我們的期內虧損為人民幣864.0百萬元，而截至2022年6月30日止六個月的期內虧損為人民幣1,838.3百萬元。

期內全面開支總額

由於上述因素，截至2023年6月30日止六個月，我們的期內全面開支總額為人民幣863.0百萬元，而截至2022年6月30日止六個月則為期內全面開支總額人民幣1,832.4百萬元。

非《國際財務報告準則》指標

為了對依據《國際財務報告準則》呈示的簡明綜合財務資料進行補充，我們還使用了(i)經營虧損及經營虧損率及(ii)稅息折舊及攤銷前虧損作為額外標準，僅作說明用途。我們認為，該等標準為投資者及其他人士以與管理層相同的方式了解並評估簡明綜合財務業績方面提供有用資料。

我們對經營虧損的定義是收入抵減經營成本的金額，該等成本包括員工成本、宣傳及推廣開支、短期租賃、低價值資產租賃及可變租賃的租金開支、折舊及攤銷開支、面臨預期信貸損失的金融資產虧損撥備(扣除撥回)、終止確認按攤銷成本計量的金融資產的虧損(於報告期間為人民幣零元)、終止確認按公允價值計量並計入其他全面收益的應收款項產生的虧損(於報告期間為人民幣零元)、諮詢開支、分銷開支及其他經營成本。我們對經營虧損率的定義是該期間的經營虧損除以收入。

Finance costs

Our finance costs decreased by 3.4% from RMB242.5 million for the six months ended 30 June 2022 to RMB234.3 million for the six months ended 30 June 2023, primarily due to the decrease in the weighted average balances of interest bearing loans.

Income tax credit/(expense)

Our income tax credit was RMB28.2 million for the six months ended 30 June 2023 compared to income tax expense RMB9.0 million for the six months ended 30 June 2022, primarily due to the loss before taxation.

Loss for the period

As a result of the foregoing, our loss for the period amounted to RMB864.0 million for the six months ended 30 June 2023, compared to loss for the period of RMB1,838.3 million for the six months ended 30 June 2022.

Total comprehensive expense for the period

As a result of the foregoing, our total comprehensive expense for the period amounted to RMB863.0 million for the six months ended 30 June 2023, compared to total comprehensive expense for the period of RMB1,832.4 million for the six months ended 30 June 2022.

Non-IFRS Measures

To supplement our condensed consolidated financial information which are presented in accordance with IFRS, we also use (i) operating loss and operating loss margin and (ii) EBITDA loss as additional measures for illustrative purposes only. We believe that these measures provide useful information to investors and others in understanding and evaluating our condensed consolidated financial results in the same manner as our management.

We define our operating loss as revenue net of operating costs, which consist of staff costs, advertising and promotion expenses, rental expenses for short-term leases, low-value assets leases and variable leases, depreciation and amortisation expenses, loss allowance on financial assets subject to ECL, net of reversal, loss on derecognition of financial assets measured at amortised cost (RMB0 for the Reporting Period), loss on derecognition of receivables at FVTOCI (RMB0 for the Reporting Period), consultancy expenses, distribution expenses, and other operating costs. We define operating loss margin as operating loss divided by revenue for the period.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

截至2023年6月30日止六個月，我們的經營虧損為人民幣540.0百萬元，而截至2022年6月30日止六個月則為經營虧損人民幣1,487.1百萬元。截至2023年6月30日止六個月，我們的經營虧損率23.5%，而截至2022年6月30日止六個月則為經營虧損率61.0%，主要由於經營虧損減少所致。經營虧損及經營虧損率的計算與《國際財務報告準則》不符，可能與其他公司的類似財務指標無法直接比較。使用該等計量方式作為分析工具有局限性，不應將其與根據《國際財務報告準則》所報告的其他計量方式分開考慮。

我們將稅息折舊及攤銷前虧損定義為(i)期內虧損，並經調整加回(ii)融資成本(iii)折舊及攤銷開支及(iv)所得稅開支。我們使用稅息折舊及攤銷前虧損突出經營業績及其更接近概約現金流量。

我們的稅息折舊及攤銷前虧損於截至2023年6月30日止六個月為人民幣511.5百萬元，而截至2022年6月30日止六個月的稅息折舊及攤銷前虧損為人民幣1,312.3百萬元。稅息折舊及攤銷前虧損的計算與《國際財務報告準則》不符，因此可能與其他公司的類似財務指標無法直接比較。使用該等計量方式作為分析工具有局限性，不應將其與根據《國際財務報告準則》所報告的其他計量方式分開考慮。

流動性及財務資源

截至2023年6月30日止六個月，我們主要用我們的經營所得現金及外部借款為我們的現金需求出資。截至2022年12月31日及2023年6月30日，我們的現金及現金等價物分別為人民幣1,246.6百萬元及人民幣1,021.3百萬元。我們通常將超額現金存入計息銀行賬戶及往來賬戶。

截至2023年6月30日止六個月，我們現金的主要用途是為所需營運資本及其他經常性開支出資，以支援我們的業務擴張。展望未來，我們相信，我們內部所產生的現金、外部借款以及不時從資本市場籌集的其他資金，將可共同滿足我們的流動資金需求。

Our operating loss amounted to RMB540.0 million for the six months ended 30 June 2023 compared to an operating loss of RMB1,487.1 million for the six months ended 30 June 2022. Our operating loss margin was 23.5% for the six months ended 30 June 2023, as compared to our operating loss margin of 61.0% for the six months ended 30 June 2022, primarily due to the decrease of operating loss. The calculation of operating loss and operating loss margin is not in accordance with IFRS and may not be directly comparable with similarly named financial measures of other companies. The use of these measures has limitations as an analytical tool, and you should not consider them in isolation from other measures as reported in accordance with IFRS.

We define EBITDA loss as (i) loss for the period, adjusted to add back (ii) finance costs (iii) depreciation and amortisation expenses and (iv) income tax expense. We use EBITDA loss to emphasize operating results and it more nearly approximates cash flows.

Our EBITDA loss for the six months ended 30 June 2023 was RMB511.5 million, as compared with EBITDA loss of RMB1,312.3 million for the six months ended 30 June 2022. The calculation of EBITDA loss is not in accordance with IFRS and therefore may not be directly comparable with similarly named financial measures of other companies. The use of these measures has limitations as an analytical tool, and you should not consider them in isolation from other measures as reported in accordance with IFRS.

Liquidity and Financial Resources

During the six months ended 30 June 2023, we have funded our cash requirements principally from cash generated from our operations and external borrowings. We had cash and cash equivalents of RMB1,246.6 million and RMB1,021.3 million as of 31 December 2022 and 30 June 2023, respectively. We generally deposit our excess cash in interest bearing bank accounts and current accounts.

During the six months ended 30 June 2023, our principal uses of cash have been for the funding of required working capital and other recurring expenses to support the expansion of our operations. Going forward, we believe our liquidity requirements will be satisfied by using funds from a combination of internally generated cash, external borrowings and other funds raised from the capital markets from time to time.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

資本開支

Capital Expenditure

截至6月30日止六個月
Six months ended 30 June

	2023年 2023 人民幣千元 RMB'000 (未經審計) (unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審計) (unaudited)
購買物業及設備以及物業及設備按金	9,837	15,384
總計	9,837	15,384

我們的資本開支主要涉及購買物業、設備及無形資產以及資本化預付款。租賃物業裝修（主要包括資本化裝修及保養成本）佔物業及設備購買的大部分。

Our capital expenditures are primarily related to purchases of property, equipment, and intangible assets and capitalised prepayment. Leasehold improvements mainly including capitalised decoration and maintenance costs, account for the majority of property and equipment purchases.

資產負債表外承擔及安排

截至2023年6月30日，我們並無進行任何資產負債表外交易。

Off-Balance Sheet Commitments and Arrangements

As of 30 June 2023, we had not entered into any off-balance sheet transactions.

資本負債比率

於2023年6月30日，本集團資本負債比率（按報告期末債務（所有銀行及其他借款）總額除以資產總值計算）為120.6%，而截至2022年12月31日為100.6%。該增加主要由於資產總值減少。

Gearing Ratio

As at 30 June 2023, the gearing ratio of the Group, which is calculated by dividing total debt (all bank and other borrowings) by total assets as at the end of the Reporting Period, was 120.6% as compared with 100.6% as of 31 December 2022. The increase was primarily due to the decrease of total assets.

持有的重大投資

於2023年6月30日，我們並無於任何其他公司的股本權益中持有任何重大投資（包括投資額為於2023年6月30日本公司資產總值5%或以上的於被投資公司的任何投資）。

Significant Investments Held

As at 30 June 2023, we did not hold any significant investments in the equity interests of any other companies (including any investment in an investee company with a value of 5% or more of the Company's total assets as at 30 June 2023).

重大投資及資本資產的未來計劃

截至2023年6月30日，我們並無重大投資及資本資產的其他計劃。

Future Plans for Material Investments and Capital Assets

As of 30 June 2023, we did not have other plans for material investments and capital assets.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

附屬公司及聯屬公司的重大收購及／或出售

除本中期報告所披露者外，於報告期間我們並無進行附屬公司及聯屬公司的任何重大收購或出售。

僱員及薪酬政策

於2023年6月30日，我們擁有3,902名全職僱員，大部分僱員位於中國。根據我們的業務策略，我們的僱員位於上海的總部以及中國多個其他城市。

我們的成功取決於我們吸引、挽留及激勵合資格人員的能力。作為我們挽留策略的一部分，除了基本薪資外，我們向僱員提供基於績效的現金紅利及其他激勵。截至2023年6月30日止六個月的薪酬開支總額（包括基於股份的薪酬開支）為人民幣622.2百萬元，同比減少43.9%。

外匯風險

我們的功能貨幣為人民幣，但若干現金及現金等價物、以美元計值的優先票據及有條件投資基金所得款項以外幣計值，因此面臨外幣風險。我們目前並無外幣對沖政策。我們將繼續監控外匯風險，並於必要時採取行動。

資產質押

於2023年6月30日，本集團銀行借款人民幣774.2百萬元以灣居物業（賬面值人民幣561.8百萬元）、唐朝大酒店（賬面值人民幣503.1百萬元）及杭州平瀾業務中心的兩個單位（賬面值人民幣16.9百萬元）作抵押。

或有負債

於2023年6月30日，我們並無任何重大或有負債（於2022年6月30日：無）。

Material Acquisitions and/or Disposals of Subsidiaries and Affiliated Companies

Save as disclosed in this interim report, we did not have any material acquisitions or disposals of subsidiaries and affiliated companies during the Reporting Period.

Employee and Remuneration Policy

As at 30 June 2023, we had 3,902 full-time employees, most of whom were based in China. Our employees are based in our headquarters in Shanghai and various other cities in China according to our business strategies.

Our success depends on our ability to attract, retain and motivate qualified personnel. As part of our retention strategy, we offer employees performance-based cash bonuses and other incentives in addition to base salaries. The total remuneration expenses, including share-based compensation expense, for the six months ended 30 June 2023 were RMB622.2 million, representing a year-on-year decrease of 43.9%.

Foreign Exchange Risk

Our functional currency is Renminbi, but certain of our cash and cash equivalent, USD-denominated senior notes and conditional investment fund received are denominated in foreign currency and are exposed to foreign currency risk. We currently do not have a foreign currency hedging policy. We will continue to monitor foreign exchange exposure and will take actions when necessary.

Pledge of Assets

As at 30 June 2023, the Group's bank borrowings of RMB774.2 million was secured by Wanju Property (carrying amount of RMB561.8 million), Tangchao Grand Hotel (carrying amount of RMB503.1 million) and 2 units in Hangzhou PingLan business center (carrying amount of RMB16.9 million).

Contingent Liabilities

As at 30 June 2023, we did not have any material contingent liabilities (as at 30 June 2022: nil).

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

有關重組之最新消息及報告期後事項

為重組本公司的債務責任（「**重組**」），包括於2022年及2023年到期的優先票據（「**舊票據**」）及本公司於2020年11月4日向阿里巴巴香港有限公司（「**可換股債券持有人**」）發行於2023年11月4日到期的1,031,900,000港元之2.0%可換股票據（「**可換股票據**」），本公司(i)與可換股債券持有人訂立重組支持協議（「**可換股債券重組支持協議**」）及(ii)向舊票據持有人訂立及發出加入一項單獨重組支持協議（「**重組支持協議**」，連同可換股債券重組支持協議，統稱為「**該等重組支持協議**」）的邀請，於各協議內載列重組條款。根據各項該等重組支持協議，訂約方同意投票支持(i)將根據開曼公司法第86條實施的安排計劃（「**開曼計劃**」）及(ii)將根據《公司條例》第673及674條實施的安排計劃（「**香港計劃**」），連同開曼計劃，統稱為「**新計劃**」。於2023年7月31日，新計劃獲得約82.04%計劃債權人的支持。於2023年7月31日，本公司向開曼法院提交呈請以展開開曼計劃以及向香港高等法院提交尋求指令傳訊令狀以展開香港計劃。

為撥付重組項下的現金代價，本公司建議按合資格股東於記錄日期每持有十(10)股股份獲發十二(12)股供股股份之基準以認購價每股供股股份0.23港元透過供股方式發行2,098,871,436股供股股份，以籌集約483百萬港元（扣除開支之前）（假設於記錄日期或之前並無新發行或購回股份）。

Updates on the Restructuring and Events after the Reporting Period

In order to restructure the Company's debt obligations (the "**Restructuring**"), including the senior notes due 2022 and 2023 (the "**Old Notes**") and the HK\$1,031,900,000 2.0% convertible note due 4 November 2023 (the "**Convertible Note**") issued by the Company on 4 November 2020 to Alibaba.com Hong Kong Limited (the "**CB Holder**"), the Company (i) entered into a restructuring support agreement with the CB Holder (the "**CB RSA**") and (ii) entered into and launched an invitation to holders of the Old Notes accede to a separate restructuring support agreement (the "**RSA**", and together with the CB RSA, the "**Restructuring Support Agreements**"), in each case, setting forth the terms of the Restructuring. Under each of the Restructuring Support Agreements, the parties agree to vote in favour of (i) a scheme of arrangement to be effected pursuant to section 86 of the Cayman Companies Law (the "**Cayman Scheme**") and (ii) a scheme of arrangement to be effected pursuant to sections 673 and 674 of the Companies Ordinance (the "**Hong Kong Scheme**"), and together with the Cayman Scheme, the "**New Schemes**"). As at 31 July 2023, the New Schemes received the support from approximately 82.04% of the scheme creditors. On 31 July 2023, the Company filed a petition with the Cayman Court to commence the Cayman Scheme and a summons for directions with High Court of Hong Kong to commence the Hong Kong Scheme.

In order to fund the cash consideration under the Restructuring, the Company proposes to issue 2,098,871,436 rights Shares by way of a rights issue, on the basis of twelve (12) rights Shares for every ten (10) Shares held by the qualifying Shareholders on the record date at the subscription price of HK\$0.23 per rights Share to raise approximately HK\$483 million before expenses (assuming no new issue or repurchase of Shares on or before the record date).

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

此外，就重組而言，(i)本公司、Alibaba Investment Limited及TM Home Limited(「**TM Home**」)於2023年4月2日簽訂股份認購協議，據此，本公司同意認購TM Home的若干股份(「**TM Home**股份發行」)，(ii)TM Home、上海天貓好房電子商務有限公司及浙江天貓網絡有限公司就TM Home業務運營於2023年4月2日簽訂新業務過渡協議。有關交易已於2023年7月27日於本公司股東特別大會上獲獨立股東批准。由於第一次TM Home股份發行的所有條件均已滿足，因此第一次TM Home股份發行於2023年8月15日進行，由此，TM Home現由本公司及Alibaba Investment Limited分別擁有約89.207%及10.793%。

有關重組及本公司就此簽訂的交易以及《上市規則》及《收購守則》的有關涵義之進一步詳情，請參閱本公司日期為2022年3月31日、4月7日、11日、14日、18日及25日、9月21日、10月5日、6日、7日及12日、11月3日、10日及16日、2023年2月3日、2023年4月3日、2023年5月1日、2023年5月22日、2023年5月31日、2023年6月11日、2023年6月18日、2023年6月19日、2023年7月2日、2023年7月6日、2023年7月10日、2023年7月18日、2023年7月26日及2023年8月17日的公告／通函。

除本報告所披露者外，自報告期末起及直至本報告日期並無其他可能影響本集團的重大事項。

In addition, in relation to the Restructuring, (i) the Company, Alibaba Investment Limited and TM Home Limited (“**TM Home**”) entered into a share subscription agreement dated 2 April 2023 pursuant to which the Company agreed to subscribe for certain shares of TM Home (the “**TM Home Share Issuance**”), (ii) TM Home, Shanghai TM Home E-Commence Limited (上海天貓好房電子商務有限公司) and Zhejiang Tmall Network Co., Ltd. (浙江天貓網絡有限公司) entered into the new business transition agreement dated 2 April 2023, in relation to the business operation of TM Home. Such transactions were approved by the independent Shareholders at the extraordinary general meeting of the Company on 27 July 2023. Since all the conditions to the first TM Home Share issuance were satisfied, the first TM Home Share Issuance took place on 15 August 2023, as a result of which TM Home is currently owned by the Company and Alibaba Investment Limited as to approximately 89.207% and 10.793%.

For further details regarding the Restructuring and transactions entered into by the Company in relation thereto and the Listing Rules and Takeovers Code implications thereof, please refer to the announcements/circulars of the Company dated 31 March, 7, 11, 14, 18, and 25 April, 21 September, 5, 6, 7 and 12 October, 3, 10, 16 November 2022, 3 February 2023, 3 April 2023, 1 May 2023, 22 May 2023, 31 May 2023, 11 June 2023, 18 June 2023, 19 June 2023, 2 July 2023, 6 July 2023, 10 July 2023, 18 July 2023, 26 July 2023 and 17 August 2023.

Saved as disclosed in this report, there were no other significant events that might affect the Group since the end of the Reporting Period and up to the date of this report.

企業管治及其他資料 CORPORATE GOVERNANCE AND OTHER INFORMATION

本公司致力於維持及執行嚴格的企業管治。本公司的企業管治原則為促進有效的內部控制措施，並提升董事會對所有股東的透明度及問責機制。

於報告期間，本公司已遵守《企業管治守則》所載所有適用原則及守則條文。

遵守董事進行證券交易的《標準守則》

本公司已採用《標準守則》作為董事進行本公司證券交易的操守準則。經向全體董事作出具體查詢後，所有董事確認彼等於報告期間一直嚴格遵守《標準守則》所載的規定標準。

審計委員會

本公司已遵照《上市規則》第3.21條及《企業管治守則》成立審計委員會（「**審計委員會**」）。審計委員會的主要職責為審閱及監督本集團的財務報告流程及內部管控系統（包括風險管理）、審閱及批准關連交易及向董事會提供建議及意見。審計委員會由三名成員組成，即張磅先生、李勁先生及王力群先生。張磅先生為審計委員會主席。

審計委員會已審閱本集團截至2023年6月30日止六個月的未經審計中期業績及中期報告，亦與高級管理層成員討論有關本公司所採用會計政策及實務以及內部控制的事項。

The Company is committed to maintaining and promoting stringent corporate governance. The principle of the Company's corporate governance is to promote effective internal control measures and to enhance the transparency and accountability of the Board to all Shareholders.

The Company has complied with all the applicable principles and code provisions as set out in the Corporate Governance Code during the Reporting Period.

COMPLIANCE WITH THE MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as the code of conduct regarding the Directors' dealings in the securities of the Company. Having made specific enquiry of all the Directors, all the Directors confirmed that they had strictly complied with the required standards set out in the Model Code throughout the Reporting Period.

AUDIT COMMITTEE

The Company has established an audit committee (the "**Audit Committee**") in compliance with Rule 3.21 of the Listing Rules and the Corporate Governance Code. The primary duties of the Audit Committee are to review and supervise the financial reporting process and internal controls system (including risk management) of the Group, review and approve connected transactions and provide advice and comments to the Board. The Audit Committee consists of three members, namely Mr. Zhang Bang, Mr. Li Jin and Mr. Wang Liqun. Mr. Zhang Bang is the chairman of the Audit Committee.

The Audit Committee has reviewed the unaudited interim results and interim report of the Group for the six months ended 30 June 2023 and discussed matters with respect to the accounting policies and practices adopted by the Company and internal control with senior management members.

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其他董事委員會

除審計委員會外，本公司亦成立提名委員會與薪酬委員會。

購買、出售或贖回本公司上市證券

除「有關重組之最新消息及報告期後事項」一節所披露者外，本公司或其任何附屬公司於報告期間並無購買、出售或贖回本公司於聯交所上市的任何證券。

重大訴訟

於2023年6月30日，本公司並無涉入任何重大訴訟或仲裁。本公司董事並無知悉針對本公司提起的待決或受威脅的任何重大訴訟或申索。

中期股息

董事會並不建議派付截至2023年6月30日止六個月的中期股息。

OTHER BOARD COMMITTEES

In addition to the Audit Committee, the Company has also established a nomination committee and a remuneration committee.

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

Save as disclosed in the section headed "Updates on the Restructuring and Events after the Reporting Period", neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's securities listed on the Stock Exchange during the Reporting Period.

MATERIAL LITIGATION

As at 30 June 2023, the Company was not involved in any material litigation or arbitration. Nor were the Directors of the Company aware of any material litigation or claims that were pending or threatened against the Company.

INTERIM DIVIDEND

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

所得款項用途

1. 認購事項所得款項的用途

於2020年7月31日，本公司與淘寶中國控股有限公司（「淘寶中國」）訂立股份認購協議，據此，淘寶中國有條件同意認購，而本公司有條件同意以每股認購股份7.00港元的認購價配發及發行合共118,300,000股認購股份，總認購額為828,100,000港元。

認購事項的所得款項總額為828,100,000港元。於報告期間，本集團已將剩餘51,100,000港元用於一般企業目的，於2023年6月30日，認購事項所得款項總額已獲悉數動用。

有關進一步詳情，請參閱本公司日期為2020年7月31日的公告。

2. 發行可換股票據所得款項的用途

於2020年7月31日，本公司與阿里巴巴香港有限公司（「阿里巴巴票據持有人」）訂立認購協議，據此，阿里巴巴票據持有人有條件同意認購本金額為1,031,900,000港元的可換股票據。

票據發行的所得款項總額為1,031,900,000港元。於報告期間，本集團已將剩餘26,300,000港元用於一般企業目的，於2023年6月30日，認購事項所得款項總額已獲悉數動用。

有關進一步詳情，請參閱本公司日期為2020年7月31日的公告。

USE OF PROCEEDS

1. Use of Proceeds from Subscription

On 31 July 2020, the Company entered into a share subscription agreement with Taobao China Holding Limited (“**Taobao China**”), pursuant to which Taobao China conditionally agreed to subscribe for, and the Company conditionally agreed to allot and issue, a total of 118,300,000 subscription shares at the subscription price of HK\$7.00 per subscription share for a total subscription amount of HK\$828,100,000.

The gross proceeds from the subscription amount to HK\$828,100,000. During the Reporting Period, the Group had used the remaining HK\$51,100,000 for general corporate purposes and as at 30 June 2023, the gross proceeds from the subscription had been fully utilized.

For further details, please refer to the announcement of the Company dated 31 July 2020.

2. Use of Proceeds from Issuance of Convertible Note

On 31 July 2020, the Company entered into a subscription agreement with Alibaba.com Hong Kong Limited (the “**Alibaba Noteholder**”), pursuant to which the Alibaba Noteholder conditionally agreed to subscribe for the convertible note in the principal amount of HK\$1,031,900,000.

The gross proceeds from the note issuance amount to HK\$1,031,900,000. During the Reporting Period, the Group had used the remaining HK\$26,300,000 for general corporate purposes and as at 30 June 2023, the gross proceeds from the subscription had been fully utilized.

For further details, please refer to the announcement of the Company dated 31 July 2020.

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根據《上市規則》第13.51B(1)條披露董事資料的變動

根據《上市規則》第13.51B(1)條，有關董事資料的變動載列如下：

1. 謝梅女士辭任非執行董事，自2023年3月31日起生效。
2. 宋家俊先生獲委任為非執行董事，自2023年3月31日起生效。
3. 呂沛美先生辭任非執行董事，自2023年5月5日起生效。
4. 陳代平先生獲委任為非執行董事，自2023年9月4日起生效。

除本中期報告所披露者外，概無董事資料變動須根據《上市規則》第13.51B(1)條予以披露。

董事及最高行政人員於本公司或相聯法團的股份、相關股份及債權證的權益及淡倉

於2023年6月30日，本公司董事及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(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之權益及淡倉（包括根據證券及期貨條例之有關條文被當作或被視為擁有的權益及淡倉）；或(b)記入本公司根據證券及期貨條例第352條須存置的登記冊的權益及淡倉；或(c)根據《標準守則》知會本公司及聯交所的權益及淡倉如下：

DISCLOSURE OF CHANGES IN DIRECTORS' INFORMATION PURSUANT TO LISTING RULE 13.51B(1)

Pursuant to Rule 13.51B(1) of the Listing Rules, the change in information of Directors is set out below:

1. Ms. Xie Mei resigned as a non-executive Director effective from 31 March 2023.
2. Mr. Song Jiajun was appointed as a non-executive Director effective from 31 March 2023.
3. Mr. Lv Peimei resigned as a non-executive Director effective from 5 May 2023.
4. Mr. Chen Daiping was appointed as a non-executive Director effective from 4 September 2023.

Save as disclosed in this interim report, there has been no change to the information of the Directors which is required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ASSOCIATED CORPORATIONS

As at 30 June 2023, the interests and short positions of the Directors and chief executives of the Company in the Shares, underlying Shares and debentures of the Company or its associated corporations within the meaning of Part XV of the SFO, which were required (a) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which 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 by the Company pursuant to Section 352 of the SFO; or (c) as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code were as follows:

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董事或最高行政人員姓名	權益性質	普通股數目	持股概約百分比
Name of Director or chief executive	Nature of interest	Number of ordinary shares	Approximate percentage of holding
周先生 ⁽²⁾ Mr. Zhou ⁽²⁾	受控法團權益／實益擁有人／包銷商 Interest in controlled corporations/Beneficial owner/Underwriter	2,511,944,934(L)	65.280%
黃燦浩先生 ⁽³⁾ Mr. Huang Canhao ⁽³⁾	實益擁有人 Beneficial owner	9,600,000(L)	0.549%
丁祖昱先生 ⁽³⁾ Mr. Ding Zuyu ⁽³⁾	實益擁有人 Beneficial owner	9,600,000(L)	0.549%
程立瀾先生 ⁽³⁾ Mr. Cheng Li-Lan ⁽³⁾	實益擁有人 Beneficial owner	1,446,000(L)	0.083%

附註：

Notes:

- | | |
|--|--|
| (1) 計算乃基於2023年6月30日已發行總數1,749,059,530股股份。 | (1) The calculation is based on the total number of 1,749,059,530 Shares in issue as at 30 June 2023. |
| (2) 413,073,499股股份分別由中國房產信息集團、易居(中國)控股、On Chance及Regal Ace持有228,920,000股、146,918,440股、20,000,000股及2,775,059股，並且包括根據首次公開發售前購股權計劃授出的購股權行使後將予發行的14,460,000股股份。中國房產信息集團為易居(中國)控股旗下全資附屬公司，易居(中國)控股為易居控股旗下全資附屬公司。易居控股由On Chance、Jun Heng及周先生持有33.13%、14.65%及52.22%的股權。Jun Heng由On Chance全資擁有，而On Chance由周先生全資擁有。Regal Ace由周先生全資擁有。此外，周先生已不可撤銷地承諾根據本公司於2023年6月19日宣佈的供股促使認購478,336,198股供股股份，並(作為包銷商)同意承購最多1,620,535,237股供股股份。概約持股百分比乃參考於供股後的經擴大股份數目(3,847,930,966股股份)計算。進一步詳情請參閱本公司日期為2023年6月19日的公告。 | (2) 413,073,499 Shares are held as to 228,920,000 Shares by CRE Corp, 146,918,440 Shares by E-House (China) Holdings, 20,000,000 Shares by On Chance and 2,775,059 Shares by Regal Ace, respectively, and including 14,460,000 Shares to be issued upon exercise of options granted under the Pre-IPO Share Option Scheme. CRE Corp is a wholly-owned subsidiary of E-House (China) Holdings, itself a wholly-owned subsidiary of E-House Holdings. E-House Holdings is held as to 33.13% by On Chance, 14.65% by Jun Heng, and 52.22% by Mr. Zhou. Jun Heng is wholly-owned by On Chance, which is in turn wholly-owned by Mr. Zhou. Regal Ace is wholly-owned by Mr. Zhou. In addition, Mr. Zhou has irrevocably undertaken to procure the subscriptions for 478,336,198 rights Shares and, as the underwriter, agreed to underwrite up to 1,620,535,237 rights Shares pursuant to a rights issue announced by the Company on 19 June 2023. The approximate percentage of holding is calculated by reference to the enlarged number of Shares after the rights issue (3,847,930,966 Shares). Please refer to the announcement of the Company dated 19 June 2023 for further details. |
| (3) 該等股份指根據首次公開發售前購股權計劃授出的購股權行使後將予發行的股份。 | (3) These Shares represent the Shares to be issued upon exercise of options granted under the Pre-IPO Share Option Scheme. |
| (4) 字母「L」表示該名人士於股份中的好倉(定義見證券及期貨條例第XV部)。 | (4) The letter "L" denotes the person's long position (as defined under Part XV of the SFO) in the Shares. |

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除上文所披露者外，於2023年6月30日，概無本公司董事及最高行政人員於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債權證中擁有根據證券及期貨條例第352條本公司存置的登記冊所記錄的權益或淡倉，或根據《標準守則》知會本公司及聯交所的權益或淡倉。

主要股東於股份及相關股份之權益與淡倉

於2023年6月30日，董事及最高行政人員（其權益已於本中期報告內披露）除外的人士於本公司股份及相關股份中擁有本公司根據證券及期貨條例第336條存置的登記冊所記錄之權益或淡倉如下：

Save as disclosed above, as at 30 June 2023, none of the Directors and chief executives of the Company has any interest or short position in the Shares, underlying Shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to Model Code.

SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30 June 2023, the persons other than the Directors and chief executives, whose interests have been disclosed in this interim report, had an interest or short position in the Shares and underlying Shares of the Company as recorded in the register required to be kept by the Company, pursuant to Section 336 of the SFO, were as follows:

股東名稱	身份／權益性質	普通股數目	持股概約百分比 ⁽¹⁾
Name of Shareholder	Capacity/Nature of interest	Number of ordinary shares	Approximate percentage of holding ⁽¹⁾
中國房產信息集團 ⁽²⁾ CRE Corp ⁽²⁾	實益擁有人 Beneficial owner	228,920,000(L)	13.088%
易居(中國)控股 ⁽²⁾ E-House (China) Holdings ⁽²⁾	受控制法團權益／實益擁有人 Interest of controlled corporations/ Beneficial owner	375,838,440(L)	21.488%
易居控股 ⁽³⁾ E-House Holdings ⁽³⁾	受控制法團權益 Interest of controlled corporations	375,838,440(L)	21.488%
阿里巴巴控股 ⁽⁴⁾ Alibaba Holding ⁽⁴⁾	受控制法團權益 Interest of controlled corporations	245,096,197(L)	14.013%
淘寶中國控股有限公司 ⁽⁴⁾ Taobao China Holding Limited ⁽⁴⁾	實益擁有人 Beneficial owner	145,588,000(L)	8.324%
Taobao Holding Limited ⁽⁴⁾ Taobao Holding Limited ⁽⁴⁾	受控制法團權益 Interest of controlled corporations	145,588,000(L)	8.324%
阿里巴巴香港有限公司 ⁽⁴⁾ Alibaba.com Hong Kong Limited ⁽⁴⁾	實益擁有人 Beneficial owner	99,508,197(L)	5.689%
Alibaba Investment Holding Limited ⁽⁴⁾ Alibaba Investment Holding Limited ⁽⁴⁾	受控制法團權益 Interest of controlled corporations	99,508,197(L)	5.689%

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股東名稱	身份／權益性質	普通股數目 Number of ordinary shares	持股概約百分比 ⁽¹⁾ Approximate percentage of holding ⁽¹⁾
Name of Shareholder	Capacity/Nature of interest		
阿里巴巴網絡有限公司 ⁽⁴⁾ Alibaba.com Limited ⁽⁴⁾	受控制法團權益 Interest of controlled corporations	99,508,197(L)	5.689%
樂意發展有限公司 ⁽⁵⁾ Jovial Idea Developments Limited ⁽⁵⁾	實益擁有人 Beneficial owner	171,690,000(L)	9.816%
中華環球有限公司 ⁽⁵⁾ Central Sino Global Limited ⁽⁵⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
天基控股有限公司 ⁽⁵⁾ Tianji Holding Limited ⁽⁵⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
恒大地產集團有限公司 Hengda Real Estate Group Company Limited	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
廣州市凱隆置業有限公司 Guangzhou Kailong Real Estate Company Limited	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
廣州市超豐置業有限公司 Guangzhou Chaofeng Land Company Limited	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
安基BVI有限公司 Anji (BVI) Limited	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
恒大 ⁽⁵⁾ Evergrande ⁽⁵⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
Xin Xin (BVI) Limited ⁽⁵⁾ Xin Xin (BVI) Limited ⁽⁵⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
許家印先生 ⁽⁵⁾ Mr. Hui Ka Yan ⁽⁵⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
Captain Valley (Cayman) Limited ⁽⁶⁾ Captain Valley (Cayman) Limited ⁽⁶⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
Climax Fame (BVI) Limited ⁽⁶⁾ Climax Fame (BVI) Limited ⁽⁶⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%

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股東名稱 Name of Shareholder	身份／權益性質 Capacity/Nature of interest	普通股數目 Number of ordinary shares	持股概約百分比 ⁽¹⁾ Approximate percentage of holding ⁽¹⁾
萬科金融(香港)有限公司 ⁽⁶⁾ Vanke Finance (Hong Kong) Limited ⁽⁶⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
萬科置業(香港)有限公司 ⁽⁶⁾ Vanke Property (Hong Kong) Limited ⁽⁶⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
上海萬科企業有限公司 Shanghai Vanke Real Estate Company Limited	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
上海萬科投資管理有限公司 Shanghai Vanke Investment and Management Company Limited	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%
萬科 ⁽⁶⁾ Vanke ⁽⁶⁾	受控制法團權益 Interest of controlled corporations	171,690,000(L)	9.816%

附註：

Notes:

- (1) 計算乃基於2023年6月30日已發行總數1,749,059,530股股份。
- (2) 中國房產信息集團為易居(中國)控股旗下全資附屬公司，易居(中國)控股為易居控股旗下全資附屬公司。易居控股由On Chance、Jun Heng及周先生持有33.13%、14.65%及52.22%的股權。Jun Heng由On Chance全資擁有，而On Chance由周先生全資擁有。
- (3) 375,838,440股股份分別由中國房產信息集團及易居(中國)控股持有228,920,000股及146,918,440股。中國房產信息集團為易居(中國)控股旗下全資附屬公司，易居(中國)控股為易居控股旗下全資附屬公司。易居控股由On Chance、Jun Heng及周先生持有33.13%、14.65%及52.22%的股權。Jun Heng由On Chance全資擁有，而On Chance由周先生全資擁有。

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- (4) 145,588,000股股份由淘寶中國控股有限公司持有及99,508,197股根據可換股票據的相關股份由阿里巴巴香港有限公司持有。淘寶中國控股有限公司為Taobao Holding Limited的全資附屬公司，而Taobao Holding Limited為阿里巴巴控股的全資附屬公司。阿里巴巴香港有限公司由Alibaba.com Investment Holding Limited全資擁有，而Alibaba.com Investment Holding Limited為阿里巴巴網絡有限公司的全資附屬公司。阿里巴巴控股持有阿里巴巴網絡有限公司80.02%的股權。
- (4) 145,588,000 Shares are held by Taobao China Holding Limited and 99,508,197 underlying Shares pursuant to the Convertible Notes are held by Alibaba.com Hong Kong Limited. Taobao China Holding Limited is a wholly-owned subsidiary of Taobao Holding Limited, which is a wholly-owned subsidiary of Alibaba Holding. Alibaba.com Hong Kong Limited is wholly-owned by Alibaba.com Investment Holding Limited, which is a wholly-owned subsidiary of Alibaba.com Limited. Alibaba.com Limited is 80.02% held by Alibaba Holding.
- (5) 樂意發展有限公司由中華環球有限公司全資擁有，而中華環球有限公司由天基控股有限公司全資擁有。天基控股有限公司由恒大地產集團有限公司全資擁有，恒大地產集團有限公司由廣州市凱隆置業有限公司持有63.46%的股權，而廣州市凱隆置業有限公司由廣州市超豐置業有限公司全資擁有。廣州市超豐置業有限公司由安基BVI有限公司全資擁有，而安基BVI有限公司由恒大全資擁有。Xin Xin (BVI) Limited持有恒大70.30%的股權，且其由許家印先生全資擁有。因此中華環球有限公司、天基控股有限公司、恒大地產集團有限公司、廣州市凱隆置業有限公司、廣州市超豐置業有限公司、安基BVI有限公司、恒大、Xin Xin (BVI) Limited及許家印先生皆被視為於樂意發展有限公司持有之股份中擁有權益。
- (5) Jovial Idea Developments Limited is wholly-owned by Central Sino Global Limited (中華環球有限公司), which is in turn wholly-owned by Tianji Holding Limited (天基控股有限公司). Tianji Holding Limited is wholly-owned by Hengda Real Estate Group Company Limited (恒大地產集團有限公司), which is owned as to 63.46% by Guangzhou Kailong Real Estate Company Limited (廣州市凱隆置業有限公司), which is in turn wholly-owned by Guangzhou Chaofeng Land Company Limited (廣州市超豐置業有限公司). Guangzhou Chaofeng Land Company Limited is wholly-owned by Anji (BVI) Limited (安基BVI有限公司), which is wholly-owned by Evergrande. Evergrande is held as to 70.30% by Xin Xin (BVI) Limited, itself is wholly-owned by Mr. Hui Ka Yan. Hence, Central Sino Global Limited, Tianji Holding Limited, Hengda Real Estate Group Company Limited, Guangzhou Kailong Real Estate Company Limited, Guangzhou Chaofeng Land Company Limited, Anji (BVI) Limited, Evergrande, Xin Xin (BVI) Limited and Mr. Hui Ka Yan are deemed to be interested in the Shares held by Jovial Idea Developments Limited.
- (6) Captain Valley (Cayman) Limited由Climax Fame (BVI) Limited全資擁有，而Climax Fame (BVI) Limited由萬科金融(香港)有限公司全資擁有。萬科金融(香港)有限公司由萬科置業(香港)有限公司全資擁有，而萬科置業(香港)有限公司由上海萬科企業有限公司全資擁有。上海萬科企業有限公司由上海萬科投資管理有限公司全資擁有，而上海萬科投資管理有限公司由萬科全資擁有。因此Climax Fame (BVI) Limited、萬科金融(香港)有限公司、萬科置業(香港)有限公司、上海萬科企業有限公司、上海萬科投資管理有限公司及萬科皆被視為於Captain Valley (Cayman) Limited持有之股份中擁有權益。
- (6) Captain Valley (Cayman) Limited is wholly-owned by Climax Fame (BVI) Limited, which is in turn wholly-owned by Vanke Finance (Hong Kong) Limited. Vanke Finance (Hong Kong) Limited is wholly-owned by Vanke Property (Hong Kong) Company Limited, which is in turn wholly-owned by Shanghai Vanke Enterprise Company Limited (上海萬科企業有限公司). Shanghai Vanke Enterprise Company Limited is wholly-owned by Shanghai Vanke Investment and Management Company Limited (上海萬科投資管理有限公司), which is in turn wholly-owned by Vanke. Hence, Climax Fame (BVI) Limited, Vanke Finance (Hong Kong) Company Limited, Vanke Property (Hong Kong) Company Limited, Shanghai Vanke Enterprise Company Limited, Shanghai Vanke Investment and Management Company Limited and Vanke are deemed to be interested in the Shares held by Captain Valley (Cayman) Limited.
- (7) 字母「L」表示該名人士於股份中的好倉(定義見證券及期貨條例第XV部)。
- (7) The letter "L" denotes the person's long position (as defined under Part XV of the SFO) in the Shares.

除此處所披露者外，於2023年6月30日，董事及最高行政人員(其權益載於本中期報告)除外的人士概無於本公司股份或相關股份中擁有本公司根據證券及期貨條例第336條存置的登記冊所記錄之任何權益或淡倉。

Save as disclosed herein, as at 30 June 2023, no person, other than the Directors and chief executives whose interests are set out in this interim report, had any interests or short positions in the Shares or underlying Shares of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO.

企業管治及其他資料

CORPORATE GOVERNANCE AND OTHER INFORMATION

購股權計劃

本公司現有兩項股份計劃，即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。自2023年1月1日起，本公司將倚賴現有股份計劃的過渡安排，並將相應遵循新的《上市規則》第十七章（自2023年1月1日起生效）。有關各股份計劃主要條款的概要，請參閱本公司的2022年年報及招股章程，而有關各股份計劃項下已授出購股權於報告期間的變動詳情，請參閱下文。

由於報告期間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並無授出，將予發行的0股新股份（相當於報告期間股份加權平均數的約0%），涉及報告期間根據所有股份計劃授予合資格參與人士的購股權及獎勵。

1. 首次公開發售前購股權計劃

因根據首次公開發售前購股權計劃授出但尚未行使的所有發行在外購股權獲行使而可予發行的股份整體限額，於任何時候不得超過91,568,000股股份。鑒於上市後不會進一步根據首次公開發售前購股權計劃授出購股權，於2023年1月1日及2023年6月30日分別有0份購股權可供授出。

SHARE OPTION SCHEMES

The Company has two existing share schemes, namely the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme. From 1 January 2023, the Company will rely on the transitional arrangements provided for the existing share schemes and will comply with the new Chapter 17 of the Listing Rules (effective from 1 January 2023) accordingly. Please refer to the 2022 annual report and the prospectus of the Company for a summary of the key terms of each share scheme and to the below for details of the movements of the options granted under each share scheme during the Reporting Period.

As there were no grants under the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme during the Reporting Period, 0 new Shares, representing approximately 0% of the weighted average number of Shares for the Reporting Period, may be issued in respect of options and awards granted during the Reporting Period to eligible participants pursuant to all of the share schemes.

1. Pre-IPO Share Option Scheme

The overall limit on the number of Shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Pre-IPO Share Option Scheme at any time shall not exceed 91,568,000 Shares. Given that no further option could be granted under the Pre-IPO Share Option Scheme after the Listing, 0 options were available for grant as at 1 January 2023 and 30 June 2023, respectively.

企業管治及其他資料

CORPORATE GOVERNANCE AND OTHER INFORMATION

截至2023年6月30日止六個月根據首次公開發售前購股權計劃授出的購股權變動詳情載於下文：

Details of the movements of the options granted under the Pre-IPO Share Option Scheme during the six months ended 30 June 2023 are as follows:

購股權持有人姓名／類別	職務	授出日期	行使期	歸屬期	行使價	購股權數目				於2023年 6月30日 尚未行使
						於2023年 1月1日 尚未行使 Outstanding as at 1 January 2023	報告期間 已行使 Exercised during the Reporting Period	報告期間 失效 Lapsed during the Reporting Period	報告期間 註銷 Cancelled during the Reporting Period	
Name/category of option holders	Position	Date of grant	Exercise period	Vesting period	Exercise price	1 January 2023	Reporting Period	Reporting Period	Reporting Period	Outstanding as at 30 June 2023
本公司董事										
Directors of the Company										
周忻先生	執行董事兼主席	2018年4月21日	授予日期起10年	1至3年	10.37港元					
Mr. Zhou Xin	Executive Director & Chairman	21 April 2018	10 years from the date of grant	1-3 years	HK\$10.37	14,460,000	-	-	-	14,460,000
黃傑浩先生	執行董事兼副主席	2018年4月21日	授予日期起10年	1至3年	10.37港元					
Mr. Huang Canhao	Executive Director & Vice Chairman	21 April 2018	10 years from the date of grant	1-3 years	HK\$10.37	9,600,000	-	-	-	9,600,000
丁祖昱博士	執行董事兼首席執行官	2018年4月21日	授予日期起10年	1至3年	10.37港元					
Dr. Ding Zuyu	Executive Director & Chief Executive Officer	21 April 2018	10 years from the date of grant	1-3 years	HK\$10.37	9,600,000	-	-	-	9,600,000
程立瀾博士	執行董事	2018年4月21日	授予日期起10年	1至3年	10.37港元					
Dr. Cheng Li-Lan	Executive Director	21 April 2018	10 years from the date of grant	1-3 years	HK\$10.37	1,446,000	-	-	-	1,446,000
僱員參與人士		2018年4月21日	授予日期起10年	1至3年	10.37港元					
Employee participants		21 April 2018	10 years from the date of grant	1-3 years	HK\$10.37	41,965,600	-	1,130,800	-	40,834,800
總計										
Total						77,071,600	-	1,130,800	-	75,940,800

附註：

(1) 接納授出每份購股權時應付人民幣1.00元的名義代價。

Notes:

(1) A nominal consideration of RMB1.00 is payable upon acceptance of the grant of an option.

2. 首次公開發售後購股權計劃

概無購股權根據首次公開發售後購股權計劃獲授予。因此，於2023年1月1日及2023年6月30日根據購股權計劃授權上限可供授出的股份分別為146,743,600股。

2. Post-IPO Share Option Scheme

No options have been granted under the Post-IPO Share Option Scheme. Accordingly, 146,743,600 Shares were available for grant under the Option Scheme Mandate Limit as at 1 January 2023 and 30 June 2023, respectively.

簡明綜合財務報表審閱報告

REPORT ON REVIEW OF CONDENSED CONSOLIDATED FINANCIAL STATEMENTS



中匯
ZHONGHUI

致：易居（中國）企業控股有限公司董事會
(於開曼群島註冊成立的有限公司)

To the Board of Directors of E-House (China) Enterprise Holdings Limited
(Incorporated in the Cayman Islands with limited liability)

引言

本核數師行獲委聘審閱載列於第30至76頁之中期財務資料，包括易居（中國）企業控股有限公司（「貴公司」）及其附屬公司（「貴集團」）於2023年6月30日之簡明綜合財務狀況表及截至該日止六個月期間之相關簡明綜合損益及其他全面收益表、簡明綜合權益變動表及簡明綜合現金流量表以及重大會計政策概要及若干附註解釋。《香港聯合交易所有限公司證券上市規則》規定，中期財務資料報告之編製須符合其相關規定以及國際會計準則理事會頒佈的《國際會計準則》第34號「中期財務報告」（「國際會計準則」第34號）。董事負責根據《國際會計準則》第34號編製及呈列本中期財務資料。本核數師行之責任為根據本核數師行之審閱對本中期財務資料作出結論，並按照委聘之協議條款僅向整體董事會作出報告，除此之外，本報告並無其他目的。本核數師行概不就本報告的內容對任何其他人士負責或承擔責任。

INTRODUCTION

We were engaged to review the interim financial information set out on pages 30 to 76 which comprises the condensed consolidated statement of financial position of E-House (China) Enterprise Holdings Limited (the "Company") and its subsidiaries (the "Group") as at 30 June 2023 and the related condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended, and a summary of significant accounting policies and other 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 International Accounting Standard 34 "Interim Financial Reporting" ("IAS 34") issued by the International Accounting Standards Board. The directors are responsible for the preparation and presentation of this interim financial information in accordance with IAS 34. 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.

審閱範圍

本核數師行根據香港會計師公會頒佈之香港審閱委聘準則第2410號「由實體獨立核數師審閱中期財務資料」進行審閱。中期財務資料之審閱範圍主要包括向財務及會計事宜之負責人作出查詢，及進行分析與其他審閱程序。由於審閱工作涵蓋之範圍遠較根據《香港審計準則》進行之審計工作為小，故本核數師行不保證已知悉所有應於審計工作中可能發現之重大事項。因此，本核數師行不會發表任何審計意見。

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.

簡明綜合財務報表審閱報告

REPORT ON REVIEW OF CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

不發表結論的基準

誠如中期財務資料附註2所討論有關採納持續經營基準編製中期財務資料，本集團於截至2023年6月30日止六個月產生虧損約人民幣864,044,000元及經營活動所得現金流出淨額約人民幣82,313,000元，及本集團截至該日的流動負債淨額及負債淨額分別約為人民幣8,049,455,000元及約人民幣5,907,549,000元。

該等情況顯示存在多項不確定因素，對本集團持續經營能力構成重大疑問。本公司董事正採取若干措施以改善本集團的流動資金及財務狀況（載於中期財務資料附註2）。中期財務資料乃按持續經營基準編製，其有效性取決於(i)是否能成功完成各項債務重組措施；(ii)是否能成功出售投資物業及(iii)為改善其財務狀況、提供流動資金及現金流量而實行的若干措施是否改善經營業績。我們無法獲得有關該等措施成功的可能性或其他方面的充分適當證據。由於該等多項不確定因素、該等不確定因素的潛在相互影響及其可能的累積影響，我們無法就持續經營編製基準是否適當及相關披露是否充足發表意見。倘本集團按其他基準編製中期財務資料，則可能須對財務報表項目的金額及呈列方式作出重大調整。

不發表結論

我們不對本集團的中期財務資料發表結論。由於我們報告中不發表結論的基準一節所述有關持續經營基準之重大不確定因素之重要性，我們未能取得充分適當證據，以就中期財務資料之結論提供理據。

中匯安達會計師事務所有限公司
執業會計師
李淳暉
執業證書編號P05498
香港，2023年8月31日

BASIS FOR DISCLAIMER OF CONCLUSION

As discussed in note 2 to the interim financial information concerning the adoption of the going concern basis on which the interim financial information have been prepared, the Group incurred a loss of approximately RMB864,044,000 and net cash outflow from operating activities of approximately RMB82,313,000 for the six months ended 30 June 2023 and, as of that date, the Group had net current liabilities and net liabilities of approximately RMB8,049,455,000 and approximately RMB5,907,549,000, respectively.

These conditions indicate the existence of multiple uncertainties that cast a significant doubt on the Group's ability to continue as a going concern. The directors of the Company are undertaking certain measures to improve the Group's liquidity and financial position which are set out in note 2 to the interim financial information. The interim financial information have been prepared on a going concern basis, the validity of which depends upon (i) the successful completion of various debt restructuring measures; (ii) the successful disposal of investment property and (iii) the improvement of operating performance that certain measures to improve its financial position, to provide liquidity and cash flows. We were unable to obtain sufficient appropriate evidence as to the likelihood, or otherwise, of these measures being successful. As a result of these multiple uncertainties, the potential interaction of these uncertainties, and, the possible cumulative effects thereof, we were unable to form an opinion as to whether the going concern basis of preparation is appropriate and the related disclosures are sufficient. If the Group had prepared the interim financial information on an alternative basis, significant adjustments to the amounts and presentation of financial statement items may have been required.

DISCLAIMER OF CONCLUSION

We do not express a conclusion on the interim financial information of the Group. Because of the significance of the material uncertainty relating to the going concern basis described in the Basis for Disclaimer of Conclusion section of our report, we have not been able to obtain sufficient appropriate evidence to provide a basis for a conclusion on the interim financial information.

ZHONGHUI ANDA CPA Limited
Certified Public Accountants
Li Shun Fai
Practising Certificate Number P05498
Hong Kong, 31 August 2023

簡明綜合損益及其他全面收益表

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		截至6月30日止六個月 For the six months ended 30 June		
	附註 Notes	2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)	
收入	Revenue	5	2,299,491	2,438,755
員工成本	Staff costs		(622,217)	(1,109,084)
宣傳及推廣開支	Advertising and promotion expenses		(1,003,296)	(1,121,142)
短期租賃、低價值資產租賃 及可變租賃之租金開支	Rental expenses for short-term leases, low-value assets leases and variable leases		(20,541)	(60,409)
折舊及攤銷開支	Depreciation and amortisation expenses		(146,401)	(274,569)
面臨預期信貸損失(「預期信 貸損失」)的金融資產虧損 撥備(扣除撥回)	Loss allowance on financial assets subject to expected credit loss ("ECL"), net of reversal	16	(33,126)	(428,457)
諮詢開支	Consultancy expenses		(82,205)	(96,597)
分銷開支	Distribution expenses		(749,669)	(654,900)
其他經營成本	Other operating costs		(182,024)	(180,693)
其他收入	Other income	7	39,939	77,079
其他收益及虧損	Other gains and losses	9	(153,478)	(173,786)
其他開支	Other expenses		(4,565)	(1,406)
應佔聯營公司業績	Share of results of associates		180	(1,651)
融資成本	Finance costs		(234,306)	(242,485)
稅前虧損	Loss before taxation		(892,218)	(1,829,345)
所得稅抵免/(開支)	Income tax credit/(expense)	8	28,174	(8,958)
期內虧損	Loss for the period	9	(864,044)	(1,838,303)

簡明綜合損益及其他全面收益表

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		截至6月30日止六個月 For the six months ended 30 June	
附註		2023年 人民幣千元 (未經審計)	2022年 人民幣千元 (未經審計)
Notes		2023 RMB'000 (unaudited)	2022 RMB'000 (unaudited)
期內其他全面收益／(開支)	Other comprehensive income/(expense) for the period		
其後可能重新分類至損益的項目：	Items that may be reclassified subsequently to profit or loss:		
按公允價值計量並計入其他全面收益(「按公允價值計量並計入其他全面收益」)的應收款項公允價值變動	Fair value changes on receivables measured at fair value through other comprehensive income ("FVTOCI")	211	(203,334)
按公允價值計量並計入其他全面收益的應收款項預期信貸損失變動淨額	Net changes in ECL of receivables measured at FVTOCI	(211)	203,334
換算海外業務產生的匯兌差額	Exchange differences arising on translation of foreign operations	1,070	5,910
期內其他全面收益，扣除所得稅	Other comprehensive income for the period, net of income tax	1,070	5,910
期內全面開支總額	Total comprehensive expense for the period	(862,974)	(1,832,393)
下列人士應佔期內虧損：	Loss for the period attributable to:		
－ 本公司擁有人	－ Owners of the Company	(725,885)	(1,428,653)
－ 非控股權益	－ Non-controlling interests	(138,159)	(409,650)
		(864,044)	(1,838,303)
期內全面開支總額	Total comprehensive expense for the period		
－ 本公司擁有人	－ Owners of the Company	(725,134)	(1,422,743)
－ 非控股權益	－ Non-controlling interests	(137,840)	(409,650)
		(862,974)	(1,832,393)
每股虧損	Loss per share		
－ 基本(人民幣分)	－ Basic (RMB cents)	11	(41.50)
－ 攤薄(人民幣分)	－ Diluted (RMB cents)		(41.50)

簡明綜合財務狀況表

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

於2023年6月30日 At 30 June 2023

	附註	2023年 6月30日 人民幣千元 (未經審計)	2022年 12月31日 人民幣千元 (經審計)
	Notes	30 June 2023 RMB'000 (unaudited)	31 December 2022 RMB'000 (audited)
非流動資產	Non-current assets		
物業及設備	Property and equipment	12 999,161	1,040,388
使用權資產	Right-of-use assets	12 203,555	299,622
投資物業	Investment properties	12 590,419	607,904
無形資產	Intangible assets	498,180	552,954
於聯營公司權益	Interests in associates	69,324	69,144
應收關聯方款項	Amounts due from related parties	14 50	422
遞延稅項資產	Deferred tax assets	17 393,193	392,911
其他非流動資產	Other non-current assets	13 67,684	71,558
		2,821,566	3,034,903
流動資產	Current assets		
應收賬款及應收票據	Accounts receivables and bills receivables	13 20,968	23,589
其他應收款項	Other receivables	13 373,240	512,143
應收關聯方款項	Amounts due from related parties	14 90,429	28,845
按公允價值計量並計入	Receivables at FVTOCI		
其他全面收益的應收款項		15	
— 應收賬款及應收票據	— accounts receivables and bills receivables	310,691	566,655
— 應收關聯方款項	— amounts due from related parties		
— 應收賬款	— accounts receivables	128,766	129,713
按公允價值計量並計入損益 (「按公允價值計量並計入損 益」)的金融資產	Financial assets at fair value through profit or loss ("FVTPL")	69,592	79,833
受限制銀行結餘	Restricted bank balances	158,092	228,689
現金及現金等價物	Cash and cash equivalents	1,021,256	1,246,583
		2,173,034	2,816,050

簡明綜合財務狀況表

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

於2023年6月30日 At 30 June 2023

	附註	2023年 6月30日 人民幣千元 (未經審計)	2022年 12月31日 人民幣千元 (經審計)
	Notes	30 June 2023 RMB'000 (unaudited)	31 December 2022 RMB'000 (audited)
流動負債	Current liabilities		
應付賬款	Accounts payables	18 929,757	994,120
客戶墊款	Advance from customers	18 425,703	571,976
應計薪金及福利開支	Accrued payroll and welfare expenses	245,310	284,001
其他應付款項	Other payables	18 1,181,977	1,001,327
合約負債	Contract liabilities	182,688	130,256
應付稅項	Tax payables	1,311,872	1,331,222
應付關聯方款項	Amounts due to related parties	14 299,428	287,216
銀行借款	Bank borrowings	19A 328,592	372,569
其他借款	Other borrowings	19A 4,321,634	4,156,665
可換股票據	Convertible note	19B 928,584	870,833
應付股息	Dividend payable	21,841	–
租賃負債	Lease liabilities	45,103	77,223
		10,222,489	10,077,408
流動負債淨額	Net current liabilities	(8,049,455)	(7,261,358)
資產總值減流動負債	Total assets less current liabilities	(5,227,889)	(4,226,455)
非流動負債	Non-current liabilities		
遞延稅項負債	Deferred tax liabilities	17 122,461	138,520
銀行借款	Bank borrowings	19A 445,642	485,947
租賃負債	Lease liabilities	111,557	176,950
		679,660	801,417
負債淨額	NET LIABILITIES	(5,907,549)	(5,027,872)
權益	EQUITY		
股本	Share capital	20 116	116
股份溢價	Share premium	6,148,273	6,148,273
儲備	Reserves	(12,092,703)	(11,367,569)
本公司擁有人應佔權益	Equity attributable to owners of the Company	(5,944,314)	(5,219,180)
非控股權益	Non-controlling interests	36,765	191,308
總權益	TOTAL EQUITY	(5,907,549)	(5,027,872)

簡明綜合權益變動表

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

截至2023年6月30日止六個月 For the six months ended 30 June 2023

	本公司擁有人應佔 Attributable to owners of the Company									
	股本 人民幣千元	股份溢價 人民幣千元	合併儲備 人民幣千元	法定 盈餘儲備 人民幣千元	匯兌儲備 人民幣千元	其他儲備 人民幣千元	累計虧損 人民幣千元	小計 人民幣千元	非控股權益 人民幣千元	總計 人民幣千元
	Share capital RMB'000	Share premium RMB'000	Merger reserve RMB'000	Statutory surplus reserve RMB'000	Translation reserves RMB'000	Other reserve RMB'000	Accumulated losses RMB'000	Sub-total RMB'000	Non- controlling interests RMB'000	Total RMB'000
於2022年1月1日(經審計)	116	6,148,273	925,478	195,937	13,464	766,780	(9,214,577)	(1,164,529)	1,154,534	(9,995)
期內虧損	-	-	-	-	-	-	(1,428,653)	(1,428,653)	(409,650)	(1,838,303)
期內其他全面收益	-	-	-	-	5,910	-	-	5,910	-	5,910
期內全面收益/(開支)總額	-	-	-	-	5,910	-	(1,428,653)	(1,422,743)	(409,650)	(1,832,393)
確認以股權結算的股份付款開支	-	-	-	-	-	-	-	-	5,987	5,987
出售附屬公司	-	-	-	-	-	-	-	-	(37,004)	(37,004)
於2022年6月30日(未經審計)	116	6,148,273	925,478	195,937	19,374	766,780	(10,643,230)	(2,587,272)	713,867	(1,873,405)

簡明綜合權益變動表

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		本公司擁有人應佔 Attributable to owners of the Company												
		法定					Non-							
		股份溢價		其他儲備		匯兌儲備		其他儲備		累計虧損		非控股權益		總計
		股本	股份溢價	合併儲備	盈餘儲備	法定盈餘儲備	匯兌儲備	其他儲備	其他儲備	累計虧損	小計	非控股權益	總計	
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	
		Share capital	Share premium	Share	Merger	Statutory	Translation	Other	Accumulated	Sub-total	Non-	Total		
		RMB'000	RMB'000	reserve	reserve	surplus	reserves	reserve	losses	RMB'000	controlling	RMB'000		
				reserve	reserve	reserve	reserves	reserve	losses	RMB'000	interests	RMB'000		
於2023年1月1日(經審計)	At 1 January 2023 (audited)	116	6,148,273	925,478	195,937	9,173	612,719	(13,110,876)	(5,219,180)	191,308	(5,027,872)			
期內虧損	Loss for the period	-	-	-	-	-	-	(725,885)	(138,159)	(864,044)				
期內其他全面收益	Other comprehensive income for the period	-	-	-	-	751	-	-	751	319	1,070			
期內全面收益/(開支)總額	Total comprehensive income/(expense) for the period	-	-	-	-	751	-	-	(725,885)	(137,840)	(862,974)			
確認以股權結算的股份付款開支	Recognition of equity-settled share-based payment expenses	-	-	-	-	-	-	-	-	6,348	6,348			
向一間附屬公司非控股權益分派股息	Dividends distribution to non-controlling interests of a subsidiary	-	-	-	-	-	-	-	-	(21,841)	(21,841)			
出售附屬公司	Disposal of subsidiaries	-	-	-	-	-	-	-	-	(1,210)	(1,210)			
於2023年6月30日(未經審計)	At 30 June 2023 (unaudited)	116	6,148,273	925,478	195,937	9,924	612,719	(13,836,761)	(5,944,314)	36,765	(5,907,549)			

簡明綜合現金流量表

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		截至6月30日止六個月 For the six months ended 30 June	
	附註 Notes	2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
經營活動所用現金淨額	Net cash used in operating activities	(82,313)	(733,455)
投資活動所得現金流量	Cash flows from investing activities		
提取已抵押銀行存款	Withdrawal of pledged bank deposits	—	770,547
出售以公允價值計量並計入損益的金融資產所得款項	Proceeds arising from disposal of financial assets at FVTPL	—	30,502
關聯方還款	Repayments from related parties	2,297	20,295
提取租賃按金	Withdrawal of rental deposits	7,776	7,002
出售投資物業所得款項	Proceeds from disposal of investment properties	—	3,368
出售物業及設備所得款項	Proceeds from disposal of property and equipment	4,889	1,018
向關聯方墊款	Advances to related parties	—	(13,016)
購買物業及設備以及收購物業及設備的按金	Purchase of and deposits placed for acquisition of property and equipment	(9,837)	(15,384)
出售附屬公司的現金流出淨額	Net cash outflow on disposal of subsidiaries	(2,790)	(77,278)
投資活動所得現金淨額	Net cash generated from investing activities	2,335	727,054
融資活動所得現金流量	Cash flows from financing activities		
關聯方墊款	Advances from related parties	11,963	445,798
新募集的銀行借款	New bank borrowings raised	198,000	295,671
償還租賃負債	Repayments of lease liabilities	(26,985)	(42,965)
已付利息	Interest paid	(50,746)	(43,214)
償還關聯方款項	Repayments to related parties	(800)	(305,680)
償還銀行借款	Repayments of bank borrowings	(282,282)	(1,597,565)
融資活動所用現金淨額	Net cash used in financing activities	(150,850)	(1,247,955)
現金及現金等價物減少淨額	Net decrease in cash and cash equivalents	(230,828)	(1,254,356)
期初現金及現金等價物	Cash and cash equivalents at the beginning of the period	1,246,583	3,314,741
匯率變動的影響	Effect of foreign exchange rate changes	5,501	41,459
期末現金及現金等價物	Cash and cash equivalents at the end of the period	1,021,256	2,101,844

簡明綜合財務報表附註

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至2023年6月30日止六個月 For the six months ended 30 June 2023

1. 一般資料

易居(中國)企業控股有限公司(「本公司」)於2010年2月22日於開曼群島根據開曼群島公司法註冊成立為獲豁免有限公司。本公司的股份已於2018年7月20日於香港聯合交易所有限公司(「聯交所」)主板上市。本公司的註冊辦事處及主要營業地點的地址分別為PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands及中華人民共和國(「中國」)上海靜安區廣延路383號引力樓11樓(郵政編碼:200072)。

本公司及其附屬公司在中國向房地產行業提供眾多服務,包括一手房代理服務、房地產數據及諮詢服務、房地產經紀網絡服務以及數字營銷服務。

該等簡明綜合財務報表以人民幣(「人民幣」)呈列,這亦為本公司的功能貨幣。

2. 編製基準

截至2023年6月30日止六個月的簡明綜合財務報表已按國際會計準則理事會(「國際會計準則理事會」)頒佈的《國際會計準則》第34號「中期財務報告」及《香港聯合交易所有限公司證券上市規則》的適用披露規定編製。

該等簡明綜合財務報表應與2022年年度財務報表一併閱讀。編製該等簡明綜合財務報表所採用的會計政策和計算方法與截至2022年12月31日止年度的年度財務報表所採用的一致。

1. GENERAL INFORMATION

E-House (China) Enterprise Holdings Limited (the “Company”) was incorporated in the Cayman Islands as an exempted company with limited liability under the Companies Law of the Cayman Islands on 22 February 2010. The Company’s shares have been listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 20 July 2018. The addresses of the Company’s registered office and the principal place of business are PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands and 11/F, Yinli Building, 383 Guangyan Road, Jing’an District, Shanghai 200072, the People’s Republic of China (the “PRC”), respectively.

The Company and its subsidiaries offer a wide range of services to the real estate industry, including real estate agency services in the primary market, real estate data and consulting services, real estate brokerage network services and digital marketing services in the PRC.

These condensed consolidated financial statements are presented in Renminbi (“RMB”), which is also the functional currency of the Company.

2. BASIS OF PREPARATION

These condensed consolidated financial statements for the six months ended 30 June 2023 have been prepared in accordance with International Accounting Standard 34 “Interim Financial Reporting” issued by the International Accounting Standards Board (“IASB”) and the applicable disclosures required by the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

These condensed consolidated financial statements should be read in conjunction with the 2022 annual financial statements. The accounting policies and methods of computation used in the preparation of these condensed consolidated financial statements are consistent with those used in the annual financial statements for the year ended 31 December 2022.

簡明綜合財務報表附註

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至2023年6月30日止六個月 For the six months ended 30 June 2023

2. 編製基準 (續)

持續經營基準

截至2023年6月30日止六個月，本集團產生虧損約人民幣864,044,000元及經營活動產生的現金流出淨額約人民幣82,313,000元。截至該日，本集團的流動負債淨額及負債淨額分別為約人民幣8,049,455,000元及約人民幣5,907,549,000元。此等狀況顯示存在重大不確定因素，可能對本集團繼續持續經營的能力構成重大疑問。因此，本集團可能無法於正常業務過程中變現其資產及解除其負債。

為改善本集團的財務狀況，提供流動資金及現金流量以及維持本集團的持續經營，本集團始終落實多項措施，包括但不限於：

- (i) 本集團正與債權人協商債務重組；
- (ii) 本集團正尋求機會出售其投資物業；及
- (iii) 本集團正實施降本措施改善其經營現金流量及財務狀況。

因此，本公司管理層認為按持續經營基準編製簡明綜合財務報表乃屬適當。倘本集團未能持續經營，則須對簡明綜合財務報表作出調整，以將本集團的資產價值調整至其可收回金額，就可能產生的任何其他負債作出撥備，以及將非流動資產及負債分別重新分類為流動資產及負債。

2. BASIS OF PREPARATION (Continued)

Going concern basis

The Group incurred a loss of approximately RMB864,044,000 and net cash outflow from operating activities of approximately RMB82,313,000 for the six months ended 30 June 2023 and, as of that date, the Group had net current liabilities and net liabilities approximately RMB8,049,455,000 and approximately RMB5,907,549,000, respectively. These conditions indicate the existence of a material uncertainty which may cast significant doubt on the Group's ability to continue as a going concern. Therefore, the Group may be unable to realise its assets and discharge its liabilities in the normal course of business.

In order to improve the Group's financial position, to provide liquidity and cash flows and sustain the Group as a going concern, the Group has been implementing a number of measures, including but not limited to:

- (i) The Group is negotiating with creditors for debt restructuring;
- (ii) The Group is looking for opportunity for disposal of investment property of the Group; and
- (iii) The Group is implementing cost-saving measures to improve its operating cash flows and financial position.

The management of the Company are therefore of the opinion that it is appropriate to prepare the condensed consolidated financial statements on a going concern basis. Should the Group be unable to continue as a going concern, adjustments would have to be made to the condensed consolidated financial statements to adjust the value of the Group's assets to their recoverable amounts, to provide for any further liabilities which might arise and to reclassify non-current assets and liabilities as current assets and liabilities, respectively.

3. 應用新訂及經修訂《國際財務報告準則》

於本期間，本集團已採納由國際會計準則理事會頒佈的所有與其業務有關且於2023年1月1日開始的會計期間生效的新訂及經修訂《國際財務報告準則》（「《國際財務報告準則》」）。《國際財務報告準則》包括《國際財務報告準則》（「《國際財務報告準則》」）、《國際會計準則》（「《國際會計準則》」）及詮釋。採納該等新訂及經修訂《國際財務報告準則》並無導致本集團於本期間及過往期間的會計政策、本集團簡明綜合財務報表呈列方式及所呈報金額發生重大變動。

本集團尚未應用已頒佈但尚未生效的新訂及經修訂《國際財務報告準則》。本集團已開始評估該等新訂及經修訂的《國際財務報告準則》的影響，但尚無法說明該等新訂及經修訂的《國際財務報告準則》是否會對其經營業績和財務狀況產生重大影響。

4. 估計不確定因素的主要來源

於應用本集團會計政策時，本集團管理層須就未能於其他來源取得的資產之賬面值作出判斷、估計及假設。估計及相關假設乃根據過往經驗及其他被認為屬相關之因素作出。實際結果可能與該等估計有異。

本集團會持續審閱該等估計及相關假設。倘會計估計之修訂僅影響修訂估計之期間，則有關估計修訂將於作出修訂之期間確認，或倘修訂對本期及未來期間均會構成影響，則會於作出修訂之期間及未來期間確認。下文亦呈列管理層於本中期間的最新估計不確定因素。

3. APPLICATION OF NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS

In the current period, the Group has adopted all the new and revised International Financial Reporting Standards ("IFRSs") issued by the IASB that are relevant to its operations and effective for its accounting period beginning on 1 January 2023. IFRSs comprise International Financial Reporting Standards ("IFRS"); International Accounting Standards ("IAS"); and Interpretations. The adoption of these new and revised IFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's condensed consolidated financial statements and amounts reported for the current period and prior periods.

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

4. KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, the management of the Group is required to make judgements, estimates and assumptions about the carrying amounts of assets that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and further periods. The following is the management's latest estimation uncertainty in this interim period.

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4. 估計不確定因素的主要來源 (續)

應收賬款、應收票據及應收關聯方款項 – 應收賬款 (包括按攤銷成本及按公允價值計量並計入其他全面收益的款項) 之預期信貸損失的虧損撥備 (「貿易相關結餘」)

信用評級良好的貿易相關結餘 (戰略類客戶)、信用風險高企的客戶 (一般風險類客戶 – 信貸減值或高風險類客戶) 或具有重大未償還結餘之債務人按個別基準就預期信貸損失作出評估, 及餘下者 (一般風險類客戶 – 非信貸減值) 一併使用撥備矩陣作出評估, 並根據債務人的歷史結算模式、過往違約經驗、債務人經營所在行業的整體經濟環境及報告日期當前情況及預測動向為依據作出估計。

評估貿易相關結餘的信貸風險涉及較大程度的估計及不確定因素。當實際未來現金流量超過預期時, 預期信貸損失虧損準備可能產生重大撥回。然而, 當實際未來現金流量低於預期時, 預期信貸損失可能產生重大減值虧損, 客戶的信貸風險可能被評估為信貸減值, 並可能進一步影響收入的確認及/或計量, 導致收入金額的實質性減少。

於本中期期間, 本集團識別來自若干房地產開發商客戶的大量貿易相關結餘已逾期。根據現時可得的事實及情況, 若干房地產開發商客戶的信貸風險於報告期末被評估為顯著增加。

4. KEY SOURCES OF ESTIMATION UNCERTAINTY (Continued)

Loss allowance for ECL on accounts receivables, bills receivables and amounts due from related parties – accounts receivables (including those carried at amortised cost and FVTOCI) (“Trade Related Balances”)

Trade Related Balances with good credit rating (strategic type customers), high credit risk (normal risk type customers – credit-impaired or high risk type customers) or debtors with significant outstanding balances are assessed for ECL individually, and the remaining (normal risk type customers – not credit-impaired) is estimated collectively using the provision matrix, based on historical settlement pattern, past default experience of the debtor, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the reporting date.

The assessment of the credit risk of the Trade Related Balances involves high degree of estimation and uncertainty. When the actual future cash flows are more than expected, a material reversal of loss allowance for ECL may arise. However, when the actual future cash flows are less than expected, a material impairment loss for ECL may arise, the credit risk of the customer might be assessed as credit-impaired, and it might further affect the revenue recognition and/or measurement, resulting in a material reduction to the amount of revenue.

During the current interim period, the Group identified a significant amount of Trade Related Balances due from certain property developer customer had become overdue. Based on the facts and circumstances currently available, the credit risk of certain property developer customer is assessed to be increased significantly at the end of reporting period.

4. 估計不確定因素的主要來源 (續)

應收賬款、應收票據及應收關聯方款項 – 應收賬款 (包括按攤銷成本及按公允價值計量並計入其他全面收益的款項) 之預期信貸損失的虧損撥備 (「貿易相關結餘」) (續)

儘管若干房地產開發商客戶於2023年6月30日的信貸風險已被評估為顯著增加，並且在本中期期間已確認大量預期信貸損失，但近期倘若若干房地產開發商客戶發生任何一項或多項可能對貿易相關結餘的估計未來現金流量產生不利影響的事件，則其各自未償還貿易相關結餘可能會導致在未來相應時間將於損益中確認大量額外預期信貸損失。此外，倘本集團繼續向若干房地產開發商客戶提供未來服務，則評估本集團收取代價的可能性時可能出現重大不確定性，亦可能影響收入確認及／或計量。

本集團委聘一間獨立專業估值師事務所，於各報告期末或在影響其客戶信貸質素的情況發生重大變化時，持續對預期信貸損失進行評估。

於2023年6月30日，於該等簡明綜合財務報表中，誠如附註15所披露，根據由獨立專業估值師事務所編製的估值結果，本集團按公允價值計量並計入其他全面收益的應收款項之公允價值為人民幣439,457,000元，其中計入預期信貸損失人民幣6,283,257,000元(2022年12月31日：人民幣696,368,000元，其中計入預期信貸損失人民幣6,283,466,000元)，而誠如附註13及14所披露，本集團應收賬款、應收票據及應收關聯方款項 – 按攤銷成本計量的應收賬款的賬面值為人民幣21,335,000元，扣除預期信貸損失的虧損撥備人民幣773,979,000元(2022年12月31日：人民幣25,387,000元，扣除預期信貸損失的虧損撥備人民幣744,043,000元)。

4. KEY SOURCES OF ESTIMATION UNCERTAINTY (Continued)

Loss allowance for ECL on accounts receivables, bills receivables and amounts due from related parties – accounts receivables (including those carried at amortised cost and FVTOCI) (“Trade Related Balances”) (Continued)

Although the credit risk of certain property developer customer as at 30 June 2023 has been assessed as increased significantly and a significant amount of ECL has been recognised in the current interim period, in the near future, if any one or more events arisen from certain property developer customer that might have a detrimental impact on the estimated future cash flows of the Trade Related Balances will have occurred, its respective outstanding Trade Related Balances might then result in a significant amount of additional ECL to be recognised in profit or loss at that time. In addition, if the Group continues providing future services to certain property developer customer, a material uncertainty might arise in assessing the Group’s probability to collect the consideration, it might also affect the revenue recognition and/or measurement.

The Group, with the engagement of a firm of independent professional valuers, performed ongoing assessment on the ECL at the end of each reporting period or upon a significant change in the circumstances affecting the credit quality of its customers.

As at 30 June 2023, based on the valuation result prepared by the firm of independent professional valuers, the fair value of the Group’s receivables at FVTOCI amounted to RMB439,457,000, which included with ECL amounting to RMB6,283,257,000 (31 December 2022: RMB696,368,000, which included with ECL amounting to RMB6,283,466,000) as disclosed in note 15 and the carrying amount of the Group’s accounts receivables, bill receivables and amounts due from related parties – accounts receivables carried at amortised cost amounted to RMB21,335,000 net of loss allowance for ECL amounted to RMB773,979,000 (31 December 2022: RMB25,387,000, net of loss allowance for ECL amounted to RMB744,043,000), as disclosed in notes 13 and 14, respectively, to these condensed consolidated financial statements.

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截至2023年6月30日止六個月 For the six months ended 30 June 2023

5. 收入

本集團的收入來自(1)一手房代理服務·(2)房地產數據及諮詢服務·(3)房地產經紀網絡服務·及(4)數字營銷服務。這與根據《國際財務報告準則》第8號就各運營及呈報分部所披露的收入資料一致：

5. REVENUE

The Group derives its revenue from (1) real estate agency services in the primary market, (2) real estate data and consulting services, (3) real estate brokerage network services and (4) digital marketing services. This is consistent with the revenue information that is disclosed for each operating and reportable segment under IFRS 8:

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
在某一時點確認的一手房代理服務	Real estate agency services in the primary market, recognised at a point in time	128,741	367,205
房地產數據及諮詢服務	Real estate data and consulting services		
– 在某一時點確認的諮詢服務	– consulting services, recognised at a point in time	157,303	205,600
– 在某一時段確認的數據服務	– data services, recognised over time	64,740	90,697
		222,043	296,297
房地產經紀網絡服務	Real estate brokerage network services		
– 在某一時點確認的一手聯動業務	– distribution business in the primary market, recognised at a point in time	792,382	678,593
– 在某一時點確認的其他服務	– other services, recognised at a point in time	6,171	10,366
		798,553	688,959
數字營銷服務	Digital marketing services		
– 在某一時點確認的電子商務	– e-commerce, recognised at a point in time	925,024	845,681
– 按總額基準在某一時段確認的網上廣告服務	– online advertising services, recognised over time on a gross basis	225,130	238,912
– 按淨額基準在某一時段確認的網上廣告服務	– online advertising services, recognised over time on a net basis	–	1,627
– 在某一時段確認的掛牌服務	– listing services, recognised over time	–	74
		1,150,154	1,086,294
		2,299,491	2,438,755

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6. 分部資料

以下按運營及呈報分部分析本集團收入及業績：

截至2023年6月30日止六個月（未經審計）

6. SEGMENT INFORMATION

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

Six months ended 30 June 2023 (unaudited)

		一手房 代理服務 人民幣千元	房地產數據 及諮詢服務 人民幣千元	房地產經紀 網絡服務 人民幣千元	數字營銷 服務 人民幣千元	對銷 人民幣千元	總計 人民幣千元
		Real estate agency services in the primary market RMB'000	Real estate data and consulting services RMB'000	Real estate brokerage network services RMB'000	Digital marketing services RMB'000	Elimination RMB'000	Total RMB'000
收入	Revenue						
外部銷售額	External sales	128,741	222,043	798,553	1,150,154	-	2,299,491
分部內銷售額	Inter-segment sales	95,191	7,237	1,222	7	(103,657)	-
總計	Total	223,932	229,280	799,775	1,150,161	(103,657)	2,299,491
分部虧損	SEGMENT LOSS	(38,430)	(23,072)	(82,996)	(232,832)	-	(377,330)
未分配開支	Unallocated expenses						(118,869)
未分配匯兌虧損淨額	Unallocated net exchange loss						(151,064)
按公允價值計量並計入 損益的金融資產的 未分配公允價值 虧損淨額	Unallocated net fair value loss on financial assets at FVTPL						(10,241)
應佔聯營公司業績	Share of results of associates						180
銀行利息收入	Bank interest income						5,760
融資成本	Finance costs						(234,306)
以股權結算的股份 付款開支	Equity-settled share-based payment expenses						(6,348)
稅前虧損	Loss before taxation						(892,218)

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

截至2023年6月30日止六個月 For the six months ended 30 June 2023

6. 分部資料 (續)

截至2022年6月30日止六個月 (未經審計)

6. SEGMENT INFORMATION (Continued)

Six months ended 30 June 2022 (unaudited)

		一手房 代理服務 人民幣千元	房地產數據 及諮詢服務 人民幣千元	房地產經紀 網絡服務 人民幣千元	數字營銷 服務 人民幣千元	對銷 人民幣千元	總計 人民幣千元
		Real estate agency services in the primary market RMB'000	Real estate data and consulting services RMB'000	Real estate brokerage network services RMB'000	Digital marketing services RMB'000	Elimination RMB'000	Total RMB'000
收入	Revenue						
外部銷售額	External sales	367,205	296,297	688,959	1,086,294	-	2,438,755
分部內銷售額	Inter-segment sales	3,372	3,714	24,932	2,854	(34,872)	-
總計	Total	370,577	300,011	713,891	1,089,148	(34,872)	2,438,755
分部虧損	SEGMENT LOSS	(183,023)	(68,262)	(253,486)	(686,081)	-	(1,190,852)
未分配開支	Unallocated expenses						(213,502)
未分配匯兌虧損淨額	Unallocated net exchange loss						(151,362)
按公允價值計量並計入 損益的金融資產的 未分配公允價值 虧損淨額	Unallocated net fair value loss on financial assets at FVTPL						(42,555)
應佔聯營公司業績	Share of results of associates						(1,651)
銀行利息收入	Bank interest income						19,049
融資成本	Finance costs						(242,485)
以股權結算的股份 付款開支	Equity-settled share-based payment expenses						(5,987)
稅前虧損	Loss before taxation						(1,829,345)

運營分部的會計政策與本集團截至2022年12月31日止年度的年度財務報表所呈列的本集團的會計政策相同。分部虧損為各分部產生的虧損及所得的利潤，並未分配未分配開支、未分配匯兌虧損淨額、按公允價值計量並計入損益的金融資產的未分配公允價值虧損淨額、應佔聯營公司業績、銀行利息收入、融資成本及以股權結算的股份付款開支。此乃出於分配資源及評估表現的目的而向主要經營決策者（「主要經營決策者」）匯報的計量標準。

The accounting policies of the operating segments are the same as the Group's accounting policies as those presented in the Group's annual financial statements for the year ended 31 December 2022. Segment loss represents the loss incurred and profit earned by each segment without allocation of unallocated expenses, unallocated net exchange loss, unallocated net fair value loss on financial assets at FVTPL, share of results of associates, bank interest income, finance costs and equity-settled share-based payment expenses. This is the measure reported to the chief operating decision maker (the "CODM") for the purpose of resource allocation and performance assessment.

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6. 分部資料 (續)

並無提供分部資產及負債資料，因為本集團並未定期向主要經營決策者提供該等資料用於資源分配及表現評估決策。

營運季節性

本集團的一手房代理服務於財政年度下半年錄得更高的收入，乃由於房地產開發商的營銷及推廣活動大多集中於下半年。因此，一手房代理服務的收入於財政年度上半年通常較低。於財政年度下半年，本集團將季節性的影響納入其銷售計劃，全力與房地產開發商合作以制定相應的營銷計劃並準備充足的營銷資源。

6. SEGMENT INFORMATION (Continued)

No segment assets and liabilities information is provided as no such information is regularly provided to the CODM of the Group on making decision for resources allocation and performance assessment.

Seasonality of operations

The Group experiences higher revenue from the real estate agency services in the primary market in the second half of the financial year due to property developers' marketing and promotion campaign are more focused in the second half of the year. As a result, revenue from real estate agency services in the primary market is usually lower during the first half of the financial year. The Group incorporates the effect of seasonality in its sales plan by fully cooperating with real estate developers to formulate corresponding marketing plans and preparing sufficient marketing resources in the second half of the financial year.

7. 其他收入

7. OTHER INCOME

截至6月30日止六個月
Six months ended 30 June

		2023年 人民幣千元 (未經審計)	2022年 人民幣千元 (未經審計)
		2023 RMB'000 (unaudited)	2022 RMB'000 (unaudited)
銀行及其他利息收入	Bank and other interest income	5,760	39,973
政府補助(附註)	Government grants (note)	14,058	30,496
租金收入	Rental income	13,996	5,843
其他	Others	6,125	767
		39,939	77,079

附註：

該金額為就企業發展支持、財政補貼及各種稅收優惠而自不同中國政府部門收取的政府補助，有關中國政府部門並未施加任何條件。

NOTE:

The amount represents government grants received from various PRC government authorities in connection with the enterprise development support, fiscal subsidy and various tax incentives, which had no conditions imposed by the respective PRC government authorities.

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8. 所得稅(抵免)/開支

8. INCOME TAX (CREDIT)/EXPENSE

截至6月30日止六個月
Six months ended 30 June

		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
中國企業所得稅(「企業所得稅」)	PRC Enterprise Income Tax ("EIT")		
即期稅項	Current tax	2,131	21,258
先前年度超額撥備	Overprovision in prior years	(13,964)	(25,257)
		(11,833)	(3,999)
遞延稅項(抵免)/開支(附註17)	Deferred tax (credit)/expense (note 17)	(16,341)	12,957
		(28,174)	8,958

香港

該等簡明綜合財務報表並無就香港利得稅計提撥備，因為本集團於兩個期間內並無應課稅溢利須繳納香港利得稅。

中國

除下文所披露的該等中國附屬公司外，根據《中華人民共和國企業所得稅法》及《中華人民共和國企業所得稅法實施條例》(「《企業所得稅法》」)，所有其他中國附屬公司於兩個期間內的法定稅率為25%。

根據《企業所得稅法》及相關法規，本集團的中國附屬公司北京中房研協技術服務有限公司(「中房研協」)符合高新技術企業資格，獲准享受15%的優惠稅率，優惠期由2018年7月至2021年7月為期三年，並持續享受由2021年7月至2024年7月為期三年的優惠稅項待遇。

Hong Kong

No provision for Hong Kong Profits Tax was made in these condensed consolidated financial statements as the Group had no assessable profit subject to Hong Kong Profits Tax during both periods.

PRC

Save as those PRC subsidiaries disclosed below, pursuant to the EIT Law and Implementation Regulations of the Law of the PRC (the "EIT Law"), the statutory tax rate of all other PRC subsidiaries is 25% for both periods.

Beijing CREA Technology Services Ltd.* (北京中房研協技術服務有限公司) ("Zhongfangyanxie"), a PRC subsidiary of the Group, was qualified as High and New Technology Enterprise and was approved to enjoy a preferential tax rate of 15% for a period of three years from July 2018 to July 2021 and continue to enjoy the preferential tax treatment for a period of three years from July 2021 to July 2024 in accordance with the EIT Law and relevant regulations.

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8. 所得稅(抵免)/開支 (續)

中國(續)

根據《企業所得稅法》及相關法規，本集團的中國附屬公司上海築想信息科技股份有限公司符合高新技術企業資格，獲准享受15%的優惠稅率，優惠期由2017年11月至2020年11月為期三年，並持續享受由2020年11月至2023年11月為期三年的優惠稅項待遇。

根據《企業所得稅法》及相關法規，本集團的中國附屬公司上海新浪樂居資訊科技有限公司符合高新技術企業資格，有權於2018年11月至2021年11月享受15%的優惠稅率，並持續享受由2021年11月至2024年為期三年的優惠稅項待遇。

本集團的中國附屬公司上海克而瑞資訊技術有限公司符合高新技術企業資格，有權享受15%的優惠稅率，優惠期由2020年11月至2023年11月為期三年。

根據中國西部地區企業適用的相關法規，本集團全資中國附屬公司重慶易居投資顧問有限公司享受15%的優惠稅率，優惠期由2014年10月1日至2030年12月31日為期十六年零三個月。於截至2023年及2022年6月30日止六個月，本集團若干同樣位於中國西部地區的附屬公司獲有關法規批准享受15%的優惠稅率。

8. INCOME TAX (CREDIT)/EXPENSE (Continued)

PRC (Continued)

Shanghai Zhuxiang Information Technology Co., Ltd.* (上海築想信息科技股份有限公司), a PRC subsidiary of the Group, was qualified as High and New Technology Enterprise and was approved to enjoy a preferential tax rate of 15% for a period of three years from November 2017 to November 2020 and continue to enjoy the preferential tax treatment for a period of three years from November 2020 to November 2023 in accordance with the EIT Law and relevant regulations.

Shanghai SINA Leju Information Technology Co., Ltd.* (上海新浪樂居資訊科技有限公司), a PRC subsidiary of the Group was qualified as High and New Technology Enterprise and was entitled to enjoy a preferential tax rate of 15% from November 2018 to November 2021 and continue to enjoy the preferential tax treatment for a period of three years from November 2021 to 2024 in accordance with the EIT Law and relevant regulations.

Shanghai CRIC Information Technology Co., Ltd.* (上海克而瑞資訊技術有限公司), a PRC subsidiary of the Group was qualified as High and New Technology Enterprise and was entitled to enjoy a preferential tax rate of 15% for a period of three years from November 2020 to November 2023.

Pursuant to the relevant regulations applicable to enterprises situated in the western regions of the PRC, Chongqing E-House Investment Consultancy Co., Ltd.* (重慶易居投資顧問有限公司), a wholly-owned PRC subsidiary of the Group, enjoys a preferential tax rate of 15% for a period of sixteen years and three months from 1 October 2014 to 31 December 2030. Certain subsidiaries of the Group also situated in the western regions of the PRC which are approved by the relevant regulations to enjoy a preferential tax rate of 15% in the six months ended 30 June 2023 and 2022.

* 英文名稱僅供識別

* English name is for the identification purpose only

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9. 期內虧損

期內虧損乃扣除／(計入)以下各項後計算得出：

9. LOSS FOR THE PERIOD

Loss for the period has been arrived at after charging/(crediting):

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
物業及設備折舊	Depreciation of property and equipment	44,152	46,527
使用權資產折舊	Depreciation of right-of-use assets	27,530	44,715
投資物業折舊	Depreciation of investment properties	17,485	17,576
無形資產攤銷	Amortisation of intangible assets	57,234	165,751
折舊及攤銷總額	Total depreciation and amortisation	146,401	274,569
計入其他收益及虧損的金額	Amounts included in other gains and losses		
按公允價值計量並計入損益的金融資產的公允價值虧損淨額	Net fair value loss on financial assets at FVTPL	10,241	42,349
按公允價值計量並計入損益的其他金融負債的公允價值收益	Fair value gain on other financial liabilities at FVTPL	(1,601)	(4,128)
出售附屬公司虧損	Loss on disposal of subsidiaries	2,317	–
註銷及出售於聯營公司權益的收益	Gain on de-registration and disposal of interests in associates	–	(6,422)
匯兌虧損淨額	Net exchange loss	147,402	146,958
出售物業及設備的虧損淨額	Net loss on disposal of property and equipment	462	66
出售投資物業收益淨額	Net gain on disposal of investment properties	–	(2,245)
終止使用權資產及租賃負債之收益淨額	Net gain on termination of right-of-use assets and lease liabilities	(5,343)	(2,792)
		153,478	173,786

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10. 股息

本公司董事已決定不就截至2023年及2022年6月30日止六個月宣派股息。

10. DIVIDENDS

The directors of the Company have determined that no dividend will be declared in respect of the six months ended 30 June 2023 and 2022.

11. 每股虧損

本公司擁有人應佔每股基本及攤薄虧損乃根據以下數據計算：

11. LOSS PER SHARE

The calculation of the basic and diluted loss per share attributable to owners of the Company is based on the following data:

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
虧損：	Loss:		
就每股基本虧損而言，本公司擁有人應佔期內虧損	Loss for the period attributable to owners of the Company for the purpose of basic loss per share	(725,885)	(1,428,653)
		2023年 千股 (未經審計) 2023 '000 (unaudited)	2022年 千股 (經審計) 2022 '000 (audited)
股份數目：	Number of shares:		
就每股基本虧損而言，普通股的加權平均數目	Weighted average number of ordinary shares for the purpose of basic loss per share	1,749,060	1,749,060

截至2023年及2022年6月30日止六個月，計算每股攤薄虧損並未納入潛在普通股，因其納入可能產生反攤薄影響。

For the six months ended 30 June 2023 and 2022, the potential ordinary shares were not included in the calculation of diluted loss per share as their inclusion would be anti-dilutive.

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12. 物業及設備、使用權資產以及投資物業變動

於本中期期間，本集團收購物業及設備人民幣8,276,000元（截至2022年6月30日止六個月：人民幣10,283,000元）。

於本中期期間，本集團訂立幾份新租賃協議，租期介乎2年至20年。本集團須於合約期內每月支付固定款項。於租賃開始時，本集團確認使用權資產及租賃負債人民幣35,006,000元（截至2022年6月30日止六個月：人民幣42,500,000元）。於本中期期間，本集團提前終止賬面值約人民幣65,992,000元（截至2022年6月30日止六個月：人民幣25,723,000元）的使用權資產。

13. 應收賬款、應收票據、其他非流動資產及其他應收款項

12. MOVEMENTS IN PROPERTY AND EQUIPMENT, RIGHT-OF-USE ASSETS AND INVESTMENT PROPERTIES

During the current interim period, the Group acquired property and equipment of RMB8,276,000 (six months ended 30 June 2022: RMB10,283,000).

During the current interim period, the Group entered into several new lease agreements with lease terms ranged from 2 to 20 years. The Group is required to make fixed monthly payments during the contract period. On lease commencement, the Group recognised RMB35,006,000 (six months ended 30 June 2022: RMB42,500,000) of right-of-use assets and lease liabilities. Right-of-use assets with a carrying amount of approximately RMB65,992,000 were early terminated by the Group during the current interim period (six months ended 30 June 2022: RMB25,723,000).

13. ACCOUNTS RECEIVABLES, BILLS RECEIVABLES, OTHER NON-CURRENT ASSETS AND OTHER RECEIVABLES

	於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
按攤銷成本計量的應收賬款及應收票據	Accounts receivables and bills receivables measured at amortised cost	598,460
減：按攤銷成本計量的應收賬款及應收票據的虧損撥備	Less: Loss allowance for accounts receivables and bills receivables measured at amortised cost	(574,871)
按攤銷成本計量的應收賬款及應收票據總額	Total accounts receivables and bills receivables measured at amortised cost	23,589

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13. 應收賬款、應收票據、其他非流動資產及其他應收款項(續)

13. ACCOUNTS RECEIVABLES, BILLS RECEIVABLES, OTHER NON-CURRENT ASSETS AND OTHER RECEIVABLES (Continued)

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
已付物業開發商的按金(附註a)	Deposits paid to property developers (note a)		
– 流動	– current	2,106,085	2,083,309
– 非流動	– non-current	8,894	11,595
預付款項	Prepayments		
– 流動	– current	1,369,459	1,421,231
– 非流動(附註b)	– non-current (note b)	34,000	34,000
租賃定金	Rental deposits		
– 流動	– current	9,579	20,213
– 非流動	– non-current	11,921	14,781
貸款安排	Loan arrangement		
– 流動	– current	46,100	44,741
– 非流動	– non-current	307,579	348,388
收購物業及設備的已付按金	Deposits paid for acquisition of property and equipment	311,744	310,183
長期遞延開支(非流動)	Long-term deferred expenses (non-current)	3,918	4,416
其他應收款項 – 其他(流動)	Other receivables – others (current)	32,102	34,826
向員工墊款	Advance to staff	3,015	2,058
租賃應收款項	Lease receivables	58,484	62,098
其他應收款項 – 來自贖回可換股票據的應收款項(流動)	Other receivables – receivables from redemption of a convertible note (current)	25,589	25,589
		4,328,469	4,417,428
減：以攤銷成本計量的其他應收款項及其他非流動資產的虧損撥備	Less: Loss allowance for other receivables and other non-current assets measured at amortised cost	(3,887,545)	(3,833,727)
		440,924	583,701

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13. 應收賬款、應收票據、其他非流動資產及其他應收款項(續)

13. ACCOUNTS RECEIVABLES, BILLS RECEIVABLES, OTHER NON-CURRENT ASSETS AND OTHER RECEIVABLES (Continued)

	於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
按攤銷成本計量的應收賬款、應收票據、其他非流動資產及其他應收款項總額	461,892	607,290
簡明綜合財務狀況表內所披露其他非流動資產及其他應收款項：		
— 流動	373,240	512,143
— 非流動	67,684	71,558
	440,924	583,701

附註：

- (a) 該等款項主要指本集團支付予其物業開發商的誠意金，用以使本集團開展一手房代理服務項目，按金可於以下兩項的較早期間解除：(i)各協議協定的期間；或(ii)於各協議完成後。於2023年6月30日，支付予物業開發商的誠意金人民幣8,894,000元(2022年12月31日：人民幣11,595,000元)預期將於報告期末十二個月後解除。
- (b) 於2023年6月30日及2022年12月31日，該金額包括本集團建議收購本集團一間聯營公司額外30.01%股權而支付予獨立第三方的預付款項人民幣34,000,000元。

於符合有關協議的條款及條件並開具有關發票後，本集團允許其所有客戶享有90日的信貸期。

NOTES:

- (a) Amount mainly represents earnest deposits paid by the Group to its property developers enabling the Group to carry out the real estate agency services in the primary market projects, which will be released to the Group at the earlier of (i) period agreed in the respective agreements or (ii) upon completion of the respective agreements. At 30 June 2023, earnest deposits paid to property developers amounting to RMB8,894,000 (31 December 2022: RMB11,595,000) are expected to be released twelve months after the end of the reporting period.
- (b) As at 30 June 2023 and 31 December 2022, the amount included a prepayment of RMB34,000,000 paid to an independent third party in respect of the Group's proposed acquisition of an additional 30.01% equity interest of an associate of the Group.

The Group allows all of its customers a credit period of 90 days upon satisfaction of the terms and conditions of the relevant agreements and relevant invoices have been issued.

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13. 應收賬款、應收票據、其他非流動資產及其他應收款項(續)

下表為應收賬款(扣除虧損撥備,按於報告期末提供數字營銷服務的日期(該日期與各收入確認日期相近)呈列)的賬齡分析:

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
一年以內	Within 1 year	6,870	8,167
一至兩年	1 – 2 years	2,443	7,930
兩年以上	Over 2 years	11,590	7,297
		20,903	23,394

以下為應收票據(扣除虧損撥備,按於報告期末應收票據的剩餘到期日期呈列)的到期日分析。

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
180日以內	Within 180 days	65	195

13. ACCOUNTS RECEIVABLES, BILLS RECEIVABLES, OTHER NON-CURRENT ASSETS AND OTHER RECEIVABLES (Continued)

The following is an aged analysis of accounts receivables, net of loss allowance, presented based on the dates of rendering the services for the digital marketing service at the end of the reporting period, which approximated the respective revenue recognition dates:

The following is a maturity analysis of bills receivables, net of loss allowance, presented based on the remaining dates to maturity of bills receivables at the end of the reporting period.

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14. 應收／(應付)關聯方款項

本集團應收／(應付)關聯方款項載列如下。

14. AMOUNTS DUE FROM/(TO) RELATED PARTIES

The Group's amounts due from/(to) related parties are set out below.

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
資產	Assets		
應收關聯方款項，分析如下：	Amounts due from related parties, analysed as:		
— 貿易性質結餘	— Trade nature balance	231,101	170,970
減：虧損撥備	Less: Loss allowance	(164,104)	(169,172)
		66,997	1,798
— 非貿易性質結餘	— Non-trade nature balance	23,482	27,672
減：虧損撥備	Less: Loss allowance	—	(203)
		23,482	27,469
		90,479	29,267
於簡明綜合財務狀況表披露為：	Disclosed in the condensed consolidated statement of financial position as:		
— 流動資產	— Current assets	90,429	28,845
— 非流動資產	— Non-current assets	50	422
		90,479	29,267

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14. 應收／(應付)關聯方款項 (續)

14. AMOUNTS DUE FROM/(TO) RELATED PARTIES (Continued)

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
負債	Liabilities		
應付關聯方款項，分析如下：	Amounts due to related parties, analysed as:		
– 貿易性質	– Trade nature		
– 應付賬款	– Accounts payables	173,298	211,813
– 關聯方墊款	– Advance from related parties	67,633	28,069
		240,931	239,882
– 非貿易性質	– Non-trade nature	58,497	47,334
		299,428	287,216
於簡明綜合財務狀況表披露為：	Disclosed in the condensed consolidated statement of financial position as:		
– 流動負債	– Current liabilities	299,428	287,216

於完成有關協議的條款及條件後，本集團就全部貿易性質交易允許其全部關聯方享有90日的信貸期。

The Group allows all of its related parties a credit period of 90 days in respect of all trade nature transactions, upon the completion of the terms and conditions of the relevant agreements.

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14. 應收／(應付)關聯方款項(續)

下表為應收關聯方貿易性質款項－應收賬款(扣除虧損撥備，按於報告期末提供服務的日期(該日期與各收入確認日期相近)呈列)的賬齡分析：

	於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)	
1年以內	Within 1 year	–	145

以下為應付關聯方貿易性質款項－應付賬款(主要指應付本集團一手房代理服務關聯方的諮詢費用，故並無授出一般信貸期且須按要求償還)的賬齡分析。以下為於各報告期末根據本集團所獲服務呈列的應付關聯方貿易性質款項－應付賬款的賬齡分析：

	於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)	
1年以內	Within 1 year	173,298	211,813

14. AMOUNTS DUE FROM/(TO) RELATED PARTIES (Continued)

The following is an aged analysis of amounts due from related parties of trade nature – accounts receivables, net of loss allowance, presented based on the dates of rendering the services at the end of the reporting period, which approximated the respective revenue recognition dates:

The following is an aged analysis of amounts due to related parties of trade nature – accounts payables mainly represent consulting fee payables to related parties of the Group's real estate agency services in the primary market whereby no general credit terms are granted and repayable on demand. The following is an aged analysis of amounts due to related parties of trade nature – accounts payables presented based on the receipts of services by the Group at the end of each reporting period:

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15. 按公允價值計量並計入其他全面收益的應收款項

15. RECEIVABLES AT FVTOCI

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
按公允價值計量並計入其他全面收益的應收款項包括：	Receivables at FVTOCI comprise:		
– 應收賬款	– Accounts receivables	304,877	558,131
– 應收票據(附註)	– Bills receivables (note)	5,814	8,524
– 應收關聯方款項 – 應收賬款	– Amounts due from related parties – accounts receivables	128,766	129,713
		439,457	696,368

附註：

於2023年6月30日，應收賬款、應收票據及應收關聯方款項－應收賬款的合約總額分別為人民幣3,578,877,000元、人民幣1,309,194,000元及人民幣1,834,643,000元(2022年12月31日：人民幣3,834,727,000元、人民幣1,309,653,000元及人民幣1,835,454,000元)。公允價值與合約總額之間的差額主要是由於預期信貸損失的影響。應收賬款、應收票據及應收關聯方款項－應收賬款計入預期信貸損失的公允價值分別為人民幣3,274,000,000元、人民幣1,303,380,000元及人民幣1,705,877,000元(2022年12月31日：人民幣3,276,596,000元、人民幣1,301,129,000元及人民幣1,705,741,000元)。

NOTE:

As at 30 June 2023, the gross contractual amount of account receivables, bills receivables and amounts due from related parties – accounts receivables amounted to RMB3,578,877,000, RMB1,309,194,000 and RMB1,834,643,000 (31 December 2022: RMB3,834,727,000, RMB1,309,653,000 and RMB1,835,454,000), respectively. The difference between the fair value and the gross contractual amount mainly arose from the ECL impact. Included in the fair values of the account receivables, bills receivables and amounts due from related parties – accounts receivables were with ECL amounted to RMB3,274,000,000, RMB1,303,380,000 and RMB1,705,877,000 (31 December 2022: RMB3,276,596,000, RMB1,301,129,000 and RMB1,705,741,000), respectively.

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15. 按公允價值計量並計入其他全面收益的應收款項(續)

於符合有關協議的條款及條件並開具有關發票後，本集團允許其所有客戶享有30日的信貸期。

以下為本集團按公允價值計量並計入其他全面收益的應收款項之公允價值(包括應收獨立第三方及關聯方款項)(根據報告期末提供服務的日期或更高佣金的一手房代理服務銷售目標達成日期(該日期與各收入確認日期相近)呈列)的賬齡分析：

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
1年以內	Within 1 year	202,817	379,213
1至2年	1 – 2 years	116,620	154,859
2年以上	Over 2 years	114,206	153,772
		433,643	687,844

以下為本集團按公允價值計量並計入其他全面收益的應收票據之公允價值(包括獨立第三方及關聯方)(按於報告期末應收票據的剩餘到期日期呈列)的到期日分析。

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
180日以內	Within 180 days	5,814	8,524

15. RECEIVABLES AT FVTOCI (Continued)

The Group allows all of its customers a credit period of 30 days upon satisfaction of the terms and conditions of the relevant agreements and relevant invoices have been issued.

The following is an aged analysis of the fair value of the Group's accounts receivables at FVTOCI (including both amounts due from independent third parties and related parties), presented based on the dates of rendering the services or the dates when the sales target for higher commission was achieved for the real estate agency service in the primary market at the end of the reporting period, which approximated the respective revenue recognition dates:

The following is a maturity analysis of the fair value of the Group's bills receivables at FVTOCI (including both independent third parties and related parties) presented based on the remaining dates to maturity of bills receivables at the end of the reporting period.

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16. 面臨預期信貸損失的金 融資產虧損撥備

16. LOSS ALLOWANCE ON FINANCIAL ASSETS SUBJECT TO ECL

截至6月30日止六個月
Six months ended 30 June

		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
以下各項的虧損撥備準備／(撥回)：	Provision/(reversal) for loss allowance on:		
按公允價值計量並計入其他全面收益的 應收款項	Receivables at FVTOCI	(211)	203,334
應收賬款及應收票據	Accounts receivables and bills receivables	(16,999)	107,054
應收關聯方貿易性質款項	Amounts due from related parties of trade nature	(3,892)	723
應收關聯方非貿易性質款項	Amounts due from related parties of non-trade nature	(278)	117
合約資產	Contract assets	-	(530)
其他應收款項及其他非流動資產	Other receivables and other non-current assets	54,506	117,759
面臨預期信貸損失的金融資產 虧損撥備總額(扣除撥回)	Total loss allowance on financial assets subject to ECL, net of reversal	33,126	428,457

截至2023年6月30日止六個月的簡明綜合財務報表所採用的輸入值及假設的釐定基準及估計技術，與編製本集團截至2022年12月31日止年度的年度財務報表所遵循者相同。

The basis of determining the inputs and assumptions and the estimation techniques used in the condensed consolidated financial statements for the six months ended 30 June 2023 are the same as those followed in the preparation of the Group's annual financial statements for the year ended 31 December 2022.

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17. 遞延稅項資產／負債

17. DEFERRED TAX ASSETS/LIABILITIES

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
遞延稅項資產	Deferred tax assets	393,193	392,911
遞延稅項負債	Deferred tax liabilities	(122,461)	(138,520)
		270,732	254,391

以下為期內的主要遞延稅項變動：

The following are the major deferred tax movements thereon during the period:

		應計僱員福利 及佣金 人民幣千元 Accrued staff welfare and commission RMB'000	預期信貸 損失撥備 人民幣千元 ECL provision RMB'000	業務合併的 公允價值調整 人民幣千元 Fair value adjustments on business combination RMB'000	稅項虧損 人民幣千元 Tax losses RMB'000	其他 人民幣千元 Others RMB'000	總計 人民幣千元 Total RMB'000
於2023年1月1日(經審計)	At 1 January 2023 (audited)	66,432	26,689	(138,382)	279,071	20,581	254,391
(扣除自)/計入損益(附註8)	(Charge)/credit to profit or loss (note 8)	(13,486)	8,282	15,921	(3,326)	8,950	16,341
於2023年6月30日(未經審計)	At 30 June 2023 (unaudited)	52,946	34,971	(122,461)	275,745	29,531	270,732

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18. 應付賬款及其他應付款項及客戶墊款

18. ACCOUNTS AND OTHER PAYABLES AND ADVANCE FROM CUSTOMERS

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
應付賬款	Accounts payables	929,757	994,120
電子商務客戶墊款(附註a)	Advance from E-commerce customers (note a)	258,691	270,269
其他客戶墊款	Advance from other customers	167,012	301,707
		425,703	571,976
應付利息	Interest payable	553,758	299,322
應付增值稅	Value added tax payables	173,568	267,133
其他應付稅項	Other tax payables	69,690	69,493
代物業賣家收款(附註b)	Receipts on behalf of property sellers (note b)	134,331	163,190
自房地產經紀門店所收按金(附註c)	Deposits received from real estate brokerage stores (note c)	58,707	69,424
收購物業及設備的應付款項	Payables for acquisition of property and equipment	30,928	30,928
開支報銷	Expenses reimbursement	25	1,511
代物業開發商收款(附註d)	Receipts on behalf of a property developer (note d)	16,201	3,058
其他	Others	144,769	97,268
		1,181,977	1,001,327

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18. 應付賬款及其他應付款項及客戶墊款(續)

附註：

- (a) 電子商務客戶墊款指透過獨立第三方支付平台購買本集團折扣券之個人客戶的收據。當客戶(個人房地產買家)使用折扣券時，電子商務客戶墊款將確認為收入。倘客戶要求退款，本集團將退還收取的款項予客戶。
- (b) 代物業賣家收款指自房地產經紀網絡服務分部的物業買家收取而尚未轉賬予物業賣家的銀行結餘。該等已收銀行結餘分類為受限制銀行結餘。
- (c) 自房地產經紀門店收取的可退還按金指為達成相互合作而向本集團支付的誠意金。誠意金將於合作安排終止後發還予房地產經紀門店。
- (d) 代物業開發商收款指自數字營銷服務分部的物業買家收取而尚未轉賬予物業開發商的銀行結餘。該等已收銀行結餘分類為受限制銀行結餘。

以下為本集團於各報告期末按獲得服務日期呈列的應付賬款賬齡分析：

18. ACCOUNTS AND OTHER PAYABLES AND ADVANCE FROM CUSTOMERS (Continued)

NOTES:

- (a) Advance from E-commerce customers represent receipts from individual customer who buys the Group's discount coupons through independent third party payment platforms. The advance from E-commerce customers will be recognised as revenue when the customer (individual property buyer) uses the discount coupons. If the customer requests for refund, the Group will return the amount received to the customer.
- (b) Receipts on behalf of property sellers represent the receipts of bank balances from property buyers in respect of the real estate brokerage network services segment which had not yet been transferred to property sellers. Such bank balances received are classified as restricted bank balances.
- (c) Refundable deposits received from real estate brokerage stores represent earnest deposits paid to the Group enabling the cooperation with each other. The earnest deposits will be released to the real estate brokerage stores upon termination of the cooperation arrangement.
- (d) Receipts on behalf of a property developer represent the receipts of bank balances from property buyers in respect of the Digital Marketing services segment which had not yet been transferred to the property developer. Such bank balances received are classified as restricted bank balances.

The following is an aged analysis of accounts payables presented based on the date of receipts of services by the Group at the end of each reporting period:

		於2023年 6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
一年以內	Within 1 year	456,387	558,508
1至2年	1 – 2 years	473,370	435,612
		929,757	994,120

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19A. 銀行及其他借款

(i) 銀行借款

於本中期期間，本集團獲得新銀行貸款人民幣198,000,000元（截至2022年6月30日止六個月：人民幣295,671,000元）。銀行貸款人民幣282,282,000元（截至2022年6月30日止六個月：人民幣1,597,565,000元）已償還。取得之新銀行貸款所得款項用於本集團一般營運資金用途。

本集團銀行借款的實際利率範圍如下：

19A. BANK AND OTHER BORROWINGS

(i) Bank borrowings

During the current interim period, the Group obtained new bank loans amounting to RMB198,000,000 (Six months ended 30 June 2022: RMB295,671,000). The bank loans amounting to RMB282,282,000 (Six months ended 30 June 2022: RMB1,597,565,000) had been repaid. The proceeds of the new bank loans obtained were used for the Group's general working capital purpose.

The ranges of effective interest rate on the Group's bank borrowings are as follows:

	於2023年 6月30日 (未經審計) At 30 June 2023 (unaudited)	於2022年 12月31日 (經審計) At 31 December 2022 (audited)
實際利率	3.7% – 5.5%	3.7%-5.5%
Effective interest rate		

(ii) 其他借款

優先票據

於本中期期間，本集團優先票據的固定票面年利率為7.60%至7.63%（2022年12月31日：介乎7.60%至7.63%），實際年利率介乎7.90%至9.20%（2022年12月31日：介乎7.90%至9.20%）。本集團的優先票據於聯交所上市且基於2023年6月30日於聯交所所報買入價釐定的公允價值為人民幣523,032,000元（2022年12月31日：人民幣618,958,000元）（第一級公允價值層級）。

(ii) Other borrowings

Senior notes

In the current interim period, the Group's senior notes carry fixed coupon rate at 7.60% to 7.63% per annum (31 December 2022: from 7.60% to 7.63% per annum) and the effective interest rates ranged from 7.90% to 9.20% per annum (31 December 2022: from 7.90% to 9.20% per annum). The Group's senior notes are listed on the Stock Exchange and the fair value is determined based on the quoted bid price in the Stock Exchange as at 30 June 2023 is RMB523,032,000 (31 December 2022: RMB618,958,000) (Level 1 fair value hierarchy).

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19B. 可換股票據

於2020年11月4日，本公司向阿里巴巴香港有限公司（「阿里巴巴票據持有人」）發行本金額為1,031,900,000港元的可換股票據（相當於人民幣888,672,000元）（「可換股票據」）。倘可換股票據於2023年12月31日結算日期前尚未轉換或贖回，則將按面值贖回。可換股票據年利率為2%，並將每季度支付一次。

可換股票據債務部分的實際年利率為9.09%且債務部分的公允價值為根據本公司及可資比較實體之債券於2023年6月30日的平均收益率釐定，即人民幣102,997,000元（2022年12月31日：人民幣105,344,000元）（第二級公允價值層級）。

可換股票據衍生部分乃參考與本集團並無關連的獨立專業估值師行所執行估值並按公允價值計量，其具有適當資格並擁有類似金融工具估值方面的近期經驗。

中期期間內可換股票據之債務及衍生部分的變動載列如下：

19B. CONVERTIBLE NOTE

On 4 November 2020, the Company issued a convertible note to Alibaba.com Hong Kong Limited (“Alibaba Noteholder”) in the principal amount of HK\$1,031,900,000 (equivalent to RMB888,672,000) (“Convertible Note”). If the Convertible Note have not been converted or redeemed before the settlement date on 31 December 2023, it will be redeemed at par. The Convertible Note carries interest of 2% per annum and will be paid quarterly.

The effective interest rate of the debt component of the Convertible Note is 9.09% per annum and the fair value of the debt component is determined based on the average yield of the Company’s and comparable entities’ bonds as at 30 June 2023 is RMB102,997,000 (31 December 2022: RMB105,344,000) (Level 2 fair value hierarchy).

The derivative component of the Convertible Note was measured at fair value with reference to a valuation carried out by a firm of independent professional valuers not connected with the Group, who have appropriate qualifications and recent experience in the valuation of similar financial instrument.

The movement of the debt and derivative components of the Convertible Note during the interim period is set out as below:

	負債部分		衍生部分		總計		
	千港元	人民幣千元	千港元	人民幣千元	千港元	人民幣千元	
	HKD'000	RMB'000	HKD'000	RMB'000	HKD'000	RMB'000	
於2023年1月1日（經審計）	As at 1 January 2023 (audited)	973,110	869,282	1,737	1,551	974,847	870,833
匯兌調整	Exchange adjustment	-	28,421	-	50	-	28,471
利息費用	Interest charge	44,268	40,167	-	-	44,268	40,167
轉至應付利息	Transfer to interest payable	(10,234)	(9,286)	-	-	(10,234)	(9,286)
公允價值變動收益	Gain on changes in fair value	-	-	(1,737)	(1,601)	(1,737)	(1,601)
於2023年6月30日 （未經審計）	As at 30 June 2023 (unaudited)	1,007,144	928,584	-	-	1,007,144	928,584

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20. 股本

20. SHARE CAPITAL

	每股面值 美元	股份數目	股本 千美元	以人民幣 呈列的股本 人民幣千元
	Par value per share US\$	Number of shares	Share capital US\$'000	Share capital presented in RMB RMB'000
普通股每股0.00001美元		Ordinary shares of US\$0.00001 each		
法定：		Authorised:		
於2022年1月1日(經審計)、 2022年6月30日(未經審計)、 2023年1月1日(經審計)及 2023年6月30日(未經審計)		At 1 January 2022 (audited), 30 June 2022 (unaudited), 1 January 2023 (audited) and 30 June 2023 (unaudited)		
	0.00001	5,000,000,000	50	350
已發行及繳足		Issued and fully paid		
於2022年1月1日(經審計)、 2022年6月30日(未經審計)、 2023年1月1日(經審計)及 2023年6月30日(未經審計)		At 1 January 2022 (audited), 30 June 2022 (unaudited), 1 January 2023 (audited) and 30 June 2023 (unaudited)		
	0.00001	1,749,059,530	17	116

21. 金融工具的公允價值計量

本集團金融資產及金融負債的公允價值根據持續性基準按公允價值計量

本集團的部分金融資產及金融負債按於各報告期末的公允價值計量。下表載列有關如何釐定該等公允價值(尤其是所使用的估值技術及輸入資料),以及按照公允價值計量的輸入資料的可觀察程度進行公允價值計量分類的公允價值層級(第一級至第三級)的資料。

- 第一級公允價值計量指以在活躍市場就相同資產或負債取得之報價(未經調整)所進行之計量。
- 第二級公允價值計量指以第一級報價以外之資產或負債之可觀察輸入資料,無論是直接(即價格)或間接(即按價格推算)所進行之計量。
- 第三級公允價值計量指透過運用並非基於可觀察市場資料之資產或負債輸入資料(不可觀察輸入數據)之估值技術所進行之計量。

21. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

Fair value of the Group's financial assets and financial liability that are measured at fair value on a recurring basis

Some of the Group's financial assets and financial liability are measured at fair value at the end of each reporting period. The following table gives information about how the fair values are determined (in particular, the valuation techniques and inputs used), as well as the level of the fair value hierarchy into which the fair value measurements are categorised (levels 1 to 3) based on the degree to which the inputs to the fair value measurements is observable.

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active market for identical assets or liabilities.
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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21. 金融工具的公允價值計量 (續)

21. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued)

金融資產／金融負債	於以下日期的公允價值		公允價值 層級	估值技術及關鍵輸入數據	重大不可觀察輸入數據
	2023年6月30日 人民幣千元 (未經審計)	2022年12月31日 人民幣千元 (經審計)			
Financial assets/financial liability	Fair value as at		Fair value hierarchy	Valuation technique and key input	Significant unobservable input(s)
	30 June 2023 RMB'000 (unaudited)	31 December 2022 RMB'000 (audited)			
按公允價值計量並計入其他全面收益的應收款項	439,457	696,368	第三級	用於取得應收款項產生的現金流量現值的貼現現金流量法，乃使用反映相應客戶不可觀察信貸風險的貼現率。	貼現率越高，應收款項的公允價值就越低。
Receivables at FVTOCI			Level 3	Discounted cash flow method which was used to capture the present value of the cash flows to be derived from the receivables using the discount rate that reflected the credit risk of the corresponding customers which are unobservable.	The higher the discount rate, the lower the fair value of the receivables will be.
分類為強制按公允價值計量並計入損益的金融資產的有限合夥投資	60,319	60,397	第三級	私募股權基金相關資產的公允價值。	相關資產公允價值越高，投資公允價值將越高。
Investment in limited partnership classified as financial assets mandatorily measured at FVTPL			Level 3	The fair value of the underlying assets of the private equity fund.	The higher the fair value of the underlying assets, the higher the fair value of the investment will be.
分類為強制按公允價值計量並計入損益的金融資產的聯交所上市股本證券	9,273	19,436	第一級	於活躍市場所報買入價。	不適用
Equity securities listed in the Stock Exchange classified as financial assets mandatorily measured at FVTPL			Level 1	Quoted bid prices in the active market.	N/A
可換股票據的衍生部分	-	(1,551)	第三級	柏力克－舒爾斯期權定價模式	投資對象和股票價格的波動性越高，可換股票據衍生部分的公允價值就越高。貼現率越低，可換股票據衍生部分的公允價值就越高。
Derivative component of Convertible Note			Level 3	Black Scholes option pricing model	The higher the volatility of the investee and stock price, the higher the fair value of the derivative component of Convertible Note will be. The lower the discount rate, the higher the fair value of the derivative component of Convertible Note will be.

於本中期期間，第一級與第二級之間概無轉撥。

There were no transfers between Level 1 and 2 during the current interim period.

簡明綜合財務報表附註

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截至2023年6月30日止六個月 For the six months ended 30 June 2023

21. 金融工具的公允價值計量 (續)

金融資產及金融負債的第三層級公允價值計量對賬

21. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued)

Reconciliation of Level 3 fair value measurements of financial assets and a financial liability

		資產 Assets		負債 Liability
		分類為強制按公允價值計量並計入損益的金融資產的有限合夥投資 人民幣千元 Investment in limited partnership classified as financial assets mandatorily measured at FVTPL RMB'000	按公允價值計量並計入其他全面收益的應收款項 人民幣千元 Receivables at FVTOCI RMB'000	可換股票據衍生部分 人民幣千元 Derivative component of Convertible Note RMB'000
於2023年1月1日 (經審計)	At 1 January 2023 (audited)	60,397	696,368	(1,551)
出售 / 結算	Disposal/settlement	-	(257,122)	-
匯兌調整	Exchange adjustment	-	-	(50)
於以下確認的 (虧損) / 收益 總額	Total (loss)/gain recognised in total			
- 損益#	- profit or loss#	(78)	211	1,601
於2023年6月30日 (未經審計)	At 30 June 2023 (unaudited)	60,319	439,457	-

簡明綜合財務報表附註 NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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21. 金融工具的公允價值計量 (續)

金融資產及金融負債的第三層級公允價值計量對賬 (續)

21. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued)

Reconciliation of Level 3 fair value measurements of financial assets and a financial liability (Continued)

		資產 Assets		負債 Liability
		分類為強制按公允價值計量並計入損益的金融資產的有限合夥投資 人民幣千元 Investment in limited partnership classified as financial assets mandatorily measured at FVTPL RMB'000	按公允價值計量並計入其他全面收益的應收款項 人民幣千元 Receivables at FVTOCI RMB'000	可換股票據衍生部分 人民幣千元 Derivative component of Convertible Note RMB'000
於2022年1月1日 (經審計)	At 1 January 2022 (audited)	74,090	2,251,496	(13,773)
出售 / 結算	Disposal/settlement	(22,548)	(616,427)	-
匯兌調整	Exchange adjustment	-	-	(473)
於以下確認的收益 / (虧損) 總額	Total gain/(loss) recognised in total			
- 損益#	- profit or loss#	20,755	(203,334)	4,128
於2022年6月30日 (未經審計)	At 30 June 2022 (unaudited)	72,297	1,431,735	(10,118)

期間收益或虧損總額包括於各報告期末強制按公允價值計量並計入損益的金融資產有關的未實現虧損人民幣78,000元 (截至2022年6月30日止六個月: 人民幣186,713,000元)。相關公允價值收益或虧損計入「其他收益及虧損」。

本公司董事認為，於簡明綜合財務報表中按攤銷成本列賬的金融資產及金融負債賬面值與其公允價值相若，但本集團優先票據及可換股票據的債務部份 (其公允價值分別披露於附註19A(ii)及附註19B) 除外。

The total gains or losses for the period included an unrealised loss of RMB78,000 (six months ended 30 June 2022: RMB186,713,000) relating to financial assets mandatorily measured at FVTPL at the end of each reporting period. Such fair value gains or losses are included in "other gains and losses".

The directors of the Company consider that the carrying amounts of financial assets and financial liabilities, except for the Group's senior notes and debt component of Convertible Note of which their fair values are disclosed in notes 19A(ii) and 19B, respectively, recorded at amortised cost in the condensed consolidated financial statements approximate their fair values.

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22. 關聯方披露

(a) 關聯方交易：

關聯方交易：
中國恒大集團有限公司的聯屬公司
萬科企業股份有限公司的聯屬公司
阿里巴巴集團控股有限公司的聯屬公司
華僑城(亞洲)控股有限公司的聯屬公司
蘇州微點商務信息諮詢有限公司
易居(中國)企業管理集團有限公司 (「易居管理」)
北京易傑優企業管理諮詢有限公司 (「北京易傑優」)
上海太德文化傳播有限公司
中國房產信息集團
亦可網絡科技(上海)有限公司
克爾瑞商業地產信息有限公司
易居(中國)控股有限公司
上海帷米商務信息諮詢有限公司
上海熠聚信息科技有限公司
易優健康管理(上海)有限公司
北京中物研協信息科技有限公司
上海寶庫信息技術有限公司

22. RELATED PARTY DISCLOSURES

(a) Related parties transactions:

Related parties transactions:	關係 Relationship
China Evergrande Group Co., Ltd.'s affiliates (中國恒大集團有限公司的聯屬公司)	Note i 附註i
China Vanke Co., Ltd.'s affiliates (萬科企業股份有限公司的聯屬公司)	Note i 附註i
Alibaba Group Holding Limited's affiliates (阿里巴巴集團控股有限公司的聯屬公司)	Note i 附註i
Overseas Chinese Town (Asia) Holding Limited's affiliates (華僑城(亞洲)控股有限公司的聯屬公司)	Note i 附註i
Suzhou Weidian Business Information Consulting Co., Ltd.* (蘇州微點商務信息諮詢有限公司)	Note i 附註i
E-House (China) Enterprise Management Group Ltd.* ("E-House Management") (易居(中國)企業管理集團有限公司)	Note i 附註i
Beijing Yijieyou Enterprise Management Consultancy Co., Ltd.* ("Beijing EJU") (北京易傑優企業管理諮詢有限公司)	Note i 附註i
Shanghai Ted Culture Communication Co., Ltd.* (上海太德文化傳播有限公司)	Note i 附註i
China Real Estate Information Corporation* (中國房產信息集團)	Note i 附註i
Yike Network Technology (Shanghai) Co., Ltd.* (亦可網絡科技(上海)有限公司)	Note i 附註i
CRIC Commercial Information Co. Ltd.* (克爾瑞商業地產信息有限公司)	Note i 附註i
E-House (China) Holdings Co. Ltd.* (易居(中國)控股有限公司)	Note i 附註i
Shanghai Weimi Business Information Consulting Co., Ltd.* (上海帷米商務信息諮詢有限公司)	Note i 附註i
Shanghai Yiju Information Technology Co., Ltd.* (上海熠聚信息科技有限公司)	Note i 附註i
Yiyou Health Management (Shanghai) Co., Ltd.* (易優健康管理(上海)有限公司)	Note i 附註i
Beijing Zhongwu Yanxie Information Technology Co., Ltd.* (北京中物研協信息科技有限公司)	Note i 附註i
Shanghai Baoku Information Technology Co., Ltd.* (上海寶庫信息技術有限公司)	Note i 附註i

簡明綜合財務報表附註

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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22. 關聯方披露 (續)

22. RELATED PARTY DISCLOSURES (Continued)

(a) 關聯方交易：(續)

(a) Related parties transactions: (Continued)

關聯方交易：	Related parties transactions:	關係 Relationship
上海向陽院企業管理有限公司	Shanghai Xiangyangyuan Enterprise Management Co., Ltd.* (上海向陽院企業管理有限公司)	Note i 附註i
上海易房軟件技術有限公司	Shanghai Yifang Software Technology Co., Ltd.* (上海易房軟件技術有限公司)	Note i 附註i
杭州帷惠信息科技有限公司	Hangzhou Yinghui Information Technology Co., Ltd.* (杭州帷惠信息科技有限公司)	Note i 附註i
武漢中城易居營銷策劃有限公司	Wuhan Zhongcheng Yiju Marketing Planning Co., Ltd.* (武漢中城易居營銷策劃有限公司)	Note ii 附註ii

除簡明綜合財務報表其他地方披露者外，本集團曾與其關聯方訂立下列交易。

Saved as disclosed elsewhere in the condensed consolidated financial statements, the Group entered into the following transactions with its related parties.

(i) 廣告服務、代理收入及諮詢服務所得

(i) Advertising service, agency revenue and consulting service earned

廣告服務

Advertising service

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
附註i	Note i	9,097	2,078

代理收入

Agency revenue

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
附註i	Note i	1,414	21,022

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22. 關聯方披露 (續)

(a) 關聯方交易：(續)

(i) 廣告服務、代理收入及諮詢服務所得 (續)

經紀網絡服務

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
附註i	Note i	323,805	37,223

諮詢服務

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
附註i	Note i	6,349	4,504

(ii) 所產生服務成本 (主要包括員工培訓及發展成本)

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
附註i	Note i	8,388	119,405

22. RELATED PARTY DISCLOSURES (Continued)

(a) Related parties transactions: (Continued)

(i) Advertising service, agency revenue and consulting service earned (Continued)

Brokerage network service

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
		323,805	37,223

Consulting service

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
		6,349	4,504

(ii) Service cost incurred (including mainly staff training and development cost)

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
		8,388	119,405

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截至2023年6月30日止六個月 For the six months ended 30 June 2023

22. 關聯方披露 (續)

22. RELATED PARTY DISCLOSURES (Continued)

(a) 關聯方交易：(續)

(a) Related parties transactions: (Continued)

(iii) 所產生短期租賃及低價值資產租賃之租金開支

(iii) Rental expenses for short-term leases and low-value assets leases incurred

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
附註i	Note i	14,694	144

(iv) 經營租金租賃收入

(iv) Operating rental lease income

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
附註i	Note i	8,660	–

附註：

- (i) 本公司股東控制的實體，其對本公司實施重大影響力。
- (ii) 該實體為本集團的聯營公司。

NOTES:

- (i) Entities controlled by shareholders of the Company which exercises significant influence over the Company.
- (ii) The entity is an associate of the Group.

(b) 關聯方結餘

本集團與關聯方的尚未償還結餘詳情載於附註14及15。

(b) Related party balances

Details of the Group's outstanding balances with related parties are set out in notes 14 and 15.

(c) 易居管理及北京易傑優的託收代理安排

業務轉讓完成後，易居管理及北京易傑優已就該等未完成一手房代理合約作為代表本集團的託收代理人。

(c) Collection agency arrangement with E-House Management and Beijing EJU

Subsequent to the completion of the Business Transfer, E-House Management and Beijing EJU, had acted as a collection agent on behalf of the Group in respect of those incomplete primary real estate agency contracts.

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22. 關聯方披露 (續)

(d) 主要管理人員補償

於期內主要管理人員(指本公司董事及本集團主要執行人員)的薪酬如下:

		截至6月30日止六個月 Six months ended 30 June	
		2023年 人民幣千元 (未經審計) 2023 RMB'000 (unaudited)	2022年 人民幣千元 (未經審計) 2022 RMB'000 (unaudited)
薪金、花紅及其他津貼	Salaries, bonus and other allowances	1,372	3,332
退休福利計劃供款	Retirement benefit scheme contributions	162	310
以股權結算的股份付款開支	Equity-settled share-based payment expenses	658	597
		2,192	4,239

董事及主要執行人員的薪酬根據個人表現和市場趨勢確定。

22. RELATED PARTY DISCLOSURES (Continued)

(d) Compensation of key management personnel

The remuneration of key management personnel which represents the directors of the Company and key executives of the Group during the period was as follows:

The remuneration of directors and key executives is determined having regard to the performance of individuals and market trends.

23. 資本承擔

23. CAPITAL COMMITMENT

		於2023年 月6月30日 人民幣千元 (未經審計) At 30 June 2023 RMB'000 (unaudited)	於2022年 12月31日 人民幣千元 (經審計) At 31 December 2022 RMB'000 (audited)
已訂約但未撥備： 物業及設備	Contracted but not provided for: Property and equipment	254	1,534

24. 其他重大事件及交易

為重組本公司的債務責任（「重組」），包括於2022年及2023年到期的優先票據及本公司於2020年11月4日向阿里巴巴香港有限公司（「可換股債券持有人」）發行於2023年11月4日到期的1,031,900,000港元之2.0%可換股票據（「可換股票據」），本公司(i)與可換股債券持有人訂立重組支持協議（「可換股債券重組支持協議」）及(ii)向優先票據持有人訂立及發出加入一項單獨重組支持協議（「重組支持協議」，連同可換股債券重組支持協議，統稱為「該等重組支持協議」）的邀請，於各協議內載列重組條款。根據各項該等重組支持協議，訂約方同意投票支持(i)將根據開曼公司法第86條實施的安排計劃（「開曼計劃」）及(ii)將根據《公司條例》第673及674條實施的安排計劃（「香港計劃」，連同開曼計劃，統稱為「新計劃」）。於2023年7月31日，新計劃獲得約82.04%計劃債權人的支持。於2023年7月31日，本公司向開曼法院提交呈請以展開開曼計劃以及向香港高等法院提交尋求指令傳訊令狀以展開香港計劃。

為撥付重組項下的現金代價，本公司建議按合資格股東於記錄日期每持有十股股份獲發十二股供股股份之基準以認購價每股供股股份0.23港元透過供股方式發行2,098,871,436股供股股份，以籌集約483百萬港元（扣除開支之前）（假設於記錄日期或之前並無新發行或購回股份）。

24. OTHER SIGNIFICANT EVENTS AND TRANSACTIONS

In order to restructure the Company's debt obligations (the "Restructuring"), including the senior notes due 2022 and 2023 and the HK\$1,031,900,000 2.0% convertible note due 4 November 2023 (the "Convertible Note") issued by the Company on 4 November 2020 to Alibaba.com Hong Kong Limited (the "CB Holder"), the Company (i) entered into a restructuring support agreement with the CB Holder (the "CB RSA") and (ii) entered into and launched an invitation to holders of the senior notes accede to a separate restructuring support agreement (the "RSA", and together with the CB RSA, the "Restructuring Support Agreements"), in each case, setting forth the terms of the Restructuring. Under each of the Restructuring Support Agreements, the parties agree to vote in favour of (i) a scheme of arrangement to be effected pursuant to section 86 of the Cayman Companies Law (the "Cayman Scheme") and (ii) a scheme of arrangement to be effected pursuant to sections 673 and 674 of the Companies Ordinance (the "Hong Kong Scheme", and together with the Cayman Scheme, the "New Schemes"). As at 31 July 2023, the New Schemes received the support from approximately 82.04% of the scheme creditors. On 31 July 2023, the Company filed a petition with the Cayman Court to commence the Cayman Scheme and a summons for directions with High Court of Hong Kong to commence the Hong Kong Scheme.

In order to fund the cash consideration under the Restructuring, the Company proposes to issue 2,098,871,436 rights Shares by way of a rights issue, on the basis of twelve rights Shares for every ten Shares held by the qualifying Shareholders on the record date at the subscription price of HK\$0.23 per rights Share to raise approximately HK\$483 million before expenses (assuming no new issue or repurchase of Shares on or before the record date).

24. 其他重大事件及交易 (續)

此外，就重組而言，(i)本公司、Alibaba Investment Limited及TM Home Limited(「TM Home」)於2023年4月2日簽訂股份認購協議，據此，本公司同意認購TMHome的若干股份(「TM Home股份發行」)，(ii) TM Home、上海天貓好房電子商務有限公司及浙江天貓網絡有限公司就TM Home業務運營於2023年4月2日簽訂新業務過渡協議。有關交易已於2023年7月27日於本公司股東特別大會上獲獨立股東批准。由於第一次TM Home股份發行的所有條件均已滿足，因此第一次TMHome股份發行於2023年8月15日進行，由此，TM Home現由本公司及Alibaba Investment Limited分別擁有約89.207%及10.793%。

有關重組及本公司就此簽訂的交易以及《上市規則》及《收購守則》的有關涵義之進一步詳情，請參閱本公司日期為2022年3月31日、4月7日、11日、14日、18日及25日、9月21日、10月5日、6日、7日及12日、11月3日、10日及16日、2023年2月3日、2023年4月3日、2023年5月1日、2023年5月22日、2023年5月31日、2023年6月11日、2023年6月18日、2023年6月19日、2023年7月2日、2023年7月6日、2023年7月10日、2023年7月18日、2023年7月26日及2023年8月17日的公告／通函。

24. OTHER SIGNIFICANT EVENTS AND TRANSACTIONS (Continued)

In addition, in relation to the Restructuring, (i) the Company, Alibaba Investment Limited and TM Home Limited (“TM Home”) entered into a share subscription agreement dated 2 April 2023 pursuant to which the Company agreed to subscribe for certain shares of TM Home (the “TM Home Share Issuance”), (ii) TM Home, Shanghai TM Home E-Commence Limited and Zhejiang Tmall Network Co., Ltd. entered into the new business transition agreement dated 2 April 2023, in relation to the business operation of TM Home. Such transactions were approved by the independent Shareholders at the extraordinary general meeting of the Company on 27 July 2023. Since all the conditions to the first TM Home Share issuance were satisfied, the first TM Home Share Issuance took place on 15 August 2023, as a result of which TM Home is currently owned by the Company and Alibaba Investment Limited as to approximately 89.207% and 10.793%.

For further details regarding the Restructuring and transactions entered into by the Company in relation thereto and the Listing Rules and Takeovers Code implications thereof, please refer to the announcements/circulars of the Company dated 31 March, 7, 11, 14, 18, and 25 April, 21 September, 5, 6, 7 and 12 October, 3, 10, 16 November 2022, 3 February 2023, 3 April 2023, 1 May 2023, 22 May 2023, 31 May 2023, 11 June 2023, 18 June 2023, 19 June 2023, 2 July 2023, 6 July 2023, 10 July 2023, 18 July 2023, 26 July 2023 and 17 August 2023.

<p>「阿里巴巴控股」</p> <p>“Alibaba Holding”</p>	<p>阿里巴巴集團控股有限公司，於開曼群島註冊成立的公司，其美國存託股份（每股代表八股普通股）於紐約證券交易所上市（股份代號：BABA），其普通股於聯交所主板上市（股份代號：9988）</p> <p>Alibaba Group Holding Limited, a company incorporated in the Cayman Islands, with its American depositary shares, each representing eight ordinary shares, listed on the New York Stock Exchange (Stock symbol: BABA) and its ordinary shares listed on the Main Board of the Stock Exchange (stock code: 9988)</p>
<p>「董事會」</p> <p>“Board”</p>	<p>本公司董事會</p> <p>the board of directors of our Company</p>
<p>「《企業管治守則》」</p> <p>“Corporate Governance Code”</p>	<p>載於《上市規則》附錄十四之《企業管治守則》</p> <p>the Corporate Governance Code set out in Appendix 14 to the Listing Rules</p>
<p>「中國」或「中國大陸」</p> <p>“China”, “Mainland China” or “PRC”</p>	<p>中華人民共和國，除文義另有所指，僅就本報告而言，所提述的中國不包括香港、中國澳門特別行政區及台灣。</p> <p>the People’s Republic of China and, except where the context requires and only for the purpose of this report, excluding Hong Kong, the Macao Special Administrative Region of the PRC and Taiwan.</p>
<p>「本公司」</p> <p>“Company”, “our Company” or “the Company”</p>	<p>易居（中國）企業控股有限公司（前稱房友信息技術有限公司），一家於2010年2月22日根據開曼群島法律註冊成立的獲豁免有限公司</p> <p>E-House (China) Enterprise Holdings Limited (易居（中國）企業控股有限公司) (formerly known as Fangyou Information Technology Company Limited (房友信息技術有限公司)), an exempted company with limited liability incorporated under the laws of the Cayman Islands on 22 February 2010</p>
<p>「《公司條例》」</p> <p>“Companies Ordinance”</p>	<p>《公司條例》（香港法例第622章），經不時修訂、補充或以其他方式修改</p> <p>the Companies Ordinance (Chapter 622 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time</p>
<p>「中國房產信息集團」</p> <p>“CRE Corp”</p>	<p>中國房產信息集團（前稱CRIC控股有限公司），一家於2008年8月21日在開曼群島註冊成立的有限公司，為我們的主要股東之一</p> <p>China Real Estate Information Corporation (中國房產信息集團) (formerly known as CRIC Holdings Limited (CRIC控股有限公司)), a company incorporated in the Cayman Islands with limited liability on 21 August 2008 and one of our substantial Shareholders</p>
<p>「董事」</p> <p>“Director(s)”</p>	<p>本公司董事</p> <p>the director(s) of our Company</p>
<p>「易居（中國）控股」</p> <p>“E-House (China) Holdings”</p>	<p>易居（中國）控股有限公司，一家於2004年8月27日在開曼群島註冊成立的有限公司，為我們的主要股東之一</p> <p>E-House (China) Holdings Limited (易居（中國）控股有限公司), a company incorporated in the Cayman Islands with limited liability on 27 August 2004 and one of our substantial Shareholders</p>

釋義 DEFINITIONS

「易居控股」 “E-House Holdings”	易居控股有限公司，一家於2015年7月31日在開曼群島註冊成立的有限公司，為我們的主要股東之一 E-House Holdings Limited, a company incorporated in the Cayman Islands with limited liability on 31 July 2015 and one of our substantial Shareholders
「恒大」 “Evergrande”	中國恒大集團（前稱恒大地產集團有限公司），一家於開曼群島註冊成立並在聯交所上市的有限公司（股份代號為3333），於股權轉讓協議完成前為本公司主要股東 China Evergrande Group（中國恒大集團），(formerly known as Evergrande Real Estate Group Limited (恒大地產集團有限公司)), a company incorporated in the Cayman Islands with limited liability and listed on the Stock Exchange with stock code 3333, and our substantial shareholder before completion of the Equity Transfer Agreements
「本集團」 “Group”, “our Group”, or “the Group”	本公司及其不時的附屬公司 the Company and its subsidiaries from time to time
「香港」 “Hong Kong” or “HK”	中華人民共和國香港特別行政區 the Hong Kong Special Administrative Region of the People’s Republic of China
「港元」 “HK\$”	香港的法定貨幣港元 Hong Kong dollars, the lawful currency of Hong Kong
「《國際財務報告準則》」 “IFRS”	《國際財務報告準則》，由國際會計準則理事會不時頒佈 International Financial Reporting Standards, as issued from time to time by the International Accounting Standards Board
「Jun Heng」 “Jun Heng”	Jun Heng Investment Limited，一家於2002年6月13日在英屬維爾京群島註冊成立的公司，由On Chance全資擁有 Jun Heng Investment Limited, a company incorporated in the British Virgin Islands on 13 June 2002 and wholly owned by On Chance
「上市」 “Listing”	股份在聯交所主板上市 the listing of our Shares on the Main Board of the Stock Exchange
「《上市規則》」 “Listing Rules”	《香港聯合交易所有限公司證券上市規則》，經不時修訂、補充或以其他方式修改 the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, as amended, supplemented or otherwise modified from time to time
「主板」 “Main Board”	由聯交所運作的證券交易所（不包括期權市場），獨立於聯交所GEM，而與之並行運作 the stock exchange (excluding the option market) operated by the Stock Exchange which is independent from and operates in parallel with GEM of the Stock Exchange
「周先生」 “Mr. Zhou”	周忻先生，執行董事兼本公司主要股東 Mr. Zhou Xin (周忻), our Executive Director and a substantial Shareholder of the Company

<p>「《標準守則》」 “Model Code”</p>	<p>《上市規則》附錄十所載之《上市發行人之董事進行證券交易的標準守則》 the Model Code for Securities Transactions by Directors of Listed Issuers set out in Appendix 10 of the Listing Rules</p>
<p>「On Chance」 “On Chance”</p>	<p>On Chance, Inc.，一家於2002年1月21日在英屬維爾京群島註冊成立的公司，由周先生全資擁有 On Chance, Inc., a company incorporated in the British Virgin Islands on 21 January 2002 and is wholly owned by Mr. Zhou</p>
<p>「首次公開發售後購股權計劃」 “Post-IPO Share Option Scheme”</p>	<p>本公司批准及採納的首次公開發售後購股權計劃 the post-IPO share option scheme approved and adopted by our Company</p>
<p>「首次公開發售前購股權計劃」 “Pre-IPO Share Option Scheme”</p>	<p>本公司批准及採納的首次公開發售前購股權計劃 the pre-IPO share option scheme approved and adopted by our Company</p>
<p>「人民幣」 “RMB”</p>	<p>中國的法定貨幣人民幣 Renminbi, the lawful currency of PRC</p>
<p>「Regal Ace」 “Regal Ace”</p>	<p>Regal Ace Holdings Limited，一家於2015年7月10日在英屬維爾京群島註冊成立的公司，周先生持股51% Regal Ace Holdings Limited, a company incorporated in the British Virgin Islands on 10 July 2015 and owned as to 51% by Mr. Zhou</p>
<p>「報告期」 “Reporting Period”</p>	<p>截至2023年6月30日止六個月 the six months ended 30 June 2023</p>
<p>「證券及期貨條例」 “SFO”</p>	<p>香港法例第571章證券及期貨條例（經不時修訂、補充或以其他方式修改） the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time</p>
<p>「股份」 “Share(s)”</p>	<p>本公司股本中每股面值0.00001美元的普通股 ordinary share(s) in the share capital of our Company with a par value of US\$0.00001 each</p>
<p>「股東」 “Shareholder(s)”</p>	<p>股份持有人 holder(s) of the Share(s)</p>
<p>「聯交所」 “Stock Exchange”</p>	<p>香港聯合交易所有限公司 The Stock Exchange of Hong Kong Limited</p>
<p>「附屬公司」 “subsidiary” or “subsidiaries”</p>	<p>具有《公司條例》第15條所賦予的涵義 has the meaning ascribed to it thereto in section 15 of the Companies Ordinance</p>
<p>「主要股東」 “substantial shareholder”</p>	<p>具《上市規則》所賦予的涵義 has the meaning ascribed to it in the Listing Rules</p>
<p>「美國」 “United States” or “US”</p>	<p>美利堅合眾國，包括其領土、屬地及受其司法管轄的所有地區 the United States of America, its territories, its possessions and all areas subject to its jurisdiction</p>

釋義 DEFINITIONS

「美元」 “US dollars”, “U.S. dollars”, “US\$” or “USD”	美國的法定貨幣美元 United States dollars, the lawful currency of the United States
「萬科」 “Vanke”	萬科企業股份有限公司，一家在中國成立並於聯交所及深圳證券交易所上市的有限公司，股份代號／證券代碼分別為2202及000002，於股權轉讓協議完成前為本公司主要股東 China Vanke Co., Ltd.(萬科企業股份有限公司), a limited liability company established in the PRC and listed on the Stock Exchange and the Shenzhen Stock Exchange with stock codes 2202 and 000002, respectively, and our substantial shareholder before completion of the Equity Transfer Agreements
「%」 “%”	百分比 per cent

 易居企业集团