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**WINSON HOLDINGS HONG KONG LIMITED**

**永順控股香港有限公司**

(於開曼群島註冊成立之有限公司)

(股份代號：6812)

## **截至2023年9月30日止六個月的中期業績公告**

永順控股香港有限公司(「**本公司**」，連同其附屬公司，統稱為「**本集團**」)董事(「**董事**」)  
會(「**董事會**」)宣佈本集團截至2023年9月30日止六個月的未經審核簡明綜合業績。本  
公告列載本公司2023年中期報告全文，並符合香港聯合交易所有限公司證券上市規  
則(「**上市規則**」)有關中期業績初步公告附載資料的相關規定。



WINSON HOLDINGS HONG KONG LIMITED

永順控股香港有限公司

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

Stock Code 股份代號 : 6812

Interim Report **2023**  
中期報告



## CORPORATE INFORMATION

### BOARD OF DIRECTORS

#### Executive Directors

Madam Ng Sing Mui (*Chairperson*)  
Ms. Sze Tan Nei  
Mr. Ang Ming Wah  
Mr. Sze Wai Lun

#### Independent Non-executive Directors

Mr. Yuen Ching Bor Stephen  
Mr. Chung Koon Yan  
Mr. Chan Chun Sing

### COMPANY SECRETARY

Mr. Tse Kam Fai

### AUDIT COMMITTEE

Mr. Chung Koon Yan (*Chairperson*)  
Mr. Yuen Ching Bor Stephen  
Mr. Chan Chun Sing

### REMUNERATION COMMITTEE

Mr. Yuen Ching Bor Stephen (*Chairperson*)  
Ms. Sze Tan Nei  
Mr. Chung Koon Yan

### NOMINATION COMMITTEE

Madam Ng Sing Mui (*Chairperson*)  
Mr. Yuen Ching Bor Stephen  
Mr. Chan Chun Sing

## 公司資料

### 董事會

#### 執行董事

吳醒梅女士 (*主席*)  
施丹妮女士  
洪明華先生  
施偉倫先生

#### 獨立非執行董事

袁靖波先生  
鍾琯因先生  
陳振聲先生

### 公司秘書

謝錦輝先生

### 審核委員會

鍾琯因先生 (*主席*)  
袁靖波先生  
陳振聲先生

### 薪酬委員會

袁靖波先生 (*主席*)  
施丹妮女士  
鍾琯因先生

### 提名委員會

吳醒梅女士 (*主席*)  
袁靖波先生  
陳振聲先生

## **AUTHORISED REPRESENTATIVES**

*(for the purpose of the Listing Rules)*

Madam Ng Sing Mui  
Ms. Sze Tan Nei

## **REGISTERED OFFICE**

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

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

Unit 1926, 19/F.  
Global Plaza  
1 Sha Tsui Road  
Tsuen Wan  
New Territories  
Hong Kong

## **STOCK CODE**

6812

## **COMPANY WEBSITE**

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

## **CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE**

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

## **法定代表**

*(就上市規則而言)*

吳醒梅女士  
施丹妮女士

## **註冊辦事處**

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

## **香港總部及主要營業地點**

香港  
新界  
荃灣  
沙咀道1號  
環貿廣場  
19樓1926室

## **股份代號**

6812

## **公司網站**

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

## **開曼群島股份過戶登記總處**

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

## HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited  
17/F, Far East Finance Centre  
16 Harcourt Road  
Hong Kong

## PRINCIPAL BANKERS

DBS Bank (Hong Kong) Limited  
16th Floor, The Centre  
99 Queen's Road Central  
Central, Hong Kong

United Overseas Bank Limited  
23/F, 3 Garden Road  
Central, Hong Kong

## AUDITOR

BDO Limited  
*Certified Public Accountants*  
25/F, Wing On Centre  
111 Connaught Road Central  
Hong Kong

## LEGAL ADVISERS TO THE COMPANY

*As to Hong Kong Law*  
Cheung & Choy  
Suites 3804-05, 38/F., Central Plaza  
18 Harbour Road  
Wanchai, Hong Kong

*As to Cayman Islands Law*  
Conyers Dill & Pearman  
29th Floor  
One Exchange Square  
8 Connaught Place  
Central  
Hong Kong

## 香港股份過戶登記分處

卓佳證券登記有限公司  
香港  
夏慤道16號  
遠東金融中心17樓

## 主要往來銀行

星展銀行(香港)有限公司  
香港中環  
皇后大道中99號  
中環中心16樓

大華銀行有限公司  
香港中環  
花園道3號23樓

## 核數師

香港立信德豪會計師事務所有限公司  
*執業會計師*  
香港  
干諾道中111號  
永安中心25樓

## 本公司法律顧問

*關於香港法律*  
張世文蔡敏律師事務所  
香港灣仔  
港灣道18號  
中環廣場38樓3804-05室

*關於開曼群島法律*  
康德明律師事務所  
香港  
中環  
康樂廣場8號  
交易廣場第一座  
29樓

## UNAUDITED INTERIM RESULTS

The board (the "Board") of directors (the "Directors") of Winson Holdings Hong Kong Limited (the "Company", together with its subsidiaries, the "Group") announces the unaudited condensed consolidated results of the Group for the six months ended 30 September 2023 (the "Period"), together with the comparative unaudited figures for the corresponding period in 2022, as follows. The unaudited condensed consolidated results have not been audited by the Company's auditor, but have been reviewed by the Company's audit committee (the "Audit Committee").

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

## 未經審核中期業績

永順控股香港有限公司（「本公司」，連同其附屬公司，「本集團」）董事（「董事」）會（「董事會」）宣佈，本集團截至2023年9月30日止六個月（「本期間」或「期內」）之未經審核簡明綜合業績，連同2022年同期未經審核比較數字如下。未經審核簡明綜合業績未經本公司核數師審核，惟已經本公司審核委員會（「審核委員會」）審閱。

## 簡明綜合全面收益表

		Six months ended 30 September 截至9月30日止六個月		
		Notes 附註	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue	收益	4	<b>233,710</b>	236,071
Cost of services	服務成本		<b>(193,924)</b>	(194,990)
Gross profit	毛利		<b>39,786</b>	41,081
Other income and gains	其他收入及收益	4	<b>1,538</b>	2,513
General operating expenses	一般經營開支		<b>(25,642)</b>	(24,932)
Finance costs	融資成本	5	<b>(36)</b>	(55)
Profit before income tax	除所得稅前溢利	6	<b>15,646</b>	18,607
Income tax expense	所得稅開支	7	<b>(2,816)</b>	(3,632)
Profit for the period and total comprehensive income for the period attributable to owners of the Company	期內溢利及本公司擁有人應佔期內全面收益總額		<b>12,830</b>	14,975
Earnings per share – Basic	每股盈利 – 基本	9	<b>HK2.14 cents 2.14港仙</b>	HK2.50 cents 2.50港仙
– Diluted	– 攤薄		<b>HK2.14 cents 2.14港仙</b>	HK2.50 cents 2.50港仙

**CONDENSED CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION**

**簡明綜合財務狀況表**

			As at <b>30 September</b> <b>2023</b> 於2023年 9月30日 <b>HK\$'000</b> <b>(unaudited)</b> <b>(未經審核)</b>	As at 31 March 2023 於2023年 3月31日 HK\$'000 (audited) (經審核)
<b>ASSETS AND LIABILITIES</b>	<b>資產及負債</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	10	<b>58,267</b>	32,730
Prepayments	預付款項	12	<b>245</b>	2,845
			<b>58,512</b>	35,575
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		<b>144</b>	76
Trade receivables	貿易應收款項	11	<b>97,690</b>	80,884
Prepayments, deposits and other receivables	預付款項、按金及其他 應收款項	12	<b>6,869</b>	4,521
Tax recoverable	可收回稅項		<b>13</b>	–
Cash and cash equivalents	現金及現金等價物		<b>116,101</b>	153,957
			<b>220,817</b>	239,438
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	貿易應付款項	13	<b>14,244</b>	14,653
Accruals, deposits and other payables	應計費用、按金及其他 應付款項	14	<b>32,848</b>	32,463
Bank borrowings	銀行借款	15	<b>1,729</b>	2,506
Lease liabilities	租賃負債		–	86
Tax payable	應付稅項		<b>3,901</b>	2,080
			<b>52,722</b>	51,788
<b>Net current assets</b>	<b>流動資產淨額</b>		<b>168,095</b>	187,650
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>226,607</b>	223,225
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Provision for long service payments	長期服務金撥備		<b>10,403</b>	10,008
Deferred tax liabilities	遞延稅項負債		<b>1,989</b>	1,932
			<b>12,392</b>	11,940
<b>Net assets</b>	<b>淨資產</b>		<b>214,215</b>	211,285
<b>EQUITY</b>	<b>權益</b>			
Share capital	股本		<b>6,000</b>	6,000
Reserves	儲備		<b>208,215</b>	205,285
<b>Total equity</b>	<b>權益總額</b>		<b>214,215</b>	211,285

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

		Share capital	Share premium	Merger reserve	Share option reserve	Retained profits	Total
		股本	股份溢價	合併儲備	購股權儲備	保留溢利	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
At 31 March 2022 (audited)	於2022年3月31日 (經審核)	6,000	48,177	20,917	30	120,254	195,378
Final dividend paid	已付末期股息	-	-	-	-	(8,838)	(8,838)
Profit for the period and total comprehensive income for the period	期內溢利及期內全面收益總額	-	-	-	-	14,975	14,975
At 30 September 2022 (unaudited)	於2022年9月30日 (未經審核)	6,000	48,177	20,917	30	126,391	201,515
At 31 March 2023 (audited)	於2023年3月31日 (經審核)	<b>6,000</b>	<b>48,177</b>	<b>20,917</b>	<b>26</b>	<b>136,165</b>	<b>211,285</b>
Final dividend paid	已付末期股息	-	-	-	-	(9,900)	(9,900)
Profit for the period and total comprehensive income for the period	期內溢利及期內全面收益總額	-	-	-	-	<b>12,830</b>	<b>12,830</b>
At 30 September 2023 (unaudited)	於2023年9月30日 (未經審核)	<b>6,000</b>	<b>48,177</b>	<b>20,917</b>	<b>26</b>	<b>139,095</b>	<b>214,215</b>



**CONDENSED CONSOLIDATED STATEMENT OF  
CASH FLOWS**

**簡明綜合現金流量表**

		<b>Six months ended 30 September 截至9月30日止六個月</b>	
		<b>2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)</b>	<b>2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)</b>
Net cash (use in)/generated from operating activities	經營活動(所用) / 所產生之現金淨額	<b>(2,378)</b>	27,714
Net cash use in investing activities	投資活動所用之現金淨額	<b>(24,714)</b>	(598)
Net cash use in financing activities	融資活動所用之現金淨額	<b>(10,764)</b>	(9,787)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物(減少) / 增加淨額	<b>(37,856)</b>	17,329
Cash and cash equivalents at the beginning of the period	期初現金及現金等價物	<b>153,957</b>	117,213
Cash and cash equivalents at the end of the period	期末現金及現金等價物	<b>116,101</b>	134,542
<b>Analysis of balances of cash and cash equivalents</b>	<b>現金及現金等價物結餘分析</b>		
Cash and bank balance	現金及銀行結餘	<b>116,101</b>	134,542

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL RESULTS

### 1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability on 31 May 2016. The Company's shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

The address of the Company's registered office is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The address of its principal place of business is Unit 1926, 19/F, Global Plaza, No. 1 Sha Tsui Road, Tsuen Wan, New Territories, Hong Kong.

The Company is an investment holding company. The principal activities of the Group are provision of environmental hygiene and related services and airline catering support services in Hong Kong.

### 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The unaudited condensed consolidated financial results for the six months ended 30 September 2023 have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations (hereinafter collectively referred to as the "HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and applicable disclosures required by the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules").

The unaudited condensed consolidated financial results do not include all of the information and disclosures required in the annual consolidated financial statements and hence should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 March 2023.

## 簡明綜合財務業績附註

### 1. 一般資料

本公司於2016年5月31日在開曼群島註冊成立為獲豁免有限公司。本公司股份於香港聯合交易所有限公司（「聯交所」）主板上市。

本公司註冊辦事處之地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands。其主要營業地點之地址為香港新界荃灣沙咀道1號環貿廣場19樓1926室。

本公司為投資控股公司。本集團主要業務乃於香港提供環境衛生及相關服務以及航空餐飲支援服務。

### 2. 編製基準及會計政策

截至2023年9月30日止六個月之未經審核簡明綜合財務業績已根據香港會計師公會（「香港會計師公會」）頒佈之所有適用香港財務報告準則、香港會計準則及詮釋（以下統稱「香港財務報告準則」）以及聯交所證券上市規則（「上市規則」）所規定之適用披露資料而編製。

未經審核簡明綜合財務業績不包括年度綜合財務報表規定的所有資料及披露事項，故應與本集團截至2023年3月31日止年度的綜合財務報表一併閱讀。

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

The unaudited condensed consolidated financial results for the six months ended 30 September 2023 have been prepared on the historical cost basis and presented in Hong Kong Dollars (“HK\$”), which is also the functional currency of the Company and all values are rounded to the nearest thousand (“HK\$’000”) except otherwise indicated.

The accounting policies and methods of computation used in the preparation of the unaudited condensed consolidated financial statements for the six months ended 30 September 2023 are consistent with those adopted in the preparation of the annual financial statements for the year ended 31 March 2023.

For the purpose of preparing and presenting the financial information of the unaudited condensed consolidated financial results, the Group has consistently adopted HKFRSs issued by HKICPA which are effective for the Group’s financial year beginning on 1 April 2023. The Group has not early applied the new and revised HKFRSs that have been issued by the HKICPA but are yet to be effective on the accounting period beginning on 1 April 2023.

### New HKICPA guidance on the accounting implications of the abolition of the MPF-LSP offsetting mechanism

In June 2022, the Government of the Hong Kong SAR (the “Government”) gazetted the Hong Kong Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 (the “Amendment Ordinance”), which will eventually abolish the statutory right of an employer to reduce its long service payment (“LSP”) and severance payment payable to a Hong Kong employee by drawing on its mandatory contributions to the mandatory provident fund (“MPF”) scheme (also known as the “offsetting mechanism”). The Government has subsequently announced that the Amendment Ordinance will come into effect from 1 May 2025 (the “Transition Date”). Separately, the Government is also expected to introduce a subsidy scheme to assist employers after the abolition.

## 2. 編製基準及會計政策 (續)

除另有註明者外，截至2023年9月30日止六個月之未經審核簡明綜合財務業績已根據歷史成本基準編製，並以港元（「港元」）（其亦為本公司之功能貨幣）呈列，而所有數值均調整至最接近千位（「千港元」）。

編製截至2023年9月30日止六個月之未經審核簡明綜合財務報表所採用之會計政策及計算方法與編製截至2023年3月31日止年度之年度財務報表所採用者一致。

就編製及呈列未經審核簡明綜合財務業績之財務資料而言，本集團已貫徹採納由香港會計師公會頒佈之香港財務報告準則，該等準則對本集團於2023年4月1日開始的財政年度有效。本集團並無提早應用由香港會計師公會頒佈但尚未於2023年4月1日開始的會計期間生效的新訂及經修訂香港財務報告準則。

### 香港會計師公會就取消強積金—長服金對沖機制之會計影響之新指引

於2022年6月，香港特區政府（「政府」）刊憲《2022年香港僱傭及退休計劃法例（抵銷安排）（修訂）條例》（「修訂條例」），該條例將最終取消僱主使用其於強制性公積金（「強積金」）計劃項下之強制性供款減少其應付香港僱員之長期服務金（「長服金」）及遣散費之法定權利（亦稱「對沖機制」）。政府隨後宣佈修訂條例將自2025年5月1日（「轉制日」）起生效。其次，政府亦預期推出一項補助計劃以在取消後協助僱主。

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

### New HKICPA guidance on the accounting implications of the abolition of the MPF-LSP offsetting mechanism (Continued)

Among other things, once the abolition of the offsetting mechanism takes effect, an employer can no longer use any of the accrued benefits derived from its mandatory MPF contributions (irrespective of the contributions made before, on or after the Transition Date) to reduce the LSP in respect of an employee's service from the Transition Date. However, where an employee's employment commenced before the Transition Date, the employer can continue to use the above accrued benefits to reduce the LSP in respect of the employee's service up to that date; in addition, the LSP in respect of the service before the Transition Date will be calculated based on the employee's monthly salary immediately before the Transition Date and the years of service up to that date.

In July 2023, the HKICPA published "Accounting implications of the abolition of the MPF-LSP offsetting mechanism in Hong Kong" that provides guidance on the accounting considerations relating to the offsetting mechanism and the abolition of the mechanism.

The management has commenced the processes on implementing the change including additional data collection and impact assessment. However, the impact of the change is unable to be reasonably estimated at the time this interim financial report is authorised for issue, as the Group has yet concluded its assessment of the impact of the HKICPA guidance.

## 3. SEGMENT INFORMATION

The Group is currently organised into two operating divisions as follows:

- (1) Environmental hygiene and related services
- (2) Airline catering support services

## 2. 編製基準及會計政策 (續)

### 香港會計師公會就取消強積金—長服金對沖機制之會計影響之新指引 (續)

其中包括，一旦取消對沖機制生效，僱主自轉制日起不得使用其強積金強制性供款（無論於轉制日之前、當日或之後作出之供款）所產生之任何累計權益減少有關僱員服務年資之長服金。然而，倘僱員於轉制日前已受僱，則僱主可繼續使用上述累計權益減少直至該日僱員服務年資之長服金；此外，於轉制日前有關服務年資之長服金將根據僱員緊接轉制日前之月薪及直至該日之服務年資計算。

於2023年7月，香港會計師公會頒佈《取消香港強積金—長服金對沖機制之會計影響》，就有關對沖機制及取消該機制之會計考量提供指引。

管理層已開展實行該變動之程序，包括進行額外數據收集及影響評估。然而，由於本集團尚未結束對香港會計師公會指引影響之評估，故該變動於本中期財務報告獲授權發行之時未能合理評估其影響。

## 3. 分部資料

本集團現分為以下兩個經營分部：

- (1) 環境衛生及相關服務
- (2) 航空餐飲支援服務

### 3. SEGMENT INFORMATION (Continued)

For the purpose of monitoring segment performance and allocating resources between segments:

- all assets are allocated to operating segments other than tax recoverable and cash and cash equivalents.
- all liabilities are allocated to operating segments other than bank borrowings and tax payable.
- all profit or loss are allocated to operating segments other than directors' emoluments, finance costs related to bank borrowings, income tax expense and certain other income and expenses incurred by the head office.

#### Segment revenue and results

For the six months ended 30 September 2023

### 3. 分部資料 (續)

為監察分部表現及在分部間分配資源：

- 除可收回稅項與現金及現金等價物外所有資產均分配至經營分部。
- 除銀行借款及應付稅項外所有負債均分配至經營分部。
- 除董事酬金、銀行借款相關的融資成本、所得稅開支及總部產生的若干其他收入及開支外，所有損益均分配至經營分部。

#### 分部收益及業績

截至2023年9月30日止六個月

		Environmental hygiene and related services 環境衛生及相關服務 HK\$'000 千港元 (Unaudited) (未經審核)	Airline catering support services 航空餐飲支援服務 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收益			
Sales to external customers	對外部客戶銷售	231,673	2,037	233,710
Segment results	分部業績	21,139	151	21,290
Directors' emoluments	董事酬金			(6,402)
Finance costs	融資成本			(36)
Unallocated corporate income and expenses, net	未分配企業收入及開支淨額			794
Profit before income tax	除所得稅前溢利			15,646
Income tax expense	所得稅開支			(2,816)
Profit for the period	期內溢利			12,830

### 3. SEGMENT INFORMATION (Continued)

#### Segment revenue and results (Continued)

For the six months ended 30 September 2022

### 3. 分部資料 (續)

#### 分部收益及業績 (續)

截至2022年9月30日止六個月

		Environmental hygiene and related services 環境衛生及 相關服務 HK\$'000 千港元 (Unaudited) (未經審核)	Airline catering support services 航空餐飲 支援服務 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收益			
Sales to external customers	對外部客戶銷售	236,071	-	236,071
Segment results	分部業績	24,345	-	24,345
Directors' emoluments	董事酬金			(5,261)
Finance costs	融資成本			(45)
Unallocated corporate income and expenses, net	未分配企業收入及 開支淨額			(432)
Profit before income tax	除所得稅前溢利			18,607
Income tax expense	所得稅開支			(3,632)
Profit for the period	期內溢利			14,975

### 3. SEGMENT INFORMATION (Continued)

#### Segment assets and liabilities

### 3. 分部資料 (續)

#### 分部資產及負債

		As at 於	
		30 September 2023 2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	31 March 2023 2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
Segment assets	分部資產		
Environmental hygiene and related services	環境衛生及相關服務	<b>162,073</b>	121,056
Airline catering support services	航空餐飲支援服務	<b>1,142</b>	–
		<b>163,215</b>	121,056
Unallocated	未經分配		
– Tax recoverable	– 可收回稅項	<b>13</b>	–
– Cash and cash equivalents	– 現金及現金等價物	<b>116,101</b>	153,957
Total assets	總資產	<b>279,329</b>	275,013
Segment liabilities	分部負債		
Environmental hygiene and related services	環境衛生及相關服務	<b>58,900</b>	59,142
Airline catering support services	航空餐飲支援服務	<b>584</b>	–
		<b>59,484</b>	59,142
Unallocated	未經分配		
– Bank borrowings	– 銀行借款	<b>1,729</b>	2,506
– Tax payable	– 應付稅項	<b>3,901</b>	2,080
Total liabilities	負債總額	<b>65,114</b>	63,728

#### 4. REVENUE, OTHER INCOME AND GAINS

Revenue represents the income from environmental hygiene and related services and airline catering support services rendered.

- (a) The Group's revenue recognised during the Period is as follows:

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue:	收益：		
Environmental hygiene and related services	環境衛生及相關服務	231,673	236,071
Airline catering support services	航空餐飲支援服務	2,037	-
		<b>233,710</b>	236,071

- (b) The Group's other income and gains are as follows:

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Other income and gains:	其他收入及收益：		
Sales of scrap materials	廢料銷售	276	261
Government subsidies (note)	政府補助(附註)	-	2,238
Sundry income	雜項收入	1,262	14
		<b>1,538</b>	2,513

Note: For the six months ended 30 September 2022, the amounts represented the subsidies grant by the Government under the Anti-epidemic Fund.

#### 4. 收益、其他收入及收益

收益指提供環境衛生及相關服務以及航空餐飲支援服務所產生的收入。

- (a) 本集團於本期間確認的收益如下：

- (b) 本集團其他收入及收益如下：

附註：截至2022年9月30日止六個月，該金額指政府於防疫抗疫基金項下授出的補貼。



## 5. FINANCE COSTS

## 5. 融資成本

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Interest on bank borrowings	銀行借款利息	36	45
Interest on lease liabilities	租賃負債利息	-	10
		<b>36</b>	<b>55</b>

## 6. PROFIT BEFORE INCOME TAX

## 6. 除所得稅前溢利

The Group's profit before income tax for the Period is arrived at after charging:

本集團之期內除所得稅前溢利乃經扣除：

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Cost of inventories recognised as expenses	確認為開支的存貨成本	5,958	6,297
Depreciation	折舊	3,040	2,950
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	6	22
Provision for impairment loss on trade receivables	貿易應收款項減值虧損之撥備	340	35
Short-term leases expenses	短期租賃開支	191	202
Employee costs (including directors' remuneration):	僱員成本 (包括董事酬金) :		
– Wages, salaries and allowances	– 工資、薪金及補貼	133,641	138,348
– Retirement scheme contributions	– 退休計劃供款	5,169	5,462
		<b>138,810</b>	<b>143,810</b>

## 7. INCOME TAX EXPENSE

Hong Kong Profits Tax has been provided in accordance with two-tiered profits tax rate regime, the first HK\$2,000,000 of assessable profits of a qualifying entity of the Group is taxed at 8.25% and the assessable profits above HK\$2,000,000 are taxed at 16.5% for both six months ended 30 September 2023 and 2022.

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Current tax – Hong Kong Profits Tax	即期稅項—香港利得稅	2,760	3,576
Deferred taxation	遞延稅項	56	56
		<b>2,816</b>	3,632

## 7. 所得稅開支

香港利得稅已按利得稅兩級制計提撥備，於截至2023年及2022年9月30日止六個月，本集團合資格實體之首2,000,000港元應課稅溢利按8.25%之稅率繳納稅項，而超過2,000,000港元的應課稅溢利按16.5%之稅率繳納稅項。

## 8. DIVIDEND

The final dividend for the year ended 31 March 2023 of HK1.650 cents per ordinary share, in an aggregate amount of HK\$9,900,000 was approved and paid during the Period.

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Final dividend paid – HK1.650 cents (2022: HK1.473 cents) per ordinary share	已付末期股息 —每股普通股1.650港仙 (2022年：1.473港仙)	9,900	8,838

## 8. 股息

截至2023年3月31日止年度的末期股息每股普通股1.650港仙，總額9,900,000港元已於期內獲得批准及支付。

The Board has resolved not to declare any interim dividend for the six months ended 30 September 2023 (for the six months ended 30 September 2022: nil).

董事會議決不宣派截至2023年9月30日止六個月之任何中期股息（截至2022年9月30日止六個月：無）。

## 9. EARNINGS PER SHARE

The calculation of basic and diluted earnings per share is as follow:

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
<b>Earnings</b>	<b>盈利</b>		
Profit attributable to owners of the Company for the purpose of basic and diluted earnings per share	就計算每股基本及攤薄盈利的本公司擁有人應佔溢利	<b>12,830</b>	14,975

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 '000 千股 (unaudited) (未經審核)	2022 2022年 '000 千股 (unaudited) (未經審核)
<b>Number of shares</b>	<b>股份數目</b>		
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	就計算每股基本及攤薄盈利的普通股加權平均數	<b>600,000</b>	600,000

The computation of diluted earnings per share for the six months ended 30 September 2023 and 2022 does not assume the exercise of the Company's share options because the exercise price of those share options was higher than the average market price for shares.

## 9. 每股盈利

每股基本及攤薄盈利計算如下：

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
<b>Earnings</b>	<b>盈利</b>		
Profit attributable to owners of the Company for the purpose of basic and diluted earnings per share	就計算每股基本及攤薄盈利的本公司擁有人應佔溢利	<b>12,830</b>	14,975

		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 '000 千股 (unaudited) (未經審核)	2022 2022年 '000 千股 (unaudited) (未經審核)
<b>Number of shares</b>	<b>股份數目</b>		
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	就計算每股基本及攤薄盈利的普通股加權平均數	<b>600,000</b>	600,000

截至2023年及2022年9月30日止六個月每股攤薄盈利的計算並無假設行使本公司購股權，因為該等購股權的行使價較股份的平均市價為高。

## 10. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 September 2023, the Group has additions of property, plant and equipment with aggregate cost of approximately HK\$28,583,000 (for the six months ended 30 September 2022: approximately HK\$527,000). During the six months ended 30 September 2023, the carrying value of property, plant and equipment of approximately HK\$6,000 were disposed (for the six months ended 30 September 2022: approximately HK\$22,000).

## 11. TRADE RECEIVABLES

Trade receivables are denominated in Hong Kong Dollars.

The credit terms of the trade receivables are ranged from 0 to 60 days (31 March 2023: 0 to 60 days) from the date of billing.

The ageing analysis of trade receivables based on the invoice date and net of loss allowance, as of the end of the Period is as follow:

		As at 於	
		30 September 2023 2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	31 March 2023 2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
Within one month	一個月內	70,435	30,582
One to three months	一至三個月	11,702	41,719
More than three months	三個月以上	15,553	8,583
		<b>97,690</b>	<b>80,884</b>

## 10. 物業、廠房及設備

於截至2023年9月30日止六個月，本集團新增的物業、廠房及設備的總成本約28,583,000港元（截至2022年9月30日止六個月：約527,000港元）。於截至2023年9月30日止六個月，本集團已出售賬面值約為6,000港元的物業、廠房及設備（截至2022年9月30日止六個月：約22,000港元）。

## 11. 貿易應收款項

貿易應收款項以港元計值。

貿易應收款項的信貸期自開票日期起介乎0天至60天（2023年3月31日：0天至60天）。

截至期末，基於發票日期及扣除虧損撥備的貿易應收款項賬齡分析如下：

## 12. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

## 12. 預付款項、按金及其他應收款項

		As at 於	
		30 September 2023 2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	31 March 2023 2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
<b>Non-current:</b>	<b>非流動：</b>		
Prepayments	預付款項	245	2,845
<b>Current:</b>	<b>流動：</b>		
Prepayments for consumables	消耗品的預付款項	66	128
Other prepayments	其他預付款項	6,066	3,919
Deposits	按金	365	408
Other receivables	其他應收款項	372	66
		<b>6,869</b>	<b>4,521</b>

## 13. TRADE PAYABLES

## 13. 貿易應付款項

The ageing analysis of trade payables based on the invoice date is as follow:

基於發票日期的貿易應付款項賬齡分析如下：

		As at 於	
		30 September 2023 2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	31 March 2023 2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
Within one month	一個月內	6,871	9,330
One to three months	一至三個月	6,060	3,529
More than three months	三個月以上	1,313	1,794
		<b>14,244</b>	<b>14,653</b>

## 14. ACCRUALS, DEPOSITS AND OTHER PAYABLES

## 14. 應計費用、按金及其他應付款項

		As at 於	
		30 September 2023 2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	31 March 2023 2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
Accrued staff costs	應計員工成本	25,718	27,190
Other accrued expenses	其他應計開支	3,751	4,387
Other payables	其他應付款項	2,800	324
Deposits	按金	579	562
		<b>32,848</b>	<b>32,463</b>

## 15. BANK BORROWINGS

## 15. 銀行借款

		As at 於	
		30 September 2023 2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	31 March 2023 2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
Bank loans	銀行借款	1,729	2,506

All of the Group's bank loans as at 30 September 2023 and 31 March 2023 contained a repayable on demand clause and therefore the entire bank loan balances have been classified as current liabilities.

本集團於2023年9月30日及2023年3月31日的所有銀行貸款包含按要求償還條款，因此，全部銀行貸款結餘已分類為流動負債。

## 15. BANK BORROWING (Continued)

Taking into account the Group's financial position, the Directors considered it is unlikely that the banks will exercise its discretion to demand immediate repayment. The Directors considered that the banks loans will be repaid in accordance with the scheduled payment dates set out in the loan agreements. An analysis of the bank loans in accordance with the contractual repayment terms is summarised in the table below:

		<b>As at</b>	
		<b>於</b>	
		<b>30 September</b>	<b>31 March</b>
		<b>2023</b>	<b>2023</b>
		<b>2023年</b>	<b>2023年</b>
		<b>9月30日</b>	<b>3月31日</b>
		<b>HK\$'000</b>	<b>HK\$'000</b>
		<b>千港元</b>	<b>千港元</b>
		<b>(unaudited)</b>	<b>(audited)</b>
		<b>(未經審核)</b>	<b>(經審核)</b>
Within one year	一年內	<b>1,594</b>	1,573
In the second year	第二年	<b>135</b>	933
		<b>1,729</b>	2,506

Notes:

- (i) All bank borrowings are denominated in Hong Kong Dollars. As at 30 September 2023, the bank borrowings carried floating interest rates ranged at 1.50% (31 March 2023: at 1.50%) per annum.
- (ii) As at 30 September 2023, the bank borrowings were secured by the properties held by the Group with net carrying amount of approximately HK\$23,692,000 (31 March 2023: HK\$24,188,000).

## 15. 銀行借款 (續)

經計及本集團的財務狀況，董事認為，銀行不太可能行使其酌情權要求立即還款。董事認為，銀行貸款將根據貸款協議所載的計劃付款日期償還。下表概述按合約還款期計的銀行貸款分析：

附註：

- (i) 所有銀行借款以港元計值。於2023年9月30日，銀行借款所附的浮動利率為每年1.50厘（2023年3月31日：1.50厘）。
- (ii) 於2023年9月30日，銀行借款以本集團所持賬面淨值約23,692,000港元（2023年3月31日：24,188,000港元）之物業作抵押。

## MANAGEMENT DISCUSSION AND ANALYSIS

### BUSINESS REVIEW

The board (the “Board”) of directors (the “Directors”) of Winson Holdings Hong Kong Limited (the “Company”, together with its subsidiaries, the “Group”) is pleased to announce the unaudited condensed consolidated results of the Group for the six months ended 30 September 2023 (the “Period”), together with the comparative unaudited figures for the corresponding period in 2022.

Commercial activities in Hong Kong took a sharp rebound during the Period as social distancing measures and travel restrictions were gradually lifted since the latter part of year 2022. Number of travelers to Hong Kong from January to September 2023 already accumulated to over 23.3 million<sup>1</sup>, as compared to a mere 0.6 million<sup>1</sup> for the whole year of 2022. With the surge in inbound travelers and local consumer demand, food and beverages, retailing and hospitality operators are on the forefront to take on the boom in business activities, which in turn will drive up the needs for hygiene and cleaning services.

On the other hand, the Group noticed a drop in demand for disinfecting and disease prevention related environmental hygiene services during the Period with the COVID outbreak subsided. Nonetheless, the Group has persistently worked to equip itself to tackle the ever-changing business environment and specialisd needs of different targeted industries. Following the success in establishing business relation with governmental bodies and a public health service provider in the past year, the Group targeted business opportunities in residential, hospitality and commercial projects that arose in the post-COVID recovery during the Period. New environmental hygiene services projects secured by the Group during the Period increased to 13 projects with total contract value of over HK\$67.0 million, as opposed to 10 projects with value of HK\$22.5 million in the same period in year 2022 (the “Comparative Period”). Such new projects included a new prominent shopping centre and residential complex at the southside of Hong Kong Island, a hotel and serviced apartment in Central, a renowned private club house in Central, amongst others. The Group’s contract renewal rate for the Period remained stable at 88.9% as compared to 88.6% for Comparative Period. Overall, the Group’s tender success rate for the Period increased to 30.7% from 20.5% for the Comparative Period.

Source:

1. Hong Kong Tourism Board website [www.discoverhongkong.com](http://www.discoverhongkong.com)

## 管理層討論及分析

### 業務回顧

永順控股香港有限公司（「本公司」，連同其附屬公司，統稱「本集團」）董事（「董事」）會（「董事會」）欣然宣佈本集團截至2023年9月30日止六個月（「本期間」或「期內」）之未經審核簡明綜合業績，連同2022年同期之未經審核比較數字。

自2022年下半年以來，隨著社交距離措施及旅行限制的逐漸放開，香港商業活動於本期間顯著反彈。自2023年1月至9月訪港旅客數目已累計逾23.3百萬人次<sup>1</sup>，而2022年全年僅為0.6百萬人次<sup>1</sup>。入境遊客及本地消費者需求激增，餐飲、零售及酒店業營運商將率先感受到業務活動的潮湧，這繼而將拉動衛生及清潔服務的需求。

另一方面，本集團注意到，隨著COVID疫情緩解，本期間消毒及疾病預防相關環境衛生服務需求下降。幸而，本集團一直堅持不懈做好充分準備，以應對不斷變化的營商環境及不同目標行業的特別需求。繼去年成功與政府機構及公共醫療服務商建立業務關係後，本集團於期內瞄準COVID疫情後復甦期間出現的住宅、酒店及商業項目商機。期內，本集團取得的新環境衛生服務項目增至13個，合約總額超67.0百萬港元，而2022年同期（「比較期間」）則為10個項目，合約價值為22.5百萬港元。該等新項目包括港島南區一座大型購物中心及住宅綜合體、中環的一家酒店及服務式公寓，及中環的一家著名私人會所等。期內，本集團合約續約率穩定於88.9%，而比較期間則為88.6%。總體而言，本集團期內得標率由比較期間的20.5%上升至30.7%。

資料來源：

1. 香港旅遊發展局網站[www.discoverhongkong.com](http://www.discoverhongkong.com)



With passenger air traffic resumed and inbound travelers consistently on the rise, the airline catering support services of the Group has resumed operation since April 2023. Albeit this business segment is still at the early stage of recovery and did not contribute significant amount of revenue during the Period, it is an encouraging start and the Group expects more business opportunities to come in the remaining part of the year and beyond.

Further analysis of the Group's financial results is set out in the section "Financial Review" below.

## OUTLOOK

Looking forward, the Group expects there will be continuous growth in demand for environmental hygiene and related services, particularly in the hospitality, food and beverage, and retailing segments to support the influx of travellers. At the same time, the Group will continue targeting public hygiene projects available in the governmental and other public service sector. Furthermore, the Lantau Tomorrow Vision and Northern Metropolis development plans promulgated by the Hong Kong government will facilitate the blend in of Hong Kong into the Greater Bay Area as part of the PRC national development plan. We have resumed negotiations on potential horizontal business development opportunities, including the possible expansion in geographic coverage and in property related synergized services and the long-term outlook of the Group and the market in which we operate remains positive.

隨著航空客運量恢復及入境遊客持續增加，本集團航空餐飲支援服務已於2023年4月恢復運營。即使本業務分部仍處於恢復初期階段，對期內收益並無產生重大貢獻，而其於本集團而言，仍為一個良好開端，本集團預計今年餘下時間及以後將會出現更多商機。

本集團財務業績的進一步分析載於下文「財務回顧」一節。

## 前景

展望未來，本集團預計，為接納蜂擁而至的遊客，社會對環境衛生及相關服務方面的需求將持續增加，尤其是酒店、餐飲及零售領域。同時，本集團將繼續瞄準政府及其他公共服務界別的公共衛生項目。此外，香港政府頒佈的明日大嶼願景及北部都會區發展計劃將促進香港融入大灣區，作為中國國家發展計劃的一部分。我們已就潛在橫向業務發展機會恢復磋商，包括可能擴寬市場的地域覆蓋範圍及物業相關協同服務，且本集團及我們經營所在市場的長遠前景仍然樂觀。

## FINANCIAL REVIEW

### Revenue

The total revenue slightly decreased by approximately 1.0% from approximately HK\$236.1 million for the six months ended 30 September 2022 to approximately HK\$233.7 million for the Period. The decrease of revenue for the Period was mainly because of decrease in revenue from disinfectant services although the revenue of approximately HK\$11.6 million in total was generated from new contracts including airline catering support services for the Period.

### Gross Profit and Gross Profit Margin

The gross profit slightly decreased by approximately HK\$1.3 million or 3.2% from approximately HK\$41.1 million for the six months ended 30 September 2022 to approximately HK\$39.8 million for the Period. The gross profit margin decreased to approximately 17.0% for the Period as compare with approximately 17.4% for the six months ended 30 September 2022. The gross profit and gross profit margin decrease was mainly due to the decrease in disinfectant services for the Period which contributed higher profit margin.

### Other Income and gains

The other income and gains of the Group for the Period decreased by 38.8% to approximately HK\$1.5 million as compared with approximately HK\$2.5 million for the six months ended 30 September 2022. The reason for decrease in other income and gains was mainly because there was a lack of subsidies from the Hong Kong Government for the Period, while there was approximately HK\$2.2 million from subsidies under the Anti-epidemic Fund set up by the Hong Kong government for the six months ended 30 September 2022.

## 財務回顧

### 收益

期內總收益由截至2022年9月30日止六個月約236.1百萬港元略微減少約1.0%至約233.7百萬港元。儘管期內新合同產生的收益（包括航空餐飲支援服務）合共約為11.6百萬港元，但期內收益減少乃主要由於消毒服務收益減少。

### 毛利及毛利率

期內毛利自截至2022年9月30日止六個月約41.1百萬港元略微減少約1.3百萬港元或3.2%至約39.8百萬港元。期內毛利率減少至約17.0%，而截至2022年9月30日止六個月則約為17.4%。毛利及毛利率減少乃主要由於期內利潤率較高的消毒服務減少。

### 其他收入及收益

期內本集團的其他收入及收益減少38.8%至約1.5百萬港元，而截至2022年9月30日止六個月則約為2.5百萬港元。其他收入及收益減少主要因為期內並無來自香港政府的補貼，而截至2022年9月30日止六個月則收到香港政府所設立的防疫抗疫基金項下的補貼約2.2百萬港元。

## General Operating Expenses

The Group's general operating expenses slightly increased by approximately HK\$0.7 million or approximately 2.8% from approximately HK\$24.9 million for the six months ended 30 September 2022 to approximately HK\$25.6 million for the Period.

## Finance Cost

The Group's finance costs for the Period of approximately HK\$0.04 million represented a decrease of 34.5% as compare with approximately HK\$0.1 million for the six months ended 30 September 2022.

## Profit for the Period

The profit for the Period decreased by approximately HK\$2.1 million or approximately 14.3% from approximately HK\$15.0 million for the six months ended 30 September 2022 to approximately HK\$12.8 million for the Period. The profit increased slightly by approximately HK\$0.1 million or approximately 0.8% if excluding the one off subsidies from the Hong Kong government for the Period and the six months ended 30 September 2022.

## Net profit margin

The net profit margin for the Period approximately 5.5% as compared with that of approximately 6.3% for the six months ended 30 September 2022.

## Capital Expenditure

During the Period, the Group's capital expenditure which mainly included purchase of property, plant and equipment amounted to approximately HK\$28.6 million (for the six months ended 30 September 2022: purchase of equipment amounted to approximately HK\$0.5 million).

## 一般經營開支

本集團的一般經營開支由截至2022年9月30日止六個月約24.9百萬港元略微增加約0.7百萬港元或約2.8%至本期間約25.6百萬港元。

## 融資成本

期內本集團的融資成本約為0.04百萬港元，較截至2022年9月30日止六個月約0.1百萬港元減少34.5%。

## 期內溢利

期內溢利由截至2022年9月30日止六個月約15.0百萬港元減少約2.1百萬港元或約14.3%至約12.8百萬港元。倘撇除香港政府於期內及截至2022年9月30日止六個月所提供的一次性補貼，則溢利略微增加約0.1百萬港元或約0.8%。

## 純利率

期內純利率約為5.5%，而截至2022年9月30日止六個月則約為6.3%。

## 資本開支

期內，本集團的資本開支（主要包括購置物業、廠房及設備）約為28.6百萬港元（截至2022年9月30日止六個月：購買設備約0.5百萬港元）。

## LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 September 2023, the Group's total current assets and current liabilities were approximately HK\$220.8 million (31 March 2023: approximately HK\$239.4 million) and approximately HK\$52.7 million (31 March 2023: approximately HK\$51.8 million) respectively, while the current ratio was approximately 4.2 times (31 March 2023: approximately 4.6 times).

As at 30 September 2023, the Group had total assets of approximately HK\$279.3 million which is financed by total liabilities approximately HK\$65.1 million and total equity of approximately HK\$214.2 million. As at 30 September 2023, the Group had cash and cash equivalents of approximately HK\$116.1 million (31 March 2023: approximately HK\$154.0 million).

As at 30 September 2023, the Group had aggregate banking facilities of approximately HK\$87.0 million. The Group's gearing ratio was 0.01 times as at 30 September 2023 (31 March 2023: 0.01 times) which was calculated based on the total lease liabilities and bank borrowings over total equity of the Group.

There was no change to the Group's capital structure during the Period. As at 30 September 2023, the issued share capital of the Company was HK\$6,000,000 divided into 600,000,000 shares of HK\$0.01 each (the "Shares").

## EMPLOYEES, TRAINING AND REMUNERATION POLICIES

As at 30 September 2023, the Group had 1,733 employees (30 September 2022: 1,707). The Group enters into separate employment contracts with each of the Group's employees in accordance with the applicable employment laws in Hong Kong. The remuneration package includes basic salary, bonuses and other cash allowances or subsidies. The Group conducts annual review on salary, bonuses and promotions based on the performance of each employee. The total staff costs and related expenses (including Directors' remuneration) for the Period were approximately HK\$138.8 million, representing a decrease of approximately 3.5% as compared with approximately HK\$143.8 million for the six months ended 30 September 2022.

## 流動資金、財務資源及資本架構

於2023年9月30日，本集團流動資產及流動負債總額分別約為220.8百萬港元（2023年3月31日：約239.4百萬港元）及約52.7百萬港元（2023年3月31日：約51.8百萬港元），而流動比率約為4.2倍（2023年3月31日：約4.6倍）。

於2023年9月30日，本集團總資產約為279.3百萬港元，由負債總額約65.1百萬港元及權益總額約214.2百萬港元撥付。於2023年9月30日，本集團持有現金及現金等價物約116.1百萬港元（2023年3月31日：約154.0百萬港元）。

於2023年9月30日，本集團的銀行融資合共約為87.0百萬港元。於2023年9月30日，本集團的資本負債比率為0.01倍（2023年3月31日：0.01倍），該資本負債比率乃根據本集團租賃負債及銀行借款總額除以權益總額計算。

期內，本集團的資本架構並無變動。於2023年9月30日，本公司的已發行股本為6,000,000港元，分為600,000,000股每股面值0.01港元的股份（「股份」）。

## 僱員、培訓及薪酬政策

於2023年9月30日，本集團有1,733名（2022年9月30日：1,707名）僱員。本集團根據香港適用僱傭法例與本集團每名僱員分別訂立僱傭合約。薪酬待遇包括基本薪資、花紅及其他現金津貼或補貼。本集團根據各僱員的表現對薪資、花紅和晉升進行年度審閱。期內員工成本及相關開支總額（包括董事酬金）約為138.8百萬港元，較截至2022年9月30日止六個月的約143.8百萬港元減少約3.5%。

Apart from basic remuneration, share options have been granted under the pre-IPO share option scheme to recognise the contribution to the Group by an executive Director and certain employees of the members of the Group. Further share options may be granted under share option scheme to attract and retain the best available personnel, provide additional incentive to employees (full-time and part-time), as well as promote the success of the business of the Group.

In order to provide quality services to customers, the Group provides ongoing training regularly to relevant staff across different departments with topics including but not limited to information technology, environmental protection, ISO training, safety training as well as trainings for supervisory roles, etc. Such trainings are either provided internally or by external parties.

## CHARGE OVER GROUP'S ASSETS

The Group's leasehold land and buildings of carrying value of approximately HK\$23.7 million as at 30 September 2023 (31 March 2023: approximately HK\$24.2 million) were pledged to secure the Group's bank loans.

## MATERIAL ACQUISITIONS AND DISPOSALS

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

## CONTINGENT LIABILITIES

The Group did not have any material contingent liabilities as at 30 September 2023 and 31 March 2023.

## FOREIGN EXCHANGE EXPOSURE

Since the Group generated most of the revenue and incurred most of the costs in Hong Kong Dollars for the Period, there was no significant exposure to foreign exchange rate and the Group did not maintain any hedging policy against foreign exchange risk. The management will consider hedging significant currency exposure should the need arise.

除基本薪酬外，本集團已根據首次公開發售前購股權計劃授出購股權以表彰一名執行董事及本集團成員公司的若干僱員向本集團作出的貢獻，並可能根據購股權計劃授出更多購股權以吸引及挽留優秀可用人才，向僱員（全職及兼職）提供額外的激勵，並推動本集團業務達致成功。

為向客戶提供優質服務，本集團定期向不同部門的相關員工提供各類主題的持續培訓，包括但不限於資訊科技、環境保護、ISO培訓、安全培訓及監督職能培訓等。有關培訓由內部或外部提供。

## 本集團資產押記

本集團已抵押於2023年9月30日賬面值約23.7百萬港元（2023年3月31日：約24.2百萬港元）的租賃土地及樓宇以獲得本集團銀行貸款。

## 重大收購及出售

本集團於期內並無對附屬公司、聯營公司及合營企業作出任何重大收購及出售。

## 或然負債

於2023年9月30日及2023年3月31日，本集團並無任何重大或然負債。

## 外匯風險

由於本集團於期內所產生之大部分收益及大部分成本均以港元計值，故並無面臨重大匯率風險，及本集團並無就外匯風險制定任何對沖政策。管理層將於需要時考慮對沖重大貨幣風險。

## CAPITAL COMMITMENTS

As at 30 September 2023, the Group had no capital commitments (31 March 2023: approximately HK\$23.4 million).

## SIGNIFICANT INVESTMENT HELD

The Group did not have any significant investments held as at 30 September 2023.

## FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

The Group did not have any plans for material investments or capital assets as of 30 September 2023.

## DIVIDEND

The final dividend for the year ended 31 March 2023 of HK1.650 cents per Share, in an aggregate amount of HK\$9,900,000 was approved and paid during the Period.

The Board has resolved not to declare any interim dividend for the Period.

## EVENT AFTER REPORTING PERIOD

There were no significant events after the Period and up to the date of this report.

## 資本承擔

於2023年9月30日，本集團並無資本承擔（2023年3月31日：約23.4百萬港元）。

## 所持重大投資

於2023年9月30日，本集團並無持有任何重大投資。

## 重大投資或資本資產的未來計劃

截至2023年9月30日，本集團並無任何重大投資或資本資產計劃。

## 股息

截至2023年3月31日止年度的末期股息每股1.650港仙，總額9,900,000港元已於期內獲得批准及支付。

董事會已議決不就本期間宣派任何中期股息。

## 報告期後事項

於本期間後及直至本報告日期，概無發生任何重大事項。

## OTHER INFORMATION

## 其他資料

### DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATION

### 董事及主要行政人員於本公司或任何相聯法團之股份、相關股份及債券之權益及淡倉

As at 30 September 2023, the interests or short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")), which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they are taken or deemed to have under such provisions of the SFO), or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix 10 to the Listing Rules, to be notified to the Company and the Stock Exchange, were as follows:

於2023年9月30日，董事及本公司主要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（「證券及期貨條例」）第XV部）之股份、相關股份及債券中擁有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或淡倉（包括彼等根據證券及期貨條例之該等條文被當作或視為擁有之權益或淡倉），或根據證券及期貨條例第352條須登記於該條文所述登記冊內之權益或淡倉或根據上市規則附錄十所載上市發行人董事進行證券交易的標準守則（「標準守則」）之規定須知會本公司及聯交所之權益或淡倉如下：

#### (I) Long position in the Shares

#### (I) 於股份的好倉

Name of Director	Capacity/nature of interest	Number of Shares/ underlying shares held/ interested in	Approximate percentage of interest in the Company
董事姓名	身份／權益性質	所持／擁有權益的股份／ 相關股份數目	佔本公司權益 的概約百分比
Ng Sing Mui	Interest of a controlled corporation; Settlor of a discretionary trust (Note 1)	432,000,000	72%
吳醒梅	受控法團權益；全權信託財產託管人(附註1)	432,000,000	72%
Sze Tan Nei	Beneficiary of a discretionary trust (Note 2)	432,000,000	72%
施丹妮	全權信託受益人(附註2)	432,000,000	72%
Sze Wai Lun	Beneficiary of a discretionary trust (Note 3)	432,000,000	72%
施偉倫	全權信託受益人(附註3)	432,000,000	72%
Ang Ming Wah	Beneficial owner (Note 4)	64,000	0.01%
洪明華	實益擁有人(附註4)	64,000	0.01%

## (II) Long position in the ordinary shares of associated corporations

## (II) 於相聯法團普通股的好倉

Name of Director	Name of associated corporation	Capacity/nature of interest	Number of shares held/interested in 所持/擁有權益的股份數目	Percentage of interest 權益百分比
董事姓名	相聯法團名稱	身份/權益性質		
Ng Sing Mui	Sze's Holdings Limited	Interest of a controlled corporation; Settlor of a discretionary trust	1	100%
吳醒梅	施氏控股有限公司	受控法團權益; 全權信託財產託管人	1	100%
	Rich Cheer Development Limited	Beneficial owner	1	100%
	豐悅發展有限公司	實益擁有人	1	100%
Sze Tan Nei	Sze's Holdings Limited	Beneficiary of a discretionary trust	1	100%
施丹妮	施氏控股有限公司	全權信託受益人	1	100%
Sze Wai Lun	Sze's Holdings Limited	Beneficiary of a discretionary trust	1	100%
施偉倫	施氏控股有限公司	全權信託受益人	1	100%

Notes:

附註:

1. All the 432,000,000 Shares are beneficially owned by Sze's Holdings Limited, which is in turn held by Rich Cheer Development Limited acting as the trustee of the Sze Family Trust. The Sze Family Trust is a discretionary trust set up by Madam Ng Sing Mui as settlor and Rich Cheer Development Limited as trustee on 8 January 2015. The beneficiaries of the Sze Family Trust include, inter alia, Mr. Sze Wai Lun and Ms. Sze Tan Nei. Madam Ng Sing Mui is the settlor of the Sze Family Trust and the sole director of Sze's Holdings Limited and therefore Madam Ng Sing Mui is deemed or taken to be interested in all the 432,000,000 Shares beneficially owned by Sze's Holdings Limited for the purposes of the SFO. Madam Ng Sing Mui is also the sole director and shareholder of Rich Cheer Development Limited.

1. 所有432,000,000股股份均由施氏控股有限公司實益擁有，而施氏控股有限公司由豐悅發展有限公司（為施氏家族信託的受託人）擁有。施氏家族信託為吳醒梅女士（作為財產託管人）及豐悅發展有限公司（作為受託人）於2015年1月8日設立的全權信託。施氏家族信託的受益人包括（其中包括）施偉倫先生和施丹妮女士。吳醒梅女士為施氏家族信託的財產託管人及施氏控股有限公司的唯一董事，因此，根據證券及期貨條例，吳醒梅女士被視為或當作於施氏控股有限公司實益擁有的所有432,000,000股股份中擁有權益。吳醒梅女士亦為豐悅發展有限公司的唯一董事和股東。



- |                                                                                                                                                                                                                                                                                                   |                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <p>2. Ms. Sze Tan Nei is the daughter of Madam Ng Sing Mui. Ms. Sze Tan Nei is one of the beneficiaries of the Sze Family Trust and therefore she is deemed or taken to be interested in all the 432,000,000 Shares beneficially owned by Sze's Holdings Limited for the purposes of the SFO.</p> | <p>2. 施丹妮女士為吳醒梅女士的女兒。施丹妮女士為施氏家族信託的受益人之一，因此，根據證券及期貨條例，其被視為或當作於施氏控股有限公司實益擁有的所有432,000,000股股份中擁有權益。</p> |
| <p>3. Mr. Sze Wai Lun is the son of Madam Ng Sing Mui. Mr. Sze Wai Lun is one of the beneficiaries of the Sze Family Trust and therefore he is deemed and taken to be interested in all the 432,000,000 Shares beneficially owned by Sze's Holdings Limited for the purposes of the SFO.</p>      | <p>3. 施偉倫先生為吳醒梅女士的兒子。施偉倫先生為施氏家族信託的受益人之一，因此，根據證券及期貨條例，其被視為及當作於施氏控股有限公司實益擁有的所有432,000,000股股份中擁有權益。</p> |
| <p>4. Mr. Ang Ming Wah is interested in 64,000 Shares which may be allotted and issued to him upon full exercise of all options granted to him under the pre-IPO share option scheme of the Company which was approved and adopted on 21 February 2017.</p>                                       | <p>4. 洪明華先生於根據本公司首次公開發售前購股權計劃（於2017年2月21日獲批准及採納）獲授的全部購股權獲悉數行使後可能獲配發及發行的64,000股股份中擁有權益。</p>           |

Save as disclosed above, none of the Directors and chief executive of the Company nor their associates had any interests and short positions in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO) which would have 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 each of them has taken or deemed to have taken under the SFO), or which would be required, pursuant to section 352 of the SFO, to be entered in the register required to be kept therein, or which would be required, pursuant to the Model Code, to be notified to the Company and the Stock Exchange as at 30 September 2023.

除上文所披露者外，於2023年9月30日，概無董事及本公司主要行政人員或彼等的聯繫人於本公司及其相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債券中擁有任何根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益及淡倉（包括彼等各自根據證券及期貨條例之該等條文被當作或視為擁有之權益及淡倉），或根據證券及期貨條例第352條須登記於該條規定須予存置之登記冊內之權益及淡倉，或根據標準守則須知會本公司及聯交所之權益及淡倉。

## SUBSTANTIAL SHAREHOLDERS'/OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 September 2023, the following persons (other than the Directors and the chief executive of the Company) had interests or short positions in the Shares or underlying shares of the Company which would fall to be disclosed to the Company pursuant to provision of Divisions 2 and 3 of Part XV of the SFO, or as recorded in the register required to be kept under section 336 of the SFO:

## 主要股東／其他人士於本公司股份及相關股份的權益及淡倉

於2023年9月30日，以下人士（董事及本公司主要行政人員除外）於本公司股份或相關股份中擁有須根據證券及期貨條例第XV部第2及3分部條文向本公司披露之權益或淡倉或登記於根據證券及期貨條例第336條須予存置之登記冊內之權益或淡倉：

### Long position in the Shares

### 於股份的好倉

Name of shareholder	Capacity/nature of interest	Number of Shares held/ interested in 所持／擁有權益的 股份數目	Percentage of interest in the Company 佔本公司權益 的百分比
股東名稱	身份／權益性質		
Sze's Holdings Limited 施氏控股有限公司	Beneficial owner 實益擁有人	432,000,000	72%
Rich Cheer Development Limited 豐悅發展有限公司	Interest of controlled corporation as the trustee of the Sze Family Trust (Note) 受控法團權益，作為施氏家族信託受託人（附註）	432,000,000	72%

Note:

The entire issued share capital of Sze's Holdings Limited is held by Rich Cheer Development Limited as the trustee of the Sze Family Trust. The Sze Family Trust is a discretionary trust established by Madam Ng Sing Mui. The beneficiaries of the Sze Family Trust include, inter alia, Mr. Sze Wai Lun and Ms. Sze Tan Nei. By virtue of the provisions of Part XV of the SFO, Rich Cheer Development Limited is deemed or taken to be interested in all the Shares beneficially owned by Sze's Holdings Limited.

Save as disclosed above, as at 30 September 2023, the Directors were not aware that there was any person (not being a Director or chief executive of the Company) who had, or was deemed to have, interests or short positions in the Shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO and was recorded in the register kept by the Company pursuant to section 336 of the SFO.

附註：

施氏控股有限公司的全部已發行股本由豐悅發展有限公司（為施氏家族信託的受託人）持有。施氏家族信託為吳醒梅女士設立的全權信託。施氏家族信託的受益人包括（其中包括）施偉倫先生和施丹妮女士。根據證券及期貨條例第XV部的條文，豐悅發展有限公司被視為或當作於施氏控股有限公司實益擁有的所有股份中擁有權益。

除上文所披露者外，於2023年9月30日，董事並不知悉任何人士（非董事或本公司主要行政人員）於或被視為於本公司股份或相關股份中擁有須根據證券及期貨條例第XV部第2及3分部條文向本公司披露之權益或淡倉及登記於根據證券及期貨條例第336條本公司存置之登記冊內之權益或淡倉。

## SHARE OPTION SCHEMES

### Pre-IPO Share Option Scheme

On 21 February 2017, a share option scheme was adopted by the sole shareholder of the Company (the "Pre-IPO Share Option Scheme"). The Pre-IPO Share Option Scheme is a share incentive scheme and is established to aid the Company in retaining key and senior employees of the Group.

An aggregate of 192,000 share options at an exercise price of HK\$0.42 per share option, being the offer price under the Share Offer, were granted on 23 February 2017 to an executive Director and certain employees of the Group. No further options will be granted under the Pre-IPO Share Option Scheme.

Details of the share options granted under the Pre-IPO Share Option Scheme are as follows:

## 購股權計劃

### 首次公開發售前購股權計劃

於2017年2月21日，本公司唯一股東採納一項購股權計劃（「首次公開發售前購股權計劃」）。首次公開發售前購股權計劃為一項股份獎勵計劃，其設立乃旨在協助本公司挽留本集團主要及高級僱員。

合共192,000份每份購股權行使價0.42港元（即股份發售項下之發售價）之購股權已於2017年2月23日授予一名執行董事及本集團若干僱員。概不會根據首次公開發售前購股權計劃進一步授出購股權。

根據首次公開發售前購股權計劃授出之購股權詳情如下：

Category of participants 參與者類別	Number of Shares (Note 1) 股份數目 (附註1)				Outstanding as at 30 September 2023 於2023年 9月30日未行使	Exercise price per share option 每份購股 權行使價	Exercisable period 行使期
	Outstanding as at 1 April 2023 於2023年 4月1日未行使	Exercised during the Period 於期內獲行使	Cancelled during the Period 於期內註銷	Lapsed during the Period 於期內失效			
<b>Director 董事</b>							
Ang Ming Wah	64,000	-	-	-	64,000	HK\$0.42	16 March 2017 to 15 March 2027 (Note 2)
洪明華	64,000	-	-	-	64,000	0.42港元	2017年3月16日至 2027年3月15日 (附註2)
<b>Sub-total 小計</b>	64,000 64,000	- -	- -	- -	64,000 64,000		
<b>3 Employees in aggregate</b>							
合共3名僱員	80,000	-	-	-	80,000	0.42港元	16 March 2017 to 15 March 2027 (Note 2)
	80,000	-	-	-	80,000	0.42港元	2017年3月16日至 2027年3月15日 (附註2)
<b>Sub-total 小計</b>	80,000 80,000	- -	- -	- -	80,000 80,000		
<b>Total 總計</b>	144,000 144,000	- -	- -	- -	144,000 144,000		

Notes:

1. Number of Shares over which options granted under the Pre-IPO Share Option Scheme are exercisable.
2. These holders of options granted under the Pre-IPO Share Option Scheme may only exercise their options in the following manner:
  - (a) 50% of the options granted are exercisable during the period from 16 March 2017 to 15 March 2027; and
  - (b) the remaining 50% of the options granted are exercisable during the period from 16 March 2018 to 15 March 2027.

附註：

1. 根據首次公開發售前購股權計劃授出的可行使購股權所涉及之股份數目。
2. 根據首次公開發售前購股權計劃授出的購股權之該等持有人僅可按以下方式行使彼等之購股權：
  - (a) 50%的已授出購股權可於2017年3月16日至2027年3月15日期間行使；及
  - (b) 剩餘50%的已授出購股權可於2018年3月16日至2027年3月15日期間行使。

### Share Option Scheme

The Company also adopted a share option scheme (the “Share Option Scheme”) which was approved by a resolution of the sole shareholder of the Company passed on 21 February 2017. No option under the Share Option Scheme has been granted since its adoption.

### 購股權計劃

本公司亦已採納一項購股權計劃（「購股權計劃」），其乃以本公司唯一股東於2017年2月21日通過的決議案批准。自採納購股權計劃起，概無根據購股權計劃授出購股權。

## CORPORATE GOVERNANCE PRACTICES

The Directors recognise the importance of good corporate governance in management and internal procedures so as to achieve effective accountability. The Company has adopted the code provisions set out in the Corporate Governance Code (“CG Code”) contained in Part 2 of Appendix 14 to the Listing Rules as its own code of corporate governance.

Save for the deviation of code provision C.2.1 of the CG Code as described below, the Board considers that, the Company has complied, to the extent applicable and permissible, with the code provisions as set out in the CG Code during the six months ended 30 September 2023 and the Directors will use their best endeavours to procure the Company to comply with the CG Code and make disclosure of deviation from such code in accordance with the Listing Rules.

## 企業管治常規

董事深明在管理及內部程序方面實行良好企業管治以達致有效問責性的重要性。本公司已採納上市規則附錄14第二部分所載的企業管治守則（「企業管治守則」）中的守則條文作為其自身的企業管治守則。

除下文所述偏離企業管治守則的守則條文第C.2.1條外，董事會認為，本公司於截至2023年9月30日止六個月內已遵守企業管治守則所載的守則條文（以適用及允許者為限），且董事將盡力促使本公司遵守企業管治守則，並根據上市規則披露偏離相關守則的情況。

## Chairperson and Chief Executive Officer

Code provision C.2.1 of the CG Code requires the responsibilities between the chairperson and chief executive officer should be separated and should not be performed by the same individual.

Up to the date of this report, the Company has not appointed a chief executive officer and the role and functions of chief executive officer have been performed by all the executive Directors, including Madam Ng Sing Mui, the chairperson of the Company and an executive Director, collectively. The Board considered that this has the advantages of allowing contributions from all executive Directors with different expertise and will review the current situation from time to time and shall make necessary arrangements when the Board considers appropriate.

## AUDIT COMMITTEE

The Company established the Audit Committee on 21 February 2017 with written terms of reference in compliance with the Listing Rules and CG Code. The Audit Committee currently comprises all the three independent non-executive Directors, namely Mr. Chung Koon Yan, Mr. Yuen Ching Bor Stephen and Mr. Chan Chun Sing with Mr. Chung Koon Yan being the chairperson of the Audit Committee.

The principal duties of the Audit Committee include the review and supervision of the Group's financial reporting process, risk management and internal control systems, and review of the Group's financial information.

The Audit Committee has reviewed the unaudited condensed consolidated results of the Company for the six months ended 30 September 2023 and is of the opinion that such results have complied with the applicable accounting standards and the requirements under the Listing Rules, and that adequate disclosures have been made.

## 主席及行政總裁

企業管治守則的守則條文第C.2.1條規定主席及行政總裁的責任應予以區分及不應由同一人承擔。

截至本報告日期，本公司尚未委任行政總裁，而行政總裁的角色及職能由全體執行董事（包括本公司主席兼執行董事吳醒梅女士）共同履行。董事會認為，此舉有利於令具備不同專長的各執行董事均可作出貢獻，且董事會將不時檢討當前狀況並在董事會認為適當時作出必要的安排。

## 審核委員會

本公司已於2017年2月21日成立審核委員會，並根據上市規則及企業管治守則制訂其書面職權範圍。審核委員會目前由全體三名獨立非執行董事組成，即鍾琯因先生、袁靖波先生及陳振聲先生，鍾琯因先生為審核委員會主席。

審核委員會的主要職責包括檢討及監察本集團的財務申報程序、風險管理及內部監控系統，及審閱本集團的財務資料。

審核委員會已審閱本公司截至2023年9月30日止六個月的未經審核簡明綜合業績，並認為該等業績符合適用會計準則及上市規則之規定，且已作出充足披露。

## CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as its code of conduct for securities transactions by Directors. The Directors are reminded of their obligations under the Model Code on a regular basis. The Company has made specific enquiry to all Directors, and all Directors have confirmed that they had complied with the required standard set out in the Model Code during the six months ended 30 September 2023.

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

During the six months ended 30 September 2023, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities.

By Order of the Board  
**Winson Holdings Hong Kong Limited**  
**Ng Sing Mui**  
*Chairperson and Executive Director*

Hong Kong, 20 November 2023

*As at the date of this report, the executive Directors are Madam Ng Sing Mui, Ms. Sze Tan Nei, Mr. Ang Ming Wah and Mr. Sze Wai Lun; and the independent non-executive Directors are Mr. Yuen Ching Bor Stephen, Mr. Chung Koon Yan and Mr. Chan Chun Sing.*

## 董事進行證券交易的操守守則

本公司已採納標準守則作為其董事進行證券交易的操守守則。本公司亦定期提醒董事有關彼等於標準守則項下的責任。本公司已向全體董事作出特定查詢，及全體董事已確認彼等於截至2023年9月30日止六個月期間已遵守標準守則所載的必守準則。

## 購買、出售或贖回本公司上市證券

截至2023年9月30日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

承董事會命  
**永順控股香港有限公司**  
主席兼執行董事  
**吳醒梅**

香港，2023年11月20日

*於本報告日期，執行董事為吳醒梅女士、施丹妮女士、洪明華先生及施偉倫先生；及獨立非執行董事為袁靖波先生、鍾瑄因先生及陳振聲先生。*



WINSON HOLDINGS HONG KONG LIMITED  
永順控股香港有限公司

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

## 股息

董事會議決不宣派截至2023年9月30日止六個月之任何股息。

## 購買、出售或贖回本公司上市證券

截至2023年9月30日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

## 審核委員會

本公司已於2017年2月21日成立審核委員會，並根據上市規則及企業管治守則制訂其書面職權範圍。審核委員會目前由全體三名獨立非執行董事組成，即鍾瑄因先生、袁靖波先生及陳振聲先生，鍾瑄因先生為審核委員會主席。

審核委員會的主要職責包括檢討及監察本集團的財務申報程序、風險管理及內部監控系統，及審閱本集團的財務資料。

審核委員會已審閱本集團截至2023年9月30日止六個月的未經審核簡明綜合財務報表，並認為該等未經審核簡明綜合財務報表符合適用會計準則及上市規則之規定，且已作出充足披露。

承董事會命  
永順控股香港有限公司  
主席兼執行董事  
吳醒梅

香港，2023年11月20日

於本公告日期，執行董事為吳醒梅女士、施丹妮女士、洪明華先生及施偉倫先生；及獨立非執行董事為袁靖波先生、鍾瑄因先生及陳振聲先生。