



**YU TAK INTERNATIONAL HOLDINGS LIMITED**

**御德國際控股有限公司**

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 08048)**

**INTERIM RESULTS  
FOR  
THE SIX MONTHS ENDED 30 JUNE 2024**

The board (the “**Board**”) of Directors of Yu Tak International Holdings Limited (“**Company**”, together with its subsidiaries, the “**Group**”) is pleased to announce the unaudited results of the Group for the six months ended 30 June 2024.

This announcement, containing the full text of the Interim Report 2024 of the Company, complies with the relevant requirements of the Rules governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (“**GEM Listing Rules**”) in relation to information to accompany preliminary announcement of the annual results.

By order of the Board  
**Yu Tak International Holdings Limited**  
**Chong Yu Ping**  
*Chairman*

Hong Kong, 30 August 2024

As at the date of this announcement, the Board comprises:

Mr. CHONG Yu Ping (*Executive Director*)

Ms. LI Xia (*Executive Director*)

Mr. CHEN Yin (*Executive Director*)

Mr. POON Hon Yin (*Independent Non-executive Director*)

Ms. NA Xin (*Independent Non-executive Director*)

Ms. ZHAO Xi Xia (*Independent Non-executive Director*)

## CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

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This report, for which the directors (the “Directors”) of Yu Tak International Holdings Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.

## 香港聯合交易所有限公司 (「聯交所」) GEM 之特色

GEM 的定位，乃為相比起其他在聯交所上市的公司帶有較高投資風險的中小型公司提供一個上市的市場。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

由於 GEM 上市公司一般為中小型公司，在 GEM 買賣之證券可能會較於聯交所主板買賣的證券承受較大之市場波動風險，同時無法保證在 GEM 買賣的證券會有高流通量的市場。

香港交易及結算所有限公司及聯交所對本公告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本公告全部或任何部份內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。

本公告乃遵照聯交所 GEM 證券上市規則（廠 GEM 上市規則）的規定而提供有關御德國際控股有限公司（「本公司」）之資料。本公司之董事（「董事」）願就本公告所載資料共同及個別承擔全部責任。董事在作出一切合理查詢後，確認就其所深知及確信，本公告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成份，且本公告無遺漏任何其他事項，足以令致本公告或其所載任何陳述產生誤導。

The Directors present the unaudited consolidated results of the Company and its subsidiaries (collectively referred to as the “Group”) for six months ended 30 June 2024 (“Financial Statements”), together with the comparative figures for the corresponding periods in 2023, as follows:

董事謹此呈報本公司及其附屬公司（統稱「本集團」）截至二零二四年六月三十日止六個月之未經審核綜合業績（「財務報表」），與二零二三年同期之比較數字如下：

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SIX MONTHS ENDED 30 JUNE 2024**

**簡明綜合損益及其他全面收益表 截至二零二四年六月三十日止六個月**

		<b>Six months ended 30 June</b>	
		截至六月三十日六個月	
		<b>2024</b>	2023
		二零二四年	二零二三年
		<b>HK\$000</b>	<i>HK\$000</i>
		千港元	千港元
	Note 附註		
<b>Revenue</b>	收入	<b>4,337</b>	6,465
Other income	其他收益	<b>126</b>	598
Change in inventories	存貨變動	<b>(565)</b>	2,324
Purchase of goods	購買貨品	<b>(202)</b>	(2,950)
Employee benefits expenses	僱員福利開支	<b>(3,106)</b>	(6,408)
Depreciation and amortization	折舊及攤銷	<b>(506)</b>	(609)
Others	其他	<b>(6,896)</b>	(6,041)
<b>Loss before income tax</b>	扣除所得稅前虧損	<b>(6,812)</b>	(6,621)
Income tax expense	所得稅開支	-	-
<b>Loss for the period</b>	期內虧損	<b>(6,812)</b>	(6,621)
Other comprehensive expense for the period	期內其他全面開支	-	-
<b>Total comprehensive expense for the period</b>	期內全面開支總額	<b>(6,812)</b>	(6,621)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER  
COMPREHENSIVE INCOME FOR THE SIX MONTHS ENDED 30 JUNE 2024 (Cont.)**

**簡明綜合損益及其他全面收益表 截至二零二四年六月三十日止六個月 (續)**

		<b>Six months ended 30 June</b> 截至六月三十日六個月	
		<b>2024</b> 二零二四年 <b>HK\$000</b> 千港元	<b>2023</b> 二零二三年 <b>HK\$000</b> 千港元
		Note 附註	
<b>Loss for the period</b>	<b>應佔期內虧損：</b>		
<b>attribute to: -</b>			
Owners of the Company	本公司擁有人	<b>(6,267)</b>	<i>(5,691)</i>
Non-controlling interests	非控制性權益	<b>(545)</b>	<i>(930)</i>
		<b>(6,812)</b>	<i>(6,621)</i>
<b>Total comprehensive Loss</b>	<b>應佔全面虧損總額：</b>		
<b>attributable to: -</b>			
Owners of the Company	本公司擁有人	<b>(6,267)</b>	<i>(5,691)</i>
Non-controlling interest	非控制性權益	<b>(545)</b>	<i>(930)</i>
		<b>(6,812)</b>	<i>(6,621)</i>
<b>Loss per share attributable to owners of the Company -Basic and diluted (in HK cents)</b>	<b>本公司擁有人應佔每 股虧損 -基本及攤薄 (港仙)</b>	<b>(0.32)</b>	<i>(0.29)</i>

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2024**

簡明綜合財務狀況表 於二零二四年六月三十日

		30 June 2024	31 December 2023
		二零二四年 六月三十日	二零二三年 十二月三十日
	Note 附註	HK\$000 千港元	HK\$000 千港元
<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	9	1,531
Right-of-use assets	使用權資產		2,037
Financial assets	金融資產		1,529
			20,853
		<b>24,913</b>	<b>24,719</b>
<b>Current assets</b>	<b>流動資產</b>		
Inventories	存貨		43,948
Contract assets	合約資產		416
Trade receivables	應收貿易賬款	10	358
Other receivables, deposits and prepayments	其他應收款項、按金及預付款項		21,938
Tax recoverable	可回收稅項		16
Cash and bank balances	現金及銀行存款		20,137
			86,813
			90,243
<b>Current liabilities</b>	<b>流動負債</b>		
Trade payables	應付貿易賬款	11	125
Other payables and accrued changes	其他應付款項及預提費用		13,276
Contract liabilities	合約負債		6,838
Amount due to a director	應付董事款項		13,234
Lease liabilities	租賃負債		720
Tax payable	應付稅項		183
			34,376
			30,700
Net current assets	流動資產淨值		52,437
			59,543
Total assets less current liabilities	資產總額減流動負債 非流動負債		77,350
			84,262
<b>Non-current liabilities</b>	<b>資產淨值</b>		
Lease liabilities	租賃負債		988
			1,088
<b>Net assets</b>	<b>資產淨值</b>		<b>76,362</b>
			<b>83,174</b>

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2024 (cont.)**

簡明綜合財務狀況表 於二零二四年六月三十日 (續)

			<b>30 June 2024</b>	<i>31 December 2023</i>
			二零二四年 六月三十日	二零二三年 十二月三十日
		Note 附註	<b>HK\$000</b> 千港元	<i>HK\$000</i> 千港元
<b>EQUITY</b>	<b>權益</b>			
Share capital	股本	12	<b>194,769</b>	<i>194,769</i>
Reserves	儲備		<b>(119,544)</b>	<i>(113,277)</i>
Equity attributable to owners of the Company	本公司擁有人應佔權益		<b>75,225</b>	<i>81,492</i>
Non-controlling Interest	非控制性權益		<b>1,137</b>	<i>1,682</i>
<b>Total Equity</b>	<b>權益總額</b>		<b>76,362</b>	<i>83,174</i>

**Attributable to owners of the Company**  
**本公司擁有人應佔權益總額**

	Share capital	Share Premium	Exchange reserve	Capital reserve	Fair value reserve (non- recycling) 公允價值 儲備 (不 可劃轉)	Accumulated losses	Total
	股本	股份溢價	外匯儲備	資本儲備	公允價值 儲備 (不 可劃轉)	累計虧損	總額
	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
<b>Balance at 31 December 2023 and 1 January 2024</b> 於二零二三年十二月三十 一日及二零二四年一月 一日	<b>194,769</b>	<b>218,532</b>	<b>(7,201)</b>	<b>(2,235)</b>	<b>20,853</b>	<b>(343,226)</b>	<b>81,492</b>
<b>Loss for the year</b> 期內虧損	-	-	-	-	-	<b>(6,267)</b>	<b>(6,267)</b>
<b>Other comprehensive expense</b> 期內其他全面開支	-	-	-	-	-	-	-
<b>Total comprehensive /(expenses) for the period</b> 期內全面/(開支)總額	-	-	-	-	-	<b>(6,267)</b>	<b>(6,267)</b>
<b>Balance at 30 June 2024</b> 於二零二四年六月三十日	<b>194,769</b>	<b>218,532</b>	<b>(7,201)</b>	<b>(2,235)</b>	<b>20,853</b>	<b>(349,493)</b>	<b>75,225</b>

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE SIX MONTHS ENDED 30 JUNE 2023**

簡明綜合現金流量表 截至二零二四年六月三十日止六個月

		<b>Six months ended 30 June</b>	
		截至六月三十日六個月	
		<b>2024</b>	<b>2023</b>
		二零二四年	二零二三年
		<b>HK\$000</b>	<b>HK\$000</b>
		千港元	千港元
<b>Cash flows from operating activities</b>	<b>來自經營活動之現金流量</b>		
Loss before income tax	扣除所得稅前虧損	<b>(6,812)</b>	(6,621)
Adjustments for non-cash items and net changes in working capital	非現金項目及營運資金變動淨額調整	<b>6,730</b>	5,619
<b>Net cash flows used in operating activities</b>	<b>經營活動動用之現金流量淨額</b>	<b>(82)</b>	(1,002)
<b>Cash flows from investing activities</b>	<b>來自投資活動之現金流量</b>		
Net changes in property, plant and equipment	物業、廠房及設備變動淨額	-	(2,217)
<b>Net cash used in investing activities</b>	<b>投資活動動用之現金淨額</b>	-	(2,217)
<b>Net decrease in cash and cash equivalents</b>	<b>現金及現金等價物之減少淨額</b>	<b>(82)</b>	(3,219)
Cash and cash equivalents at the beginning of the period	期初現金及現金等價物	<b>20,219</b>	23,438
<b>Cash and cash equivalents at the end of the period</b>	<b>期末現金及現金等價物</b>	<b>20,137</b>	20,219



**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE SIX MONTHS ENDED 30 JUNE 2024**

**簡明綜合財務報表附註**

**截至二零二四年六月三十日止六個月**

**1. GENERAL INFORMATION**

The Company is incorporated in Bermuda as an exempted company with limited liability. The address of its registered office is Clarendon House, 2 Church Street, Hamilton HM11, Bermuda and its principal place of business is Hong Kong. The Company's shares are listed on the GEM of the Stock Exchange. The Group is principally engaged in the development, sale and implementation of enterprise software, provision of systems integration and professional services, design and sales of gold and jewellery products and investment holding. The Group's operations are based in Hong Kong and the People's Republic of China (the "PRC"). These consolidated financial statements are presented in Hong Kong dollars ("HK\$").

**2. BASIS OF PREPARATION**

**New and amended HKFRSs that are effective for annual periods beginning on 1 January 2024**

The Group has applied for the first time the following amended HKFRSs issued by the HKICPA, which are relevant to the Group's operations and effective for the Group's consolidated financial statements for the period beginning on 1 January 2024:

Amendments to HKAS1	Classification of Liabilities as Current or Non-Current and related amendments to Hong Kong Interpretation 5
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The adoption of the new and amended HKFRSs had no material impact on how the results and financial position of the Group for the current and prior periods have been prepared and presented.

**1. 一般資料**

本公司乃一間於百慕達註冊成立之獲豁免有限公司，其註冊辦事處地址為 Clarendon 2 Church Street, Hamilton HM11, Bermuda，而其主要營業地點為香港。本公司股份於聯交所 GEM 上市。本集團主要從事開發、銷售及實施企業軟件、提供系統集成及專業服務、設計及銷售黃金和珠寶產品以及投資控股。本集團之營運基地為香港及中華人民共和國（「中國」）。該等綜合財務報表以港元（「港元」）呈列。

**2. 編製基準**

於二零二四年一月一日開始之年度期間生效之新訂及經修訂香港財務報告準則

本集團首次應用以下由香港會計師公會頒佈，與本集團的營運有關及適用於本集團於二零二四年一月一日開始之期間的綜合財務報表之經修訂香港財務報告準則：

香港會計準則第 1 號之修訂	將負債分類為流動或非流動及香港詮釋第 5 號之相關修訂
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採納新訂立及經修訂香港財務報告準則對本集團本期間及過往期間之業績及財務狀況的編製及呈列方法並無重大影響。

### **Treatments for Subsidiary which the Group had lost full controls temporarily**

Due to a sequence of events following the removal of the directors of several subsidiaries during the period covered by this report, the Group had lost full controls on the board of directors of certain subsidiaries temporarily that it led to the issue of incompleteness of financial data for the purposes of preparing the condensed financial statements of this report.

The management believed that the temporary loss of full controls could be regained by the time the next report was issued and therefore the financial statements of these subsidiaries were included in the Condensed Financial Statements.

Further details are provided in the MANAGEMENT DISCUSSION AND ANALYSIS SECTION of this Interim Report.

### **對本集團暫時失去完全控制權之附屬公司之處理**

由於罷免了數家附屬公司的董事后引致一連串事件，集團暫時失去了對某些附屬公司董事會的全面控制，導致編製本報告簡明財務報表時出現財務資料不完整的問題。

管理階層相信，暫時喪失全面控制的情況可在下次報告發佈時恢復，因此這些子公司的財務報表已納入簡明財務報表。

更多詳情請參閱本中期報告的管理層討論與分析部分。

### 3. REVENUE

The Group's revenue recognized during the period is as follows:

Sales of gold and jewellery products	黃金及珠寶產品銷售
Enterprise software products	企業軟件產品
Professional services	專業服務
Sales of rehabilitation products	復康產品銷售

### 3. 收入

本集團期內已確認之收入如下：

#### Six months ended 30 June

截至六月三十日六個月

2024	2023
二零二四年	二零二三年
HK\$000	HK\$000
千港元	千港元
-	-
1,105	4,313
1,608	1,064
1,624	1,088
<b>4,337</b>	<b>6,465</b>

### 4. SEGMENT INFORMATION

The executive Directors, being the chief operating decision makers, have identified the Group's two products and service lines as operating segments. Each of these operating segments is managed separately as each of the product and service lines requires different resources as well as marketing approaches. These operating segments are monitored, and strategic decisions are made on the basis of adjusted segment operating results. The totals for the Group's operating segments reconcile to the Group's key financial figures as presented in the condensed consolidated financial statements as follows:

### 4. 分部資料

執行董事（即主要營運決策者）已識別出本集團兩項產品及服務類別作為經營分部。由於各產品及服務類別所需資源及市場方針不同，故各經營分部乃個別管理。該等經營分部受監控，且戰略決定乃根據經調整之分部經營業績作出。本集團之經營分部呈列之總額與簡明綜合財務報表所呈列之本集團主要財務數據之對賬如下：

## Six months ended 30 June 2024

截至二零二四年六月三十日

		Jewellery Products	IT Products and Services	Rehabilitation Products	Total
		珠寶產品	資訊科技 產品及服 務	復康產品	總數
		HK\$000	HK\$000	HK\$000	HK\$000
		千港元	千港元	千港元	千港元
Revenue	收入				
-From external customer	一來自外部客戶	-	2,713	1,624	4,337
Reportable segment revenue	可呈報分部收入	-	2,713	1,624	4,337
Reportable segment loss before income tax	扣除所得稅前可呈報分部虧損	(3,136)	(1,858)	(1,818)	(6,812)
Depreciation and amortization	折舊及攤銷	(248)	(42)	(216)	(506)

## Six months ended 30 June 2023

截至二零二三年六月三十日

		Jewellery Products	IT Products and Services	Rehabilitation Products	Total
		珠寶產品	資訊科技產 品及服務	復康產品	總數
		HK\$000	HK\$000	HK\$000	HK\$000
		千港元	千港元	千港元	千港元
Revenue	收入				
-From external customer	一來自外部客戶	-	5,377	1,088	6,465
Reportable segment revenue	可呈報分部收入	-	5,377	1,088	6,465
Reportable segment loss before income tax	扣除所得稅前可呈報分部虧損	(3,520)	(589)	(2,512)	(6,621)
Depreciation and amortization	折舊及攤銷	(412)	(22)	(175)	(609)

		<b>30 June 2024</b>	<i>31 December 2023</i>
		二零二四年 六月三十日	二零二三年 十二月三十一日
		<b>HK\$000</b>	<i>HK\$000</i>
		千港元	千港元
Reportable segment assets	可呈報分部資產		
Jewellery Products	珠寶產品	<b>262,046</b>	265,848
IT Products and Services	資訊科技產品及服務	<b>65,649</b>	61,288
Rehabilitation products	復康產品	<b>4,924</b>	12,779
		<b>332,619</b>	339,915
Elimination of inter-segment receivable	對銷分部間應收款項	<b>(224,953)</b>	(224,953)
<b>Group assets</b>	<b>本集團之資產</b>	<b>107,666</b>	114,962

		<b>30 June 2024</b>	<i>31 December 2023</i>
		二零二四年 六月三十日	二零二三年 十二月三十一日
		<b>HK\$000</b>	<i>HK\$000</i>
		千港元	千港元
Reportable segment liabilities	可呈報分部負債		
Jewellery Products	珠寶產品	<b>12,088</b>	20,524
IT Products and Services	資訊科技產品及服務	<b>245,880</b>	234,311
Rehabilitation products	復康產品	<b>2,349</b>	1,906
		<b>260,317</b>	256,741
Elimination of inter-segment payable	對銷分部間應付款項	<b>(224,953)</b>	(224,953)
<b>Group liabilities</b>	<b>本集團之負債</b>	<b>35,364</b>	31,788

		<b>Revenue from external customers</b>		<b>Non-current assets</b>	
		來自外部客戶之收入		非流動資產	
		<b>Six months ended 30 June</b>		<b>30 June</b>	<i>31 December</i>
		截至六月三十日止六個月		二零二四年 六月三十日	二零二三年 十二月三十一日
		<b>2024</b>	<i>2023</i>	<b>2024</b>	<i>2023</i>
Hong Kong	香港	<b>1,539</b>	3,248	<b>12</b>	23
PRC and Taiwan	中國大陸 台灣	<b>2,055</b>	2,152	<b>3,010</b>	3,807
Southeast Asia	東南亞	<b>743</b>	1,065	<b>38</b>	36
		<b>4,337</b>	6,465	<b>3,060</b>	3,866

## 5. LOSS BEFORE INCOME TAX

Loss before income tax is arrived at after (charging)/crediting:

Depreciation of property, plant and equipment	物業、廠房及設備折舊
Interest income	利息收益

## 5. 扣除所得稅前虧損

扣除所得稅前虧損已(扣減)/計入:

Six months ended 30 June

截至六月三十日止六個月

2024	2023
二零二四年	二零二三年

(506)	(408)
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130	4
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## 6. INCOME TAX EXPENSE

No provision for Hong Kong Profits Tax has been made in the condensed consolidated financial statements as the Group's entities either incurred tax losses for the respective periods or their estimated assessable profits for the respective periods were wholly absorbed by unrelieved tax losses brought forward from previous years. Taxation on overseas profits has been calculated on the estimated assessable profits for the respective periods at the rates prevailing in the countries in which the Group operates.

## 6. 所得稅開支

由於本集團旗下公司於有關期間產生稅項虧損，或有關期間之估計應課稅溢利已與過往年度結轉之未沖銷稅項虧損全數對銷，故本簡明綜合財務報表並無為香港利得稅作出撥備。海外溢利之稅項根據有關期間估計應課稅溢利按本集團經營業務的國家的現行稅率計算。

Six months ended 30 June

截至六月三十日止六個月

2024	2023
二零二四年	二零二三年

Current tax	即期稅項
Overseas Tax- for the period	海外 - 期內稅項
<b>Total income tax expense</b>	<b>所得稅開支總額</b>

-	51
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-	51
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## 7. INCOME TAX EXPENSE

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

## 7. 中期股息

董事並不建議就截至二零二四年六月三十日止六個月派發中期股息(截至二零二三年六月三十日止六個月: 無)。

## 8. LOSS PER SHARE

The calculation of the basic and diluted loss per share for the six months ended 30 June 2024 is based on the loss HK\$6,267,000 attributable to owners of the Company of (2023: loss of HK\$5,691,000) and the weighted average number of ordinary shares of 1,947,690,000 (2023: 1,949,690,000) in issue during the period. Diluted loss per share for the six months ended 30 June 2024 and 2023 is the same as the basic loss per share as there is no potential dilutive ordinary share in issue during the periods.

## 9. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2024, the Group has not acquired any property, plant and equipment of (six months ended 30 June 2023: HK\$2,217,000).

## 10. TRADE RECEIVABLES

Trade receivables from third parties for IT products and Services are due within 14 days to 60 days from the date of billing. Debtors with balances that are more than 90 days overdue are requested to settle all outstanding balances before any further credit is granted. The Group's sales of gold and jewellery products comprise mainly cash sales and credit card sales to retail customers and credit sales to franchisees with 0-60 days credit terms. During the reporting period, the Group kept assessing the expected credit loss of all receivables and established a provision of doubtful debts. The provision for doubtful debts is recorded using a provision account unless the Group is satisfied that recovery is remote, in which case the expected credit loss is written off against trade receivables and the provision for doubtful debts

## 8. 每股虧損

截至二零二四年六月三十日止六個月，每股基本及攤薄虧損乃基於本公司擁有人應佔虧損 6,267,000 港元（二零二三年：虧損 5,691,000 港元）及期內已發行普通股加權平均數 1,947,690,000 股（二零二三年：1,949,690,000 股）計算。由於期內並無具潛在可攤薄之普通股，故截至二零二四年及二零二三年六月三十日止六個月，每股攤薄虧損相等於每股基本虧損。

## 9. 物業、廠房及設備

本集團截至二零二四年六月三十日止六個月沒有收購物業、廠房及設備（截至二零二三年六月三十日止六個月：2,217,000 港元）。

## 10. 應收貿易賬款

	30 June 2024 二零二四年 六月三十日	31 December 2023 二零二三年 十二月三十一日
	HK\$000 千港元	HK\$000 千港元
Trade receivables 應收貿易賬款	596	3,299
Less: ECL allowance 減：預期信貸虧損撥備	(238)	(238)
	<b>358</b>	<b>3,061</b>

資訊科技產品及服務之應收第三方之貿易賬款於發單日起計十四日至六十日內到期。結餘逾期超過九十日之債務人在償還全部未償還結餘後方可再獲授進一步信貸。本集團之黃金及珠寶產品銷售主要包括向零售客戶之現金銷售及信用卡銷售，以及向特許加盟商之信貸銷售，信貸期為零至六十日。於呈報期內，本集團繼續評估所有應收款項之預期信貸虧損，並計提呆賬撥備。呆賬撥備採用撥備賬入賬，除非本集團信納其收回的可能性微乎其微，則預期信貸虧損在此情況下自應收貿易賬款及呆賬撥備中直接撇銷。本集團董事認為應收貿易賬

directly. The directors of the Group considered that the fair values of trade receivables are not materially different from their carrying amounts because these balances have short maturity periods at their inception.

款為短期賬款，故該等結餘之公允價值與其賬面值並無重大差異。

		<b>30 June 2024</b>	<i>31 December 2023</i>
		二零二四年 六月三十日	二零二三年 十二月三十一日
		<b>HK\$000</b>	<i>HK\$000</i>
		千港元	千港元
0-30 days	0-30 日	-	992
31-60 days	31-60 日	-	1,495
61-90 days	61-90 日	<b>63</b>	41
> 90 days	超過 90 日	<b>295</b>	533
		<b>358</b>	<i>3,061</i>

## 11. TRADE PAYABLES

The Group was granted by its third parties suppliers credit periods ranging from 30 - 60 days. Based on the invoice dates, the ageing analysis of the trade payables were as follows:

## 10. 應付貿易賬款

第三方供應商給予本集團之信貸期介乎於三十日至六十日。根據發票日期，應付貿易賬款之賬齡分析如下：

		<b>30 June 2024</b>	<i>31 December 2023</i>
		二零二四年 六月三十日	二零二三年 十二月三十一日
		<b>HK\$000</b>	<i>HK\$000</i>
		千港元	千港元
0-30 days	0-30 日	-	89
31-60 days	31-60 日	<b>125</b>	1,356
61-90 days	61-90 日	-	-
> 90 days	超過 90 日	-	3
		<b>125</b>	<i>1,448</i>

All amounts are short term and hence the carrying values of trade payables are considered to be a reasonable approximation of its fair value.

所有金額屬短期性質，故認為應付貿易賬款之賬面值為其公允價值之合理約數。



## 12. SHARE CAPITAL

## 12. 股本

		<b>30 June 2024</b>	<i>31 December 2023</i>
		二零二四年 六月三十日	二零二三年 十二月三十一日
		<b>HK\$000</b>	<i>HK\$000</i>
		千港元	千港元
<b>Ordinary shares of HK\$0.1 each Authorized:</b>	<b>每股面值 0.1 港元之普通股法定:</b>		
At 1 January 2023, 31 December 2023, 1 January 2024 and 30 June 2024	於二零二三年一月一日、二零二三年十二月三十一日、二零二四年一月一日及二零二四年六月三十日	<b>500,000</b>	<i>500,000</i>
<b>Issued and fully paid:</b>	<b>已發行及繳足:</b>		
At 1 January 2023 and 31 December 2023 1 January 2024 and 30 June 2024	於二零二三年一月一日及二零二三年十二月三十一日、二零二四年一月一日及二零二四年六月三十日	<b>194,769</b>	<i>194,769</i>

## MANAGEMENT DISCUSSION AND ANALYSIS

### Business Review

The Group's loss attributable to owners of the Company for the six months ended 30 June 2024 was HK\$6,267,000 (2023: HK\$5,691,000). During the six months ended 30 June 2024, the Group recorded a turnover of HK\$4,377,000 representing a decrease of approximately 33% compared with a turnover of HK\$6,465,000 for the same period of last year. There was no revenue from sales of gold and jewellery products recorded (2023: Nil). Income from sales of enterprise software products was HK\$1,105,000, decreased by approximately 75% (2023: HK\$4,313,000). Professional service business income was approximately HK\$1,608,000 (2023: HK\$1,064,000). Revenue from sales of rehabilitation products amounted to HK\$1,624,000 (2023: 1,088,000).

### Liquidity and Financial Resources

As of 30 June 2024, the Group was in a financial position with cash and cash equivalents of HK\$20,137,000 (31 December 2023: HK\$21,031,000). The Group monitors its capital structure using the gearing ratio which is net debt divided by total equity. For this purpose, the Group defines net debt as debt, which comprises long-term and short-term borrowings, less cash and cash equivalents. Total equity comprises equity attributable to owners of the Company and non-controlling interests stated in the consolidated statement of financial position. As of 30 June 2024, and 31 December 2023, cash and cash equivalents exceeded debt, therefore the gearing ratio of the Group was zero.

### Capital Structure

There is no change in number of issued share capital in the six-month period ended 30 June 2024.

### Segmental Performances

For the six months ended 30 June 2024, while the Jewellery Products business had no turnover recorded (2023: Nil), the IT Products and Services segment reported a turnover of HK\$2,713,000, representing a fall of approximately 37% (2023: HK\$4,313,000) and revenue from sales of rehabilitation products amounted to HK\$1,624,000 (2023: 1,088,000).

### Employee

The total number of employees as of 30 June 2024 was 48 (Beginning of 2024: 56).

## 管理層討論及分析

### 業務回顧

截至二零二四年六月三十日止六個月，本集團之本公司擁有人應佔虧損為 6,267,000 港元（二零二三年：5,691,000 港元）。截至二零二四年六月三十日止六個月，本集團錄得營業額 4,377,000 港元，較去年同期之營業額 6,465,000 港元減少約 33%。概無錄得來自黃金及珠寶產品銷售的收入（二零二三年：無）。來自企業軟件產品銷售的收益為 1,105,000 港元（二零二三年：4,313,000 港元），減少約 75%。專業服務業務收益約為 1,608,000 港元（二零二三年：1,064,000 港元）。復康產品銷售業務收入為 1,624,000 港元（二零二三年：1,088,000）。

### 流動資金及財務資源

財務狀況方面，本集團截至二零二三年六月三十日持有現金及現金等價物 20,137,000 港元（二零二三年十二月三十一日：21,031,000 港元）。本集團按淨負債除以權益總額計算負債比率，以此監察其資本結構。就此而言，本集團將淨負債定義為負債（包含長期與短期借貸）扣除現金及現金等價物。權益總額由綜合財務狀況表中所列示之本公司擁有人應佔權益及非控制性權益組成。截至二零二四年六月三十日及二零二三年十二月三十一日，由於現金及現金等價物超過負債，故本集團的負債比率為零。

### 資本結構

截至二零二四年六月三十日止六個月期間，已發行股本數目維持不變。

### 分部表現

截至二零二四年六月三十日止六個月，珠寶產品業務概無錄得營業額（二零二三年：無）。資訊科技產品及服務分部錄得營業額 2,713,000 港元（二零二三年：4,313,000 港元），下跌約 37%。復康產品銷售業務收入為 1,624,000 港元（二零二三年 1,088,000）。

### 僱員

截至二零二四年六月三十日，僱員總數為 48 人（二零二四年年初：56 人）。

## Treatments for Subsidiary which the Group had lost full controls temporarily

Due to a sequence of events (the “Incident”) following the removal of the directors (the “Removed Directors”) of several subsidiaries during the period covered by this report, the Group had lost full controls on the board of directors of certain subsidiaries temporarily that it led to the issue of incompleteness of financial data for the purposes of preparing the condensed financial statements of this report.

Details of the Incident can be referred to the Company’s announcements published on the Exchange’s website on 16 July 2024, 19 July 2024, 28 July 2024 and 8 August 2024.

HKFRS10 provides that in assessment of controls, all facts and circumstances on the following aspects should be considered: -

- i. power over the investee,
- ii. exposure or rights to variable returns from its involvement with the invested
- iii. the ability to use its power over the invested to affect the amount of the investor’s returns.

The loss of full controls on the board of directors of the concerned subsidiaries may have temporarily impaired the Group’s power and ability to use its power over these subsidiaries. However, while the Board of the Company had been controlling the majority portion of bank balances which formed substantially the assets of the concerned subsidiary companies and the Group has legal advantages to regain full controls of the board of these subsidiaries, the Group remained in power over the investee and its operations.

To maintain comparability of results, the management include the financial statements up to 31 March 2024 of these subsidiaries as the prudent and best available financial statements for inclusion in the Condensed Financial Statement of the Group for the six months period ended 30 June 2024. Once the Group has regained full control and recovered the management accounts for the period ended 30 June 2024, the Board will provide the revised condensed financial statement accordingly.

The Audit Committee agrees with the view of the Board and the treatments for the concerned subsidiaries in this Interim Report.

## 對本集團暫時失去完全控制權之附屬公司之處理

由於本集團於本報告期內罷免數間附屬公司的董事後發生連串事件（「事件」），導致本集團暫時失去對若干附屬公司董事會的全面控制，以致編製本報告簡明財務報表時出現財務數據不完整的問題。

事件詳情可參閱本公司於 2024 年 7 月 16 日、2024 年 7 月 19 日、2024 年 7 月 28 日及 2024 年 8 月 8 日在聯交所網站刊發的公告。

香港財務報告準則》第 10 號規定，在評估監控時，應考慮以下各方面的所有事實及情況： -

- i. 對被投資方的權力
- ii. 因參與被投資方的業務而承受可變回報的風險或權利
- iii. 利用其對被投資方的權力影響投資方回報金額的能力。

失去對有關附屬公司董事會的全面控制可能暫時削弱本集團對該等附屬公司的權力及運用權力的能力。然而，本公司董事會一直控制構成有關附屬公司實質資產的大部分銀行結餘，而本集團亦具有法律優勢重新取得對該等附屬公司董事會的全面控制權，本集團仍然對被投資公司及其營運擁有權力。

為保持業績的可比性，管理層將該等附屬公司截至 2024 年 3 月 31 日的財務報表納入本集團截至 2024 年 6 月 30 日止六個月期間的簡明財務報表，作為審慎及最佳的財務報表。一旦本集團恢復全面控制權並收回截至 2024 年 6 月 30 日止期間的管理賬目，董事會將相應提供經修訂的簡明財務報表。

審核委員會同意董事會的意見，亦同意本中期報告內有關附屬公司的處理方法。

## Treatments for Subsidiary which the Group had lost full controls temporarily (Con't)

## 對本集團暫時失去完全控制權之附屬公司之處理（續）

Name of subsidiaries without full control of the Group on the board of directors temporarily (the "Subsidiary Without Full Controls Temporarily")

本集團未完全控制的子公司名稱  
(「暫無全面控制權之附屬公司」)

1. Excel Consulting and Solutions Sdn. Bhd.
2. New River Information Technology & Services Company Limited  
*(translated from Chinese name for identification only)*

1. 志鴻諮詢和解決方案有限公司  
*(從英文翻譯只作識別用)*
2. 新川資訊科技股份有限公司

These two subsidiary companies are both included in the IT Products and Services Segment of the Group. The amounts included in the Condensed Financial Statement of the Group for the six months period ended 31 June 2024 were analyzed as follows :-

該兩間附屬公司均計入本集團的資訊科技產品及服務分部。本集團截至二零二四年六月三十一日止六個月期間的簡明財務報表所包括的金額分析如下： -

### AMOUNTS RELATING TO THE SUBSIDIARY WITHOUT FULL CONTROLS TEMPORARILY INCLUDED IN THE CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SIX MONTHS ENDED 30 JUNE 2024

截至二零二四年六月三十日止六個月計已入簡明綜合損益表及其他全面收益中涉及暫時無全面控制附屬公司相關金額

		2024 二零二四年 HK\$000 千港元	2023 二零二三年 HK\$000 千港元
<b>Revenue</b>	收入	<b>1,173</b>	2,129
Employee benefits expenses	僱員福利開支	(775)	(1,501)
Depreciation and amortization	折舊及攤銷	(5)	(14)
Others	其他	(527)	(654)
<b>Loss before income tax</b>	扣除所得稅前虧損	<b>(134)</b>	(40)
Income tax expense	所得稅開支	-	-
<b>Loss for the period</b>	期內虧損	<b>(134)</b>	(40)
Other comprehensive expense for the period	期內其他全面開支	-	-
<b>Total comprehensive expense for the period</b>	期內全面開支總額	<b>(134)</b>	(40)

**Treatments for Subsidiary which the Group had lost full controls temporarily (Con't)**

**對本集團暫時失去完全控制權之附屬公司之處理 (續)**

**AMOUNTS RELATING TO THE SUBSIDIARY WITHOUT FULL CONTROLS TEMPORARILY INCLUDED IN THE CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024**

已計入於二零二四年六月三十日簡明綜合財務狀況表  
涉及暫時無全面控制附屬公司相關金額

		30 June 2024 二零二四年 六月三十日	31 December 2023 二零二三年 十二月三十日
		HK\$000 千港元	HK\$000 千港元
<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	44	44
		<b>44</b>	<b>44</b>
<b>Current assets</b>	<b>流動資產</b>		
Other receivables, deposits and prepayments	其他應收款項、按金及預付款項	131	594
Cash and bank balances	現金及銀行存款	13,911	13,717
		<b>14,042</b>	<b>14,311</b>
<b>Current liabilities</b>	<b>流動負債</b>		
Other payables and accrued charges	其他應付款項及預提費用	(385)	(343)
Contract liabilities	合約負債	(1,853)	(1,233)
		<b>(2,238)</b>	<b>(1,576)</b>
Net current assets	流動資產淨值	<b>11,804</b>	<b>12,735</b>
<b>Net assets</b>	<b>資產淨值</b>	<b>11,848</b>	<b>12,779</b>

## Outlook for the Second Half of 2024

China's GDP grew by 5% in 1H of 2024 according to data from the National Bureau of Statistics mainly attributed to growth in Industrial production and recovery of export.

Retails of consumer goods increased by 4.7% but gold jewelry sales market fell by 27% due to sustainingly high gold prices which were hovering around US\$2,250/ounce in average of 1H 2024 compared with approx. US\$1,943/ounce a year before. It is expected that the operating risks to gold jewelry market participants will remain high for the rest of the year.

In contrast, the Rehabilitation segment can be more appealing. China has been increasing its spending on child rehabilitation services in recent years. By the end of 2023, China provided rehabilitation assistance to 332,000 children with disabilities, which is nearly 50,000 more than in 2020. In 2024, spending for child rehabilitation services should have an even more notable increase. This should be a positive factor to the Group's rehabilitation segment businesses.

For the IT Products and Service segment, the Group will continue to scale down its businesses.

## 二零二四年下半年之前景

根據國家統計局的數據，2024 年上半年中國 GDP 增長 5%，主要歸功於工業生產增長和出口復甦。

消費品零售增長 4.7%，但由於金價持續高企，2024 年上半年平均金價徘徊在每盎司 2,250 美元，而上年同期則約為每盎司 1,943 美元，金飾銷售市場下跌 27%。預計今年餘下時間，黃金珠寶市場參與者的經營風險仍將高企。

相比之下，復健板塊可能更具吸引力。中國近年來不斷增加兒童康復服務的支出。截至 2023 年底，中國為 33.2 萬名殘疾兒童提供了康復救助，比 2020 年增加了近 5 萬名。2024 年，兒童康復服務支出應會有更顯著的增長。這對本集團的康復分部業務應該是一個利好因素。

至於資訊科技產品及服務分部，本集團將繼續縮減業務規模。

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

At 30 June 2024, the interests and short positions of the Directors and the Chief Executive Officer of the Company and their associates in the shares, underlying shares or debentures of the Company and its associated corporations, as recorded in the register maintained by the Company pursuant to Section 352 of the Securities and Futures Ordinance (the "SFO"), or as otherwise notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to Rule 5.46 of the Rules Governing the Listing of Securities on the GEM of the Stock Exchange (the "GEM Listing Rules"), were as follows:

Name of Director 董事姓名	Beneficial Owner 實益擁有人	Held by family 由家族持有	Held by controlled corporation 由受控制公司持有	Total 總額	Percentage of the issued share capital of the Company 佔本公司已發行股本百分比
Ms. Li Xia 李霞女士		-	Note (1) 804,159,697	804,159,697	41.29%
Mr. CHEN Yin 陳寅先生		-	Note (2) 149,455,740	149,455,740	7.67%
Mr. CHONG Yu Ping 莊儒平先生	36,726,000	-		36,726,000	1.88%

### NOTE

- (1) These shares were held by Ocean Expert Investments Limited, a company incorporated in the British Virgin Islands which is wholly owned by Ms. Li Xia.
- (2) These shares were held by Flourish Zone Limited, a company incorporated in the British Virgin Islands which is wholly owned by Mr. Chen Yin. Save as disclosed above, none of the Directors nor their associates had any interests or short positions in any shares, underlying shares or debentures of the Company or any of its associated corporations as at 30 June 2024.

## 董事及主要行政人員於本公司之股份、相關股份及債券中持有之權益及淡倉

於二零二四年六月三十日，根據本公司遵照證券及期貨條例（「證券及期貨條例」）第352條規定存置之登記冊所載，或根據香港聯合交易所有限公司（「聯交所」）GEM證券上市規則（「GEM上市規則」）第5.46條另行給予本公司及聯交所之通知，本公司董事及行政總裁及彼等之聯繫人士於本公司及其相聯法團之股份、相關股份或債券中持有之權益及淡倉如下：

### 附註：

- (1) 該等股份由在英屬處女群島註冊成立並由李霞女士全資擁有之海通投資有限公司持有。
- (2) 該等股份由在英屬處女群島註冊成立並由陳寅先生全資擁有之盛域有限公司持有。除上文所披露者外，於二零二四年六月三十日，董事或彼等之聯繫人士概無於本公司或其任何相聯法團之任何股份、相關股份或債券中擁有任何權益或淡倉。

## SUBSTANTIAL SHAREHOLDERS

As at 30 June 2024, so far as is known to the Directors and the chief executives of the Company, the interests and short positions of the persons or corporations in the shares or underlying shares of the Company which have been disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO and as recorded in the register required to be kept by the Company under section 336 of the SFO or, were, directly or indirectly, interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company were as follows:

## 主要股東。

於二零二四年六月三十日，據董事及本公司主要行政人員所知，以下人士或法團於本公司股份或相關股份中擁有根據證券及期貨條例第 XV 部第 2 及第 3 分部之條文向本公司披露及須記入本公司根據證券及期貨條例第 336 條規定存置之登記冊之權益及淡倉，或直接或間接持有附帶投票權可在一切情況於本公司股東大會上投票之任何類別股本面值 5% 或以上權益：

Name of Director 董事姓名		Capacity in which interests are held 持有權益的身份		Number of issued ordinary shares held 普通股數目	Percentage of the issued share capital of the Company 佔本公司已發行 股本百分比
Ocean Expert Investments Limited <a href="#">Note (1)</a>	海通投資有限公司	Beneficial owner	實益擁有人	804,159,697	41.29%
Ms. LI Xia <a href="#">Note (1)</a>	李霞女士	Interest in a controlled corporation	於受控制公司之權益	804,159,697	41.29%
Mr. Lau Cheung Hung	劉翔鴻先生	Beneficial owner	實益擁有人	162,752,000	8.35%
Flourish Zone Limited <a href="#">Note (2)</a>	盛域有限公司	Beneficial owner	實益擁有人	149,455,740	7.67%
Mr. CHEN Yin <a href="#">Note (2)</a>	陳寅先生	Interest in a controlled corporation	於受控制公司之權益	149,455,740	7.67%
CK Hutchison Holdings Limited <a href="#">Note (3)</a>	長江和記實業有限公司	Interest in a controlled corporation	於受控制公司之權益	143,233,151	7.35%

### Note

- (1) Ocean Expert Investments Limited is a company incorporated in the British Virgin Islands and wholly-owned by Ms. Li Xia.
- (2) Flourish Zone Limited is a company incorporated in the British Virgin Islands and wholly owned by Mr. Chen Yin.
- (3) CK Hutchison is deemed to be interested in a total of 143,233,151 shares of the Company through its controlled companies.

Save as disclosed above, the Company has not been notified of any other interests or short positions in the issued share capital of the Company as at 30 June 2024.

### 附註

- (1) 海通投資有限公司為於英屬處女群島註冊成立之公司並由李霞女士全資擁有。
- (2) 盛域有限公司為於英屬處女群島註冊成立之公司並由陳寅先生全資擁有。
- (3) 長和被視為透過其控制公司於合共 143,233,151 股本公司股份中擁有權益。

除上文所披露者外，並無任何人士知會本公司於二零二四年六月三十日持有本公司已發行股本之任何其他權益或淡倉。



## CODE ON CORPORATE GOVERNANCE PRACTICE

The Company is committed to the establishment of good corporate governance practices and procedures. The Directors believe that sound and reasonable corporate governance practices are essential for the growth of the Company and for safeguarding the shareholders' interests and the Company's assets. The Company's code of corporate governance practices was adopted with reference to the code provisions of the Corporate Governance Code (the "Code Provisions") contained in Appendix 15 of the GEM Listing Rules to ensure that the Group's business activities and decision-making processes are regulated in a proper and prudent manner. The Company has complied with the Corporate Governance Code set out in Appendix 15 of the GEM Listing Rules during the period ended 30 June 2024.

## AUDIT COMMITTEE

The audit committee was established on 11 August 2000 with terms of reference in accordance with Rules 5.05(2) and 5.28 to 5.29 and Code C of the Code Provisions of the GEM Listing Rules. The audit committee currently comprises three members - Mr. Poon Hon Yin, Ms. Zhao Xiaxia and Ms. Na Xin, who are all independent non-executive Directors. Mr. Poon Hon Yin is the chairman of the audit committee.

The audit committee's principal duties, amongst other things, are to review and supervise the financial reporting process, internal control procedures and risk management systems of the Group.

Regarding the Subsidiary Without Full Controls Temporarily, the audit committee had sought the opinions of the auditors and agreed with their view that adoptions of the best available unaudited financial statements of these subsidiaries were acceptable and had no issue of incompliance with the accounting standards for the interim reporting purposes.

The unaudited consolidated results of the Group for the six months ended 30 June 2024 have been reviewed by the audit committee, who is of the opinion that such statements comply with the applicable accounting standards and that adequate disclosures have been made.

## REMUNERATION COMMITTEE

The remuneration committee was established on 10 May 2005

The Company adopts that a remuneration committee be established with specific written terms of reference which deal clearly with its authority and duties. The terms of reference follow the requirement of Code Provisions B.1.2 of the GEM Listing Rules. The remuneration committee currently comprises Mr. Poon Hon Yin and Ms. Na Xin, both are independent non-executive Directors, and Ms. Li Xia who

## 企業管治常規守則

本公司致力設立良好之企業管治常規及程序。董事相信，可靠而合理之企業管治常規對本公司增長以及保障股東利益及本公司資產極為重要。本公司採納之企業管治常規守則，乃參考GEM上市規則附錄十五所載之企業管治守則之守則條文（「守則條文」）而釐定，以確保本集團業務活動及決策過程按照適當及審慎方式規範。於截至二零二四年六月三十日止期間，本公司一直遵守GEM上市規則附錄十五所載之企業管治守則

## 審計委員會

根據GEM上市規則第5.05(2)條及第5.28條至5.29條以及守則條文守則C之規定，本公司已於二零零零年八月十一日成立審計委員會，並制定其職權範圍。審計委員之成員現包括三名獨立非執行董事潘漢彥先生、趙霞霞女士及那昕女士。潘漢彥先生為審計委員會之主席。

審計委員會之主要工作為（其中包括）檢討與監督本集團之財務報告流程、內部監控程序及風險管理系統。

至於暫時未有全面監控的附屬公司，審核委員會已徵詢核數師的意見，並同意他們的觀點，認為採用該等附屬公司的最佳可得未經審核財務報表是可以接受的，亦就中期報告而言無不符合會計準則的問題。

審計委員會已審閱本集團截至二零二四年六月三十日止六個月之未經審核綜合業績，並認為有關報表已遵守適用會計準則，並已作出充分披露。

## 薪酬委員會

薪酬委員會於二零零五年五月十日成立

本公司成立薪酬委員會，並以書面制定其職權範圍，清楚列明其職權及職責。職權範圍遵從GEM上市規則守則條文第B.1.2條之規定。薪酬委員會之成員現包括兩名獨立非執行董事潘漢彥先生和那昕女士及一名執行董事李霞女士。潘漢彥先生為薪酬委員會之主席。

is executive Director. Mr. Poon Hon Yin is the chairman of the remuneration committee.

#### **NOMINATION COMMITTEE**

The nomination committee was established on 21 March 2012. The Company adopts that a nomination committee be established with specific written terms of reference which deal clearly with its authority and duties. The terms of reference will follow the requirement of Code Provisions A.5.2 of the GEM Listing Rules. The nomination committee currently comprises Mr. Poon Hon Yin and Ms. Na Xin, both are independent non-executive Directors, and Ms. Li Xia who is an executive Director. Mr. Poon Hon Yin is the chairman of the nomination committee.

#### **COMPLIANCE OF CODE FOR DIRECTORS' SECURITIES TRANSACTION**

The Company adopts a code of conduct regarding securities transactions by directors on terms from the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiry of all Directors, all Directors confirm that they have complied with the required standard of dealings and the code of conduct regarding securities transactions by directors adopted by the Company throughout the six months ended 30 June 2024.

#### **DIRECTORS' INTERESTS IN COMPETING BUSINESS**

None of the directors, the management shareholders or their respective associates (as defined in the GEM Listing Rules) had an interest in a business which causes or may cause significant competition with the business of the Group.

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

During the six months period under review, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities.

By order of the Board  
Yu Tak International Holdings Limited  
Chong Yu Ping  
Chairman

Hong Kong, 30 August 2024

#### **提名委員會**

提名委員會於二零一二年三月二十一日成立。本公司成立提名委員會，並以書面制定其職權範圍，清楚列明其職權及職責。職權範圍 遵從 GEM 上市規則守則條文第 A.5.2 條之規定。提名委員會之成員現包括兩名獨立非執行董事潘漢彥先生和那昕女士及一名執行董事李霞女士。潘漢彥先生為提名委員會之主席

#### **遵守董事進行證券交易守則**

本公司就董事進行之證券交易採納一項條款源自 GEM 上市規則第 5.48 條至 5.67 條所載交易必守標準之操守守則。經向全體董事作出特定查詢後，全體董事確認彼等於截至二零二四年六月三十日止六個月期間一直遵守交易必守標準，以及由本公司所採納有關董事進行證券交易之操守守則。

#### **董事於競爭性業務之權益**

董事、管理層股東或彼等各自之聯繫人士（定義見 GEM 上市規則）概無於足以或可能與本集團業務構成重大競爭之業務擁有權益。

#### **購買、出售或贖回本公司上市證券**

於六個月之回顧期間，本公司及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  
御德國際控股有限公司  
莊儒平  
主席

香港，二零二四年八月三十日

As at the date of this announcement, the Board comprises:

Mr. CHONG Yu Ping (Executive Director)  
Ms. LI Xia (Executive Director)  
Mr. CHEN Yin (Executive Director)  
Mr. POON Hon Yin (Independent Non-executive Director)  
Ms. ZHAO Xiaxia (Independent Non-executive Director) Ms.  
NA Xin (Independent Non-executive Director)

於本公告日期，董事會成員如下：

莊儒平先生（執行董事）  
李霞女士（執行董事）  
陳寅先生（執行董事）  
潘漢彥先生（獨立非執行董事）  
趙霞霞女士（獨立非執行董事）  
那昕女士（獨立非執行董事）

*This announcement will remain on the GEM website at <http://www.hkgem.com> on the "Latest Listed Company Information" page for at least seven days from the date of its publication and be published and remains on the Company's website at [www. hkjewelry. net](http://www.hkjewelry.net).*

本公告將自登日期起最少一連七日載於GEM 網站 (<http://www.hkgem.com>) 之「最新上市公司公告」網頁及本公司網站 ([www.hkjewelry.com.cn](http://www.hkjewelry.com.cn))