



CONTENTS

目錄

- 2** Corporate Information
公司資料
- 4** Chairman's Statement
主席報告
- 15** Condensed Consolidated Statement of Profit or Loss
簡明綜合損益表
- 16** Condensed Consolidated Statement of Comprehensive Income
簡明綜合全面收益表
- 17** Condensed Consolidated Statement of Financial Position
簡明綜合財務狀況表
- 19** Condensed Consolidated Statement of Changes in Equity
簡明綜合權益變動表
- 21** Condensed Consolidated Statement of Cash Flows
簡明綜合現金流量表
- 24** Notes to Financial Statements
財務報表附註
- 71** Other Information
其他資料



Corporate Information

公司資料

EXECUTIVE DIRECTORS

Ng Cheung Shing (*Chairman*)
Cheung Wai Lam
Leung King San Sunny
Ng Kwok Keung

INDEPENDENT NON-EXECUTIVE DIRECTORS

Chan Yuen Shan Clara
Poon Siu Hoi Casey
Ting Leung Huel Stephen

COMPANY SECRETARY

Ng Kwok Keung

AUDITORS

Ernst & Young
Certified Public Accountants
Registered Public Interest Entity Auditor
27/F, One Taikoo Place
979 King's Road
Quarry Bay
Hong Kong

PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited
1 Queen's Road Central
Central
Hong Kong

REGISTRATION OFFICE

Clarendon House
2 Church Street
Hamilton HM11
Bermuda

執行董事

吳長勝 (*主席*)
張偉霖
梁景新
吳國強

獨立非執行董事

陳婉珊
潘少海
丁良輝

公司秘書

吳國強

核數師

安永會計師事務所
執業會計師
註冊公眾利益實體核數師
香港
鯉魚涌
英皇道979號
太古坊一座27樓

主要往來銀行

香港上海滙豐銀行有限公司
香港
中環
皇后大道中1號

註冊辦事處

Clarendon House
2 Church Street
Hamilton HM11
Bermuda

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

18th Floor, Viva Place
No. 36 Heung Yip Road
Wong Chuk Hang
Hong Kong

總辦事處及主要營業地點

香港
黃竹坑
香葉道36號
偉華匯18樓

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Codan Services Limited
Clarendon House
2 Church Street
Hamilton HM11
Bermuda

主要股份過戶登記處

Codan Services Limited
Clarendon House
2 Church Street
Hamilton HM11
Bermuda

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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

股份過戶登記處香港分處

卓佳登捷時有限公司
香港
夏慤道16號
遠東金融中心17樓

WEBSITE

www.ctil.com

網站

www.ctil.com

Chairman's Statement

主席報告

Dear Shareholders,

OVERVIEW

On behalf of the Board of Directors (the "Board") of Computer And Technologies Holdings Limited (the "Company"), I am pleased to present the unaudited interim results of the Company and its subsidiaries (collectively the "Group") for the six months ended 30 June 2024.

During the reporting period, the Group maintained total revenue of HK\$127.6 million (2023: HK\$128.1 million) while the market sentiment remained subdued. Benefiting from migrating some of the development resources to the Mainland China with a more effective cost structure, gross profit improved by HK\$1.3 million, or 2.0%, to HK\$69.0 million (2023: HK\$67.6 million), and the gross profit margin improved to 54.1% (2023: 52.8%).

On the other hand, the Group's other income and gains decreased by HK\$0.4 million to HK\$7.6 million (2023: HK\$8.1 million), primarily due to a reduction in refunds of value-added tax ("VAT"). Additionally, the Group's investment property and financial assets recorded a valuation loss of HK\$1.2 million, compared with a HK\$0.5 million loss in the same period last year, reflecting the prevailing market conditions.

The Group's consolidated net profit attributable to shareholders was maintained at HK\$18.2 million (2023: HK\$18.2 million). Resulting from shares repurchased over the period, the basic earnings per share increased to 7.46 HK cents (2023: 7.38 HK cents).

Considering the Group's positive cash flows from operations and sustained healthy financial position, the Board has declared an interim dividend of 5.5 HK cents per ordinary share for the six months ended 30 June 2024, same as the 5.5 HK cents paid in the previous period.

各位股東：

回顧

本人謹代表科聯系統集團有限公司（「本公司」）董事會（「董事會」）欣然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中期業績。

於報告期間，雖然市場氣氛持續低迷，本集團的總收入維持在1.276億港元（二零二三年：1.281億港元）。受惠於部分開發資源遷移至中國內地，並採取更有成本效益的結構，毛利增加130萬港元，或2.0%至6,900萬港元（二零二三年：6,760萬港元），毛利率亦改善至54.1%（二零二三年52.8%）。

另一方面，本集團的其他收入及收益減少40萬港元，至760萬港元（二零二三年：810萬港元），主要由於增值稅（「增值稅」）退稅減少所致。此外，由於當前市況，本集團的投資物業及財務資產錄得估值虧損120萬港元，去年同期則錄得虧損50萬港元。

本集團股東應佔綜合純利維持在1,820萬港元（二零二三年：1,820萬港元）。受惠於期內回購股份，每股基本盈利增加至7.46港仙（二零二三年：7.38港仙）。

考慮到本集團經營業務所得正現金流量及持續穩健的財務狀況，董事會就截至二零二四年六月三十日止六個月宣派中期股息每股普通股5.5港仙，相等於上年同期派付的5.5港仙。

BUSINESS REVIEW

Application Software

The unfavourable market condition causing enterprise customers to slowdown hiring or even reduce headcounts during the reporting period. As a result, the Group's Human Resources Management Software's ("HRMS") license income which is based on existing and increasing number of employees' payroll supported by the system was declined. In addition, the market shift from on premises software license to Software as a Service ("SaaS") also created a short term impact on license income. On the other hands, benefiting from the increasing concern on environmental, social, and governance ("ESG") especially in corporate governance, there was increasing demand for the Group's Enterprise Procurement Management Software ("EPMS") delivered in form of SaaS. In addition, the new wave in application of generative Artificial Intelligence ("AI") also created increasing enquiries and opportunities for the Group's related technologies.

The Group has been continuously investing into product research and development to rebuild its software products portfolio with cloud native platform and integration with new AI applications. Pi-HCM, a revolutionary Human Capital Management ("HCM") software based on cloud native platform, was launched earlier this year with strong positive feedback. While the Group's Application Software⁽¹⁾ business maintains a steady stream of recurring revenue from software annuity within its existing customer base, the new product launched will help the Group to capture additional businesses from both existing and new customers in the region.

The Group's HRMS business in Hong Kong Special Administrative Region ("HKSAR") continued to capitalise on persistent demand from existing customers for version upgrades as well as additional software and services. However, the order pipeline from new customers that had carried over from the prior year declined, resulting in lower professional service revenue and an overall decrease in revenue and profit contribution to the Group during the reporting period. The performance of the HRMS business in Mainland China was also affected by the weak market sentiment, resulting in a revenue decline compared to the prior year. Nevertheless, the launch of the new HCM product will stimulate new market demand and version upgrades momentum from existing HRMS customers.

業務回顧

應用軟件

於報告期間，市場環境下行導致企業客戶放緩招聘，甚至縮減人手。因此，本集團的人力資源管理軟件（「人力資源管理軟件」）的特許權收入（以系統所支援現有及不斷增加的僱員薪酬為基礎）有所減少。此外，市場從軟件特許授權轉向軟件即服務（「軟件即服務」）也對特許權收入造成短期影響。另一方面，受惠於各界對環境、社會及管治（「環境、社會及管治」），尤其是企業管治的日益關注，對本集團以軟件即服務形式交付的企業採購管理軟件（「企業採購管理軟件」）的需求越見殷切。此外，新一輪的生成式人工智能（「人工智能」）應用亦為本集團的相關技術帶來更多查詢和機會。

本集團不斷投資於產品研發，以雲端原生平台重建其軟件產品組合，並與新的人工智能應用程式集成。Pi-HCM是基於雲端原生平台的革命性人力資本管理（「人力資本管理」）軟件，於今年年初推出，並獲得強烈的正面反響。本集團的應用軟件⁽¹⁾業務在現有客戶基礎上維持穩定的軟件年度經常性收入，而新推出的產品將有助本集團從區內的現有及新客戶中獲得更多業務。

本集團於香港特別行政區（「香港特區」）的人力資源管理軟件業務繼續吸納現有客戶對版本升級及額外軟件和服務的持續需求。然而，由於來自去年結轉的新客戶訂單有所減少，導致報告期間的專業服務收入下降，令其對本集團的整體收入及溢利貢獻因而有所減少。中國內地的人力資源管理軟件業務表現亦受疲弱的市場氣氛影響，收入較去年下跌。儘管如此，新人力資本管理產品的推出將刺激新的市場需求及對現有人力資源管理軟件客戶對版本升級提供動力。

BUSINESS REVIEW (CONTINUED)

Application Software (continued)

The Group's Enterprise Software ("ES") businesses achieved material profit growth overall. Benefiting from the expedited efforts to improve project delivery effectiveness, the ES businesses continued to enhance performance in the first half of the year. In particular, the EPMS business showed double-digit revenue growth and made substantial profit contributions to the Group. The increasing focus of various enterprises on ESG initiatives has led to higher demand for governance, compliance and automation of procurement processes. During the reporting period, the EPMS business grew its recurring SaaS and maintenance income by more than 29% year-over-year. The business also acquired several material deals, including one of the largest HKSAR government authorities and various new customers in the education and commercial sectors.

The stable recurring maintenance income and continuous demand for digital transformation, secured information repositories, and compliance initiatives enabled the Enterprise Information Management Software ("EIMS") business to enhance its profit contribution to the Group. On the other hand, the Enterprise Retail Management Software ("ERMS") business reported lower revenue compared to the same period last year due to the weak market sentiment in the retail industry. However, through stepped-up management efforts to streamline the operation structure, the ERMS business managed to contribute improved profit to the Group.

As a new technology arm specialising in AI and Natural Language Processing ("NLP"), CISC Limited led the Group to win a significant cyber-monitoring solution project from the public sector during the reporting period. The Group is also actively exploring new application domains for AI and NLP technologies, not limited to the public sector but extending to areas such as procurement, finance, and construction.

業務回顧(續)

應用軟件(續)

本集團的企業軟件(「企業軟件」)業務整體取得重大溢利增長。受惠於項目交付效率有所提高，企業軟件業務於上半年的表現繼續提升。其中，企業採購管理軟件業務錄得雙位數收入增長，為本集團帶來可觀的溢利貢獻。各企業日益重視環境、社會及管治倡議，對採購流程的管治、合規及自動化需求有所增加。於報告期間，企業採購管理軟件業務的經常性軟件即服務及維護收入同比增長超過29%。該業務亦取得多項重大交易，包括香港特區其中一個最大的政府機關，以及教育和商業界別的多個新客戶。

穩定的經常性維護收入，以及對數碼轉型、安全資訊儲存及合規措施的需求持續，令企業信息管理軟件(「企業信息管理軟件」)業務對本集團的溢利貢獻有所提升。另一方面，由於零售業市況疲弱，企業零售管理軟件(「企業零售管理軟件」)業務的收入較去年同期有所減少。然而，透過加強管理以及精簡營運架構，企業零售管理軟件業務成功為本集團貢獻更多溢利。

作為專門從事人工智能及自然語言處理(「自然語言處理」)的新技術部門，CISC Limited 帶領本集團於報告期間贏得公營界別一個重大網絡監控解決方案項目。本集團亦正積極探索人工智能及自然語言處理技術的新應用領域，不僅限於公營界別，亦會擴展至採購、金融及建築等領域。

BUSINESS REVIEW (CONTINUED)

Solutions and Integration Services

The Group's Solutions and Integration Services^[2] business delivered revenue growth during the reporting period, with total revenue reaching HK\$56.5 million (2023: HK\$51.6 million). This business has maintained stable recurring revenue and profit contributions to the Group. Moreover, it has demonstrated strong resilience to market conditions and achieved enhanced operational performance, as evidenced by the achievement of better results compared to the previous period.

The Customer Care and Billing System ("CCBS") project of the Managed Services^[2] business continued to contribute good recurring revenue during the reporting period. Several new enhancement projects were signed with the CCBS during the first half of the year, which contributed additional revenue source to the business. Sustainable professional services and maintenance income continued to be generated from the Group's key enterprise customers, including several enterprise customers in the finance, property management, transport and utility industries as well as various government departments of the HKSAR.

During the reporting period, the Group's Solutions business successfully secured several material new projects from various HKSAR government departments. The business team has also established a good foundation and technical expertise in the security risk and privacy impact review and assessment domains, through increasing participation in related projects in both the public and private sectors. The management expects this business opportunity to grow significantly, given the increasing concerns of various organisations around cybersecurity and data privacy protection issues.

The performance of the Integration Services^[2] business in Mainland China was also improved compared to the same period last year.

e-Service and related business

The GETS^[1] business of the Group experienced a single digit growth in revenue, with improved profit contribution to the Group's overall performance. The business effectively navigated the challenges presented by the market conditions and was able to increase its market share during the reporting period.

業務回顧(續)

解決方案及集成服務

本集團的解決方案及集成服務^[2]業務於報告期間錄得收入增長，總收入達5,650萬港元(二零二三年：5,160萬港元)。該業務持續為本集團帶來穩定的經常性收入及溢利貢獻。此外，該業務已展現出在市場不境下的強大韌性，並取得更佳的經營表現，從其取得較去年同期為佳的業績中可見一斑。

於報告期間，客戶服務及收費系統(「客戶服務及收費系統」)項目持續為管理服務^[2]業務帶來良好的經常性收入。上半年新簽訂的多個涉及客戶服務及收費系統的提升項目，為業務貢獻額外收入來源。可持續的專業服務及維護收入繼續來自本集團的主要企業客戶，包括金融、物業管理、運輸及公用事業行業的多名企業客戶，以及香港特區多個政府部門。

於報告期間，本集團的解決方案業務成功從香港特區各政府部門取得數個重大新項目。透過參與更多公營及私營界別的相關項目，該業務團隊亦在安全風險及私隱影響評估及審查領域建立良好的基礎及技術專長。鑑於各機構對網絡安全及數據私隱保護問題日益關注，管理層預期此業務機會將大幅增長。

集成服務^[2]業務在中國內地的表現亦較去年同期有所改善。

電子服務及相關業務

本集團的GETS^[1]業務錄得單位數收入增長，對本集團整體表現的溢利貢獻有所改善。該業務有效地應對了市場環境所帶來的挑戰，並得以在報告期間增加其市場份額。

BUSINESS REVIEW (CONTINUED)

Investments

As for the Investments segment, its asset position decreased. This was because the Group had disposed of office premises in the PRC to an independent third party for a consideration of RMB2.6 million (equivalent to approximately HK\$2.8 million) in early 2024. Moreover, the unfavourable market conditions and high interest rate environment had a negative impact on the valuations of the Group's remaining investment property and financial assets, leading to downward adjustments of HK\$1.2 million (2023: HK\$0.5 million). As a result, the Investments segment recorded a loss of HK\$0.4 million for the reporting period, compared to a profit of HK\$0.5 million in the prior period.

PROSPECT

The economies of the HKSAR and Mainland China are anticipated to continue on a slow path of post-pandemic recovery in the second half of 2024, but the prospects remain highly uncertain due to the adverse impact of a prolonged high interest rate environment on business activities, as well as developments in the geopolitical situation.

Amidst this challenging operating environment, the management believes the business momentum will gradually accelerate with its strengthened go-to-market initiatives. Furthermore, with an enhanced software product portfolio featuring a cloud-native architecture, the Group is confident in bolstering its SaaS offerings and driving growth in recurring revenue.

The Group's Solutions business aims to increase its participation in innovation, technology development, and smart city initiatives of the HKSAR government, leveraging its technical expertise, project experience, and the flexible scaling of resources enabled by the Group's technical resource center in the Greater Bay Area. Additionally, by strengthening its business development and consolidating resources in managed infrastructure, cloud, and security services, the business also aims to penetrate more key enterprises, positioning itself as a trusted information technology partner in domains such as digital transformation, automation, cybersecurity, cyber-monitoring, and artificial intelligence.

業務回顧(續)

投資

投資分部資產有所減少，乃由於本集團已於二零二四年年初以代價人民幣260萬元(相當於約280萬港元)向獨立第三方出售位於中國的辦公室物業。此外，不利的市況及高利率環境對本集團餘下投資物業及財務資產的估值造成負面影響，導致估值下調120萬港元(二零二三年：50萬港元)。因此，投資分部於報告期間錄得虧損40萬港元，而去年同期則錄得溢利50萬港元。

前景

香港特區及中國內地的經濟預期將於二零二四年下半年延續疫情後的緩慢復甦趨勢，但由於長期高利率環境對商業活動的不利影響，以及地緣政治局勢的發展，前景仍極不明朗。

儘管經營環境充滿挑戰，管理層相信透過加強市場推廣計劃，業務發展勢頭將逐步加快。此外，憑藉以雲端原生架構為特色的優化軟件產品組合，本集團有信心加強其軟件即服務產品，並推動經常性收入的增長。

本集團的解決方案業務旨在利用其技術專長、項目經驗及本集團位於大灣區的技術資源中心所提供的靈活資源擴充能力，加強參與香港特區政府的創新、科技發展及智慧城市計劃。此外，該業務透過加強業務發展及整合托管基礎設施、雲端及安全服務的資源，以致力滲透更多主要企業，在數碼轉型、自動化、網絡安全、網絡監控及人工智能等領域成為可信賴的資訊科技合作夥伴。

PROSPECT (CONTINUED)

The Group would also dedicate additional management attention to look into mergers and acquisitions opportunities that can complement or expand our existing operations, as well as further our market expansion beyond HKSAR and Mainland China (such as in ASEAN countries).

Footnotes:

- ^[1] The Group's Application Services business engages in the provision of application software and e-business services for enterprises including (i) the provision of enterprise application software (including SaaS product offering) with implementation and ongoing support services for Human Resource Management, Enterprise Procurement Management, Enterprise Information Management and Enterprise Retail Management (collectively the "Application Software"); and (ii) the Government Electronic Trading Services ("GETS"), cloud services and other related value-added services (collectively the "e-Service and related business").
- ^[2] The Group's Solutions and Integration Services business includes (i) Development Services for the provision of IT solutions implementation and application software development (including SaaS product offering); (ii) Managed Services for the provision of IT and related operation/infrastructure outsourcing services; and (iii) Integration Services for the provision of IT systems and network infrastructure with related design, implementation and ongoing support services.

FINANCIAL REVIEW

Revenue and gross profit

The Group's total revenue was slightly reduced by HK\$0.5 million, or 0.4%, to HK\$127.6 million (2023: HK\$128.1 million) during the reporting period. This minor decrease was primarily caused by a reduction in the Application Services business, however the fall was partially recovered by a growth in the Solutions Services business.

The cost of sales and services decreased by HK\$1.9 million, or 3.1%, to HK\$58.6 million (2023: HK\$60.5 million). This reduction was mainly due to the saving in staff costs.

As a result of the lower operating costs, the overall gross profit improved by HK\$1.3 million, or 2.0%, to HK\$69.0 million (2023: HK\$67.6 million). The gross profit margin also improved from 52.8% in the prior period to 54.1% in the current reporting period.

前景(續)

本集團管理層亦會投入額外資源，尋找可補充或擴展現有業務的併購機會，以及進一步拓展香港特區及中國內地以外的市場(例如東盟國家)。

註解：

- ^[1] 本集團之應用服務業務乃為企業提供應用軟件及電子商務服務，包括(i)提供有關人力資源管理、企業採購管理、企業信息管理及企業零售管理(統稱「應用軟件」)之企業應用軟件(其中包括軟件即服務產品供應)之實施及持續支援服務；及(ii)政府電子貿易服務(「GETS」)、雲端服務及其他相關增值服務(統稱「電子服務及相關業務」)。
- ^[2] 本集團之解決方案及集成服務業務包括(i)提供資訊科技解決方案實施及應用軟件開發(其中包括軟件即服務產品供應)之開發服務；(ii)提供資訊科技及相關營運／基礎設施外判服務之管理服務；及(iii)提供資訊科技系統與網絡基礎設施，輔以相關設計、實施及持續支援服務之集成服務。

財務回顧

收入及毛利

於報告期間，本集團的總收入輕微減少50萬港元，或0.4%至1.276億港元(二零二三年：1.281億港元)。該輕微減少主要是由於應用服務業務減少所致，惟被解決方案服務業務的增加部分抵銷。

銷售及服務成本減少190萬港元，或3.1%至5,860萬港元(二零二三年：6,050萬港元)。其減少主要由於員工成本減少所致。

由於營運成本下降，整體毛利增加130萬港元，或2.0%至6,900萬港元(二零二三年：6,760萬港元)。毛利率亦由上期的52.8%改善至本報告期間的54.1%。

FINANCIAL REVIEW (CONTINUED)

Non-operating incomes and gains, net (included other income and gains, net, foreign exchange differences, net and fair value losses, net)

The other income and gains, net dropped by HK\$0.4 million, or 5.2%, to HK\$7.6 million (2023: HK\$8.1 million). This decrease was mainly due to a reduction in the VAT refund during the reporting period.

The prolonged high interest rate environment and unfavourable market sentiments in the real estate and financial markets had turned the valuation of the Group's investment property and financial assets in a sinking condition. Consequently, a downward fair value adjustment of HK\$1.2 million (2023: HK\$0.5 million) was recorded during the reporting period.

Operation expenses (including selling and distribution expenses, general and administrative expenses, net, finance cost and other expenses)

The strengthening of the sales and marketing team and the increasing investment in the marketing activities led to a HK\$1.3 million, or 8.2%, increase in selling and distribution expenses to HK\$17.6 million (2023: HK\$16.2 million).

Relatively, the general and administrative expenses (including finance cost) were streamlined, resulting in saving of HK\$1.6 million, or 4.9%, to HK\$30.8 million (2023: HK\$32.4 million).

As the local assessable profits increased, the income tax expense also rose compared to the same period last year.

Net profit

The profit attributable to the Company's shareholders remained stable at HK\$18.2 million, consistent with the prior period's figure. Additionally, the net profit margin, calculated as the profit for the period attributable to shareholders divided by total revenue, was also maintained at 14.2%, unchanged from the previous period.

Non-current assets

The non-current assets rose modestly by HK\$3.0 million, or 1.2%, reaching HK\$249.6 million (31 December 2023: HK\$246.6 million). This uptick was primarily attributable to the net effect of a few key factors. First, there was ongoing amortisation of the Group's other intangible assets. Second, some investment properties were disposed of and the valuation of on-hand properties were adjusted downward. Lastly, the Group entered into several new rental agreements, leading to a rise in right-of-use assets and deposits.

財務回顧(續)

非營運收入及收益淨額(包括其他收入及收益淨額、匯兌差額淨額及公平值虧損淨額)

其他收入及收益淨額減少40萬港元，或5.2%至760萬港元(二零二三年：810萬港元)。減少主要由於報告期間增值稅退稅減少所致。

本集團受到長期高利率環境及疲弱市場氣氛的不利影響，對其投資物業及財務資產的估值造成負面影響。因此，於報告期間錄得公平值下調120萬港元(二零二三年：50萬港元)。

營運開支(包括銷售及分銷開支、一般及行政開支淨額、財務費用及其他開支)

銷售及市場推廣團隊的加強以及市場推廣活動的增加，令銷售及分銷開支增加130萬港元，或8.2%至1,760萬港元(二零二三年：1,620萬港元)。

相反，一般及行政開支(包括財務費用)則有所精簡，減少160萬港元，或4.9%至3,080萬港元(二零二三年：3,240萬港元)。

由於本地應課稅溢利增加，所得稅開支亦較去年同期有所上升。

純利

本公司股東應佔溢利穩定維持在1,820萬港元，與上期數字一致。此外，純利率(以股東應佔期內溢利除以總收入計算)亦維持在14.2%，與上期持平。

非流動資產

非流動資產溫和增加300萬港元，或1.2%，達2.496億港元(二零二三年十二月三十一日：2.466億港元)。非流動資產增加主要由於數個主要因素的淨效應。首先，本集團其他無形資產持續攤銷。其次，出售若干投資物業，並下調餘下物業的估值。最後，本集團訂立若干新租賃協議，導致使用權資產以及按金增加。

FINANCIAL REVIEW (CONTINUED)

Current assets

The current assets slightly grew by HK\$8.7 million, or 2.1%, to HK\$416.6 million (31 December 2023: HK\$407.9 million). This change was the result of an increase in trade receivables, contract assets and deposits paid, offset by a decrease in cash and cash equivalents following the distribution of the 2023 final dividend in June.

Current liabilities and non-current liabilities

The Group's current and non-current liabilities climbed by HK\$12.2 million, or 8.2%, to HK\$160.7 million (31 December 2023: HK\$148.5 million). This change was largely attributable to the growth in lease liabilities arising from the Group's newly signed rental agreements and the tax payable resulting from the profits tax charged.

Segment assets and liabilities

The segment assets of the Applications Services business decreased. This was due to amortisation of other intangible assets as well as drops in trade receivables and contract assets. Correspondingly, the segment liabilities of Applications Services also declined, in line with the decrease in lease liabilities.

In contrast, the segment assets of the Solutions and Integration Services business increased, driven by growth in both trade receivables and contract assets. The segment liabilities for this business rose as well, primarily due to an increase in trade and other payables.

Regarding the Investments segment, its asset position dropped as some properties were disposed of and the deflated valuation of the on-hand property and financial assets further reduced the value.

Equity attributable to owners of the parent

The Group's total equity attributable to owners of the parent remained relatively stable, maintaining a balance of HK\$504.3 million (31 December 2023: HK\$504.7 million) without any material change.

財務回顧(續)

流動資產

流動資產輕微增加870萬港元，或2.1%至4.166億港元(二零二三年十二月三十一日：4.079億港元)。有關變動乃由於應收貿易賬款、合約資產及已付按金增加所致，惟被六月派發二零二三年末期股息後現金及等同現金資產減少所抵銷。

流動負債及非流動負債

本集團的流動及非流動負債攀升1,220萬港元，或8.2%至1.607億港元(二零二三年十二月三十一日：1.485億港元)。有關變動主要由於本集團新租賃協議所產生的租賃負債及因利得稅而產生的應繳稅項所致。

分部資產及負債

應用服務業務的分部資產減少，乃由於其他無形資產的攤銷以及應收貿易賬款及合約資產減少所致。相應地，應用服務的分部負債亦有所減少，與租賃負債的下降一致。

相反，解決方案及集成服務業務的分部資產則因應收貿易賬款及合約資產的增加而有所增長。該業務的分部負債亦有所上升，主要是由於應付貿易賬款及其他應付款項增加所致。

就投資分部而言，由於部分物業已剝離出售，而餘下物業及財物資產的估值亦已調低，因此其資產狀況有所下降。

母公司擁有人應佔權益

母公司擁有人應佔本集團權益總額相對穩定，維持在5.043億港元(二零二三年十二月三十一日：5.047億港元)，期間並無重大變動。

TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the period under review. The Group strives to reduce exposure to credit risk by performing ongoing credit assessments and evaluations of the financial status of its customers. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

PLEDGE OF ASSETS

As at 30 June 2024, the Group had pledged an investment property with a fair value of HK\$61.0 million (31 December 2023: HK\$62.0 million), listed equity securities of HK\$2.0 million (31 December 2023: HK\$2.2 million) and bank balances of HK\$0.6 million (31 December 2023: HK\$0.5 million) to secure certain general bank facilities including guarantee/performance bonds facilities granted to the Group/subsidiaries of the Company in aggregate of HK\$111.8 million (31 December 2023: HK\$111.9 million) of which HK\$21.5 million (31 December 2023: HK\$21.1 million) were utilised as at 30 June 2024.

FINANCIAL RESOURCES AND LIQUIDITY

As at 30 June 2024, the Group's cash and cash equivalents were HK\$305.6 million (31 December 2023: HK\$316.1 million).

All of the Group's on hand fundings are in Hong Kong dollars, Renminbi and US dollars. The Group has not adopted any hedging policies, as these currencies carry relatively low exchange fluctuation risks. Nevertheless, the Group had been monitoring the foreign exchange exposures closely and hedging any significant foreign currency exposure in order to minimise the exchange risk should the needs arose.

As at 30 June 2024, the Group had no bank borrowings (31 December 2023: Nil). The Group's current ratio representing current assets divided by current liabilities was 3.0 (31 December 2023: 3.0) and the gearing ratio, representing total liabilities divided by total assets, was 24.1% (31 December 2023: 22.7%).

庫務政策

本集團已對其庫務政策採取審慎的財務管理方針，故在整個回顧期內維持健康的流動資金狀況。本集團致力透過進行持續的信貸評估及評估其客戶的財務狀況以降低信貸風險。為管理流動資金風險，董事會緊密監察本集團的流動資金狀況，以確保本集團的資產、負債及其他承擔的流動資金結構可應付其不時的資金需求。

資產抵押

於二零二四年六月三十日，本集團已抵押公平值為6,100萬港元(二零二三年十二月三十一日：6,200萬港元)之一項投資物業、為數200萬港元(二零二三年十二月三十一日：220萬港元)之上市股本證券及為數60萬港元(二零二三年十二月三十一日：50萬港元)之銀行結餘，作為本集團／本公司附屬公司獲授若干一般銀行融資，包括擔保／履約保證融資合共1.118億港元(二零二三年十二月三十一日：1.119億港元)之擔保，其中2,150萬港元(二零二三年十二月三十一日：2,110萬港元)已於二零二四年六月三十日動用。

財政資源及流動資金

於二零二四年六月三十日，本集團現金及等同現金資產為3.056億港元(二零二三年十二月三十一日：3.161億港元)。

本集團全部手頭資金以港元、人民幣及美元為單位。由於此等貨幣之匯率波動風險相對甚低，故本集團並無採納任何對沖政策。然而，本集團一向密切監察外匯風險，並在需要時對沖任何重大外幣風險以盡量減低匯兌損失。

於二零二四年六月三十日，本集團並無銀行借貸(二零二三年十二月三十一日：無)。本集團之流動比率(即流動資產除以流動負債)為3.0(二零二三年十二月三十一日：3.0)，以及資產負債比率(即負債總值除以資產總值)則為24.1%(二零二三年十二月三十一日：22.7%)。

REMUNERATION POLICY AND NUMBER OF EMPLOYEES

The Group remunerates its employees based on their performance, working experience and prevailing market conditions. Apart from basic salary, discretionary bonus and other incentives are offered to employees of the Group to reward their performance and contributions.

The remuneration policies adopted for the six months ended 30 June 2024 are consistent with those disclosed in the Group's 2023 Annual Report. As at 30 June 2024, the Group employed 341 full time employees and 11 part time employees (31 December 2023: 343 full time employees and 12 part time employees).

As at 30 June 2024, the Company operates a share award scheme for the purpose of providing incentives and rewards to the employees who contribute to the success of the Group's operations as well as to retain them for the continual development of the Group.

SIGNIFICANT INVESTMENTS

Save as disclosed in the report, the Group had no significant investments held as at 30 June 2024.

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES

Saved as disclosed in the report, the Group did not have any material acquisition or disposal of subsidiaries during the period and up to the date of this report.

FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

There was no specific plan for material investments or capital assets as at 30 June 2024.

CONTINGENT LIABILITIES

Save as disclosed in the report, the Group has no material contingent liabilities as at 30 June 2024.

薪酬政策及僱員數目

本集團按僱員表現、工作經驗及現行市況向彼等支付薪酬。除基本薪金外，本集團可酌情向僱員提供花紅及其他獎勵，以獎賞彼等之表現及貢獻。

就截至二零二四年六月三十日止六個月採納之薪酬政策與本集團二零二三年年報所披露者一致。於二零二四年六月三十日，本集團僱用341名全職僱員及11名兼職僱員(二零二三年十二月三十一日：343名全職僱員及12名兼職僱員)。

於二零二四年六月三十日，本公司已設立股份獎勵計劃，藉此激勵及獎賞為本集團業務成功作出貢獻之僱員以及為本集團之持續發展挽留有關僱員。

重大投資

除本報告所披露者外，截至二零二四年六月三十日，本集團並無持有任何重大投資。

涉及收購及出售附屬公司之重大交易

除本報告所披露者外，本集團於期內及直至本報告日期並無進行任何涉及收購或出售附屬公司之重大交易。

重大投資或資本資產之未來計劃

截至二零二四年六月三十日，本集團概無就重大投資或資本資產制定任何特定計劃。

或然負債

除本報告所披露者外，截至二零二四年六月三十日，本集團並無重大或然負債。

Chairman's Statement (continued) 主席報告(續)

INTERIM DIVIDEND

The Board declared the payment of an interim dividend of HK\$0.055 (2023: an interim dividend of HK\$0.055) per ordinary share for the six months ended 30 June 2024.

CLOSURE OF THE REGISTER OF MEMBERS

The Register of Members of the Company will be closed from Wednesday, 4 September 2024 to Thursday, 5 September 2024, both days inclusive, during which period no transfer of shares will be registered. In order to qualify for the interim dividend, all transfers of shares accompanied by the relevant share certificates and transfer forms must be lodged with the Company's branch share registrar in Hong Kong, Tricor Tengis Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong, for registration no later than 4:30 p.m. on Tuesday, 3 September 2024. The dividend will be distributed on or about Thursday, 19 September 2024 to shareholders whose names appear on the Register of Members of the Company on Thursday, 5 September 2024.

APPRECIATIONS

On behalf of the Board and the management, I would like to express our sincere thanks to all employees, shareholders, customers and business partners for their supports to the Group during the reporting period.

By order of the Board
Computer And Technologies Holdings Limited
Ng Cheung Shing
Chairman

Hong Kong, 20 August 2024

中期股息

董事會宣佈就截至二零二四年六月三十日止六個月期間派付每股普通股中期股息0.055港元(二零二三年：中期股息0.055港元)。

暫停辦理股份過戶登記手續

本公司將由二零二四年九月四日(星期三)至二零二四年九月五日(星期四)(首尾兩天包括在內)期間暫停辦理股份過戶登記手續。為合符資格獲取中期股息，所有股份過戶文件連同有關股票證書及過戶表格，必須於二零二四年九月三日(星期二)下午四時三十分前送達本公司之香港股份過戶登記分處卓佳登捷時有限公司辦理過戶登記手續，地址為香港夏慤道16號遠東金融中心17樓。股息將於二零二四年九月十九日(星期四)或前後向於二零二四年九月五日(星期四)名列本公司股東名冊之股東派付。

鳴謝

本人謹代表董事會及管理層，對全體員工、股東、客戶及業務夥伴於本報告期間對本集團之支持致以衷心感謝。

承董事會命
科聯系統集團有限公司
主席
吳長勝

香港，二零二四年八月二十日

Condensed Consolidated Statement of Profit or Loss

簡明綜合損益表

The Board of Directors (the "Board") of Computer And Technologies Holdings Limited (the "Company") herein presents the unaudited interim condensed consolidated results of the Company and its subsidiaries (collectively, the "Group") for the six months ended 30 June 2024, together with the comparative figures. These unaudited interim condensed consolidated results have been reviewed by the Company's audit committee.

科聯系統集團有限公司(「本公司」)董事會(「董事會」)謹此呈列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簡明綜合中期業績連同比較數字。此等未經審核簡明綜合中期業績已經由本公司審核委員會審閱。

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

		For the 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	
		(Unaudited)	(Unaudited)	
		(未經審核)	(未經審核)	
		HK\$'000	HK\$'000	
		千港元	千港元	
	Notes			
	附註			
REVENUE	收入	5	127,567	128,102
Cost of sales and services	銷售及服務成本		(58,616)	(60,473)
Gross profit	毛利		68,951	67,629
Other income and gains, net	其他收入及收益淨額	5	7,644	8,066
Foreign exchange differences, net	匯兌差額淨額		403	(26)
Fair value losses, net:	公平值虧損淨額：			
Financial assets at fair value through profit or loss	按公平值經損益入賬之財務資產		(243)	(501)
Investment property	投資物業		(1,000)	-
Selling and distribution expenses	銷售及分銷開支		(17,555)	(16,232)
General and administrative expenses, net	一般及行政開支淨額		(30,325)	(32,160)
Finance cost	財務費用	7	(438)	(191)
Other expenses	其他開支		(6,673)	(6,726)
PROFIT BEFORE TAX	除稅前溢利	6	20,764	19,859
Income tax expense	所得稅開支	8	(2,721)	(1,853)
PROFIT FOR THE PERIOD	本期間溢利		18,043	18,006
ATTRIBUTABLE TO:	以下人士應佔：			
Owners of the parent	母公司擁有人		18,166	18,237
Non-controlling interests	非控制性權益		(123)	(231)
			18,043	18,006
EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT	母公司普通股股東應佔每股盈利	10	HK cents	HK cents
			港仙	港仙
Basic	基本		7.46	7.38
Diluted	攤薄		7.42	7.35

Condensed Consolidated Statement of Comprehensive Income

簡明綜合全面收益表

		For the six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
PROFIT FOR THE PERIOD	本期間溢利	18,043	18,006
OTHER COMPREHENSIVE INCOME/(LOSS)	其他全面收入／(虧損)		
Other comprehensive income/(loss) that may be reclassified to profit or loss in subsequent periods:	於往後期間，其他全面收入／(虧損)可能重新分類至損益表：		
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兌差額	(1,081)	134
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	本期間全面收入總額	16,962	18,140
ATTRIBUTABLE TO:	以下人士應佔：		
Owners of the parent	母公司擁有人	17,085	18,371
Non-controlling interests	非控制性權益	(123)	(231)
		16,962	18,140

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核)	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核)
		HK\$'000 千港元	HK\$'000 千港元
		Notes 附註	
NON-CURRENT ASSETS	非流動資產		
Property, plant and equipment	物業、廠房及設備	11	1,031
Investment properties	投資物業	12	64,838
Right-of-use assets	使用權資產	13(a)	7,986
Goodwill	商譽	14	135,001
Other intangible assets	其他無形資產	15	32,292
Financial assets at fair value through profit or loss – debt investment	按公平值經損益入賬之財務資產—債務投資	18	2,100
Deposits	按金		657
Deferred tax assets	遞延稅項資產	21	2,715
Total non-current assets	非流動資產總值		249,626
CURRENT ASSETS	流動資產		
Inventories	存貨		14
Trade receivables	應收貿易賬款	16	36,705
Contract assets	合約資產	17	29,338
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		14,929
Tax recoverable	可返還稅項		8,085
Financial assets at fair value through profit or loss – listed equity investments	按公平值經損益入賬之財務資產—上市股本投資	18	2,206
Pledged bank deposits	已抵押銀行存款		466
Cash and cash equivalents	現金及等同現金資產		316,145
Total current assets	流動資產總值		416,582
CURRENT LIABILITIES	流動負債		
Trade payables, other payables and accruals	應付貿易賬款、其他應付款項及應計款項	19	68,657
Contract liabilities	合約負債	20	52,143
Lease liabilities	租賃負債	13(b)	6,267
Tax payable	應繳稅項		9,468
Total current liabilities	流動負債總值		136,847
NET CURRENT ASSETS	流動資產淨值		279,735
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		529,361

Condensed Consolidated Statement of Financial Position (continued)
簡明綜合財務狀況表(續)

			30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
		<i>Notes</i> 附註		
NON-CURRENT LIABILITIES	非流動負債			
Contract liabilities	合約負債	20	863	1,397
Lease liabilities	租賃負債	13(b)	17,045	2,889
Deferred tax liabilities	遞延稅項負債	21	5,968	7,688
			<hr/>	<hr/>
Total non-current liabilities	非流動負債總值		23,876	11,974
			<hr/>	<hr/>
Net assets	資產淨值		505,485	505,999
			<hr/>	<hr/>
EQUITY	權益			
Equity attributable to owners of the parent	母公司擁有人應佔權益			
Issued capital	已發行股本		24,495	24,702
Share premium account	股份溢價賬		42,602	47,147
Shares held under the restricted share award scheme	根據有限制股份獎勵計劃持有之股份		(4,311)	(5,454)
Other reserves	其他儲備		441,487	424,776
Proposed final dividend	擬派末期股息		-	13,493
			<hr/>	<hr/>
			504,273	504,664
Non-controlling interests	非控制性權益		1,212	1,335
			<hr/>	<hr/>
Total equity	總權益		505,485	505,999
			<hr/>	<hr/>

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

		Attributable to owners of the parent 母公司擁有人應佔											
		Other reserves 其他儲備											
		Issued capital	Share premium account	Shares held under the restricted share award scheme 根據有限制股份獎勵計劃持有之股份	Share-based payment reserve	Goodwill reserve	Reserve funds	Exchange fluctuation reserve	Retained profits	Proposed final and special dividends	Total	Non-controlling interests	Total equity
		已發行股本	股份溢價賬	計劃持有之股份	股份付款儲備	商譽儲備	儲備基金	匯兌波動儲備	保留溢利	擬派末期及特別股息	總額	非控制性權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2023 (audited)	於二零二三年一月一日(經審核)	24,949	53,104	(6,204)	5,455	(7,227)	746	(3,189)	423,133	30,882	521,649	1,442	523,091
Profit for the period	本期間溢利	-	-	-	-	-	-	-	18,237	-	18,237	(231)	18,006
Other comprehensive income for the period:	本期間其他全面收入：												
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兌差額	-	-	-	-	-	-	134	-	-	134	-	134
Total comprehensive income for the period	本期間全面收入總額	-	-	-	-	-	-	134	18,237	-	18,371	(231)	18,140
Purchase of shares held under the restricted share award scheme	購買有限制股份獎勵計劃項下股份	-	-	(400)	-	-	-	-	-	-	(400)	-	(400)
Vesting of shares held under the restricted share award scheme	有限制股份獎勵計劃項下股份歸屬	-	-	1,880	(1,880)	-	-	-	-	-	-	-	-
Share award arrangements	股份獎勵安排	-	-	-	677	-	-	-	-	-	677	-	677
Final and special 2022 dividends declared	宣派二零二二年末期及特別股息	-	-	-	-	-	-	-	(27)	(30,882)	(30,909)	-	(30,909)
At 30 June 2023 (unaudited)	於二零二三年六月三十日(未經審核)	24,949	53,104	(4,724)	4,252	(7,227)	746	(3,055)	441,343	-	509,388	1,211	510,599

Condensed Consolidated Statement of Changes in Equity (continued) 簡明綜合權益變動表(續)

		Attributable to owners of the parent 母公司擁有人應佔											
		Other reserves 其他儲備										Non- controlling interests	Total equity
		Issued capital	Share premium account	Shares held under the restricted share award scheme 根據 有限制 股份獎勵 計劃持有 之股份	Share- based payment reserve	Goodwill reserve	Reserve funds	Exchange fluctuation reserve	Retained profits	Proposed final dividend	Total		
		已發行 股本 HK\$'000 千港元	股份 溢價賬 HK\$'000 千港元	計劃持有 之股份 HK\$'000 千港元	股份付款 儲備 HK\$'000 千港元	商譽 儲備 HK\$'000 千港元	儲備 基金 HK\$'000 千港元	匯兌波動 儲備 HK\$'000 千港元	保留 溢利 HK\$'000 千港元	擬派末期 股息 HK\$'000 千港元	總額 HK\$'000 千港元	非控制性 權益 HK\$'000 千港元	權益 總額 HK\$'000 千港元
At 1 January 2024 (audited)	於二零二四年一月一日 (經審核)	24,702	47,147	(5,454)	5,063	(7,227)	746	(3,162)	429,356	13,493	504,664	1,335	505,999
Profit for the period	本期間溢利	-	-	-	-	-	-	-	18,166	-	18,166	(123)	18,043
Other comprehensive income for the period:	本期間其他全面收入：												
Exchange differences on translation of foreign operations	換算海外業務時產生之 匯兌差額	-	-	-	-	-	-	(1,081)	-	-	(1,081)	-	(1,081)
Total comprehensive income for the period	本期間全面收入總額	-	-	-	-	-	-	(1,081)	18,166	-	17,085	(123)	16,962
Vesting of shares held under the restricted share award scheme	有限制股份獎勵計劃項下 股份歸屬	-	-	1,143	(1,143)	-	-	-	-	-	-	-	-
Share award arrangements	股份獎勵安排	-	-	-	642	-	-	-	-	-	642	-	642
Final 2023 dividend declared	宣派二零二三年末期股息	-	-	-	-	-	-	-	127	(13,493)	(13,366)	-	(13,366)
Shares repurchased	購回股份	(207)	(4,545)	-	-	-	-	-	-	-	(4,752)	-	(4,752)
At 30 June 2024 (unaudited)	於二零二四年六月三十日 (未經審核)	24,495	42,602	(4,311)	4,562	(7,227)	746	(4,243)	447,649	-	504,273	1,212	505,485

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 30 June
截至六月三十日止六個月

			2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營活動所得之現金流量			
Profit before tax	除稅前溢利		20,764	19,859
Adjustments for:	經調整：			
Finance cost	財務費用	7	438	191
Bank interest income	銀行利息收入	5	(7,236)	(6,892)
Dividend income from listed investments at fair value through profit or loss	按公平值經損益入賬之上市 投資股息收入	5	(98)	(142)
Gain on disposal of items of property, plant and equipment, net	出售物業、廠房及設備項目 之收益淨額	6	-	(6)
Fair value losses, net:	公平值虧損淨額：			
Financial assets at fair value through profit or loss	按公平值經損益入賬之財 務資產		243	501
Investment property	投資物業		1,000	-
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	6	313	348
Depreciation of right-of-use assets	使用權資產之折舊	6	4,045	3,958
Impairment of trade receivables, net	應收貿易賬款減值淨額	6	394	902
Amortisation of other intangible assets	其他無形資產攤銷	6	6,673	6,726
Equity-settled share-based payment expense	股權結算以股份支付開支		642	677
Gain on lease modifications	租賃修訂之收益	6	(57)	-
			27,121	26,122
Decrease in inventories	存貨減少		2	-
Decrease/(increase) in trade receivables	應收貿易賬款減少／(增加)		(2,182)	19,121
Increase in prepayments, deposits and other receivables	預付款項、按金及其他應收款 項增加		(4,786)	(418)
Increase in contract assets	合約資產增加		(13,121)	(15,714)
Decrease in trade payables, other payables and accruals	應付貿易賬款、其他應付款項 及應計款項減少		(1,538)	(10,721)
Decrease in contract liabilities	合約負債減少		(981)	(263)
Cash generated from operations	經營業務所得現金		4,515	18,127
Hong Kong profits tax paid, net	已繳香港利得稅淨額		(906)	(805)
Overseas taxes refunded	退回海外稅項		16	107
Net cash flows from operating activities	經營活動所得之現金流量淨額		3,625	17,429

Condensed Consolidated Statement of Cash Flows (continued)
簡明綜合現金流量表(續)

		For the six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
Net cash flows from operating activities	經營活動所得之現金流量淨額	3,625	17,429
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動所得之現金流量		
Bank interest received	已收銀行利息	7,236	6,892
Dividends received from listed investments at fair value through profit or loss	按公平值經損益入賬之上市投資股息收入	98	142
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	(555)	(273)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備項目所得款項	-	6
Proceeds from disposal of an investment property	出售一項投資物業所得款項	2,838	-
Decrease/(increase) in pledged bank deposits	已抵押銀行存款減少/(增加)	(87)	259
Increase in non-pledged bank deposits with original maturity of more than three months when acquired	收購時原到期日超過三個月之無抵押銀行存款增加	(870)	(58,587)
Net cash flows from/(used in) investing activities	投資活動所得/(所用)之現金流量淨額	8,660	(51,561)
CASH FLOWS FROM IN FINANCING ACTIVITIES	融資活動所得之現金流量		
Purchases of shares held under the restricted share award scheme	購買有限制股份獎勵計劃項下股份	-	(400)
Shares repurchased	購回股份	(4,752)	-
Principal portion of lease payments	租賃付款的本金部分	(4,077)	(4,294)
Dividend paid	已付股息	(13,366)	(30,909)
Interest paid	已付利息	(438)	(191)
Net cash flows used in financing activities	融資活動所用之現金流量淨額	(22,633)	(35,794)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及等同現金資產之減少淨額	(10,348)	(69,926)
Cash and cash equivalents at beginning of period	期初之現金及等同現金資產	81,176	210,969
Effect of foreign exchange rate changes, net	匯率變動之影響淨額	(1,034)	179
CASH AND CASH EQUIVALENTS AT END OF PERIOD	期終之現金及等同現金資產	69,794	141,222

Condensed Consolidated Statement of Cash Flows (continued)
簡明綜合現金流量表(續)

For the six months ended 30 June
截至六月三十日止六個月

2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
---	---

ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		現金及等同現金資產結餘分析	
Cash and cash equivalents as stated in the condensed consolidated statement of financial position	簡明綜合財務狀況表所示之現金及等同現金資產	305,633	298,613
Non-pledged bank deposits with original maturity of more than three months when acquired	收購時原到期日超過三個月之無抵押銀行存款	(235,839)	(157,391)
Cash and cash equivalents as stated in the condensed consolidated statement of cash flows	簡明綜合現金流量表所示之現金及等同現金資產	69,794	141,222

Notes to Financial Statements

財務報表附註

1. CORPORATE INFORMATION

Computer And Technologies Holdings Limited is a limited liability company incorporated in Bermuda. The registered office of the Company is located at Clarendon House, 2 Church Street, Hamilton HM11, Bermuda. The principal place of business of the Company during the reporting period was located at Level 10, Cyberport 2, 100 Cyberport Road, Hong Kong. Subsequent to the end of the reporting period, the principal place of business of the Company has been relocated to 18th Floor, Viva Place, No. 36 Heung Yip Road, Wong Chuk Hang, Hong Kong.

During the period, the Group was involved in the following principal activities:

- provision of enterprise application software and e-business services for enterprises including the provision of enterprise application software (including Software as a Service (“SaaS”) product offering) with implementation and ongoing support services; the Government Electronic Trading Services (“GETS”), cloud services and other related value-added services;
- provision of information technology (“IT”) solutions implementation and application software development (including SaaS product offering); provision of IT and related operation/infrastructure outsourcing services; and provision of IT systems and network infrastructure with related design, implementation and ongoing support services; and
- property and treasury investments.

2. BASIS OF PREPARATION

The interim condensed consolidated financial information of the Group for the six months ended 30 June 2024 has been prepared in accordance with the applicable provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and Hong Kong Accounting Standard (“HKAS”) 34 *Interim Financial Reporting* issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

The interim condensed consolidated financial information does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual consolidated financial statements for the year ended 31 December 2023.

1. 公司資料

科聯系統集團有限公司乃於百慕達註冊成立之有限公司，其註冊辦事處位於 Clarendon House, 2 Church Street, Hamilton HM11, Bermuda。於報告期間，本公司主要營業地點位於香港數碼港道100號數碼港2座10樓。於報告期間結算日後，本公司主要營業地點已遷往香港黃竹坑香葉道36號偉華匯18樓。

期內，本集團從事以下主要業務：

- 為企業提供企業應用軟件及電子商務服務，包括提供帶有實施及持續支援服務的企業應用軟件（其中包括軟件即服務（「軟件即服務」）產品供應）；政府電子貿易服務（「GETS」）、雲端服務及其他相關增值服務；
- 提供資訊科技（「資訊科技」）解決方案實施及應用軟件發展（其中包括軟件即服務產品供應）；提供資訊科技及相關營運／基礎設施外判服務；及提供資訊科技系統及網絡基礎設施，輔以相關設計、實施及持續支援服務；及
- 物業及庫務投資。

2. 編製基準

本集團截至二零二四年六月三十日止六個月之簡明綜合中期財務資料乃根據香港聯合交易所有限公司證券上市規則之適用披露條文及由香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「香港會計準則」）第34號中期財務報告編製。

簡明綜合中期財務資料並不包括年度財務報表內規定之所有資料及披露，故應與本集團截至二零二三年十二月三十一日止年度之年度綜合財務報表一併閱讀。

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the interim condensed consolidated financial information are consistent with those applied in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2023, except for the adoption of the following revised Hong Kong Financial Reporting Standards ("HKFRSs") for the first time for the current period's financial information.

Amendments to HKFRS 16	<i>Lease Liability in a Sale and Leaseback</i>
Amendments to HKAS 1	<i>Classification of Liabilities as Current or Non-current (the "2020 Amendments")</i>
Amendments to HKAS 1	<i>Non-current Liabilities with Covenants (the "2022 Amendments")</i>
Amendments to HKAS 7 and HKFRS 7	<i>Supplier Finance Arrangements</i>

The nature and impact of the revised HKFRSs are described below:

- (a) Amendments to HKFRS 16 specify the requirements that a seller-lessee uses in measuring the lease liability arising in a sale and leaseback transaction to ensure the seller-lessee does not recognise any amount of the gain or loss that relates to the right of use it retains. Since the Group has no sale and leaseback transactions with variable lease payments that do not depend on an index or a rate occurring from the date of initial application of HKFRS 16, the amendments did not have any impact on the financial position or performance of the Group.

3. 會計政策及披露之變動

編製簡明綜合中期財務資料所採納之會計政策與編製本集團截至二零二三年十二月三十一日止年度之年度綜合財務報表所應用者一致，惟就本期間財務資料首次採納以下經修訂之香港財務報告準則（「香港財務報告準則」）除外。

香港財務報告準則第16號(修訂本)	售後租回交易中的租賃負債
香港會計準則第1號(修訂本)	將負債分類為流動或非流動(「二零二零年修訂本」)
香港會計準則第1號(修訂本)	附帶契諾的非流動負債(「二零二二年修訂本」)
香港會計準則第7號及香港財務報告準則第7號(修訂本)	供應商融資安排

經修訂的香港財務報告準則的性質及影響描述如下：

- (a) 香港財務報告準則第16號(修訂本)訂明賣方一承租人在計量售後租回交易產生的租賃負債時所採用的規定，以確保賣方一承租人不會確認任何與其保留的使用權有關的收益或虧損金額。由於本集團自首次應用香港財務報告準則第16號之日起，並無租賃付款並不取決於指數或利率的可變售後租回交易，因此該等修訂並無對本集團的財務狀況或表現造成任何影響。

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (CONTINUED)

- (b) The 2020 Amendments clarify the requirements for classifying liabilities as current or non-current, including what is meant by a right to defer settlement and that a right to defer must exist at the end of the reporting period. Classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement. The amendments also clarify that a liability can be settled in its own equity instruments, and that only if a conversion option in a convertible liability is itself accounted for as an equity instrument would the terms of a liability not impact its classification. The 2022 Amendments further clarify that, among covenants of a liability arising from a loan arrangement, only those with which an entity must comply on or before the reporting date affect the classification of that liability as current or non-current. Additional disclosures are required for non-current liabilities that are subject to the entity complying with future covenants within 12 months after the reporting period.

The Group has reassessed the terms and conditions of its liabilities as at 1 January 2023 and 2024 and concluded that the classification of its liabilities as current or non-current remained unchanged upon initial application of the amendments. Accordingly, the amendments did not have any impact on the financial position or performance of the Group.

- (c) Amendments to HKAS 7 and HKFRS 7 clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk. The disclosure of relevant information for supplier finance arrangements is not required for any interim reporting period during the first annual reporting period in which an entity applies the amendments. As the Group does not have supplier finance arrangements, the amendments did not have any impact on the interim condensed consolidated financial information.

3. 會計政策及披露之變動(續)

- (b) 二零二零年修訂澄清將負債分類為流動或非流動的規定，包括遞延結算的權利及遞延權利必須在報告期末存在。負債的分類不受實體行使其遞延結算權利的可能性的影響。該等修訂亦澄清，負債可以以其本身的權益工具結算，且僅當可轉換負債的轉換選擇權本身作為權益工具入賬時，負債的條款才不會影響其分類。二零二二年修訂進一步澄清，在由貸款安排產生的負債的契諾當中，只有實體於報告日或之前必須遵守的契諾才會影響負債分類為流動或非流動。實體須於報告期後12個月內遵守未來契諾的情況下，就非流動負債作出額外披露。

本集團已重新評估其於二零二三年及二零二四年一月一日的負債之條款及條件，結論為在首次應用該等修訂後其負債的流動或非流動分類維持不變。因此，該等修訂並無對本集團的財務狀況或表現造成任何影響。

- (c) 香港會計準則第7號及香港財務報告準則第7號(修訂本)澄清供應商融資安排的特徵，並要求對該等安排作出額外披露。該等修訂的披露規定旨在協助財務報表使用者了解供應商融資安排對實體負債、現金流量及所承受流動資金風險的影響。在實體應用該等修訂的首個年度報告期間之任何中期報告期間均不需要揭露供應商融資安排的相關資料。由於本集團並無供應商融資安排，故該等修訂並無對中期簡明綜合財務資料造成任何影響。

4. OPERATING SEGMENT INFORMATION

For management purposes, the Group is organised into business units based on their products and services and has three reportable operating segments as follows:

- (a) the application services segment that primarily engages in the provision of enterprise application software and e-business services for enterprises including the provision of enterprise application software (including SaaS product offering) with implementation and ongoing support services; the GETS, cloud services and other related value-added services;
- (b) the solutions and integration services segment that primarily engages in the provision of IT solutions implementation and application software development (including SaaS product offering); provision of IT and related operation/infrastructure outsourcing services; and provision of IT systems and network infrastructure with related design, implementation and ongoing support services; and
- (c) the investments segment that primarily engages in various types of investing activities including, inter alia, property investment for rental income and/or for capital appreciation and treasury investment in securities for dividend income and interest income and/or for capital appreciation.

Management monitors the results of the Group's operating segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on reportable segment profit/loss, which is a measure of adjusted profit/loss before tax. The adjusted profit/loss before tax is measured consistently with the Group's profit before tax except that unallocated interest income, unallocated other income and gains, net, unallocated foreign exchange differences, net, corporate and other unallocated depreciation, and corporate and other unallocated expenses are excluded from such measurement.

Segment assets exclude deferred tax assets, tax recoverable, pledged bank deposits, cash and cash equivalents, and other unallocated head office and corporate assets as these assets are managed on a group basis.

Segment liabilities exclude tax payable, deferred tax liabilities and other unallocated head office and corporate liabilities as these liabilities are managed on a group basis.

4. 經營分部資料

為方便管理，本集團根據其產品及服務劃分業務單位，並得出以下三個可報告的經營分部：

- (a) 應用服務分部乃主要從事為企業提供企業應用軟件及電子商務服務，包括提供帶有實施及持續支援服務的企業應用軟件(其中包括軟件即服務產品供應)；政府電子貿易服務、雲端服務及其他相關增值服務；
- (b) 解決方案及集成服務分部乃主要從事提供資訊科技解決方案實施及應用軟件發展(其中包括軟件即服務產品供應)；提供資訊科技及相關營運／基礎設施外判服務；及提供資訊科技系統及網絡基礎設施，輔以相關設計、實施及持續支援服務；及
- (c) 投資分部乃主要從事不同種類之投資活動，其中包括賺取租金收入及／或資本增值之物業投資，以及於證券庫務投資以賺取股息收入及利息收入及／或資本增值。

管理層獨立監察本集團各經營分部之業績，以就資源分配及表現評估作出決定。分部表現乃根據可報告分部溢利／虧損進行評估，而此乃經調整除稅前溢利／虧損計算方法。經調整除稅前溢利／虧損與本集團除稅前溢利之計量基準一致，當中並無計及未分配利息收入、未分配其他收入及收益淨額、未分配匯兌差額淨額、企業及其他未分配折舊，以及企業及其他未分配開支。

分部資產不包括遞延稅項資產、可返還稅項、已抵押銀行存款、現金及等同現金資產，以及其他未分配總部及企業資產，原因為此等資產乃集團統一管理。

分部負債不包括應繳稅項、遞延稅項負債及其他未分配總部及企業負債，原因為此等負債乃集團統一管理。

Notes to Financial Statements (continued)
財務報表附註(續)

4. OPERATING SEGMENT INFORMATION (CONTINUED) 4. 經營分部資料(續)

(a) Operating segments

(a) 經營分部

	Application Services 應用服務		Solutions and Integration Services 解決方案及集成服務		Investments 投資		Total 總額	
	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
Segment revenue:	分部收入：							
Sales to external customers (note 5)	銷售予外界客戶 (附註5)							
	70,191	75,612	56,517	51,564	859	926	127,567*	128,102*
Intersegment sales	分部間銷售							
	764	-	7,024	3,113	-	-	7,788	3,113
Other income and gains, net	其他收入及收益淨額							
	254	1,021	57	7	98	146	409 ^a	1,174 ^a
Total segment revenue	分部收入總額							
	71,209	76,633	63,598	54,684	957	1,072	135,764	132,389
<i>Reconciliation:</i>	<i>對賬：</i>							
Elimination of intersegment sales	分部間銷售對銷							
							(7,788)	(3,113)
							127,976	129,276
Segment results	分部業績							
	14,709	14,992	14,550	12,561	(356)	543	28,903	28,096
<i>Reconciliation:</i>	<i>對賬：</i>							
Unallocated interest income	未分配利息收入							
							7,235 ^a	6,892 ^a
Unallocated foreign exchange differences, net	未分配匯兌差額淨額							
							403	(26)
Corporate and other unallocated depreciation	企業及其他未分配折舊							
							(117)	(107)
Corporate and other unallocated expenses	企業及其他未分配開支							
							(15,660)	(14,996)
Profit before tax	除稅前溢利							
							20,764	19,859

4. OPERATING SEGMENT INFORMATION (CONTINUED) 4. 經營分部資料(續)

(a) Operating segments (continued)

(a) 經營分部(續)

		Application Services 應用服務		Solutions and Integration Services 解決方案及集成服務		Investments 投資		Total 總額	
		30 June 2024	31 December 2023	30 June 2024	31 December 2023	30 June 2024	31 December 2023	30 June 2024	31 December 2023
		二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	二零二三年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
Segment assets	分部資產	191,561	198,776	74,190	54,952	65,224	69,292	330,975	323,020
Reconciliation:	對賬:								
Elimination of intersegment receivables	分部間應收款項對銷							(2,092)	-
Corporate and other unallocated assets	企業及其他未分配資產							337,325	331,488
Total assets	資產總值							666,208	654,508
Segment liabilities	分部負債	93,347	95,769	29,019	22,404	614	653	122,980	118,826
Reconciliation:	對賬:								
Elimination of intersegment payables	分部間應付款項對銷							(2,092)	-
Corporate and other unallocated liabilities	企業及其他未分配負債							39,835	29,683
Total liabilities	負債總值							160,723	148,509

* This represents the consolidated revenue of HK\$127,567,000 (2023: HK\$128,102,000) in the condensed consolidated statement of profit or loss.

* 指於簡明綜合損益表之綜合收入 127,567,000 港元 (二零二三年: 128,102,000 港元)。

^ These comprise the consolidated other income and gains, net, of HK\$7,644,000 (2023: HK\$8,066,000) in the condensed consolidated statement of profit or loss.

^ 包括於簡明綜合損益表內之綜合其他收入及收益淨額為 7,644,000 港元 (二零二三年: 8,066,000 港元)。

4. OPERATING SEGMENT INFORMATION (CONTINUED)

4. 經營分部資料(續)

(a) Operating segments (continued)

(a) 經營分部(續)

	Application Services 應用服務		Solutions and Integration Services 解決方案及集成服務		Investments 投資		Total 總額	
	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
Other segment information:	其他分部資料:							
Net fair value loss on investment property	-	-	-	-	(1,000)	-	(1,000)	-
Net fair value losses on financial assets at fair value through profit or loss	-	-	-	-	(243)	(501)	(243)	(501)
Amortisation of other intangible assets	2,799	2,874	3,874	3,852	-	-	6,673	6,726
Depreciation	1,162	1,178	578	501	-	-	1,740	1,679
Corporate and other unallocated depreciation							2,618	2,627
							4,358	4,306
Impairment of trade receivables recognised in the condensed consolidated statement of profit or loss, net*	362	847	32	55	-	-	394	902
Capital expenditure**	117	52	301	165	-	-	418	217
Corporate and other unallocated capital expenditure**							137	56
							555	273

* Including impairment of trade receivables recognised in the condensed consolidated statement of profit or loss attributable to the application services segment of HK\$844,000 (2023: HK\$1,262,000) and the solutions and integration services segment of HK\$454,000 (2023: HK\$238,000), respectively, and reversal of impairment of trade receivables recognised in the condensed consolidated statement of profit or loss attributable to the application services segment of HK\$482,000 (2023: HK\$415,000) and the solutions and integration services segment of HK\$422,000 (2023: HK\$183,000), respectively.

** Capital expenditure consists of additions to property, plant and equipment.

* 包括於簡明綜合損益表所確認來自應用服務分部及解決方案及集成服務分部之應收貿易賬款減值分別為844,000港元(二零二三年: 1,262,000港元)及454,000港元(二零二三年: 238,000港元), 以及於簡明綜合損益表所確認來自應用服務分部及解決方案及集成服務分部之應收貿易賬款撥回減值分別為482,000港元(二零二三年: 415,000港元)及422,000港元(二零二三年: 183,000港元)。

** 資本開支包括添置物業、廠房及設備。

4. OPERATING SEGMENT INFORMATION (CONTINUED) 4. 經營分部資料(續)

(b) Geographical information

(i) Revenue from external customers

	Hong Kong and other countries/regions 香港及其他國家/地區		Mainland China 中國內地		Total 總額	
	2024	2023	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年	二零二四年	二零二三年
	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)
	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
Segment revenue:	分部收入:					
Sales to external customers	銷售予外界客戶					
	104,680	103,213	22,887	24,889	127,567	128,102

The revenue information is based on the locations of the customers.

收入資料乃以客戶所在地為基準。

(ii) Non-current assets

	30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元		31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元	
	Hong Kong	香港		140,623
Mainland China	中國內地		102,811	
			243,434	
			241,148	

The non-current asset information above is based on the locations of the assets and excludes financial instruments and deferred tax assets.

上述非流動資產資料乃按資產所在地呈列，當中並未計及財務工具及遞延稅項資產。

4. OPERATING SEGMENT INFORMATION (CONTINUED)

(c) Information about a major customer

Revenue from transactions with an external customer amounting to 10% or more of the Group's total revenue:

For the period ended 30 June 2024, revenue from a major customer of HK\$40,664,000 (2023: HK\$38,557,000) was derived from transactions with the customer reported in the application services segment and the solutions and integration services segment.

5. REVENUE, OTHER INCOME AND GAINS, NET

An analysis of revenue is as follows:

		For the 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
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Revenue from contracts with customers	來自客戶合約的收入	126,708	127,176
Revenue from other sources	來自其他來源的收入		
Gross rental income from investment properties and interest income from treasury investments	投資物業之租金收入總額及庫務投資之利息收入	859	926
Total	總額	127,567	128,102

4. 經營分部資料(續)

(c) 一名主要客戶之資料

來自一名外界客戶交易之收入佔本集團總收入10%或以上：

截至二零二四年六月三十日止期間，來自一名主要客戶之收入為40,664,000港元(二零二三年：38,557,000港元)，有關金額乃來自呈列於應用服務分部和解決方案及集成服務分部的客戶交易。

5. 收入、其他收入及收益淨額

收入分析如下：

5. REVENUE, OTHER INCOME AND GAINS, NET (CONTINUED)

Revenue from contracts with customers

(i) Disaggregated revenue information

5. 收入、其他收入及收益淨額(續)

來自客戶合約的收入

(i) 分拆收入資料

		Application Services (Unaudited) (未經審核) HK\$'000 千港元	Solutions and Integration Services (Unaudited) (未經審核) HK\$'000 千港元	Total (Unaudited) (未經審核) HK\$'000 千港元
For the six months ended 30 June 2024	截至二零二四年六月三十日止六個月			
<i>Segments</i>	<i>分部</i>			
Types of goods or services	貨品或服務類別			
Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	11,523	3,400	14,923
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	19,207	26,572	45,779
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	39,461	26,545	66,006
Total revenue from contracts with customers	來自客戶合約的總收入	70,191	56,517	126,708
Geographical markets	地區市場			
Hong Kong and others	香港及其他	50,030	53,810	103,840
Mainland China	中國內地	20,161	2,707	22,868
Total revenue from contracts with customers	來自客戶合約的總收入	70,191	56,517	126,708
Timing of revenue recognition	確認收入時間			
Goods and services transferred at a point in time	於某一時間轉讓貨品及服務	11,523	3,400	14,923
Services transferred over time	於一段時間內轉讓服務	58,668	53,117	111,785
Total revenue from contracts with customers	來自客戶合約的總收入	70,191	56,517	126,708

**5. REVENUE, OTHER INCOME AND GAINS, NET
(CONTINUED)**

Revenue from contracts with customers (continued)

(i) Disaggregated revenue information (continued)

**For the six months ended
30 June 2023** **截至二零二三年六月三十日
止六個月**

Segments

分部

Types of goods or services

貨品或服務類別

Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	13,431	3,371	16,802
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	23,634	24,881	48,515
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	38,547	23,312	61,859

Total revenue from contracts with customers 來自客戶合約的總收入

75,612 51,564 127,176

Geographical markets

地區市場

Hong Kong and others	香港及其他	52,795	49,603	102,398
Mainland China	中國內地	22,817	1,961	24,778

Total revenue from contracts with customers 來自客戶合約的總收入

75,612 51,564 127,176

Timing of revenue recognition

確認收入時間

Goods and services transferred at a point in time	於某一時間轉讓貨品及服務	13,431	3,371	16,802
Services transferred over time	於一段時間內轉讓服務	62,181	48,193	110,374

Total revenue from contracts with customers 來自客戶合約的總收入

75,612 51,564 127,176

5. 收入、其他收入及收益淨額(續)

來自客戶合約的收入(續)

(i) 分拆收入資料(續)

Application Services (Unaudited) (未經審核) HK\$'000 千港元	Solutions and Integration Services (Unaudited) (未經審核) 解決方案及集成服務 (Unaudited) (未經審核) HK\$'000 千港元	Total (Unaudited) (未經審核) HK\$'000 千港元
--	--	---

5. REVENUE, OTHER INCOME AND GAINS, NET (CONTINUED)

Revenue from contracts with customers (continued)

(ii) Performance obligations

Information about the Group's performance obligations is summarised below:

Sale of goods and provision of software and GETS services

The performance obligation is generally satisfied upon product/service delivery, where payment in advance is normally required, and the balance is generally due within 30 to 60 days from the date of delivery.

Provision of software implementation and related services

The performance obligation is generally satisfied over time as services are rendered and payment is generally due within 30 to 60 days from the date of billing.

Provision of IT solutions implementation and related services

The performance obligation is generally satisfied over time as services are rendered and payment is generally due within 30 days from the date of billing. Generally, a certain percentage of payment is retained by respective customers as the Group's entitlement to the final payment is conditional on the satisfaction of the service quality by the customers over a certain period as stipulated in the respective contracts.

Provision of SaaS product offering and maintenance services

The performance obligation is generally satisfied over time as services are rendered and payments in advance are normally required before rendering the services.

5. 收入、其他收入及收益淨額(續)

來自客戶合約的收入(續)

(ii) 履約責任

有關本集團履約責任的資料概述如下：

銷售貨品及提供軟件及政府電子貿易服務

履約責任一般於貨品／服務交付後達成，一般需要預先付款，而結餘一般自交付日起計30至60日內到期。

提供軟件實施及相關服務

履約責任一般隨提供服務的時間達成，而付款一般自開出賬單日期起計30至60日內到期。

提供資訊科技解決方案實施及相關服務

履約責任一般隨提供服務的時間達成，而付款一般自出賬單日期起計30日內到期。一般情況下，客戶會保留款項的若干百分比，因本集團取得最終付款的權利取決於各客戶相關合約訂明的若干期間內對服務質素的滿意程度。

提供軟件即服務產品供應及維護服務

履約責任一般隨提供服務的時間達成，而預付款項一般須於提供服務前支付。

5. REVENUE, OTHER INCOME AND GAINS, NET (CONTINUED)

Revenue from contracts with customers (continued)

(ii) Performance obligations (continued)

The amounts of transaction prices allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) as at 30 June are as follows:

Amounts expected to be recognised as revenue:	金額預期確認為收入：
Within one year	一年內
After one year	超過一年

The amounts of transaction prices allocated to the remaining performance obligations which are expected to be recognised as revenue after one year relate to maintenance services, of which the performance obligations are to be satisfied within three years. All the other amounts of transaction prices allocated to the remaining performance obligations are expected to be recognised as revenue within one year. The amounts disclosed above do not include variable consideration which is constrained.

5. 收入、其他收入及收益淨額(續)

來自客戶合約的收入(續)

(ii) 履約責任(續)

於六月三十日分配至餘下履約責任(未履行或部分未履行)的交易價格金額如下：

	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
Amounts expected to be recognised as revenue:		
Within one year	51,696	53,636
After one year	863	1,698
	52,559	55,334

已分配至餘下履約責任的交易價格金額預期將於一年後確認為收入涉及將於三年內達成的維護服務。所有其他已分配至餘下履約責任的交易價格金額預期將於一年內確認為收入。上述披露的金額並不包括受限制可變代價。

For the six months ended 30 June 截至六月三十日止六個月

	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
Other income and gains, net	其他收入及收益淨額	
Bank interest income	銀行利息收入	7,236
Value-added tax refund received	收回增值稅退稅	131
Dividend income from listed investments at fair value through profit or loss	按公平值經損益入賬之上市投資股息收入	98
Gain on disposal of items of property, plant and equipment, net	出售物業、廠房及設備項目之收益淨額	-
Gain on lease modifications	租賃修訂之收益	57
Others	其他	122
	7,644	8,066

6. PROFIT BEFORE TAX

The Group's profit before tax is arrived at after charging/(crediting):

6. 除稅前溢利

本集團之除稅前溢利經扣除／(計入)下列各項：

		For the six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
Cost of inventories sold	已出售存貨成本	17,721	16,747
Cost of services provided	已提供服務成本	40,887	43,675
Depreciation of property, plant and equipment*	物業、廠房及設備之折舊*	313	348
Depreciation of right-of-use assets	使用權資產之折舊	4,045	3,958
Amortisation of other intangible assets**	其他無形資產攤銷**	6,673	6,726
Gain on disposal of items of property, plant and equipment, net	出售物業、廠房及設備項目之收益淨額	-	(6)
Gain on lease modifications	租賃修訂之收益	(57)	-
Employee benefit expense ^{^#} :	僱員福利開支 ^{^#} ：		
Wages, salaries, allowances and other benefits	工資、薪金、津貼及其他福利	72,199	75,893
Equity-settled share-based payment expense	股權結算以股份支付開支	642	677
Retirement benefit scheme contributions (defined contribution schemes)***	退休福利計劃供款(定額供款計劃)***	4,589	4,150
		77,430	80,720
Impairment of trade receivables, net	應收貿易賬款減值淨額	394	902

* Depreciation of property, plant and equipment for the period of HK\$8,000 (2023: HK\$51,000) is included in "Cost of sales and services" on the face of the condensed consolidated statement of profit or loss.

** Amortisation of other intangible assets for the period of HK\$6,673,000 (2023: HK\$6,726,000) is included in "Other expenses" on the face of the condensed consolidated statement of profit or loss.

*** There are no forfeited contributions that may be used by the Group as the employer to reduce the existing level of contributions. At 30 June 2024, the Group had no forfeited contributions available to reduce its contributions to the pension schemes in future years (2023: Nil).

[^] Inclusive of research and development cost for application software products of HK\$9,689,000 (2023: HK\$11,992,000).

[#] Inclusive of an amount of HK\$40,887,000 (2023: HK\$43,675,000) classified under "Cost of services provided" above.

* 期內物業、廠房及設備之折舊8,000港元(二零二三年: 51,000港元)納入簡明綜合損益表之「銷售及服務成本」內。

** 期內其他無形資產攤銷6,673,000港元(二零二三年: 6,726,000港元)納入簡明綜合損益表之「其他開支」內。

*** 本集團作為僱主，並無任何已沒收供款可用於減少現有供款水平。於二零二四年六月三十日，本集團並無被沒收的供款可用於減少往後年度的退休金計劃供款(二零二三年：無)。

[^] 包括有關應用軟件產品之研究及開發成本9,689,000港元(二零二三年: 11,992,000港元)。

[#] 包括分類為上述「已提供服務成本」之數額40,887,000港元(二零二三年: 43,675,000港元)。

7. FINANCE COST

Interest on lease liabilities

租賃負債之利息

438

191

8. INCOME TAX

Hong Kong profits tax has been provided at the rate of 16.5% (2023: 16.5%) on the estimated assessable profits arising in Hong Kong during the period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profit tax rates regime. The first HK\$2,000,000 (2023: HK\$2,000,000) of assessment profits of this subsidiary are taxed at 8.25% (2023: 8.25%) and the remaining assessment profits are taxed at 16.5% (2023: 16.5%). Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries/jurisdictions in which the Group operates.

7. 財務費用

For the 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
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
HK\$'000	HK\$'000
千港元	千港元

8. 所得稅

香港利得稅乃根據本期間內於香港產生之估計應課稅溢利稅率16.5% (二零二三年：16.5%) 作出撥備，惟本集團一間附屬公司成為符合利得稅兩級制的實體。該附屬公司的首筆2,000,000港元 (二零二三年：2,000,000港元) 應課稅溢利將按8.25% (二零二三年：8.25%) 徵稅，而其餘應課稅溢利則按16.5% (二零二三年：16.5%) 徵稅。其他地區應課稅溢利之稅項乃根據本集團經營業務所在國家/司法權區按適用稅率計算。

For the 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
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
HK\$'000	HK\$'000
千港元	千港元

Current – Hong Kong	即期－香港		
Charge for the period	期內支出	3,980	3,255
Overprovision in prior periods	過往期間多提撥備	(6)	–
Current – Elsewhere	即期－其他地區		
Charge for the period	期內支出	45	84
Deferred	遞延	(1,298)	(1,486)
Total tax charge for the period	期內稅項支出總額	2,721	1,853

8. INCOME TAX (CONTINUED)

In 2022, the Hong Kong Inland Revenue Department (the “IRD”) issued an enquiry letter (“IRD Enquiry”) to a subsidiary of the Company regarding the claim for enhanced deduction of certain research and development expenditures (“R&D Enhanced Deduction”). The subsidiary had, based on the available information and documents, submitted 1st partial reply to the IRD Enquiry in February 2023. The subsidiary received the assessor’s comments on the 1st partial reply in October 2023 on the application of the Departmental Interpretation and Practice Note on R&D Enhanced Deduction (“DIPN”). The subsidiary holds a different view and submitted a reply in January 2024 and received response from the assessor in February 2024. The subsidiary is in the process of reviewing the response from the assessor and preparing the 2nd partial reply to the IRD Enquiry.

In the opinion of the directors of the Company, the major dispute with the IRD is the difference in views between the Company and the assessor about the application of the DIPN. It is not practicable at this stage to estimate reliably the outcome of the claim and, therefore, the financial effect (including the amount or timing thereof, if any) of the foregoing enquiry. However, the directors believe that, subject to availability of the required evidence, the subsidiary has valid grounds to pursue the claim for the R&D Enhanced Deduction. Accordingly, no further provision for Hong Kong profits tax is considered necessary at this stage.

8. 所得稅(續)

香港稅務局(「稅務局」)於二零二二年向本公司一間附屬公司發出詢問函(「稅務局詢問」)，內容有關索償若干研發開支的額外扣減(「研發開支額外扣減」)。該附屬公司已根據現有資料及文件，於二零二三年二月首次就稅務局詢問提交部分回覆。該附屬公司於二零二三年十月收到評稅主任就研發開支額外扣減的稅務條例釋義及執行指引(「稅務條例釋義及執行指引」)的應用作出首次部分回覆。該附屬公司持有不同意見並於二零二四年一月提交回覆並於二零二四年二月收到評稅主任的回應。該附屬公司正審查評稅主任的回應及準備再次提交部分回覆。

本公司董事認為，與稅務局的主要爭議在於公司與評稅主任對稅務條例釋義及執行指引的應用持有不同意見。現階段難以可靠的估計索償的結果及上述詢問的財務影響(包括有關金額或時間(如有))。然而，董事認為，在獲得所需證據的情況下，該附屬公司有充分理據提出研發開支額外扣減的索償。因此，現階段並無須就香港利得稅作出進一步撥備。

8. INCOME TAX (CONTINUED)

In March 2023, the IRD issued protective assessments for the year of assessment 2016/17 to another two subsidiaries (the "Subsidiaries") of the Company demanding tax of approximately HK\$805,000 in aggregate. Per preliminary discussion with the assessor-in-charge, the IRD is reviewing the tax affairs of the Subsidiaries for the years of assessment from 2016/17 onwards and the issuance of the protective assessments is merely for the purpose of keeping the years of assessment open and not to become statutorily barred. During the discussion, the IRD informed that the focus of the tax review is the nature and the deductibility of certain expenditure/expenses ("Deduction Claims"). The Subsidiaries have lodged objections against the protective assessments and would provide relevant information and documents in support of the Deduction Claims once they are being requested by the IRD. In April 2023, the Subsidiaries have purchased tax reserve certificate of HK\$805,000 at the request of the IRD. In July 2023, the IRD replied that prompt actions will be taken to process the objections.

In January 2024, the IRD has issued protective assessments for the year of assessment 2017/18 to the Subsidiaries demanding tax of approximately HK\$960,000 in aggregate. The Subsidiaries have lodged objections against the protective assessments and would provide relevant information and documents in support of the Deduction Claims upon request by the IRD. In February 2024, the Subsidiaries have purchased tax reserve certificates of HK\$960,000 at the request of the IRD.

The IRD has not issued any enquiry letters to the Subsidiaries on the Deduction Claims. In the opinion of the directors of the Company, it is not practicable at this early stage to estimate reliably the outcome and the financial effect (including the amount or timing thereof, if any) of this tax review. However, the directors believe that the tax reporting of the Subsidiaries have all along been properly handled. Accordingly, no further provision for Hong Kong profits tax in respect thereof is considered necessary at this stage.

8. 所得稅(續)

稅務局於二零二三年三月向本公司另外兩家附屬公司(「該等附屬公司」)就二零一六/一七年課稅年度發出保障性評稅，要求繳付合共約805,000港元的稅款。根據與評稅主任的初步討論，稅務局正在審查該等附屬公司於二零一六/一七年開始的評稅年度之稅務事宜，而之所以發出保障性評稅，乃僅為保持該課稅年度開放性且避免法定時限屆滿。稅務局在討論中表示，彼等正專注於若干支出/費用的性質及能否扣稅(「扣稅申報」)。該等附屬公司已對保障性評稅提出異議，並會按稅務局要求，提供支持扣稅的相關資料及文件。於二零二三年四月，該等附屬公司亦已應稅務局要求購買805,000港元的儲稅券。稅務局於二零二三年七月回覆將盡快處理該異議。

稅務局於二零二四年一月向該等附屬公司就二零一七/一八年課稅年度發出保障性評稅，要求繳付合共約960,000港元的稅款。該等附屬公司已對保障性評稅提出異議，並會按稅務局要求，提供支持扣稅的相關資料及文件。於二零二四年二月，該等附屬公司亦已應稅務局要求購買960,000港元的儲稅券。

稅務局並沒有就扣稅申報向該等附屬公司發出任何詢問函。本公司董事認為，於現階段作出可靠估計是次稅務覆核的結果及財務影響(包括有關金額或時間(如有))並不切實可行，但董事相信，該等附屬公司一直有妥善處理稅務申報，故現階段無須作出進一步撥備。

9. DIVIDENDS

- a. Subsequent to the end of the interim period, the Board has determined that an interim dividend of HK\$0.055 (2023: an interim dividend of HK\$0.055) in cash per ordinary share should be paid to the shareholders of the Company whose names appear in the Register of Members on Thursday, 5 September 2024.
- b. Dividends attributable to the previous financial year approved during the interim period are as follow:

9. 股息

- a. 於中期期間結算日後，董事會決定向於二零二四年九月五日(星期四)名列股東名冊之本公司普通股股東以現金派付中期股息每股0.055港元(二零二三年：中期股息0.055港元)。
- b. 於中期期間獲批准之上個財政年度之股息如下：

		For the 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
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Final dividend in respect of the previous financial year, approved and paid during the interim period of HK\$0.055 (2023: final dividend of HK\$0.075) per ordinary share	獲批准及於中期期間派付有關上個財政年度之末期股息每股普通股0.055港元(二零二三年：末期股息0.075港元)	13,485	18,712
Less: Dividend for shares held under the Company's restricted share award scheme	減：根據本公司有限制股份獎勵計劃持有之股份所得股息	(119)	(166)
		13,366	18,546
Special dividend in respect of the previous financial year, approved and paid during the interim period of Nil (2023: HK\$0.05) per ordinary share	獲批准及於中期期間派付有關上個財政年度之特別股息每股普通股零港元(二零二三年：0.05港元)	-	12,474
Less: Dividend for shares held under the Company's restricted share award scheme	減：根據本公司有限制股份獎勵計劃持有之股份所得股息	-	(111)
		-	12,363
		13,366	30,909

10. EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT

The calculation of the basic earnings per share amounts is based on the profit for the period attributable to ordinary equity holders of the parent and the weighted average number of ordinary shares of 243,670,021 (2023: 247,132,666) in issue during the period, as adjusted to exclude the shares held under the restricted share award scheme of the Company.

The calculation of the diluted earnings per share amounts is based on the profit for the period attributable to ordinary equity holders of the parent. The weighted average number of ordinary shares used in the calculation is the number of ordinary shares in issue during the period, as used in the basic earnings per share calculation, and the weighted average number of ordinary shares assumed to have been issued at no consideration on the deemed vesting of all dilutive restricted shares of the Company awarded under the restricted share award scheme of the Company.

The calculations of basic and diluted earnings per share are based on:

Earnings

The calculations of basic and diluted earnings per share are based on profit attributable to ordinary equity holders of the parent.

Shares

10. 母公司普通股股東應佔每股盈利

每股基本盈利金額乃根據母公司普通股股東應佔本期間溢利及期內已發行普通股加權平均數243,670,021股(二零二三年:247,132,666股)計算,並就剔除本公司有限制股份獎勵計劃項下所持股份作出調整。

每股攤薄盈利金額乃根據母公司普通股股東應佔本期間溢利計算。計算所用之普通股加權平均數為計算每股基本盈利所用之期內已發行普通股數目,以及假設於所有根據本公司授出之所有具攤薄作用有限制股份被視作歸屬時,本公司已按無償方式發行之普通股加權平均數計算。

計算每股基本及攤薄盈利所用數據如下:

盈利

每股基本及攤薄盈利乃按母公司普通股股東應佔溢利計算。

股份

	Number of shares 股份數目	
	For the six months ended 30 June 截至六月三十日止六個月	
	2024 二零二四年 (Unaudited) (未經審核)	2023 二零二三年 (Unaudited) (未經審核)
Weighted average number of ordinary shares in issue during the period used in the basic earnings per share calculation	243,670,021	247,132,666
Effect of dilution – weighted average number of ordinary shares:		
Restricted shares awarded under the Company's restricted share award scheme	1,040,374	937,252
Number of shares used in the diluted earnings per share calculation	244,710,395	248,069,918

11. PROPERTY, PLANT AND EQUIPMENT

11. 物業、廠房及設備

		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Audited) (經審核) HK\$'000 千港元
Net carrying amount, at 1 January	於一月一日，賬面淨值	1,031	1,250
Additions	添置	555	423
Depreciation provided during the period/year	期／年內折舊撥備	(313)	(640)
Exchange realignment	匯兌調整	(9)	(2)
Net carrying amount, at 30 June/ 31 December	於六月三十日／ 十二月三十一日，賬面淨值	1,264	1,031

12. INVESTMENT PROPERTIES

12. 投資物業

		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Audited) (經審核) HK\$'000 千港元
Carrying amount at 1 January	於一月一日之賬面值	64,838	66,710
Disposal	出售	(2,838)	-
Net loss from fair value adjustments	公平值調整之虧損淨額	(1,000)	(1,872)
Carrying amount, at 30 June/ 31 December	於六月三十日／ 十二月三十一日之賬面值	61,000	64,838

13. LEASES

The Group as a lessee

The Group has lease contracts for various properties used in its operations. Leases of properties generally have lease terms between 1 and 7 years. Generally, the Group is restricted from assigning and subleasing the leased assets outside the Group.

(a) Right-of-use assets

The carrying amounts of the Group's right-of-use assets and the movements during the period/year are as follows:

		Properties 物業	
		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Audited) (經審核) HK\$'000 千港元
As at 1 January	於一月一日	7,986	10,815
Additions	添置	17,500	405
Remeasurement on lease modifications	租賃變更之重新計量	(750)	4,322
Depreciation charge	折舊	(4,045)	(7,540)
Exchange realignment	匯兌調整	(141)	(16)
As at 30 June/31 December	於六月三十日/ 十二月三十一日	20,550	7,986

13. 租賃

本集團作為承租人

本集團擁有於營運中使用的各種物業的租賃合約。物業租賃一般的租期為一至七年。一般而言，本集團被禁止將租賃資產轉讓及分租予本集團以外的人士。

(a) 使用權資產

期／年內本集團使用權資產的賬面值及變動如下：

13. LEASES (CONTINUED)

The Group as a lessee (continued)

(b) Lease liabilities

The carrying amount of lease liabilities and the movements during the period/year are as follows:

		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Audited) (經審核) HK\$'000 千港元
Carrying amount at 1 January	於一月一日之賬面值	9,156	12,027
New leases	新租賃	17,500	405
Remeasurement on lease modifications	租賃變更之重新計量	(807)	4,322
Accretion of interest recognised during the period/year	期/年內確認利息增長	438	469
Payments	付款	(4,515)	(8,051)
Exchange realignment	匯兌調整	(127)	(16)
		21,645	9,156
Carrying amount at 30 June/31 December	於六月三十日/十二月三十一日之賬面值	21,645	9,156
Analysed into:	分析如下:		
Current portion	流動部分	4,600	6,267
Non-current portion	非流動部分	17,045	2,889
Repayable:	須於以下期限償還:		
Within one year	一年內	4,600	6,267
In the second year	第二年	4,468	2,041
In the third to fifth years, inclusive	第三至第五年(包括首尾兩年)	6,794	848
Beyond five years	五年後	5,783	-
		21,645	9,156
Carrying amount at 30 June/31 December	於六月三十日/十二月三十一日之賬面值	21,645	9,156

13. 租賃(續)

本集團作為承租人(續)

(b) 租賃負債

期/年內租賃負債的賬面值及變動如下:

		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Audited) (經審核) HK\$'000 千港元
Carrying amount at 1 January	於一月一日之賬面值	9,156	12,027
New leases	新租賃	17,500	405
Remeasurement on lease modifications	租賃變更之重新計量	(807)	4,322
Accretion of interest recognised during the period/year	期/年內確認利息增長	438	469
Payments	付款	(4,515)	(8,051)
Exchange realignment	匯兌調整	(127)	(16)
		21,645	9,156
Carrying amount at 30 June/31 December	於六月三十日/十二月三十一日之賬面值	21,645	9,156
Analysed into:	分析如下:		
Current portion	流動部分	4,600	6,267
Non-current portion	非流動部分	17,045	2,889
Repayable:	須於以下期限償還:		
Within one year	一年內	4,600	6,267
In the second year	第二年	4,468	2,041
In the third to fifth years, inclusive	第三至第五年(包括首尾兩年)	6,794	848
Beyond five years	五年後	5,783	-
		21,645	9,156
Carrying amount at 30 June/31 December	於六月三十日/十二月三十一日之賬面值	21,645	9,156

13. LEASES (CONTINUED)

The Group as a lessee (continued)

(c) The amounts recognised in profit or loss in relation to leases are as follows:

Interest on lease liabilities	租賃負債之利息	438	191
Depreciation charge of right-of-use assets	使用權資產之折舊	4,045	3,958
Expenses relating to short-term leases	有關短期租賃之開支	23	115

Total amount recognised in profit or loss 於損益確認的總金額

The Group as a lessor

The Group leases its investment properties (note 12) consisting of Nil (2023: one) commercial property in Mainland China and one (2023: one) industrial property in Hong Kong under operating lease arrangements. The terms of the leases generally require the tenants to pay security deposits. Rental income recognised by the Group during the period was HK\$859,000 (2023: HK\$926,000).

At the end of the reporting period, the undiscounted lease payments receivable by the Group in future periods under non-cancellable operating leases with its tenants are as follows:

Within one year 一年內

13. 租賃(續)

本集團作為承租人(續)

(c) 有關租賃而於損益確認的金額如下：

For the six months ended 30 June 截至六月三十日止六個月

2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
438	191
4,045	3,958
23	115
4,506	4,264

本集團作為出租人

本集團根據經營租賃安排，將其投資物業(附註12)出租，包括位於中國內地的零項(二零二三年：一項)商用物業及位於香港的一項(二零二三年：一項)工業用物業。租賃的條款一般要求租戶支付抵押按金。本集團於期內確認的租金收入為859,000港元(二零二三年：926,000港元)。

於報告期間結算日，本集團根據與其租戶訂立之不可取消的經營租賃於未來期間應收之未貼現最低租賃付款如下：

30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
280	1,138

14. GOODWILL

14. 商譽

		(Unaudited) (未經審核) HK\$'000 千港元
30 June 2024	二零二四年六月三十日	
Cost and carrying amount at 1 January 2024 and 30 June 2024	於二零二四年一月一日及二零二四年六月三十日成本及賬面值	135,001
		(Audited) (經審核) HK\$'000 千港元
31 December 2023	二零二三年十二月三十一日	
Cost and carrying amount at 1 January 2023 and 31 December 2023	於二零二三年一月一日及二零二三年十二月三十一日成本及賬面值	135,001

15. OTHER INTANGIBLE ASSETS

15. 其他無形資產

		Deferred development costs 遞延 開發成本 (Unaudited) (未經審核) HK\$'000 千港元	Customer relationships 客戶關係 (Unaudited) (未經審核) HK\$'000 千港元	Software 軟件 (Unaudited) (未經審核) HK\$'000 千港元	Total 總額 (Unaudited) (未經審核) HK\$'000 千港元
30 June 2024	二零二四年六月三十日				
Cost at 1 January 2024, net of accumulated amortisation and impairment	於二零二四年一月一日之成本，扣除累計攤銷及減值	21,306	1,521	9,465	32,292
Amortisation provided during the period	本期間攤銷撥備	(3,874)	(380)	(2,419)	(6,673)
At 30 June 2024	於二零二四年六月三十日	17,432	1,141	7,046	25,619
At 30 June 2024:	於二零二四年六月三十日：				
Cost	成本	46,231	14,767	46,028	107,026
Accumulated amortisation and impairment	累計攤銷及減值	(28,799)	(13,626)	(38,982)	(81,407)
Net carrying amount	賬面淨值	17,432	1,141	7,046	25,619

15. OTHER INTANGIBLE ASSETS (CONTINUED)

15. 其他無形資產(續)

		Deferred development costs 遞延 開發成本 (Audited) (經審核) HK\$'000 千港元	Customer relationships 客戶關係 (Audited) (經審核) HK\$'000 千港元	Software 軟件 (Audited) (經審核) HK\$'000 千港元	Total 總額 (Audited) (經審核) HK\$'000 千港元
31 December 2023	二零二三年十二月三十一日				
Cost at 1 January 2023, net of accumulated amortisation and impairment	於二零二三年一月一日之成本， 扣除累計攤銷及減值	29,075	2,355	14,304	45,734
Amortisation provided during the year	本年度攤銷撥備	(7,769)	(834)	(4,839)	(13,442)
At 31 December 2023	於二零二三年十二月三十一日	21,306	1,521	9,465	32,292
At 31 December 2023 and 1 January 2024:	於二零二三年十二月三十一日及 於二零二四年一月一日：				
Cost	成本	46,231	14,767	46,028	107,026
Accumulated amortisation and impairment	累計攤銷及減值	(24,925)	(13,246)	(36,563)	(74,734)
Net carrying amount	賬面淨值	21,306	1,521	9,465	32,292

16. TRADE RECEIVABLES

Trade receivables
Impairment

應收貿易賬款
減值

**30 June
2024**
二零二四年
六月三十日
(Unaudited)
(未經審核)
HK\$'000
千港元

43,142
(4,617)

**31 December
2023**
二零二三年
十二月三十一日
(Audited)
(經審核)
HK\$'000
千港元

40,961
(4,256)

38,525

36,705

The Group's trading terms with its customers vary from contract to contract or depending on the specific arrangements with individual customers, and may include cash on delivery, advance payment and on credit. For those customers who trade on credit, the overall credit period is generally within 60 days, except for certain projects with longer implementation schedules or for major or specific customers, where the period may be extended. The Group seeks to maintain strict control over its outstanding trade receivables and overdue balances are reviewed regularly by management. The Group does not hold any collateral or other credit enhancements over its trade receivable balances. Trade receivables are non-interest-bearing.

An ageing analysis of the trade receivables as at the end of the reporting period, based on the invoice date and net of loss allowance, is as follows:

Within 1 month
1 to 3 months
4 to 6 months
7 to 12 months

一個月內
一至三個月
四至六個月
七至十二個月

**30 June
2024**
二零二四年
六月三十日
(Unaudited)
(未經審核)
HK\$'000
千港元

25,913
7,693
2,657
2,262

**31 December
2023**
二零二三年
十二月三十一日
(Audited)
(經審核)
HK\$'000
千港元

26,760
4,956
2,570
2,419

38,525

36,705

16. 應收貿易賬款

本集團之交易條款因應個別合約或視乎與個別客戶之特別安排而異，可能包括貨到付款、預先付款及賒賬。就該等以賒賬形式進行交易之客戶而言，整段信貸期一般不多於60天，惟倘若若干項目施工期較長、或就主要或特定客戶，可延長信貸期。本集團一直嚴格控制其未償還之應收貿易賬款，管理層亦定期審閱逾期款項結餘。本集團並無就此等應收貿易賬款結餘持有任何抵押品或作出其他信貸改進事宜。應收貿易賬款並不計利息。

於報告期間結算日，應收貿易賬款按發票日期並經扣除撥備之賬齡分析如下：

16. TRADE RECEIVABLES (CONTINUED)

The movements in the loss allowance for impairment of trade receivables are as follows:

		2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Audited) (經審核) HK\$'000 千港元
At beginning of period/year	於期／年初	4,256	3,923
Impairment losses, net	減值虧損淨額	394	1,066
Amount written off as uncollectable	撇銷為無法收回款項	-	(736)
Exchange realignment	匯兌調整	(33)	3
		4,617	4,256
At end of period/year	於期／年終		

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due. The calculation reflects the probability-weighted outcome and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions.

16. 應收貿易賬款(續)

應收貿易賬款之減值虧損撥備變動如下：

	2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Audited) (經審核) HK\$'000 千港元
於期／年初	4,256	3,923
減值虧損淨額	394	1,066
撇銷為無法收回款項	-	(736)
匯兌調整	(33)	3
	4,617	4,256
於期／年終		

於各報告日期採用撥備矩陣進行減值分析，以計量預期信貸虧損。撥備率乃基於逾期日數釐定。該計算反映或然率加權結果及於報告日期可得的有關過往事項、當前狀況及未來經濟條件預測的合理及可靠資料。

16. TRADE RECEIVABLES (CONTINUED)

Set out below is the information about the credit risk exposure on the Group's trade receivables using a provision matrix:

At 30 June 2024

		Credit- impaired receivables 信貸減值 應收款項	Current 即期	Past due 逾期			Total 總計
				Less than 1 month 一個 月內	1 to 3 months 一至 三個月	Over 3 months 三個月 以上	
Expected credit loss rate	預期信貸虧損率	100%	0.10%	0.37%	0.74%	17.42%	10.70%
Gross carrying amount (HK\$'000)	賬面總值 (千港元)	3,598	25,296	6,480	2,304	5,464	43,142
Expected credit losses (HK\$'000)	預期信貸虧損 (千港元)	3,598	26	24	17	952	4,617

At 31 December 2023

		Credit- impaired receivables 信貸減值 應收款項	Current 即期	Past due 逾期			Total 總計
				Less than 1 month 一個 月內	1 to 3 months 一至 三個月	Over 3 months 三個月 以上	
Expected credit loss rate	預期信貸虧損率	100%	0.14%	0.31%	0.86%	13.77%	10.39%
Gross carrying amount (HK\$'000)	賬面總值 (千港元)	3,551	26,863	3,273	2,669	4,605	40,961
Expected credit losses (HK\$'000)	預期信貸虧損 (千港元)	3,551	38	10	23	634	4,256

16. 應收貿易賬款(續)

下表載列本集團使用撥備矩陣計算的應收貿易賬款的信貸風險資料：

於二零二四年六月三十日

於二零二三年十二月三十一日

17. CONTRACT ASSETS

17. 合約資產

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Contract assets arising from:	合約資產來自以下各項：		
Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	1,822	3,496
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	26,023	23,135
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	14,614	2,707
		42,459	29,338

Contract assets are mainly initially recognised for revenue earned from the provision of software implementation and related services, and IT solutions implementation and related services as the receipt of consideration is based on the billing process. Included in contract assets for provision of software implementation and related services, and IT solutions implementation and related services are unbilled amounts of revenue. Upon completion of the billing of the revenue from contract customers, the amounts recognised as contract assets are reclassified to trade receivables. The increase in contract assets during the six months ended 30 June 2024 was mainly due to the increase in the provision of SaaS product offering and maintenance services near the end of the period.

The expected timing of recovery or settlement for contract assets is as follows:

由於代價的收取乃主要基於開出賬單的進度，提供軟件實施及相關服務、以及資訊科技解決方案實施及相關服務所得收入初步確認為合約資產。就提供軟件實施及相關服務、以及資訊科技解決方案實施及相關服務計入合約資產乃未開賬單收入金額。完成合約客戶收入開出賬單後，該等已確認為合約資產的金額會重新分類至應收貿易賬款。截至二零二四年六月三十日止六個月的合約資產增加乃主要由於接近期末所提供軟件即服務產品及維護服務增加所致。

合約資產的預期收回或結算時間如下：

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Within one year	一年內	42,459	29,338

18. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Debt investment, at fair value	按公平值計算之債務投資	2,100	2,100
Listed equity investments, at fair value	按公平值計算之上市股本投資	1,963	2,206
		4,063	4,306
Portion classified as current assets	分類為流動資產部分	(1,963)	(2,206)
Portion classified as non-current assets	分類為非流動資產部分	2,100	2,100

The listed equity investments were classified as financial assets at fair value through profit or loss as they were held for trading.

The debt investment was mandatorily classified as a financial asset at fair value through profit or loss as its contractual cash flows are not solely payments of principal and interest.

As at 30 June 2024, the Group's listed equity investments with a carrying value of approximately HK\$1,963,000 (31 December 2023: HK\$2,206,000) were pledged to secure general banking facilities granted to the Group.

18. 按公平值經損益入賬之財務資產

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
上市股本投資	因屬持作買賣而獲分類為按公平值經損益入賬之財務資產。	1,963	2,206
債務投資	乃強制性地分類為按公平值經損益入賬之財務資產，因其合約現金流量並非僅止於支付本金及利息。	2,100	2,100

上市股本投資因屬持作買賣而獲分類為按公平值經損益入賬之財務資產。

債務投資乃強制性地分類為按公平值經損益入賬之財務資產，因其合約現金流量並非僅止於支付本金及利息。

於二零二四年六月三十日，本集團之上市股本投資賬面值約為1,963,000港元（二零二三年十二月三十一日：2,206,000港元）已為取得授予本集團之一般銀行融資作抵押。

19. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Trade payables	應付貿易賬款	14,579	11,174
Other payables	其他應付款項	31,022	30,015
Accruals	應計款項	21,518	27,468
		67,119	68,657

19. 應付貿易賬款、其他應付款項及應計款項

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Trade payables	應付貿易賬款	14,579	11,174
Other payables	其他應付款項	31,022	30,015
Accruals	應計款項	21,518	27,468
		67,119	68,657

19. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS (CONTINUED)

An ageing analysis of the trade payables as at the end of the reporting period, based on the invoice date, is as follows:

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Within 1 month	一個月內	13,456	9,324
1 to 3 months	一至三個月	119	1,038
4 to 6 months	四至六個月	34	415
Over 6 months	六個月以上	970	397
		14,579	11,174

The trade payables are non-interest-bearing and are normally settled on 30-day terms.

20. CONTRACT LIABILITIES

Details of contract liabilities are as follows:

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
<i>Advances received from customers</i>	<i>已收客戶墊款</i>		
Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	1,054	1,133
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	14,327	15,657
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	37,178	36,750
		52,559	53,540
Portion classified as current liabilities	分類為流動負債部分	(51,696)	(52,143)
Portion classified as non-current liabilities	分類為非流動負債部分	863	1,397

19. 應付貿易賬款、其他應付款項及應計款項(續)

於報告期間結算日，應付貿易賬款按發票日之賬齡分析如下：

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Within 1 month	一個月內	13,456	9,324
1 to 3 months	一至三個月	119	1,038
4 to 6 months	四至六個月	34	415
Over 6 months	六個月以上	970	397
		14,579	11,174

應付貿易賬款並不計息，一般按30天期限結清。

20. 合約負債

合約負債詳情如下：

		30 June 2024 二零二四年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2023 二零二三年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
<i>Advances received from customers</i>	<i>已收客戶墊款</i>		
Sale of goods and provision of software and GETS services	銷售貨品及提供軟件及政府電子貿易服務	1,054	1,133
Provision of software implementation and related services, and IT solutions implementation and related services	提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務	14,327	15,657
Provision of SaaS product offering and maintenance services	提供軟件即服務產品及維護服務	37,178	36,750
		52,559	53,540
Portion classified as current liabilities	分類為流動負債部分	(51,696)	(52,143)
Portion classified as non-current liabilities	分類為非流動負債部分	863	1,397

20. CONTRACT LIABILITIES (CONTINUED)

The majority of the contract liabilities mainly include advances received to render software implementation and related services, and IT solutions implementation and related services, and the provision of SaaS product offering and maintenance services. The decrease in contract liabilities during the six months ended 30 June 2024 was mainly due to the decrease in advances received from customers in relation to the provision of software implementation and related services, and IT solutions implementation and related services at the end of the period.

21. DEFERRED TAX

The movements in deferred tax assets and liabilities during the period/year are as follows:

Deferred tax assets

		Lease liabilities 租賃負債 (Unaudited) (未經審核) HK\$'000 千港元	Temporary differences arising from contract liabilities 來自合約負債 之暫時差額 (Unaudited) (未經審核) HK\$'000 千港元	Total 總額 (Unaudited) (未經審核) HK\$'000 千港元
At 1 January 2024	於二零二四年一月一日	710	2,005	2,715
Deferred tax charged to the condensed consolidated statement of profit or loss during the period	期內扣除簡明綜合損益表之遞延稅項	(147)	(274)	(421)
Exchange realignment	匯兌調整	-	(55)	(55)
Gross deferred tax assets at 30 June 2024	於二零二四年六月三十日遞延稅項資產毛額	563	1,676	2,239

20. 合約負債(續)

大部分合約負債主要包括就提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務以及提供軟件即服務產品及維護服務所收取的墊款。截至二零二四年六月三十日止六個月的合約負債減少主要由於期末有關提供軟件實施及相關服務、及資訊科技解決方案實施及相關服務之已收客戶墊款減少所致。

21. 遞延稅項

期/年內，遞延稅項資產及負債之變動如下：

遞延稅項資產

21. DEFERRED TAX (CONTINUED)

Deferred tax liabilities

		Revaluation of properties	Deferred development costs	Fair value adjustments arising from acquisition of subsidiaries 收購 附屬公司之 公平值調整	Withholding taxes	Right-of- use assets	Total
		(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)
		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
At 1 January 2024	於二零二四年一月一日	273	3,515	2,685	516	699	7,688
Deferred tax credited to the condensed consolidated statement of profit or loss during the period	期內計入簡明綜合損益表之遞延稅項	-	(639)	(680)	(249)	(151)	(1,719)
Exchange realignment	匯兌調整	(1)	-	-	-	-	(1)
Gross deferred tax liabilities at 30 June 2024	於二零二四年六月三十日遞延稅項負債毛額	272	2,876	2,005	267	548	5,968

Deferred tax assets

		Lease liabilities	Temporary differences arising from contract liabilities 來自合約負債 之暫時差額	Total
		(Audited) (經審核)	(Audited) (經審核)	(Audited) (經審核)
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 January 2023	於二零二三年一月一日	-	2,205	2,205
Deferred tax credited/(charged) to the consolidated statement of profit or loss during the year	年內計入/(扣除)綜合損益表之遞延稅項	710	(200)	510
Gross deferred tax assets at 31 December 2023	於二零二三年十二月三十一日遞延稅項資產毛額	710	2,005	2,715

21. DEFERRED TAX (CONTINUED)

Deferred tax liabilities

		Revaluation of properties	Deferred development costs	Fair value adjustments arising from acquisition of subsidiaries 收購 附屬公司之 公平值調整	Withholding taxes	Right-of- use assets	Total
		物業重估 (Audited) (經審核) HK\$'000 千港元	遞延 開發成本 (Audited) (經審核) HK\$'000 千港元	附屬公司之 公平值調整 (Audited) (經審核) HK\$'000 千港元	預扣稅 (Audited) (經審核) HK\$'000 千港元	使用權資產 (Audited) (經審核) HK\$'000 千港元	總額 (Audited) (經審核) HK\$'000 千港元
At 1 January 2023	於二零二三年一月一日	366	4,797	4,057	887	-	10,107
Deferred tax charged/ (credited) to the consolidated statement of profit or loss during the year	年內扣除/(計入)綜合 損益表之遞延稅項	(93)	(1,282)	(1,372)	(371)	699	(2,419)
Gross deferred tax liabilities at 31 December 2023	於二零二三年十二月 三十一日遞延稅項 負債毛額	273	3,515	2,685	516	699	7,688

21. 遞延稅項(續)

遞延稅項負債

22. CONTINGENT LIABILITIES

At the end of the reporting period, contingent liabilities in connection with certain guarantees not provided for in the financial statements were as follows:

Guarantees have been given to certain banks by the Company for performance bonds/guarantees issued by the banks in relation to certain contracts undertaken by the Group amounting to HK\$31,700,000 as at 30 June 2024 (31 December 2023: HK\$31,700,000), of which HK\$21,085,000 (31 December 2023: HK\$20,656,000) was utilised as at 30 June 2024.

22. 或然負債

於報告期間結算日，並未於財務報表內作出撥備與若干擔保有關之或然負債如下：

二零二四年六月三十日，本公司已就本集團承接之若干合約而由各間銀行發出之履約保證／擔保向若干銀行提供為數31,700,000港元(二零二三年十二月三十一日：31,700,000港元)之擔保，其中21,085,000港元(二零二三年十二月三十一日：20,656,000港元)已於二零二四年六月三十日動用。

23. RELATED PARTY TRANSACTIONS

In addition to the transactions, arrangements and balances detailed elsewhere in these financial statements, the Group had the following transactions with related parties during the period:

Compensation of key management personnel of the Group:

Short-term employee benefits	短期僱員福利
Equity-settled share-based payment expense	股權結算以股份支付開支
Post-employment benefits	離職後福利
Total compensation paid to key management personnel	支付主要管理人員之酬金總值

These included continuing connected transactions exempt from the connected transaction requirements under Rule 14A.95 of the Listing Rules. The above related party transactions are fully exempt under Chapter 14A of the Listing Rules.

24. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

At the end of the reporting period, the carrying amounts of the Group's financial assets and liabilities reasonably approximated to their fair values.

Management has assessed that the fair values of cash and cash equivalents, pledged bank deposits, trade receivables, current portion of deposits and other receivables, trade payables, current portion of other payables and financial liabilities included in accruals reasonably approximate to their carrying amounts largely due to the short term maturities of these instruments or the effect of discounting is not material.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values for certain financial instruments:

23. 關連人士交易

除此等財務報表其他章節詳述之交易、安排及結餘外，本集團於期內曾進行下列關連人士交易：

本集團主要管理人員之酬金如下：

For the six months ended 30 June 截至六月三十日止六個月

2024 二零二四年 (Unaudited) (未經審核) HK\$'000 千港元	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元
8,585	8,074
404	297
81	78
9,070	8,449

此持續關連交易包括獲豁免遵守上市規則第14A.95條的關連交易規定。根據上市規則第14A章，上述關聯方交易獲全面豁免。

24. 財務工具公平值及公平值等級架構

於報告期間結算日，本集團財務資產及負債之賬面值與其公平值合理地相若。

管理層已評估現金及等同現金資產、已抵押銀行存款、應收貿易賬款、流動部分之按金及其他應收款項、應付貿易賬款、流動部分之其他應付款項及計入應計款項之財務負債之公平值合理地與其賬面值相若，主要由於該等工具之到期日較短或折現的影響並不重大。

財務資產及負債之公平值乃按自願交易方之間於當前交易之可交易工具金額入賬，惟強制或清盤出售則另作別論。下列方法及假設已用於估計若干財務工具公平值：

24. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (CONTINUED)

The fair values of the non-current deposits and other payables have been calculated by discounting the expected future cash flows using rates currently available for instruments with similar terms. In the opinion of the directors, the fair values of these financial instruments reasonably approximate to their carrying amounts.

The fair values of listed equity investments are based on quoted market prices.

The fair value of a club membership debenture included in debt investment is based on available market prices.

Fair value hierarchy

The following tables illustrate the fair value measurement hierarchy of the Group's financial instruments:

Assets measured at fair value:

As at 30 June 2024

Financial assets at fair value through profit or loss: 按公平值經損益入賬之財務資產：
Listed equity investments 上市股本投資
Debt investment 債務投資

Fair value measurement using 公平值採用以下各項計量			
Quoted prices in active markets (Level 1) 活躍 市場報價 (第1層) (Unaudited) (未經審核) HK\$'000 千港元	Significant observable inputs (Level 2) 重大可觀察 輸入數據 (第2層) (Unaudited) (未經審核) HK\$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察 輸入數據 (第3層) (Unaudited) (未經審核) HK\$'000 千港元	Total (Unaudited) (未經審核) HK\$'000 千港元
1,963	-	-	1,963
-	2,100	-	2,100
1,963	2,100	-	4,063

24. 財務工具公平值及公平值等級架構(續)

非流動按金及其他應付款項的公平值乃使用現時所得的類似條款之工具，將預期未來現金流量貼現而計算。董事認為，該等財務工具的公平值合理地與其賬面值相若。

上市股本投資之公平值乃按市場報價得出。

計入債務投資之會所會籍債券之公平值乃按市場價格得出。

公平值等級架構

下表顯示本集團財務工具之公平值計量等級架構：

按公平值計量之資產：

於二零二四年六月三十日

24. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (CONTINUED)

Fair value hierarchy (continued)

Assets measured at fair value: (continued)

As at 31 December 2023

		Fair value measurement using 公平值採用以下各項計量			
		Quoted prices in active markets (Level 1) 活躍 市場報價 (第1層) (Audited) (經審核) HK\$'000 千港元	Significant observable inputs (Level 2) 重大可觀察 輸入數據 (第2層) (Audited) (經審核) HK\$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察 輸入數據 (第3層) (Audited) (經審核) HK\$'000 千港元	Total (Audited) (經審核) HK\$'000 千港元
Financial assets at fair value through profit or loss:	按公平值經損益入賬之財務資產：				
Listed equity investments	上市股本投資	2,206	-	-	2,206
Debt investment	債務投資	-	2,100	-	2,100
		2,206	2,100	-	4,306

Liabilities measured at fair value:

The Group did not have any financial liabilities measured at fair value as at 30 June 2024 and 31 December 2023.

During the period ended 30 June 2024, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 for both financial assets and financial liabilities (Year ended 31 December 2023: Nil).

24. 財務工具公平值及公平值等級架構(續)

公平值等級架構(續)

按公平值計量之資產：(續)

於二零二三年十二月三十一日

		Fair value measurement using 公平值採用以下各項計量			
		Quoted prices in active markets (Level 1) 活躍 市場報價 (第1層) (Audited) (經審核) HK\$'000 千港元	Significant observable inputs (Level 2) 重大可觀察 輸入數據 (第2層) (Audited) (經審核) HK\$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察 輸入數據 (第3層) (Audited) (經審核) HK\$'000 千港元	Total (Audited) (經審核) HK\$'000 千港元
Financial assets at fair value through profit or loss:	按公平值經損益入賬之財務資產：				
Listed equity investments	上市股本投資	2,206	-	-	2,206
Debt investment	債務投資	-	2,100	-	2,100
		2,206	2,100	-	4,306

按公平值計量之負債：

本集團於二零二四年六月三十日及二零二三年十二月三十一日並無任何按公平值計量之財務負債。

截至二零二四年六月三十日止期間，就財務資產及財務負債而言，第1層與第2層之間概無公平值計量轉移，亦無公平值計量轉入或轉出第3層(截至二零二三年十二月三十一日止年度：無)。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group's principal financial instruments include lease liabilities, pledged bank deposits and cash and cash equivalents. The main purpose of these financial instruments is to raise finance for the Group's operations. The Group has various other financial assets and liabilities such as trade receivables, deposits and other receivables, trade and other payables, financial liabilities included in accruals, and financial assets at fair value through profit or loss, which mainly arise directly from its operations or investments.

The main risks arising from the Group's financial instruments are interest rate risk, foreign currency risk, credit risk, equity price risk and liquidity risk. The board of directors reviews and agrees policies for managing each of these risks and they are summarised below.

Interest rate risk

The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's cash at banks and bank deposits with floating interest rates.

25. 財務風險管理目標及政策

本集團之主要財務工具包括租賃負債、已抵押銀行存款以及現金及等同現金資產。此等財務工具之主要用途乃為本集團之業務融資。本集團有其他各種財務資產及負債，如應收貿易賬款、按金及其他應收款項、應付貿易賬款及其他應付款項、計入應計款項之財務負債及按公平值經損益入賬之財務資產，此等財務資產及負債主要自業務營運或投資直接產生。

本集團財務工具產生之主要風險為利率風險、外幣風險、信貸風險、股本價格風險及流動資金風險。董事會審閱並同意下文所概述管理各項此等風險之政策。

利率風險

本集團因應市場利率變動而承受之風險主要與本集團存放於銀行按照浮動利率計息之現金及銀行存款有關。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Interest rate risk (continued)

The following table demonstrates the sensitivity to a reasonably possible change in interest rates, with all other variables held constant, of the Group's profit before tax (through the impact on floating rate bank balances and bank deposits).

		Increase/ (decrease) in basis points 基點增加/ (減少)	Increase/ (decrease) in profit before tax 除稅前溢利 增加/(減少) (Unaudited) (未經審核) HK\$'000 千港元
As at 30 June 2024		於二零二四年六月三十日	
Hong Kong dollar	港元	(50)	(328)
United States dollar	美元	(50)	(1,030)
Renminbi ("RMB")	人民幣(「人民幣」)	(50)	(170)
Hong Kong dollar	港元	50	328
United States dollar	美元	50	1,030
RMB	人民幣	50	170
As at 30 June 2023		於二零二三年六月三十日	
Hong Kong dollar	港元	(50)	(337)
United States dollar	美元	(50)	(925)
RMB	人民幣	(50)	(229)
Hong Kong dollar	港元	50	337
United States dollar	美元	50	925
RMB	人民幣	50	229

There is no impact on the Group's equity except on the retained profits.

25. 財務風險管理目標及政策(續)

利率風險(續)

下表載列在所有其他變數維持不變之情況下，本集團之除稅前溢利(透過浮動利率銀行結餘及銀行存款所受影響)對利率合理可能出現變動之敏感程度。

除保留溢利外，對本集團權益概無任何影響。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Foreign currency risk

The Group has transactional currency exposures. Such exposures mainly arise from revenue generated and/or costs and expenses incurred by operating units in currencies other than the units' functional currencies.

The following table demonstrates the sensitivity at the end of the reporting period to a reasonably possible change in the RMB exchange rates, with all other variables held constant, of the Group's profit before tax (arising from RMB denominated financial instruments).

		Increase/ (decrease) in exchange rate 匯率上升/ (下降)	Increase/ (decrease) in profit before tax 除稅前溢利 增加/(減少) (Unaudited) (未經審核) HK\$'000 千港元
		%	
As at 30 June 2024	於二零二四年六月三十日		
If Hong Kong dollar weakens against RMB	倘港元兌人民幣貶值	5	(592)
If Hong Kong dollar strengthens against RMB	倘港元兌人民幣升值	(5)	592
As at 30 June 2023	於二零二三年六月三十日		
If Hong Kong dollar weakens against RMB	倘港元兌人民幣貶值	5	(693)
If Hong Kong dollar strengthens against RMB	倘港元兌人民幣升值	(5)	693

There is no impact on the Group's equity except on the retained profits.

Credit risk

The Group primarily trades on credit terms with recognised and creditworthy third parties. It is the Group's policy that most customers who wish to trade on credit terms are to a certain extent subject to certain credit verification procedures. In addition, receivable balances are monitored by the Group's management on an ongoing basis.

25. 財務風險管理目標及政策(續)

外幣風險

本集團面對交易貨幣風險。此風險主要源自於營運單位使用該單位功能貨幣以外貨幣賺取之收入及/或產生之成本及開支。

下表載列在所有其他變數維持不變之情況下，本集團於報告期間結算日(以人民幣結算的財務工具所產生)之除稅前溢利對人民幣匯率可能合理變動之敏感程度。

	Increase/ (decrease) in exchange rate 匯率上升/ (下降)	Increase/ (decrease) in profit before tax 除稅前溢利 增加/(減少) (Unaudited) (未經審核) HK\$'000 千港元
	%	
As at 30 June 2024		
If Hong Kong dollar weakens against RMB	5	(592)
If Hong Kong dollar strengthens against RMB	(5)	592
As at 30 June 2023		
If Hong Kong dollar weakens against RMB	5	(693)
If Hong Kong dollar strengthens against RMB	(5)	693

除保留溢利外，對本集團權益概無任何影響。

信貸風險

本集團主要與認可及信譽良好之第三方按信貸條款進行交易。按照本集團之政策，大部分擬按信貸條款進行交易之客戶，在某程度上必須經過若干信貸審核程序。此外，應收結餘之狀況受本集團管理層持續監察。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Maximum exposure and period/year-end staging

The tables below show the credit quality and the maximum exposure to credit risk based on the Group's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and period/year-end staging classification as at 30 June 2024 and 31 December 2023. The amounts presented are gross carrying amounts for financial assets.

As at 30 June 2024

		12-month ECLs 十二個月 預期信貸虧損	Lifetime ECLs 全期預期信貸虧損			Total 總額
		Stage 1 第一階段 (Unaudited) (未經審核) HK\$'000 千港元	Stage 2 第二階段 (Unaudited) (未經審核) HK\$'000 千港元	Stage 3 第三階段 (Unaudited) (未經審核) HK\$'000 千港元	Simplified approach 簡化方法 (Unaudited) (未經審核) HK\$'000 千港元	(Unaudited) (未經審核) HK\$'000 千港元
Trade receivables*	應收貿易賬款*	-	-	-	43,142	43,142
Contract assets	合約資產	-	-	-	42,459	42,459
Deposits and other receivables	按金及其他應收款項					
- Normal**	- 正常**	8,739	-	-	-	8,739
Pledged bank deposits	已抵押銀行存款					
- Not yet past due	- 尚未逾期	553	-	-	-	553
Cash and cash equivalents	現金及等同現金資產					
- Not yet past due	- 尚未逾期	305,633	-	-	-	305,633
		314,925	-	-	85,601	400,526

25. 財務風險管理目標及政策(續)

最高風險及於期／年末所處階段

下表呈示基於本集團信貸政策的信貸質素及最高信貸風險，主要以逾期資料為基準(除非可在不耗費過多成本或努力的情況下取得其他資料)，及於二零二四年六月三十日及二零二三年十二月三十一日期／年末所處階段分類。所呈列的金額為財務資產的賬面總值。

於二零二四年六月三十日

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Maximum exposure and period/year-end staging (continued)

As at 31 December 2023

		12-month ECLs 十二個月 預期信貸虧損	Lifetime ECLs 全期預期信貸虧損			Total 總額
		Stage 1 第一階段 (Audited) (經審核) HK\$'000 千港元	Stage 2 第二階段 (Audited) (經審核) HK\$'000 千港元	Stage 3 第三階段 (Audited) (經審核) HK\$'000 千港元	Simplified approach 簡化方法 (Audited) (經審核) HK\$'000 千港元	(Audited) (經審核) HK\$'000 千港元
Trade receivables*	應收貿易賬款*	-	-	-	40,961	40,961
Contract assets	合約資產	-	-	-	29,338	29,338
Deposits and other receivables	按金及其他應收款項					
- Normal**	- 正常**	4,943	-	-	-	4,943
Pledged bank deposits	已抵押銀行存款					
- Not yet past due	- 尚未逾期	466	-	-	-	466
Cash and cash equivalents	現金及等同現金資產					
- Not yet past due	- 尚未逾期	316,145	-	-	-	316,145
		321,554	-	-	70,299	391,853

* For trade receivables to which the Group applies the simplified approach for impairment, information based on the provision matrix is disclosed in note 16 to the financial statements.

** The credit quality of the deposits and other receivables is considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition. Otherwise, the credit quality of the financial assets is considered to be "doubtful".

25. 財務風險管理目標及政策(續)

最高風險及於期/年末所處階段(續)

於二零二三年十二月三十一日

* 就本集團應用簡化方法計算減值的應收貿易賬款，基於撥備矩陣的資料披露於財務報表附註16。

** 倘按金及其他應收款項未逾期及並無資料表示財務資產自初步確認後信貸風險大幅增加，則視作按金及其他應收款項的信貸質素為「正常」。否則，則視財務資產的信貸質素為「呆賬」。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Equity price risk

Equity price risk is the risk that the fair values of equity securities decrease as a result of changes in the levels of equity indices and the value of individual securities. The Group is exposed to equity price risk arising from individual equity investments included in financial assets at fair value through profit or loss – listed equity investments (note 18) as at 30 June 2024 and 31 December 2023. The Group's listed equity investments are listed on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") and are valued at quoted market prices at the end of the reporting period.

The following table demonstrates the sensitivity to every 10% change in the fair values of the Group's listed equity investments, with all other variables held constant and before any impact on tax, based on their carrying amounts at the end of the reporting period.

25. 財務風險管理目標及政策(續)

股本價格風險

股本價格風險是指由於股票指數和個別證券價值之變化導致股本證券之公平值降低之風險。本集團之股本價格風險源於在二零二四年六月三十日及二零二三年十二月三十一日持有按公平值經損益入賬之財務資產—上市股本投資(附註18)之個別股本投資。本集團之上市股本投資於香港聯合交易所有限公司(「聯交所」)上市，於報告期間結算日按市場報價評估。

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其賬面值為基準，本集團上市股本投資於報告期間結算日之公平值每變動10%時，相關項目之敏感程度。

		Carrying amount of equity investments (Unaudited) HK\$'000 千港元	Increase/ (decrease) in profit before tax (Unaudited) HK\$'000 千港元
As at 30 June 2024	於二零二四年六月三十日		
Equity investments listed in Hong Kong: – financial assets at fair value through profit or loss	在香港上市之股本投資： – 按公平值經損益入賬之 財務資產	1,963	196

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

25. 財務風險管理目標及政策(續)

Equity price risk (continued)

股本價格風險(續)

		Carrying amount of equity investments 股本投資之 賬面值 (Audited) (經審核) HK\$'000 千港元	Increase/ (decrease) in profit before tax 除稅前溢利 增加/(減少) (Audited) (經審核) HK\$'000 千港元
As at 31 December 2023	於二零二三年十二月三十一日		
Equity investments listed in Hong Kong: – financial assets at fair value through profit or loss	在香港上市之股本投資： – 按公平值經損益入賬之 財務資產	2,206	221

There is no impact on the Group's equity except on the retained profits.

除保留溢利外，對本集團權益概無任何影響。

Liquidity risk

流動資金風險

The Group's objective is to ensure there are adequate funds to meet its contractual payments for financial liabilities in the short and long term. In the management of liquidity risk, the Group monitors and maintains a level of cash and bank balances, and bank deposits deemed adequate by management to finance the Group's operations and mitigate the effects of fluctuations in cash flows. Cash flows of the Group are closely monitored by senior management on an ongoing basis.

本集團之目標為確保維持足夠資金以應付其短期及長期之財務負債合約付款。管理流動資金風險時，本集團監察及維持管理層視為足夠提供本集團營運所需之現金及銀行結餘水平及銀行存款，並減緩因現金流量波動造成之影響。高級管理層持續密切監察本集團之現金流量。

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Liquidity risk (continued)

The maturity profile of the Group's financial liabilities at the end of the reporting period, based on the contractual undiscounted payments, is as follows:

As at 30 June 2024

		On demand	Less than 3 months	3 to less than 12 months	1 to 5 years	Total
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		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
Trade payables	應付貿易賬款	13,527	52	1,000	-	14,579
Other payables	其他應付款項	-	31,022	-	-	31,022
Lease liabilities	租賃負債	-	1,363	4,470	20,180	26,013
Financial liabilities included in accruals	計入應計款項之財務負債	-	9,680	-	-	9,680
Guarantees given to banks for performance bonds/guarantees issued in relation to certain contracts undertaken by the Group	就本集團承接之若干合約發出履約保證／擔保而向銀行提供之擔保	21,085	-	-	-	21,085
		34,612	42,117	5,470	20,180	102,379

25. 財務風險管理目標及政策(續)

流動資金風險(續)

於報告期間結算日，本集團根據合約未折現付款所計算之財務負債到期情況如下：

於二零二四年六月三十日

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

25. 財務風險管理目標及政策(續)

Liquidity risk (continued)

As at 31 December 2023

流動資金風險(續)

於二零二三年十二月三十一日

		On demand	Less than 3 months	3 to less than 12 months	1 to 5 years	Total
		按要求償還	少於三個月	十二個月內	一至五年	總額
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
		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
Trade payables	應付貿易賬款	9,879	898	397	-	11,174
Other payables	其他應付款項	-	30,015	-	-	30,015
Lease liabilities	租賃負債	-	1,676	4,866	3,067	9,609
Financial liabilities included in accruals	計入應計款項之財務負債	-	9,070	-	-	9,070
Guarantees given to banks for performance bonds/guarantees issued in relation to certain contracts undertaken by the Group	就本集團承接之若干合約發出履約保證/擔保而向銀行提供之擔保	20,656	-	-	-	20,656
		30,535	41,659	5,263	3,067	80,524

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Capital management

The primary objectives of the Group's capital management are to safeguard the Group's ability to continue as a going concern and to maintain healthy capital ratios in order to support its business and maximise shareholders' value.

The Group regularly reviews and manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. No changes were made in the objectives, policies or processes for managing capital during the period ended 30 June 2024 and year ended 31 December 2023.

Capital of the Group comprises all components of shareholders' equity.

26. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The interim financial statements were approved and authorised for issue by the board of directors on 20 August 2024.

25. 財務風險管理目標及政策(續)

資本管理

本集團資本管理之主要目的是為保障本集團持續經營之能力並維持穩健資本比率，以支持其業務及為股東帶來最大價值。

本集團根據經濟狀況之轉變及相關資產之風險特性，定期審閱及管理資本結構及作出調整。本集團可以通過調整對股東派發之股息、向股東發還資本或發行新股，以保持或調整資本結構。截至二零二四年六月三十日止期間及截至二零二三年十二月三十一日止年度內，本集團之資本管理目標、政策或程序並無轉變。

本集團之資本由所有股東權益部分組成。

26. 批准中期財務報表

董事會於二零二四年八月二十日批准及授權刊發中期財務報表。

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

董事及行政總裁於股份及相關股份之權益及淡倉

As at 30 June 2024, the interests of the directors and chief executive in the share capital and underlying shares of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")), as recorded in the register required to be kept by the Company pursuant to section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers, were as follows:

於二零二四年六月三十日，各董事及行政總裁於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股本及相關股份中擁有本公司須根據證券及期貨條例第352條規定存置之登記冊中所記錄或根據上市發行人董事進行證券交易的標準守則另行知會本公司及聯交所之權益如下：

Long positions in ordinary shares of the Company:

本公司普通股之好倉：

Name of director and chief executive	董事及行政總裁姓名	Note	Number of shares held, capacity and nature of interest			Percentage of the Company's issued share capital 佔本公司已發行股本百分比
			Directly beneficially owned	Through controlled corporation	Total	
		附註	直接實益擁有	透過受控制公司	總數	
Directors						
Ir. Ng Cheung Shing	吳長勝先生工程師	(a)	6,724,000	114,614,000	121,338,000	49.53
Mr. Cheung Wai Lam	張偉霖先生		1,000,000	–	1,000,000	0.41
Mr. Leung King San Sunny	梁景新先生		1,030,000	–	1,030,000	0.42
Mr. Ng Kwok Keung	吳國強先生		300,000	–	300,000	0.12
Chief executive						
Mr. Chung Kin Yip	鍾建業先生		240,000	–	240,000	0.10
			9,294,000	114,614,000	123,908,000	50.58

Other Information (continued)

其他資料(續)

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES (CONTINUED)

董事及行政總裁於股份及相關股份之權益及淡倉(續)

Long positions in shares of an associated corporation:

於一間相聯法團股份之好倉：

Name of director	Name of associated corporation	Relationship with the Company	Class of shares	Number of shares 股份數目		Percentage of the associated corporation's issued share capital 佔該相聯法團已發行股本百分比
				Directly beneficially owned 直接實益擁有	Through controlled corporation 透過受控制公司	
Mr. Ng Cheung Shing 吳長勝先生工程師	Computer And Technologies International Limited 科聯系統有限公司	Company's subsidiary 本公司之附屬公司	Non-voting deferred 無投票權遞延	1,750,000	3,250,000 (Note 附註(b))	N/A 不適用

Notes:

附註：

(a) The 114,614,000 shares were held by Chao Lien Technologies Limited ("Chao Lien"), a wholly-owned subsidiary of C.S. (BVI) Limited. Mr. Ng Cheung Shing was entitled to exercise or control the exercise of one-third or more of the voting power at general meetings of C.S. (BVI) Limited, which in turn was entitled to exercise or control the exercise of one-third or more of the voting power at general meetings of Chao Lien. Accordingly, Mr. Ng Cheung Shing was deemed, under the SFO, to be interested in all shares held by Chao Lien.

(a) C.S. (BVI) Limited 之全資附屬公司僑聯科技有限公司(「僑聯」)持有 114,614,000 股股份。吳長勝先生工程師有權於 C.S. (BVI) Limited 之股東大會上行使或控制行使三分之一或以上之投票權，而 C.S. (BVI) Limited 則有權於僑聯股東大會上行使或控制行使三分之一或以上投票權。因此，根據證券及期貨條例，吳長勝先生工程師被視為為僑聯所持有之所有股份中擁有權益。

(b) The 3,250,000 non-voting deferred shares were held by Chao Lien.

(b) 該 3,250,000 股無投票權遞延股份由僑聯持有。

Save as disclosed above, as at 30 June 2024, none of the directors and chief executive had registered an interest or short position in the shares or underlying shares of the Company or any of its associated corporations that was required to be recorded pursuant to section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers.

除上文披露者外，於二零二四年六月三十日，概無董事及行政總裁於本公司或其任何相聯法團之股份或相關股份中，擁有根據證券及期貨條例第 352 條須予記錄，或根據上市發行人董事進行證券交易的標準守則另行知會本公司及聯交所之權益或淡倉。

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in the section "Restricted share award scheme" below, at no time during the period were rights to acquire benefits by means of the acquisition of shares in or debentures of the Company granted to any director or their respective spouses or minor children, or were any such rights exercised by them; or was the Company, or any of its subsidiaries a party to any arrangement to enable the directors to acquire such rights in any other body corporate.

RESTRICTED SHARE AWARD SCHEME

The Company adopted a restricted share award scheme (the "Award Scheme") on 22 May 2008 and renewed the Award Scheme on 31 May 2017 (the "Renewed Date"). Pursuant to the Award Scheme, shares of the Company (the "Awarded Shares") are granted to eligible employees (including directors) of the Group until the 10th anniversary from the Renewed Date. The Company shall also pay cash to the appointed trustee company for its acquisition and holding upon trust of the Awarded Shares for the benefit of these employees and directors. The Awarded Shares will then be transferred to these employees and directors upon vesting. The aggregate number of shares to be awarded under the Award Scheme throughout its duration shall not exceed 10% of the issued share capital of the Company from time to time or such other percentage as notified to them by the Board (provided that the overall limit on the number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under any other incentive and under the Award Scheme must not exceed 30% of the shares of the Company in issue from time to time).

The Award Scheme shall be effective from the Renewed Date and shall continue in full force and effect for a term of 10 years unless sooner terminated as determined by the Board of Directors, The Award Scheme is to expire on 31 May 2027.

Details of the Award Scheme and the shares awarded thereunder are set out in the Annual Report 2023.

董事購買股份或債券之權利

除下文「有限制股份獎勵計劃」一節披露者外，於本期間內任何時間，概無授予任何董事或彼等各自之配偶或未成年子女可藉購入本公司股份或債券而獲益之權利，或概無任何該等權利已獲彼等行使；本公司或其任何附屬公司概無訂立任何安排，可使董事藉購入任何其他法人團體之權利而受惠。

有限制股份獎勵計劃

本公司於二零零八年五月二十二日採納有限制股份獎勵計劃（「獎勵計劃」）及於二零一七年五月三十一日（「重續日期」）重續該獎勵計劃。根據獎勵計劃，本公司股份（「獎勵股份」）自重續日期起至十週年止授予本集團合資格僱員（包括董事）。本公司亦將就指定受託人公司購入及為該等僱員及董事之利益以信託形式持有獎勵股份及向其支付現金。獎勵股份其後將於歸屬時轉移至該等有關僱員及董事。該獎勵計劃期間內將予授出之股份總數，不得多於本公司不時已發行股本10%或董事會知會彼等之有關其他百分比（前提是根據任何其他獎勵及獎勵計劃已授出但未行使的所有購股權獲行使後可予發行之股份數目之整體限額不得超逾本公司不時已發行股份之30%）。

獎勵計劃自重續日期起生效，除非董事會決定提前終止，否則獎勵計劃將繼續於十年期內全面有效。獎勵計劃將於二零二七年五月三十一日屆滿。

有關獎勵計劃及據此授出之股份詳情載於二零二三年年報。

Other Information (continued)

其他資料(續)

RESTRICTED SHARE AWARD SCHEME (CONTINUED)

The following table illustrates the number and movements of the Awarded Shares under the Award Scheme for the period ended 30 June 2024.

Name of category of participant	Number of Unvested Awarded Shares 未歸屬獎勵股份數目				Award date 授出獎勵日期	Vesting period of Awarded Shares 獎勵股份歸屬期	Fair value of awards at the date of grant 授予獎勵日的公平值 HK\$ 港元	Closing price of the shares immediately before the date on which the awards were granted 日期前一天股份收市價 HK\$ 港元
	At 1 January 2024 於 二零二四年 一月一日	Transferred in/(out) during the period 期內 轉入/(出)	Vested during the period 期內 已歸屬	At 30 June 2024 於 二零二四年 六月三十日				
Directors 董事								
Ir. Ng Cheung Shing 吳長勝先生工程師	100,000	-	(50,000)	50,000	6 June 2022 二零二二年六月六日	30 June 2023 to 30 June 2025 二零二三年六月三十日至 二零二五年六月三十日	2.24	2.60
Ir. Ng Cheung Shing 吳長勝先生工程師	100,000	-	-	100,000	28 September 2023 二零二三年九月二十八日	30 April 2026 to 30 April 2027 二零二六年四月三十日至 二零二七年四月三十日	1.92	2.12
Mr. Ng Kwok Keung 吳國強先生	100,000	-	(50,000)	50,000	6 June 2022 二零二二年六月六日	30 June 2023 to 30 June 2025 二零二三年六月三十日至 二零二五年六月三十日	2.24	2.60
Mr. Ng Kwok Keung 吳國強先生	100,000	-	-	100,000	28 September 2023 二零二三年九月二十八日	30 April 2026 to 30 April 2027 二零二六年四月三十日至 二零二七年四月三十日	1.92	2.12
Chief executive 行政總裁								
Mr. Chung Kin Yip 鍾建業先生	240,000	-	-	240,000	28 September 2023 二零二三年九月二十八日	30 September 2024 to 30 September 2026 二零二四年九月三十日至 二零二六年九月三十日	1.92	2.12
Sub-total 小計	640,000	-	(100,000)	540,000				

有限制股份獎勵計劃(續)

下表載列截至二零二四年六月三十日止期間內該獎勵計劃項下獎勵股份之數目及其變動。

RESTRICTED SHARE AWARD SCHEME (CONTINUED)

有限制股份獎勵計劃(續)

Name of category of participant	Number of Unvested Awarded Shares 未歸屬獎勵股份數目				Award date 授出獎勵日期	Vesting period of Awarded Shares 獎勵股份歸屬期	Fair value of awards at the date of grant 授予獎勵日的公平值 HK\$ 港元	Closing price of the shares immediately before the date on which the awards were granted 授予獎勵日期前一天股份收市價 HK\$ 港元
	At 1 January 2024 於二零二四年一月一日	Transferred in/(out) during the period 期內轉入/(出)	Vested during the period 期內已歸屬	At 30 June 2024 於二零二四年六月三十日				
Two top-paid individuals (excluding Directors and the Chief Executive) 兩位最高薪酬的個人(董事及主要行政總裁除外)								
In aggregate 合計	-	20,000	(20,000)	-	4 July 2019 二零一九年七月四日	30 June 2020 to 30 June 2024 二零二零年六月三十日至 二零二四年六月三十日	3.11	3.77
In aggregate 合計	140,000	(60,000)	(70,000)	10,000	6 June 2022 二零二二年六月六日	30 June 2023 to 30 June 2025 二零二三年六月三十日至 二零二五年六月三十日	2.24	2.60
In aggregate 合計	60,000	-	-	60,000	28 September 2023 二零二三年九月二十八日	30 April 2026 to 30 April 2027 二零二六年四月三十日至 二零二七年四月三十日	1.92	2.12
Sub-total 小計	200,000	(40,000)	(90,000)	70,000				

Other Information (continued)
其他資料(續)

RESTRICTED SHARE AWARD SCHEME (CONTINUED)

有限制股份獎勵計劃(續)

Name of category of participant	Number of Unvested Awarded Shares 未歸屬獎勵股份數目				Award date 授出獎勵日期	Vesting period of Awarded Shares 獎勵股份歸屬期	Fair value of awards at the date of grant 授予獎勵日的公平值 HK\$ 港元	Closing price of the shares immediately before the date on which the awards were granted 日期前一天股份收市價 HK\$ 港元
	At 1 January 2024 於二零二四年一月一日	Transferred in/(out) during the period 期內轉入/(出)	Vested during the period 期內已歸屬	At 30 June 2024 於二零二四年六月三十日				
Other employees 其他僱員								
In aggregate 合計	44,000	(20,000)	(24,000)	-	4 July 2019 二零一九年七月四日	30 June 2020 to 30 June 2024 二零二零年六月三十日至 二零二四年六月三十日	3.11	3.77
In aggregate 合計	440,000	60,000	(220,000)	280,000	6 June 2022 二零二二年六月六日	30 June 2023 to 30 June 2025 二零二三年六月三十日至 二零二五年六月三十日	2.24	2.60
In aggregate 合計	260,000	-	-	260,000	28 September 2023 二零二三年九月二十八日	30 September 2024 to 30 September 2026 二零二四年九月三十日至 二零二六年九月三十日	1.92	2.12
In aggregate 合計	50,000	-	-	50,000	28 September 2023 二零二三年九月二十八日	30 April 2026 to 30 April 2027 二零二六年四月三十日至 二零二七年四月三十日	1.92	2.12
Sub-total 小計	794,000	40,000	(244,000)	590,000				
Total 總計	1,634,000	-	(434,000)	1,200,000				

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' (NOT BEING A DIRECTOR OR CHIEF EXECUTIVE OF THE COMPANY) INTERESTS IN SHARES AND UNDERLYING SHARES

主要股東及其他人士(並非本公司董事或行政總裁)於股份及相關股份之權益

As at 30 June 2024, the following interests of more than 5% of the issued share capital and share options of the Company were recorded in the register of interests required to be kept by the Company pursuant to section 336 of the SFO:

於二零二四年六月三十日，以下為本公司須記錄於其根據證券及期貨條例第336條規定存置之權益登記冊內佔本公司已發行股本及購股權5%以上之權益：

Long positions:

好倉：

Name of shareholder of the Company	Notes	Capacity and nature of interest	Number of ordinary shares held	Percentage of the Company's issued share capital	Number of share options held
本公司股東姓名／名稱	附註	身分及權益性質	所持普通股數目	佔本公司已發行股本百分比	所持購股權數目
Chao Lien Technologies Limited 僑聯科技有限公司	(a)	Directly beneficially owned 直接實益擁有	114,614,000	46.79	-
C.S. (BVI) Limited	(a)	Through a controlled corporation 透過受控制公司	114,614,000	46.79	-
Puttney Investments Limited ("PIL")	(b)	Directly beneficially owned 直接實益擁有	29,148,938	11.90	-
Hutchison International Limited ("HIL")	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.90	-
Hutchison Whampoa Limited ("HWL") 和記黃埔有限公司(「和黃」)	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.90	-
Cheung Kong (Holdings) Limited ("CKH") 長江企業控股有限公司(「長控」)	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.90	-
CK Hutchison Holdings Limited ("CKHH") 長江和記實業有限公司(「長和」)	(b)	Through a controlled corporation 透過受控制公司	29,148,938	11.90	-
Hui Yau Man 許幼文		Directly beneficially owned 直接實益擁有	26,782,000	10.93	-

Other Information (continued)

其他資料(續)

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' (NOT BEING A DIRECTOR OR CHIEF EXECUTIVE OF THE COMPANY) INTERESTS IN SHARES AND UNDERLYING SHARES (CONTINUED)

Long positions: (continued)

Notes:

- (a) The interest was also disclosed as an interest of Ir. Ng Cheung Shing in the section "Directors' and chief executive's interests and short positions in shares and underlying shares" of this report.
- (b) PIL is a wholly-owned subsidiary of HIL, which in turn is a wholly-owned subsidiary of HWL. CKH is a wholly-owned subsidiary of CKHH and subsidiaries of CKH are entitled to exercise or control the exercise of more than one-third of the voting power at the general meetings of HWL. By virtue of the SFO, CKHH, CKH, HWL and HIL were deemed to be interested in the 29,148,938 shares of the Company held by PIL.

Save as disclosed above, as at 30 June 2024, no person, other than the directors and chief executive of the Company, whose interests are set out in the section "Directors' and chief executive's interests and short positions in shares and underlying shares" above, had registered an interest or short position in the shares or underlying shares of the Company that was required to be recorded under section 336 of the SFO.

PURCHASE, REDEMPTION OR SALE OF LISTED SECURITIES OF THE COMPANY

During the period, a subsidiary of the Company purchased 2,064,000 shares on The Stock Exchange of Hong Kong Limited for an aggregate consideration of HK\$4,752,000 and these shares were cancelled or will be subsequently cancelled by the Company. The summary details of those transactions are as follows:

Month	月份	Number of shares repurchased 購回股份數目	Price per share 每股價格		Total price paid 支付總額 HK\$'000 千港元
			Highest 最高 HK\$ 港元	Lowest 最低 HK\$ 港元	
January 2024	二零二四年一月	614,000	2.55	2.45	1,548
March 2024	二零二四年三月	612,000	2.25	2.16	1,356
April 2024	二零二四年四月	426,000	2.28	2.22	958
May 2024	二零二四年五月	184,000	2.22	2.22	409
June 2024	二零二四年六月	228,000	2.15	2.10	481
		<u>2,064,000</u>			<u>4,752</u>

主要股東及其他人士(並非本公司董事或行政總裁)於股份及相關股份之權益(續)

好倉:(續)

附註:

- (a) 該權益亦於本報告「董事及行政總裁於股份及相關股份之權益及淡倉」一節內披露為吳長勝先生工程師之權益。
- (b) PIL為HIL之全資附屬公司，HIL則為和黃之全資附屬公司。長控為長和之全資附屬公司，而長控之附屬公司有權於和黃之股東大會上擁有行使或控制行使超過三分之一的投票權。按照證券及期貨條例，長和、長控、和黃及HIL被視作於PIL所持29,148,938股本公司股份中擁有權益。

除上文披露者外，於二零二四年六月三十日，除其權益載於上文「董事及行政總裁於股份及相關股份之權益及淡倉」一節之本公司董事及行政總裁外，概無任何人士於本公司股份或相關股份中擁有根據證券及期貨條例第336條須予記錄之權益或淡倉。

購買、贖回或出售本公司上市證券

期內，本公司一間附屬公司於香港聯合交易所有限公司以總代價4,752,000港元購買2,064,000股股份，而該等股份已經或將會被註銷。該等交易之概要如下：

PURCHASE, REDEMPTION OR SALE OF LISTED SECURITIES OF THE COMPANY (CONTINUED)

The purchase of the Company's shares during the period was effected by the directors, pursuant to the mandate from shareholders received at the last annual general meeting, with a view to benefiting shareholders as a whole by enhancing the net asset value per share and earnings per share of the Group.

Except as disclosed above, neither the Company, nor any of its subsidiaries purchased, redeemed or sold any of the Company's listed securities during the period.

CORPORATE GOVERNANCE PRACTICES

The Company is committed to maintaining high standard of corporate governance within a sensible framework with an emphasis on the principles of integrity, transparency and accountability. The Board believes that good corporate governance is essential to the success of the Company and to the enhancement of shareholders' value.

The Board opined that the Company has complied with the code provision set out in the Corporate Governance Code (the "CG code") as stipulated in Appendix C1 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") during the reporting period.

The Company considers that sufficient measures have been taken to ensure that its corporate governance practices are similar to those provided in the CG Code.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as set out in Appendix C3 of the Listing Rules as its code of conduct for dealings in securities of the Company by the directors. Based on a specific enquiry of the Company's directors, the directors have complied with the required standard set out in the Model Code throughout the six months ended 30 June 2024.

RISK MANAGEMENT FRAMEWORK

The Group has established an effective risk governance and management framework in line with the requirements set out by the Listing Rules and other regulations. This framework was built around a structure that enables the Board and the management to discharge their risk management-related responsibilities with appropriate delegation as well as checks and balances. These responsibilities included defining risk appetite in accordance with the Group's business strategies and objectives, formulating risk policies that govern the execution of those strategies, and establishing procedures and limits for the approval, control, monitoring and remedy of risks.

購買、贖回或出售本公司上市證券(續)

本公司於期內之股份回購，乃董事根據上屆股東週年大會上獲股東授予之授權作出，旨在提升本集團之每股資產淨值及每股盈利，從而使股東整體受益。

除上述披露者外，本公司或其任何附屬公司於期內概無購買、贖回或出售本公司任何上市證券。

企業管治常規

本公司致力於切合實際之範圍內維持高水平企業管治，以強調廉正、高透明度及問責性為原則。董事會相信優良企業管治對本公司之成功及提升股東價值乃非常重要。

董事會認為，本公司於報告期間一直遵守香港聯合交易所有限公司證券上市規則（「上市規則」）附錄C1列明企業管治守則（「企業管治守則」）所載之守則條文。

本公司認為已採取足夠措施，確保企業管治實務與企業管治守則訂明者相若。

證券交易標準守則

本公司已採納上市規則附錄C3所載之標準守則作為董事買賣本公司證券之行為守則。根據向本公司各董事作出之特定查詢，各董事於截至二零二四年六月三十日止六個月期間一直遵守標準守則所載規定標準。

風險管理架構

本集團已按照上市規則及其他法規所載之規定，建立有效之風險管治及管理架構。該架構之構造令董事會及管理層能夠獲適當授權及制衡，以履行彼等之風險管理相關職責。該等職責包括根據本集團業務策略及目標釐定風險偏好、制定風險政策以管理上述策略之執行，並設立風險審批、控制、監控及補救之程序及權限。

RISK MANAGEMENT FRAMEWORK (CONTINUED)

The members of the Risk Management Committee positioned at the highest level of the Group's risk governance structure under the Board. Members included three executive directors and one independent non-executive director. The Risk Management Committee had direct involvements in formulating the Group's risk appetite, and determined the levels of risk that the Group is willing to undertake with reference to its financial capacity, strategic direction, prevailing market conditions and regulatory requirements.

The Risk Management Committee will continuously ensure the Group's risk appetite is realistically reflected in the policies and procedures that the management adopted in executing its business functions. The Risk Management Committee will regularly review the Group's risk management framework and ensure that all important risk-related tasks are performed according to established policies and with appropriate resources.

AUDIT COMMITTEE

The Company has an Audit Committee which was established in compliance with Rule 3.21 of the Listing Rules for the purpose of reviewing and providing supervision over the Group's financial reporting process, risk management and internal controls. As of 30 June 2024, the Audit Committee comprises three independent non-executive directors of the Company. The interim condensed consolidated financial statements for the six months ended 30 June 2024 have not been audited, but the Audit Committee has discussed with the management of the Company and the external auditors, Ernst & Young, on the appropriateness and consistency of the accounting policies that have been adopted by the Company. The Audit Committee has reviewed the interim results and the interim report of the Group for the six months ended 30 June 2024.

UPDATE ON DIRECTORS' INFORMATION

Pursuant to Rule 13.51B(1) of the Listing Rules, the change in information of the Company's director is set out below.

Mr. Ting Leung Huel Stephen has retired as an independent non-executive director of Tong Ren Tang Technologies Company Limited (stock code: 1666) on 12 June 2024.

Ms. Chan Yuen Shan Clara has been appointed as a member of the Listing Review Committee of Hong Kong Exchanges and Clearing Limited (stock code: 0388) on 5 July 2024.

風險管理架構(續)

隸屬董事會之風險管理委員會成員被定為負責本集團風險管理架構之最高架構。委員會成員包括三名執行董事及一名獨立非執行董事。風險管理委員會直接參與制定本集團之風險偏好，並參照其財務能力、策略定位、現行市況及監管要求，決定本集團願意承擔之風險水平。

風險管理委員會將繼續確保本集團之風險偏好能真實反映於管理層執行其業務職能時所採用之政策及程序。風險管理委員會將定期檢討本集團之風險管理架構，並確保已遵照既有政策及運用適當資源執行所有與重大風險相關之任務。

審核委員會

本公司已根據上市規則第3.21條成立審核委員會，旨在審閱及監督本集團之財務申報過程、風險管理及內部監控。於二零二四年六月三十日，審核委員會由本公司三名獨立非執行董事組成。截至二零二四年六月三十日止六個月之未經審核簡明綜合中期財務報表，惟審核委員會與本公司管理層及外部核數師安永會計師事務所就本公司採納之會計政策是否合適及貫徹一致已進行討論。審核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的中期業績及中期報告。

更新董事資料

根據上市規則第13.51B(1)條，本公司董事之資料變動載列於下文。

於二零二四年六月十二日，丁良輝先生退任北京同仁堂科技發展股份有限公司(股份代號：1666)之獨立非執行董事。

於二零二四年七月五日，陳婉珊女士獲委任為香港交易及結算所有限公司(股份代號：0388)上市覆核委員會的成員。

computer  technologies

Computer And Technologies Holdings Limited

科 聯 系 統 集 團 有 限 公 司

**18th Floor of Viva Place,
No.36 Heung Yip Road,
Wong Chuk Hang, H.K.**

香港黃竹坑香葉道36號
偉華匯18樓

