



Domaine Power Holdings Limited

域能控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 442

2024

Interim Report
中期報告

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CORPORATE INFORMATION

公司資料

EXECUTIVE DIRECTORS

Dr. So Shu Fai (*Chairman*)
Mr. Tom Xie (*Chief Executive Officer*)

NON-EXECUTIVE DIRECTORS

Mr. Chan Wai Dune
Mr. Ning Rui (*Re-designated on 1 September 2024*)

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Yau Pak Yue
Mr. Chung Wai Man
Mr. Ning Rui (*Resigned on 1 September 2024*)
Ms. Lin Ying (*Appointed on 1 September 2024*)

COMPANY SECRETARY

Ms. Lai Wai Sheung FCPA

AUTHORISED REPRESENTATIVES

Mr. Tom Xie
Ms. Lai Wai Sheung FCPA

AUDIT COMMITTEE

Mr. Yau Pak Yue (*Chairman*)
Mr. Chung Wai Man
Mr. Ning Rui (*Resigned on 1 September 2024*)
Ms. Lin Ying (*Appointed on 1 September 2024*)

REMUNERATION COMMITTEE

Mr. Yau Pak Yue (*Chairman*)
Dr. So Shu Fai
Mr. Tom Xie
Mr. Chung Wai Man
Mr. Ning Rui (*Resigned on 1 September 2024*)
Ms. Lin Ying (*Appointed on 1 September 2024*)

NOMINATION COMMITTEE

Dr. So Shu Fai (*Chairman*)
Mr. Tom Xie
Mr. Yau Pak Yue
Mr. Chung Wai Man
Mr. Ning Rui (*Resigned on 1 September 2024*)
Ms. Lin Ying (*Appointed on 1 September 2024*)

執行董事

蘇樹輝博士 (主席)
謝祺祥先生 (行政總裁)

非執行董事

陳維端先生
寧睿先生 (於2024年9月1日調任)

獨立非執行董事

邱伯瑜先生
鍾衛民先生
寧睿先生 (於2024年9月1日辭任)
林穎女士 (於2024年9月1日委任)

公司秘書

賴偉嫦女士資深會計師

授權代表

謝祺祥先生
賴偉嫦女士資深會計師

審核委員會

邱伯瑜先生 (主席)
鍾衛民先生
寧睿先生 (於2024年9月1日辭任)
林穎女士 (於2024年9月1日委任)

薪酬委員會

邱伯瑜先生 (主席)
蘇樹輝博士
謝祺祥先生
鍾衛民先生
寧睿先生 (於2024年9月1日辭任)
林穎女士 (於2024年9月1日委任)

提名委員會

蘇樹輝博士 (主席)
謝祺祥先生
邱伯瑜先生
鍾衛民先生
寧睿先生 (於2024年9月1日辭任)
林穎女士 (於2024年9月1日委任)

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 BANKERS

Bank of Communications (Hong Kong) Limited
20/F., Henley Building
5 Queen's Road Central
Central
Hong Kong

Bank of China (Hong Kong) Limited
Bank of China Tower
1 Garden Road
Hong Kong

PRINCIPAL SHARE REGISTRAR

Ocorian Trust (Cayman) Limited
Windward 3, Regatta Office Park
PO Box 1350
Grand Cayman
KY1-1108
Cayman Islands

HONG KONG SHARE REGISTRAR

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

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
鰂魚涌英皇道979號
太古坊一座27樓

主要往來銀行

交通銀行(香港)有限公司
香港
中環
皇后大道中5號
衡怡大廈20樓

中國銀行(香港)有限公司
香港
花園道1號
中國銀行大廈

主要股份過戶登記處

Ocorian Trust (Cayman) Limited
Windward 3, Regatta Office Park
PO Box 1350
Grand Cayman
KY1-1108
Cayman Islands

香港股份過戶登記處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

CORPORATE INFORMATION

公司資料

REGISTERED OFFICE

Windward 3, Regatta Office Park
PO Box 1350
Grand Cayman
KY1-1108
Cayman Islands

LEGAL ADVISER

Hastings & Co.
11/F, Gloucester Tower
The Landmark
15 Queen's Road Central
Hong Kong

PRINCIPAL PLACE OF BUSINESS AND HEADQUARTERS IN HONG KONG

Unit 2203A, 22/F.
Wu Chung House
No. 213 Queen's Road East
Wanchai
Hong Kong

STOCK CODE

442

COMPANY'S WEBSITE

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註冊辦事處

Windward 3, Regatta Office Park
PO Box 1350
Grand Cayman
KY1-1108
Cayman Islands

法律顧問

希仕廷律師行
香港中環
皇后大道中15號
置地廣場
告羅士打大廈11樓

香港主要營業地點及總部

香港
灣仔
皇后大道東213號
胡忠大廈
22樓2203A室

股份代號

442

公司網站

www.domainepower.com

The revenue of Domaine Power Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) was approximately HK\$87.0 million for the six months ended 30 September 2024 (the “Period”), representing a decrease of approximately 33.3% as compared with the same for the six months ended 30 September 2023.

Gross profit was approximately HK\$1.0 million for the six months ended 30 September 2024, representing a decrease of approximately 40.8% as compared with the same for the six months ended 30 September 2023.

Gross profit margin was approximately 1.1% for the six months ended 30 September 2024, as compared with the gross profit margin of approximately 1.2% for the six months ended 30 September 2023.

For the six months ended 30 September 2024, the Group recorded a consolidated loss attributable to the equity holders of approximately HK\$3.1 million, representing a decrease of approximately 65.8%, compared with consolidated losses of approximately HK\$9.1 million for the corresponding period of 2023.

Basic and diluted losses per share amounted to approximately HK\$0.02 for the six months ended 30 September 2024, compared with the basic and diluted losses per share of approximately HK\$0.05 for the six months ended 30 September 2023.

The board (the “Board”) of directors (the “Directors”) of the Company does not recommend the payment of an interim dividend for the six months ended 30 September 2024.

截至2024年9月30日止六個月（「本期間」），域能控股有限公司（「本公司」）及其附屬公司（統稱為「本集團」）收益約為87.0百萬港元，較截至2023年9月30日止六個月減少約33.3%。

截至2024年9月30日止六個月，毛利約為1.0百萬港元，較截至2023年9月30日止六個月下降約40.8%。

截至2024年9月30日止六個月，毛利率約1.1%，而截至2023年9月30日止六個月之毛利率則約為1.2%。

截至2024年9月30日止六個月，本集團錄得股權持有人應佔綜合虧損約為3.1百萬港元，較去年同期減少約65.8%，而2023年同期綜合虧損約為9.1百萬港元。

截至2024年9月30日止六個月，每股基本及攤薄虧損約為0.02港元，而截至2023年9月30日止六個月每股基本及攤薄虧損約為0.05港元。

本公司董事（「董事」）會（「董事會」）不建議就截至2024年9月30日止六個月派付中期股息。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS OVERVIEW

Being an integrated fine jewellery provider and an original design manufacturer with a well-established operating history in Hong Kong, the Group is primarily engaged in designing, manufacturing, processing and exporting fine jewellery to jewellery wholesalers, retailers and high-net-worth customers mainly in Hong Kong and the Chinese Mainland. With the management expertise, the Group allocated more resources to participate in the fine artistic jewellery market and captured the market of high-net-worth customers.

Moreover, the Group has been offering a wide range of fine jewellery products in karat gold encompassing rings, earrings, pendants, necklaces, bracelets, bangles, cufflinks, brooches and anklets. Recently, according to the changes in the market, the management is committed to the development of the fine artistic jewellery and service platform (asset light) business. At the same time, in order to enrich the product range, the Group also provides gold products and materials. The Group's customers are mainly wholesalers and retailers of jewellery products, and high-net-worth customers.

During the Reporting Period, the global economy continued to face severe challenges, including expanding debt crises in different regions, persistent inflation in various countries, and tense geopolitical situations, among other downward risks. Our group was not immune to the global turmoil and had to confront the adverse impacts of depreciation of Chinese yuan. Given the uncertain macroeconomic outlook, gold was seen as a reliable store of value, and the demand for gold jewellery far outweighed that for natural gems and other jewellery. In response to changes in customer consumption behavior, our group focused more on the gold jewellery products and materials in the current Period, albeit with lower profit margins.

業務概覽

作為一家於香港營運歷史悠久的優質珠寶綜合供應商及原設計製造商，本集團主要從事優質珠寶設計、製造及加工，並主要出口予香港和中國內地的珠寶批發商、零售商及高淨值客戶群。憑藉管理層專業知識，本集團分配更多資源參與高級藝術珠寶市場以及爭取高淨值客戶市場。

此外，本集團供應多款K金優質珠寶產品，包括戒指、耳環、吊墜、項鏈、手鐲、臂鐲、袖扣、胸針及踝飾。近期，根據市場的變化，管理層致力於高級藝術珠寶的發展以及平台服務（輕資產）業務。同時，為豐富產品種類，本集團亦提供黃金製品及原材料。本集團客戶主要為珠寶產品批發商及零售商，及高淨值客戶群。

報告期內，全球經濟仍然面臨嚴峻考驗，包括不同地區的債務危機擴大、各國通貨膨脹持續、地緣政治局勢緊張等各種下行風險。本集團未能倖免於全球局勢動盪，同時需要面對人民幣貶值所帶來的不利影響。鑒於宏觀經濟前景不明朗，黃金被視為可靠保值，金飾的需求遠超天然寶石和其他珠寶首飾。針對顧客消費行為的變化，本集團於本期間較注重黃金珠寶首飾業務，惟邊際利潤率較低。

With the experience and professional knowledge of the management team, the Group timely adjusted its strategy and reallocated business resources to fine artistic jewellery, gold jewellery products and materials, and online sales of gold jewellery and accessories in the Chinese Mainland market.

In addition to online sales, we also focus on online brand promotion and digital marketing. We promote our brand and products through online platforms and social media to increase our visibility and influence. We believe that these efforts will help attract more consumers to our brand and products, thereby increasing our sales and profits.

We have identified fine artistic jewellery as a key business focus and are committed to expanding in this market. Through the Group's network, we have established good relationships with international and well-known auction houses in Hong Kong. We believe that the Group's focus on fine artistic jewellery design and creativity is the key to our success. Our team has extensive experience and skills and is dedicated to providing customers with the highest quality products and services. By expanding our fine artistic jewellery business, we will be able to better meet the needs of high-end consumers and better grasp market trends. We are eager to use high-quality gemstones, innovative designs, and exquisite craftsmanship to create fine artistic jewellery products that promote our Group's brand. The Group will continue to invest in creativity and marketing resources, meticulously building our fine artistic jewellery brand. We will leverage online promotion and ensure excellent sales and services.

憑藉管理層的經驗及專業知識，本集團及時調整策略，將業務資源分配至中國大陸市場的高級藝術珠寶、黃金珠寶製品及材料以及網上銷售黃金珠寶首飾。

除了網上銷售，我們還注重網上品牌推廣和網絡營銷。我們通過網絡平台和社交媒體來推廣我們的品牌和產品，以增加我們的知名度和影響力。我們相信這些努力將有助於吸引更多的消費者關注我們的品牌和產品，從而增加我們的銷售額和利潤。

高級藝術珠寶作為我們的一個重點業務，我們致力開拓這個市場。透過本集團的人脈網絡，與國際和香港知名的拍賣行建立良好的關係。我們相信，集團專注高級藝術珠寶的設計和創意是我們成功的關鍵。我們的團隊擁有豐富的經驗和技能，並且用心為客戶提供最優質的產品和服務。透過拓展高級藝術珠寶業務，我們得以迎合高端消費者的需求，並進一步掌握市場趨勢。我們渴望使用高品質之寶石、創新創意之設計及精湛完美之工藝製作高級藝術珠寶產品，藉以推廣本集團品牌。本集團將繼續投入創意及營銷資源，精心打造我們的高級藝術珠寶品牌，並利用網絡進行推廣及做好銷售和服務。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

For the six months ended 30 September 2024, the revenue generated from sales in the Chinese Mainland market by the Group amounted to approximately HK\$87.0 million.

For the six months ended 30 September 2024, the Group's administrative expenses were approximately HK\$7.8 million, which were approximately 17.9% lower than that of the corresponding period of last year. At the same time, the Group's selling expenses decreased by approximately 45.8% to approximately HK\$0.7 million.

PROSPECTS

Around the beginning of 2024, economists generally lowered world growth forecasts and consumer confidence remained weak in the face of an uncertain economic outlook. At the same time, we are also aware of the impact of international trade sanctions and geopolitical tensions. In addition, the Federal Reserve's reduction of bond purchases may also affect our business. Therefore, we need to remain vigilant, adjust our strategies and plans in a timely manner to respond to market changes.

The increasing proportion of gold jewellery in our sales mix inevitably puts downward pressure on gross profit margin. To maintain a healthy margin, we will spare no efforts to create products that will command higher margins.

截至2024年9月30日止六個月期間，本集團來自中國內地市場銷售所產生的收益約87.0百萬港元。

截至2024年9月30日止六個月，本集團行政開支約為7.8百萬港元，較去年同期減少約17.9%。同時，本集團銷售開支較去年同期減少約45.8%至約0.7百萬港元。

展望

於2024年年初，面對不確定的經濟前景，消費者信心依然疲軟，經濟學家普遍下調了世界經濟增長預期。同時，我們也留意到國際貿易制裁糾紛及地緣政治局勢緊張而遭受影響的現實。此外，美聯儲縮減購債的聯邦政策也可能對我們的業務造成影響。因此，我們需要保持警惕，及時調整我們的策略和計劃，以應對市場的變化。

黃金首飾在我們的銷售佔比越來越高，毛利率難免受壓。為了保持穩健的利潤，我們會全力推出更多高毛利的產品。

In addition, one of the sales channels for the Group's fine artistic jewellery products is through auction houses. Therefore, the Group has better utilized the auction platform to strive for better performance on the basis of having sold fine artistic jewellery at a well-known auction house in Hong Kong. We will also proactively broaden our online sales channels to offer convenient and rapid shopping and customization experiences that cater to the diverse demands of our customers.

At the same time, we will actively expand our online sales channels to provide convenient and fast shopping and customization experiences to meet the different needs of our customers. Given the increasing popularity of Augmented Reality (AR) and blockchain applications for commercial purposes, the Group may identify appropriate opportunities to develop service platforms using new technologies to increase its service offerings and strengthen its profitability. These services include but are not limited to providing a one-stop virtual platform for jewellery sales. The funding for this plan will mainly come from the Company's reserves.

We will also focus on human resources management and development, and actively invite experienced professionals from the jewellery industry and blockchain talent to join our operational team to further enhance the company's overall competitiveness. We will continue to optimize our corporate strategy, cultivate a strong corporate culture, and create long-term value for our stakeholders.

此外，本集團高級藝術珠寶產品的銷售渠道之一是拍賣行。因此，本集團已在本港一家有名的拍賣行拍出高級藝術珠寶的基礎上，更好的利用拍賣平台，爭取更好的業績。我們還將積極擴展線上銷售管道，提供方便快捷的購物和定制體驗，以滿足客戶不同的需求。

同時，我們將積極擴展線上銷售管道，提供方便快捷的購物和定制體驗，以滿足客戶不同的需求。鑒於擴增實境(AR)及區塊鏈技術應用於商業用途日益受歡迎，本集團可能會物色適當機會，利用新技術開發服務平台，以增加其服務種類及加強盈利能力。有關服務包括但不限於提供一站式珠寶銷售虛擬平台。該計劃的資金主要來自公司儲備。

我們還將注重人力資源管理和發展，並積極邀請富有經驗的珠寶業專業人士和區塊鏈技術人材加入我們的營運團隊，從而進一步提高公司的綜合競爭力。我們將繼續優化企業策略，培育優良的企業文化，為本公司的持份者創造長期價值。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

EVENT AFTER THE REPORTING PERIOD

Disposal of Listed Securities

During the period from 4 November 2024 to 22 November 2024, by a series of transactions, the Company disposed of an aggregate of 69,202,000 shares of Lisi Group (Holdings) Limited, which is listed on the Stock Exchange of Hong Kong Limited with Stock Code 526 ("Lisi Group") (representing approximately 0.86% of the total shares of Lisi Group in issue, "Disposed Shares") on the open market at a total consideration of approximately HK\$11,958,088 (excluding stamp duty and related expenses), which is receivable in cash on settlement (the "Disposal"). The average selling price (excluding stamp duty and related expenses) for the Disposal of each shares of Lisi Group is approximately HK\$0.1727.

After the Disposal, the Company does not hold any shares of Lisi Group.

Information of the Counterparties

As the Disposal was conducted on the open market, the identities of the purchaser(s) of the Disposed Shares cannot be ascertained. To the best knowledge, information and belief of the Directors and having made all reasonable enquiries, none of the connected persons of the Company has purchased the Disposed Shares.

Reasons for and Benefits of the Disposal

As the Disposal was made on the open market at prevailing market price, the Directors are of the view that the terms of the Disposal are fair and reasonable. In view of the recent volatile market conditions and the market price of the shares of Lisi Group, the Directors believe that it is beneficial to adopt a cautious investment strategy to liquidate the Group's investment in the shares of Lisi Group. The Group intends to use the proceeds of the Disposal for general working capital or other appropriate investment opportunities. Taking into account the factors above, the Directors consider that the Disposal is in the interests of the Company and the shareholders as a whole.

報告期後事項

出售上市證券

於2024年11月4日至2024年11月22日期間，本公司透過連串交易於公開市場出售合共69,202,000股利時集團(控股)有限公司，於香港聯合交易所有限公司上市，編號526(「利時集團」)之股份(相當於已發行利時集團之股份總數約0.86%，「售出股份」)，總代價約11,958,088港元(不包括印花稅及相關開支)須於結算時以現金支付(「出售事項」)。出售事項下每股利時集團之股份的平均售價(不包括印花稅及相關開支)約為0.1727港元。

進行出售事項後，本公司並無持有任何利時集團之股份。

有關對手方的資料

由於出售事項乃於公開市場進行，故無法確定售出一份買方的身份。據董事經作出一切合理查詢後所深知、盡悉及確信，概無本公司關連人士購入售出股份。

進行出售事項的理由及裨益

由於出售事項乃於公開市場按當時市價進行，董事認為出售事項的條款屬公平合理。考慮到近期市況波動及利時集團之股份的市價，董事認為採取審慎投資策略變現本集團於利時集團之股份的投資乃有利之舉。本集團擬將出售事項所得款項用於一般營運資金或其他合適投資機會。經考慮上述因素後，董事認為出售事項符合本公司及股東的整體利益。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Financial Effect of the Disposal

As a result of the Disposal, the Group is expected to recognise an unaudited gain of approximately HK\$6,906,087 (excluding stamp duty and related expenses), which is calculated by the difference between the fair values on the disposal date and 31 March 2024. The actual gain to be recorded by the Group is subject to the final audit to be performed by the Company's auditors.

Details please refer to the announcement of the Company dated 25 November 2024.

Save as disclosed above, there is no other significant event of the Group after the Reporting Period.

出售事項的財務影響

本集團預期就出售事項確認未經審核收益約6,906,087港元(不包括印花稅及相關開支)，此乃按出售日期與2024年3月31日的公平值之間差額計算。本集團將錄得的實際收益須待本公司核數師進行最終審核後方可作實。

詳情請參照本公司於2024年11月25日之公告。

除上述披露外，本集團概無其他報告後重大事項。

FINANCIAL REVIEW

財務回顧

Six months ended 30 September 截至9月30日止六個月

		2024 2024年 (unaudited) (未經審核)	2023 2023年 (unaudited) (未經審核)
Revenue (HK\$'000)	收益(千港元)	86,984	130,444
Gross profit (HK\$'000)	毛利(千港元)	951	1,606
Gross profit margin (%)	毛利率(%)	1.1	1.2
Loss attributable to the equity holders of the Company (HK\$'000)	本公司股權持有人應佔虧損(千港元)	(3,127)	(9,143)

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

REVENUE

The Group's revenue during the Period was approximately HK\$87.0 million, representing a decrease of approximately HK\$43.4 million or 33.3% over the corresponding period in 2023. The decrease in Group's revenue was mainly due to weak jewellery sales in Hong Kong. Facing the economic downturn caused by adjustments in the jewellery industry, the Group timely adjusted its strategy to reallocate business resources towards gold jewellery products and materials and fine artistic jewellery.

收益

本集團於本期間的收益約為87.0百萬港元，較2023年同期下跌約43.4百萬港元或33.3%。本集團的收益下跌主要由於主要受香港珠寶銷售疲弱影響。本集團面對珠寶行業調整所帶來的經濟淡風衝擊下，調整策略將業務資源重新分配至黃金珠寶製品及高級藝術珠寶。

GROSS PROFIT AND GROSS PROFIT MARGIN

The Group's gross profit for the Period was approximately HK\$1.0 million, representing a decrease of approximately HK\$0.6 million or 40.8% lower the corresponding period in 2023. Gross profit margin decreased to approximately 1.1% from approximately 1.2%, which was mainly due to the sales of gold business with lower gross profit and the need for fine artistic jewellery to be auctioned at the Autumn auction in November this year.

毛利及毛利率

本集團於本期間的毛利約為1.0百萬港元，較2023年同期減少約0.6百萬港元或40.8%。毛利率則由約1.2%下降至約1.1%，主要由於毛利較低的黃金業務銷售，以及高級藝術珠寶需在本年11月份秋季拍賣會進行所致。

SELLING EXPENSES

The Group's selling expenses decreased by approximately HK\$0.6 million or 45.8%, to approximately HK\$0.7 million for the Period from approximately HK\$1.3 million for the six months ended 30 September 2023. The decrease was mainly due to business operation adjustment during the Period.

銷售開支

本集團的銷售開支由截至2023年9月30日止六個月的約1.3百萬港元下降約0.6百萬港元或45.8%至本期間的約0.7百萬港元。下降主要由於期內業務調整所致。

ADMINISTRATIVE EXPENSES

The Group's administrative expenses decreased by approximately HK\$1.6 million or 17.9%, to approximately HK\$7.8 million for the Period from approximately HK\$9.4 million for the six months ended 30 September 2023. The decrease was primarily due to effective cost control measures.

行政開支

本集團的行政開支由截至2023年9月30日止六個月約9.4百萬港元減少約1.6百萬港元或17.9%，至本期間的約7.8百萬港元。行政開支減少主要由於有效的成本控制措施。

LOSS ATTRIBUTABLE TO THE EQUITY HOLDERS OF THE COMPANY

During the Period, the Group recorded a consolidated loss (the "Loss") attributable to the equity holders of the Company of approximately HK\$3.1 million, while compared with consolidated losses of approximately HK\$9.1 million for the corresponding period of 2023. The consolidated loss decrease compared with the corresponding period in 2023 was mainly attributable to the gain on changes in fair value on listed equity securities investment increased by approximately HK\$4.8 million or 538%.

本公司股權持有人應佔虧損

於本期間，本集團錄得本公司股權持有人應佔綜合虧損（「虧損」）約3.1百萬港元，而2023年同期綜合虧損約為9.1百萬港元。較2023年同期虧損減少主要由於本集團於本期間股權證券投資組合公允值變動收益增加約4.8百萬港元或538%。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 September 2024, the Group had current assets of approximately HK\$55.0 million (31 March 2024: approximately HK\$62.9 million) which comprised cash and bank balances of approximately HK\$25.7 million (31 March 2024: approximately HK\$36.4 million). To proactively manage the liquidity and financial resources, the Group continues to expedite the collection of trade receivables from customers. As at 30 September 2024, the Group had non-current liabilities of approximately HK\$0.3 million (31 March 2024: approximately HK\$0.4 million), and its current liabilities amounted to approximately HK\$7.1 million (31 March 2024: approximately HK\$8.4 million), consisting mainly of payables arising in the normal course of operation. Accordingly, the current ratio, being the ratio of current assets to current liabilities, was approximately 7.8 as at 30 September 2024 (31 March 2024: approximately 7.5).

流動資金及財務資源

於2024年9月30日，本集團的流動資產約55.0百萬港元（2024年3月31日：約62.9百萬港元），包括現金及銀行結餘約25.7百萬港元（2024年3月31日：約36.4百萬港元）。為了積極管理企業的風險及營運資金，本集團加快了應收賬款的回收。於2024年9月30日，本集團的非流動負債約為0.3百萬港元（2024年3月31日：約0.4百萬港元），及流動負債約為7.1百萬港元（2024年3月31日：約8.4百萬港元），主要包括日常營運過程中產生的應付款項。因此，於2024年9月30日，流動比率（即流動資產與流動負債的比率）約為7.8（2024年3月31日：約7.5）。

GEARING RATIO

The gearing ratio of the Group as at 30 September 2024 was not applicable as cash and bank balances exceeded obligations under finance lease.

資本負債比率

本集團於2024年9月30日的資本負債比率並不適用，原因是現金及銀行結餘超逾融資租賃承擔。

TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and maintained a healthy liquidity position throughout the Period. The Group strives to reduce exposure to credit risk by buying credit insurance on certain customers' receivables, 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.

庫務政策

本集團在執行庫務政策上貫徹採取審慎的財務管理策略，於本期間整段時間內維持健全的流動資金狀況。本集團透過就若干客戶的應收款項購買信用保險，不斷評估其客戶的信貸狀況及財務狀況，務求降低信貸風險。為控制流動資金風險，董事會密切監察本集團的流動資金狀況，確保本集團資產、負債及其他承擔的流動資金架構可不時滿足其資金需要。

FOREIGN EXCHANGE EXPOSURE

For the Period, the Group had monetary assets and monetary liabilities denominated in foreign currencies, i.e. currency other than the functional currency of the respective Group entities, which are mainly trade receivables, other receivables, cash and bank balance, trade and other payables. Since HK\$ is pegged to US\$, the Group does not expect any significant movements in HK\$/US\$ exchange rate. We are exposed to foreign exchange risk primarily with respect to Renminbi ("RMB"). However, the amount of the Group's monetary assets and monetary liabilities denominated in RMB as foreign currency as at 30 September 2024 and 30 September 2023 is very small, and the foreign exchange risk from the conversion of amounts denominated in foreign currency is almost zero as at 30 September 2024 and 30 September 2023.

The Group does not engage in any derivatives activities and does not commit to any financial instruments to hedge its exposure to foreign currency risk.

CAPITAL STRUCTURE

There was no change in the capital structure of the Group as at 30 September 2024 as compared with that as at 31 March 2024.

CAPITAL COMMITMENTS

As at 30 September 2024, the Group had no capital commitments (31 March 2024: nil).

外匯風險

於本期間，本集團有以外幣（即相關集團實體功能貨幣以外的貨幣）計值的貨幣資產及貨幣負債，主要為貿易應收款項、其他應收款項、現金及銀行結餘、貿易及其他應付款項。由於港元與美元掛鈎，本集團預期港元兌美元的匯率不會發生任何重大變動。我們承受的外匯風險主要與人民幣（「人民幣」）有關。然而，本集團之貨幣資產及貨幣負債於2024年9月30日及2023年9月30日以人民幣作為外幣計值的款項很小，於2024年9月30日及2023年9月30日面臨來自換算以外幣計值的款項的外匯風險幾乎為零。

本集團並無從事任何衍生工具活動，亦無利用任何財務工具對沖其外幣風險。

資本架構

本集團於2024年9月30日的資本架構相對於2024年3月31日概無變動。

資本承擔

於2024年9月30日，本集團概無資本承擔（2024年3月31日：無）。

MANAGEMENT DISCUSSION AND ANALYSIS

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INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the Period.

中期股息

董事會不建議就本期間派付中期股息。

INFORMATION ON EMPLOYEES

As at 30 September 2024, the Group had 10 employees (31 March 2024: 10), including the executive Directors. Remuneration is determined with reference to market conditions and individual employees' performance, qualification and experience.

Apart from the provident fund scheme (operation in accordance with the provisions of the Mandatory Provident Fund Schemes Ordinance for Hong Kong employees) or social insurance fund (including retirement pension insurance, medical insurance, unemployment insurance, injury insurance and maternity insurance for the PRC employees), discretionary bonuses and employee share options and awards are also awarded to employees according to the Group's performance as well as assessment of individual performance.

The Directors believe that the salaries and benefits of the Group's employees are kept at a competitive level and employees are rewarded on a performance-related basis within the general framework of the Group's salary and bonus system, which is reviewed annually.

僱員資料

於2024年9月30日，本集團有10名僱員(2024年3月31日：10名)，包括執行董事。薪酬乃參考市況及個別僱員之表現、資格及經驗而釐定。

除公積金計劃(根據強制性公積金計劃條例的條文為香港僱員設立)或社會保險基金(包括為中國僱員設立的退休養老保險、醫療保險、失業保險、工傷保險及生育保險)外，本公司會參考本集團表現及個別員工表現評估向僱員發放酌情花紅及僱員購股權及股份獎勵。

董事認為，本集團僱員之薪金及福利維持在具競爭力的水平，僱員在本集團薪金及花紅制度(每年進行檢討)的總體框架下按表現獲得獎勵。

ADOPTION OF THE 2023 SHARE SCHEME AND TERMINATION OF THE 2015 SHARE OPTION SCHEME

The Company has adopted the share option scheme on 10 February 2015 (the “2015 Share Option Scheme”) under which certain selected classes of participants (including, among others, Directors and full-time employees) may be granted options to subscribe for the shares. Unless otherwise cancelled or amended, the scheme will remain in force for 10 years from that date. No share option had ever been granted under the Scheme since its adoption.

In order to provide for the potential issuance of both share options and share awards in order to broaden the types of equity incentives that the Company can utilise as part of its incentive strategy and also to ensure that the new scheme adopted shall be in compliance with the amended Chapter 17 of the Listing Rules introduced by the Stock Exchange of Hong Kong Limited, which came into effect on 1 January 2023, the Board proposed the adoption of a new share incentive scheme (the “2023 Share Scheme”) which was approved and adopted by the Shareholders of the Company on 14 September 2023. Immediately upon the 2023 Share Scheme taking effect, the 2015 Share Option Scheme terminated and the Company shall not grant any options under the 2015 Share Option Scheme.

As at the date of this report, Tricor Services Limited has been appointed to administer and implement the 2023 Share Scheme. The Listing Committee of the Stock Exchange has approved the listing of and granted permission to deal in the shares of the Company (the “Shares”) to be allotted and issued pursuant to the awards.

採納2023年股份計劃及終止2015年購股權計劃

本公司已於2015年2月10日採納購股權計劃（「2015年購股權計劃」），據此，若干選定類別的參與者（包括（其中包括）董事及全職僱員）可獲授購股權以認購股份。除非以其他方式註銷或修訂，計劃於該日起計10年內仍有效。自其採納以來，並無根據計劃授出任何購股權。

為規範可能發行的購股權及股份獎勵以擴大大公司可用以作為其激勵策略一部分的股權激勵類型，並確保採納的新計劃符合香港聯合交易所有限公司自2023年1月1日起生效的經修訂上市規則第十七章，董事會建議採納新股份獎勵計劃（「2023年股份計劃」），並於2023年9月14日獲本公司股東批准及採納。緊隨2023年股份計劃生效後，2015年購股權計劃已告終止，而本公司亦不再根據2015年購股權計劃授出任何購股權。

於本報告日期，卓佳專業商務有限公司已獲委任管理及執行2023年股份計劃。聯交所上市委員會已批准根據獎勵配發及發行的本公司股份（「股份」）上市及買賣。

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On 28 March 2024, the Board resolved to grant 100,000 share awards to Mr. Xie Tom, representing 0.0579% of the total number of Shares as at the date of grant. Moreover, on 28 March 2024, the Board resolved to grant 1,000,000 share options to Mr. Xie Tom, 500,000 share options to Mr. Chan Wai Dune and 1,050,000 share options to 5 other individual employee participants of the 2023 Share Scheme, representing respectively 0.579%, 0.290% and 0.608% of the total number of Shares as at the date of grant.

For details of the adoption of the 2023 Share Scheme and the termination of the 2015 Share Option Scheme, please refer to the circular of the Company dated 9 August 2023 and announcement of the Company dated 14 September 2023. For details of the grant of share awards and share options pursuant to the 2023 Share Scheme by the Company, please refer to the announcement of the Company dated 28 March 2024.

Maximum number of awards available for grant and new Shares available for issue under the scheme mandate

Scheme mandate limit:

The total number of Shares that may be issued pursuant to all awards to be granted under the 2023 Share Scheme and awards to be granted under any other share schemes of the Company is:

- (a) initially set at 10% of the Shares in issue as at the adoption date of the 2023 Share Scheme, being 17,260,000 Shares (the “Scheme Mandate”); and
- (b) may be subsequently refreshed in accordance with the scheme rules of the 2023 Share Scheme and the Listing Rules, as further approved by Shareholders at general meeting.

於2024年3月28日，董事會議決向謝祺祥先生授出100,000份股份獎勵，相當於授出日期股份總數的0.0579%。此外，於2024年3月28日，董事會議決向謝祺祥先生授出1,000,000份購股權、向陳維端先生授出500,000份購股權，以及向2023年股份計劃另外5名個人僱員參與者授出1,050,000份購股權，分別相當於授出日期股份總數的0.579%、0.290%及0.608%。

有關採納2023年股份計劃及終止2015年購股權計劃的詳情，請參閱本公司日期為2023年8月9日的通函及本公司日期為2023年9月14日的公佈。有關本公司根據2023年股份計劃授出股份獎勵及購股權的詳情，請參閱本公司日期為2024年3月28日的公佈。

根據計劃授權可供授予的獎勵及可供發行的新股份最大數目

計劃授權限額：

因根據2023年股份計劃將予授出的所有獎勵及根據本公司任何其他股份計劃將予授出的獎勵而可能發行的股份總數：

- (a) 初步設定為於2023年股份計劃採納日期已發行股份的10%，即17,260,000股股份（「計劃授權」）；及
- (b) 其後可根據2023年股份計劃的計劃規則及上市規則經股東於股東大會上進一步批准後進行更新。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The 2023 Share Scheme was adopted on 14 September 2023. During the Period, 100,000 new Shares were issued pursuant to the 2023 Share Scheme. Therefore, as at 30 September 2024, 17,160,000 new Shares were available for issue under the Scheme Mandate. As at the Latest Practicable Date, 17,160,000 new Shares (representing approximately 9.94% of our total issued share capital as of the Latest Practicable Date) were available for issue under the Scheme Mandate.

Number of Shares underlying awards available for grant

The aggregate number of Shares underlying all grants made or to be made pursuant to the 2023 Share Scheme was 17,260,000. On 28 March 2024, 2,650,000 Shares underlying awards were granted under the 2023 Share Scheme. It follows that, as at 1 April 2024 and 30 September 2024, there were 14,610,000 Shares remaining to be issued as a result of awards that remain to be granted under the 2023 Share Scheme.

2023年股份計劃於2023年9月14日獲採納。於本期間，根據2023年股份計劃發行100,000股新股份。因此，於2024年9月30日，根據計劃授權可供發行的新股份為17,160,000股。於最後實際可行日期，17,160,000股新股份（相當於截至最後實際可行日期已發行股本總額約9.94%）可根據計劃授權予以發行。

可供授予獎勵所涉及股份數目

根據2023年股份計劃已授予或將授予獎勵所涉及的股份總數為17,260,000股。於2024年3月28日，根據2023年股份計劃授出2,650,000份股份相關獎勵。因此，於2024年4月1日及2024年9月30日，由於2023年股份計劃項下仍有尚未授出的獎勵，尚有14,610,000股股份有待發行。

Details of the movements of share options and share awards granted under the 2023 Share Scheme are as follows:

根據2023年股份計劃授予購股權及股份獎勵的變動詳情如下：

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MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Notes:

- (1) Pursuant to the rules of the 2023 Share Scheme, the vesting period may be less than 12 months from the date of grant of the share awards in the circumstances of, among others, the grant of share awards which are subject to the fulfillment of performance targets pursuant to rule 12 of the rules of the 2023 Share Scheme. The remuneration committee of the Company (with Mr. Xie abstaining from voting) has resolved that, considering (i) the experience, work experience and contribution to the Company of Mr. Xie, and (ii) the benefits of the said vesting period which include enabling the Company to offer competitive remuneration and reward packages to Mr. Xie, in such circumstances that would be justified and reasonable, which is also consistent with the Listing Rules. Accordingly, the said vesting period is considered appropriate and aligns with the purpose of the 2023 Share Scheme.
- (2) The exercise price of HK\$1.17 per Share represents no less than the higher of (i) the closing price of HK\$1.17 per Share as stated in the daily quotations sheet issued by the Stock Exchange on 28 March 2024, being the date of grant of the share options; and (ii) the average closing price of HK\$1.17 per Share as stated on the daily quotations sheet issued by the Stock Exchange for the five business days immediately preceding the date of grant of the share options.
- (3) 5 other Employee Participants excluding Mr. Xie and Mr. Chan as disclosed above, on individual basis.

Further details of movements in the 2023 Share Scheme are set out in Note 25 to the consolidated financial statements of the 2024 Annual Report of the Company.

Apart from the aforesaid 2015 Share Option Scheme and 2023 Share Scheme, at no time during the Period was any of the Company and its holding companies, subsidiaries and fellow subsidiaries a party to any arrangement to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate, and none of the Directors, or their spouses or children under the age 18, had any right to subscribe for the shares in, or debentures of, the Company, or had exercise any such right.

附註：

- (1) 根據2023年股份計劃的規則，在股份獎勵的授予須達到2023年股份計劃規則第12條規定的表現目標等情況下，股份獎勵的歸屬期可能少於授出日期起計12個月。經考慮(i)謝先生的經歷、工作經驗及對本公司的貢獻及(ii)上述歸屬期的好處(包括讓本公司得以向謝先生提供具競爭力的薪酬及獎勵方案)後，本公司薪酬委員會議決(謝先生已放棄投票)上述歸屬期屬正當合理，並符合上市規則。因此，上述歸屬期被視為恰當，且符合2023年股份計劃的目的。
- (2) 行使價每股1.17港元不低於以下兩項中的較高者：(i)股份於2024年3月28日(即購股權授出日期)在聯交所發佈的每日報價表所列的收市價每股1.17港元；及(ii)股份於緊接購股權授出日期前五個營業日在聯交所發佈的每日報價表所列的平均收市價每股1.17港元。
- (3) 除上文所披露的謝先生及陳先生外，另有5名僱員參與者按個人計算。

有關2023年股份計劃變動的進一步詳情，載於本公司2024年年報綜合財務報表附註25。

除上述2015年購股權計劃及2023年股份計劃外，於截至本期間任何時間，本公司及其控股公司、附屬公司及同系附屬公司從未參與任何安排，使董事可通過收購本公司或任何其他法人團體的股份或債券而獲益，且董事或其配偶或未滿18歲的子女均無權認購本公司股份或債券或行使任何該等權利。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

SIGNIFICANT INVESTMENTS HELD

As at 30 September 2024, the Group held financial assets at fair value through profit or loss in the amounts of approximately HK\$30,373,000 as non-current assets, representing approximately 34.6% of its total assets.

The financial assets at fair value through profit or loss consist of a life insurance policy in the amounts of approximately HK\$19,212,000, representing approximately 21.9% of its total assets, and Hong Kong listed equity securities in the amounts of approximately HK\$11,161,000, representing approximately 12.7% of its total assets.

Pursuant to paragraph 32(4A) of Appendix D2 to the Listing Rules, the particulars of the Group's significant investments in Hong Kong listed equity securities measured at fair value through profit or loss with a value of 5% or more of the Group's total assets as at 30 September 2024 and other significant investments of listed equity securities held as at 30 September 2024 are set out below:

持有之重大投資

於2024年9月30日，本集團持有為非流動資產之按公允值計入損益的金融資產約30,373,000港元，相當於其資產總值約34.6%。

按公允值計入損益的金融資產包括人壽保險保單約19,212,000港元，相當於其資產總值約21.9%，以及香港上市股權證券約11,161,000港元，相當於其資產總值約12.7%。

根據上市規則附錄D2第32(4A)段，按公允值計入損益且其價值於2024年9月30日佔本集團總資產5%或以上的本集團於香港上市股權證券的重大投資以及於2024年9月30日持有的其他重大上市股權證券投資詳情載列如下：

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

										Fair value	For the six months ended 30 September 2024 截至2024年9月30日 止六個月									
										公允值										
Place of incorporation	HK stock code	Date of acquisitions	Proportion of acquired shares		Number of acquired shares as at 30 September 2024	in the total issued share capital of investee as at 30 September 2024	Cost (exclusive transaction costs)	Principal activities	As at 30 September 2024	Percentage to the Group's total assets	Unrealised gain/(loss) on change in fair value	Dividend income								
註冊成立地點	香港 股份 代號	收購日期	於2024年 9月30日 已收購股份 數目	於2024年 9月30日 被投資方已發行 股本總額的比例	成本 (不包括 交易成本)	主要業務	於2024年 9月30日	佔本集團 總資產 百分比	公允值 變動之 未變現 收益／ (虧損)	股息收入										
					HK\$'000 千港元		9月30日 千港元	%	HK\$'000 千港元	HK\$'000 千港元										
(1) Lisi Group (Holdings) Limited (formerly known as China Automobile New Retail (Holdings) Limited) ("Lisi Group") (Note 1)	Bermuda	0526	11 and 16 July 2019	69,202,000	Approximately 0.86%	Approximately 54,924	Manufacturing and trading business, retail business, wholesale business and investments holding business	Approximately 9,066	Approximately 10.33	Approximately 4,014	—									
利時集團(控股)有限公司 (前稱為中國汽車新零售 (控股)有限公司) (「利時集團」)(附註1)	百慕達	0526	2019年7月11日 及16日	69,202,000	約0.86%	約54,924	製造及貿易業務、零售 業務、批發業務以及 投資控股業務	約9,066	約10.33	約4,014	—									
(2) Reshun Properties Group Limited	Cayman Islands	1996	14 August 2019	3,500,000	Approximately 0.10%	Approximately 8,470	Property development, commercial property investment and operations, and hotel operations	Approximately 350	Approximately 0.40	Approximately 151	—									
弘陽地產集團有限公司	開曼群島	1996	2019年8月14日	3,500,000	約0.10%	約8,470	物業開發、商業物業投 資與經營以及酒店 經營業務	約350	約0.40	約151	—									
(3) China Anchu Energy Storage Group Limited (formerly known as China Fordoo Holdings Limited)	Cayman Islands	2399	11 July 2019	6,980,000	Approximately 0.25%	Approximately 14,746	Investment holding	Approximately 1,745	Approximately 1.99	Approximately (279)	—									
中國安儲能源集團有限 公司(前稱為中國虎都 控股有限公司)	開曼群島	2399	2019年7月11日	6,980,000	約0.25%	約14,746	投資控股	約1,745	約1.99	約(279)	—									
Total						Approximately 78,140		Approximately 11,161	Approximately 12.72	Approximately 3,886	—									
總計						約78,140		約11,161	約12.72	約3,886	—									

Note 1:

For further information, please refer to the announcement of the Company dated 17 July 2019 in relation to the acquisitions of the shares of Lisi Group.

附註 1：

有關進一步資料，請參閱本公司日期為2019年7月17日的公告，內容有關收購利時集團的股份。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The Group will continue to be on the search for new opportunities both locally and abroad, which is expected to provide an additional boost to our future growth. Hong Kong listed equity securities are still attractive investment and can enhance the returns on investment for the Group. In response to short-term market volatility, the Board may liquidate more profitable stocks to realise gains.

For the Disposal of the shares of Lisi Group after the Period, please refer to the “Event After the Reporting Period” of this Report.

FUTURE PLAN FOR MATERIAL INVESTMENTS AND CAPITAL ASSETS

Save as disclosed in the paragraph headed “Prospects” in this report, there was no other definite plan for material investments and acquisition of material capital assets as at 30 September 2024.

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES AND AFFILIATED COMPANIES

Save as disclosed in the paragraph headed “Significant Investments Held” in this report, the Group did not have any material acquisition and disposal of subsidiaries and affiliated companies during the Period.

CHARGE OF ASSETS

The Group did not have any charge of assets as at 30 September 2024 (31 March 2024: nil).

本集團將繼續尋找本地及海外的新機遇，相信將為日後的增長提供更多動力。本集團認為香港上市股權證券仍為具吸引力之投資，可提升本集團之投資回報。董事會或會因應短期市場波動而將較有利可圖之股票出售套現。

有關本期後出售利時集團之股份，請參照本報告之「報告期後事項」。

重大投資及資本資產之未來計劃

除本報告中「展望」一段所披露者外，於2024年9月30日概無重大投資及收購重大資本資產的其他具體計劃。

重大收購及出售附屬公司及聯屬公司

除本報告「持有之重大投資」一段披露外，本集團於本期間概無任何重大收購及出售附屬公司及聯屬公司事項。

資產抵押

於2024年9月30日，本集團概無資產抵押（2024年3月31日：無）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

CONTINGENT LIABILITIES

The Group had no material contingent liabilities as at 30 September 2024 (31 March 2024: nil).

或然負債

於2024年9月30日，本集團概無任何重大或然負債(2024年3月31日：無)。

RESIGNATION OF CHIEF FINANCIAL OFFICER

Mr. Wong Tang Thomas (“Mr. Wong”) has tendered his resignation as the chief financial officer of the Company with effect from 30 June 2024 as he would like to devote more time on his personal affairs.

Mr. Wong has confirmed that he has no disagreement with the Board and there is no other matter relating to his resignation that needs to be brought to the attention of the Stock Exchange or the shareholders of the Company.

財務總監辭任

黃騰先生(「黃先生」)由於需投入更多時間處理個人事務，已辭任本公司財務總監(「財務總監」)，自2024年6月30日起生效。

黃先生已確認，彼與董事會並無意見分歧，亦無有關彼之辭任而須提呈香港聯合交易所有限公司或本公司股東垂注之其他事宜。

INFORMATION OF DIRECTOR DISCLOSED PURSUANT TO LISTING RULE 13.51B(1)

Mr. Ning Rui (“Mr. Ning”) has been re-designated from an independent non-executive Director to a non-executive Director and has tendered his resignation as a member of each of the audit committee, the remuneration committee and the nomination committee of the Company with effect from 1 September 2024.

根據上市規則第13.51B(1)條披露之董事資料

寧睿先生(「寧先生」)已由獨立非執行董事調任為非執行董事，並分別呈辭本公司審核委員會、薪酬委員會及提名委員會成員，自2024年9月1日起生效。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Pursuant to the appointment letter entered into between Mr. Ning and the Company, Mr. Ning has been appointed for a term of two years commencing from 1 September 2024, subject to the rotation and re-election in accordance with the articles of association of the Company. His appointment will be terminated by either party giving not less than one month's prior notice in writing. Mr. Ning is entitled to a total remuneration of HK\$22,000 per month, which was determined with reference to his experience, duties, responsibilities and the prevailing market conditions.

Mr. Yau Pak Yue has been appointed as an independent non-executive Director of Jiayuan International Group Limited with effect from 3 June 2024 (Stock code: 2768, listing status: delisted in October 2024).

根據寧先生與本公司訂立的委任函，寧先生的任期自2024年9月1日起為期兩年，惟須根據本公司的組織章程細則輪值及重選，並可由任何一方發出不少於一個月的事先書面通知予以終止。寧先生有權收取總薪酬每月22,000港元，此乃參考其經驗、職務、職責及現行市況而釐定。

邱伯瑜先生於2024年6月3日獲委任為佳源國際控股有限公司的獨立非執行董事（股份代號：2768，上市狀態：於2024年10月退市）。

AMENDMENT OF CONSTITUTIONAL DOCUMENT

The third amended and restated memorandum and articles of association of the Company was adopted by way of a special resolution passed by the shareholders of the Company at the annual general meeting held on 4 September 2024. The third amended and restated memorandum and articles of association is available on the website of the Stock Exchange and the Company.

憲章文件修訂

公司經修訂及重訂的第三次組織章程大綱及細則已於2024年9月4日舉行的股東週年大會中，經由股東通過特別決議案採納。該經修訂及重訂的第三次組織章程大綱及細則已上載至聯交所網站及本公司網站供查閱。

CORPORATE GOVERNANCE PRACTICES

Adapting and adhering to recognised standards of corporate governance principles and practices has always been one of the top priorities of the Company. The Board believes that good corporate governance is one of the areas that lead to the success of the Company and in balancing the interests of shareholders, customers and employees, and the Board is devoted to ongoing enhancements of the efficiency and effectiveness of such principles and practices.

The Board has adopted the Principles and code provisions (the “Code Provisions”) of the Corporate Governance Code set out in Appendix C1 to the Listing Rules as the basis of the Company’s corporate governance practices enabling its shareholders to evaluate. During the six months ended 30 September 2024, the Company had complied with the Code Provisions.

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) set out in Appendix C3 to the Listing Rules as its own code of conduct regarding securities transaction by Director of the Company. Having made specific enquiries to all the Directors, the Directors confirmed that they had complied with the required standard as set out in the Model Code during the six months ended 30 September 2024.

企業管治守則

配合及遵守企業管治原則及常規之公認標準一直為本公司最優先原則之一。董事會相信良好的企業管治是引領本公司走向成功及平衡股東、客戶以及僱員之間利益關係之因素之一，董事會致力於持續改善該等原則及常規之效率及有效性。

董事會已採納上市規則附錄C1所載企業管治守則之原則及守則條文（「守則條文」），作為本公司企業管治常規的基礎，以便股東進行評估。截至2024年9月30日止六個月期間，本公司一直遵守守則條文。

董事進行證券交易的標準守則

本公司已採納上市規則附錄C3所載之上市發行人董事進行證券交易的標準守則（「標準守則」），作為本公司董事進行證券交易之行為守則。經向全體董事作出具體查詢後，董事確認於截至2024年9月30日止六個月期間已遵守標準守則所載規定標準。

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

簡明綜合損益及其他全面收益表

For the six months ended 30 September 2024 截至2024年9月30日止六個月

			Six months ended 30 September 截至9月30日止六個月	
		Notes 附註	2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue	收益			
Cost of sales	銷售成本	4	86,984 (86,033)	130,444 (128,838)
Gross profit	毛利		951	1,606
Other income	其他收入		171	231
Selling expenses	銷售開支		(720)	(1,329)
Administrative expenses	行政開支		(7,756)	(9,445)
Operating loss	營運虧損		(7,354)	(8,937)
Other gains and losses, net	其他收益及虧損，淨額	5	4,268	(159)
Finance costs	財務成本	6	(19)	(29)
Loss before tax	除稅前虧損	7	(3,105)	(9,125)
Income tax expense	所得稅開支	8	(22)	(18)
LOSS FOR THE PERIOD	期內虧損		(3,127)	(9,143)
OTHER COMPREHENSIVE INCOME/(LOSS)	其他全面收益／(虧損)			
Other comprehensive income/(loss) that may be reclassified to profit or loss in subsequent periods	可能於其後期間重新分類至損益的其他全面收益／(虧損)			
— Exchange differences on translation of foreign operations	— 換算國外業務產生的匯兌差額		133	(1,175)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

簡明綜合損益及其他全面收益表

For the six months ended 30 September 2024 截至2024年9月30日止六個月

		Six months ended 30 September 截至9月30日止六個月	
	Notes 附註	2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR, NET OF TAX	年內其他全面收益／ (虧損)，扣除稅項	133	(1,175)
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	年內全面虧損總額	(2,994)	(10,318)
Loss for the year attributable to:	下列人士應佔本年度 虧損：		
Owners of the Company	本公司擁有人	(3,043)	(9,048)
Non-controlling interests	非控股權益	(84)	(95)
		(3,127)	(9,143)
Total comprehensive loss for the year attributable to:	下列人士應佔本年度 全面虧損總額：		
Owners of the Company	本公司擁有人	(2,910)	(10,223)
Non-controlling interests	非控股權益	(84)	(95)
		(2,994)	(10,318)
LOSS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY	本公司普通權益 持有人應佔每股虧損		
— Basic and diluted	— 基本及攤薄	10	
		HK\$(0.02) (0.02) 港元	HK\$(0.05) (0.05) 港元

CONDENSED CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
簡明綜合財務狀況表

At 30 September 2024 於2024年9月30日

			At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
		Notes 附註		
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	11	441	930
Intangible assets	無形資產		724	724
Right-of-use assets	使用權資產		491	864
Financial asset at fair value through profit or loss	按公允值計入損益 之金融資產	12	30,373	26,061
Prepayments, deposits and other receivables	預付款項、按金及 其他應收款項		735	735
Total non-current assets	非流動資產總值		32,764	29,314
Current assets	流動資產			
Inventories	存貨	13	13,531	12,957
Trade receivables	貿易應收款項	14	13,526	11,030
Prepayments, deposits and other receivables	預付款項、按金及 其他應收款項	15	2,224	2,495
Cash and bank balances	現金及銀行結餘		25,680	36,394
Total current assets	流動資產總值		54,961	62,876

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

At 30 September 2024 於2024年9月30日

		Notes 附註	At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Current liabilities	流動負債			
Trade and other payables and accruals	貿易及其他應付款項及應計費用	16	6,396	7,483
Lease liabilities	租賃負債		309	565
Tax payables	應付稅項		365	360
Total current liabilities	流動負債總額		7,070	8,408
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		205	338
Deferred tax liabilities	遞延稅項負債		106	106
Total non-current liabilities	非流動負債總額		311	444
Net assets	資產淨值		80,344	83,338
Equity	權益			
Equity attributable to the equity holders of the Company	本公司股權持有人應佔權益			
Issued capital	已發行股本	17	863	863
Reserves	儲備		77,592	80,502
Non-controlling interests	少數股東權益		78,455 1,889	81,365 1,973
Total equity	權益總額		80,344	83,338

For the six months ended 30 September 2024 截至2024年9月30日止六個月

		Attributable to the equity holders of the Company (unaudited)										
		本公司股權持有人應佔(未經審核)										
		Employee								Non-		
		Statutory			share-based		Exchange				controlling	
		Issued	Share	surplus	Merger	Capital	compensation	fluctuation	Accumulated		interests	Total
		capital	premium	reserve	reserve	surplus	reserve	reserve	losses	Sub-total		equity
已發行	股本	股份溢價	法定盈餘	合併儲備	資本盈餘	僱員股份	外匯波動	累計虧損	小計	非控股	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 April 2024	於2024年4月1日	863	122,787	7,946	1,665	105,366	9	(4,697)	(152,574)	81,365	1,973	83,338
Loss for the period	期內虧損	-	-	-	-	-	-	-	(3,043)	(3,043)	(84)	(3,127)
Other Comprehensive loss for the period:	期內其他全面虧損:											
Exchange differences on translation of foreign operations	換算國外業務產生的匯兌差額	-	-	-	-	-	-	133	-	133	-	133
Total comprehensive loss for the period	期內全面虧損總額	-	-	-	-	-	-	133	-	133	-	133
At 30 September 2024	於2024年9月30日	863	122,787	7,946	1,665	105,366	9	(4,564)	(155,617)	78,455	1,889	80,344

* These reserve accounts comprise the consolidated reserves of approximately HK\$77,592,000 (31 March 2024: approximately HK\$80,502,000) in the condensed consolidated statement of financial position.

* 該等儲備賬構成簡明綜合財務狀況表中的綜合儲備約77,592,000港元(2024年3月31日：約80,502,000港元)。

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 簡明綜合權益變動表

For the six months ended 30 September 2024 截至2024年9月30日止六個月

		Attributable to the equity holders of the Company (unaudited) 本公司股權持有人應佔(未經審核)									
		Issued capital 已發行 股本	Share premium 股份溢價	Statutory surplus reserve 法定盈餘 儲備	Merger reserve 合併儲備	Capital surplus 資本盈餘	Exchange fluctuation reserve 外匯波動 儲備	Accumulated losses 累計虧損	Sub-total 小計	Non- controlling interests 非控股 權益	Total equity 權益總額
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 April 2023	於2023年4月1日	863	122,787	7,946	1,665	105,366	(3,818)	(134,850)	99,959	2,136	102,095
Loss for the period	期內虧損	-	-	-	-	-	-	(9,048)	(9,048)	(95)	(9,143)
Other Comprehensive loss for the period:	期內其他全面虧損：										
Exchange differences on translation of foreign operations	換算國外業務產生 的匯兌差額	-	-	-	-	-	(1,175)	-	(1,175)	-	(1,175)
Total comprehensive loss for the period	期內全面虧損總額	-	-	-	-	-	(1,175)	-	(1,175)	-	(1,175)
At 30 September 2023	於2023年9月30日	863	122,787	7,946	1,665	105,366	(4,993)	(143,898)	89,736	2,041	91,777

CONDENSED CONSOLIDATED STATEMENT OF
CASH FLOWS
簡明綜合現金流量表

For the six months ended 30 September 2024 截至2024年9月30日止六個月

		Six months ended 30 September 截至9月30日止六個月	
		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
NET CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES	經營活動所得／(所用) 現金流量淨額	(10,521)	(17,474)
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動現金流量		
Interest received	已收利息	152	122
Purchases of items of property, plant and equipment	購置物業、廠房及 設備項目	—	(437)
Net cash flows from/(used in) investing activities	投資活動所得／(所用) 現金流量淨額	152	(315)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

For the six months ended 30 September 2024 截至2024年9月30日止六個月

		Six months ended 30 September 截至9月30日止六個月	
		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動現金流量		
Principle elements of lease payments	租賃付款的本金部分	(389)	(334)
Net cash flows (used in)/from financing activities	融資活動(所用)/所得 現金流量淨額	(389)	(334)
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物 增加/(減少)淨額	(10,758)	(18,123)
Cash and cash equivalents at beginning of period	期初現金及 現金等價物	36,394	62,648
Effect of foreign exchange rate changes, net	外匯匯率變動的影響 淨額	44	(864)
Cash and cash equivalents at the end of period	期末現金及現金等價物	25,680	43,661
Analysis of balances of cash and cash equivalents	現金及現金等價物結餘 分析		
Cash and bank balances as stated in the condensed consolidated statement of financial position	簡明綜合財務狀況表 所列的現金及 銀行結餘	25,680	43,661

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

1. CORPORATE AND GROUP INFORMATION

Domaine Power Holdings Limited (the “Company”) was incorporated as an exempted company with limited liability in the Cayman Islands on 6 June 2014. The registered office of the Company is located at Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman, KY1-1108, Cayman Islands.

The Shares of the Company were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 11 March 2015 (the “Listing”).

During the period, the Group was principally engaged in the manufacture and sale of jewellery products, sales of precious metals and other raw jewellery materials to customers in Hong Kong and the Chinese Mainland.

In the opinion of the Directors, the immediate holding company of the Company is Perfect Gain Group Limited, which was incorporated in the British Virgin Islands and is beneficially wholly owned by Dr. So Shu Fai who is also the sole director of the company.

1. 公司及集團資料

域能控股有限公司（「本公司」）於2014年6月6日在開曼群島註冊成立為獲豁免有限公司。本公司的註冊辦事處設於Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman, KY1-1108, Cayman Islands。

本公司股份於2015年3月11日在香港聯合交易所有限公司（「聯交所」）主板上市（「上市」）。

期內，本集團主要從事為香港及中國大陸客戶製造及銷售珠寶產品、銷售貴金屬及其他珠寶原材料。

董事認為，本公司的直屬控股公司為於英屬處女群島註冊成立的精益集團有限公司，精益集團有限公司由蘇樹輝博士實益全資擁有，蘇博士亦為該公司的唯一董事。

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

**2. BASIS OF PREPARATION AND
SIGNIFICANT ACCOUNTING
POLICIES**

2.1 Basis of preparation

The unaudited condensed consolidated interim financial statements for the Period have been prepared in accordance with the Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and with the applicable disclosure requirements of Appendix 16 of the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”).

The condensed consolidated interim financial statements have not been audited by the Company’s independent auditors but have been reviewed by the Company’s audit committee.

The unaudited condensed consolidated interim financial statements have been prepared under the historical cost convention except for financial asset at fair value through profit or loss, which has been measured at fair values.

Other than changes in accounting policies resulting from application of new and amendments to Hong Kong Financial Reporting Standards (“HKFRSs”, which also include HKASs and Interpretations), the significant accounting policies and basis of preparation adopted in the preparation of the unaudited condensed consolidated interim financial statements are consistent with those used in the Group’s audited consolidated financial statements for the year ended 31 March 2024.

**2. 編製基準及重大會計政
策**

2.1 編製基準

本期間的未經審核簡明綜合中期財務報表乃根據香港會計師公會（「香港會計師公會」）頒佈的香港會計準則（「香港會計準則」）第34號「中期財務報告」及聯交所證券上市規則（「上市規則」）附錄十六的適用披露規定編製。

簡明綜合中期財務報表未經本公司獨立核數師審核，惟已經本公司審核委員會審閱。

未經審核簡明綜合中期財務報表乃按歷史成本法編製，惟按公允值計入損益之金融資產以公允值計量除外。

除應用新訂香港財務報告準則及香港財務報告準則修訂本（「香港財務報告準則」，亦包括香港會計準則及詮釋）產生的會計政策變動外，編製未經審核簡明綜合中期財務報表所採用之重大會計政策及編製基準與編製本集團截至2024年3月31日止年度之經審核綜合財務報表所用者一致。

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

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

2.2 Changes in accounting policies and
disclosures

The Group has adopted the following new and revised HKFRSs for the first time for the current year's financial statements.

HKFRS 17	<i>Insurance Contracts</i>
Amendments to HKAS 1 and HKFRS Practice Statement 2	<i>Disclosure of Accounting Policies</i>
Amendments to HKAS 8	<i>Definition of Accounting Estimates</i>
Amendments to HKAS 12	<i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>
Amendments to HKAS 12	<i>International Tax Reform — Pillar Two Model Rules</i>

2. 編製基準及重大會計政
策 (續)

2.2 會計政策及披露之變動

本集團在本年度財務報表中首次採用以下新訂及經修訂的香港財務報告準則。

香港財務報告準則第17號	保險合約
香港會計準則第1號及香港財務報告準則實務說明第2號修訂本	會計政策披露
香港會計準則第8號修訂本	會計估計的定義
香港會計準則第12號修訂本	與單一交易產生的資產及負債相關的遞延稅項
香港會計準則第12號修訂本	國際稅務改革——支柱二規則範本

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

**2. BASIS OF PREPARATION AND
SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

**2.2 Changes in accounting policies and
disclosures (Continued)**

The nature and the impact of the new and revised HKFRSs that are applicable to the Group are described below:

- (a) Amendments to HKAS 1 require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to HKFRS Practice Statement 2 *Making Materiality Judgements* provide non-mandatory guidance on how to apply the concept of materiality to accounting policy disclosures. The Group has disclosed the material accounting policy information in note 3 to the financial statements. The amendments did not have any impact on the measurement, recognition or presentation of any items in the Group's financial statements.

**2. 編製基準及重大會計政
策 (續)**

**2.2 會計政策及披露之
變動 (續)**

適用於本集團的新訂及經修訂香港財務報告準則的性質及影響如下：

- (a) 香港會計準則第1號修訂本要求實體披露其重大會計政策資料而非主要會計政策。倘連同實體財務報表內其他資料一併考慮，會計政策資料可以合理預期會影響通用財務報表的主要使用者根據該等財務報表所作的決定，則該會計政策資料屬重大。香港財務報告準則實務說明第2號修訂本「作出重大性判斷」提供有關如何應用會計政策披露重大性概念的非強制性指引。本集團已於財務報表附註3披露重大會計政策資料。該等修訂本並無對本集團財務報表內任何項目的計量、確認或呈列產生任何影響。

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

2.2 Changes in accounting policies and disclosures (Continued)

- (b) Amendments to HKAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates. Since the Group's approach and policy align with the amendments, the amendments had no impact on the Group's financial statements.

2. 編製基準及重大會計政 策 (續)

2.2 會計政策及披露之 變動 (續)

- (b) 國際會計準則第8號修訂本澄清會計估計變動與會計政策變動之間的區別。會計估計被定義為財務報表中存在計量不確定性的貨幣金額。該等修訂本亦澄清實體如何使用計量技術及輸入數據得出會計估計。由於本集團所用方法及政策與該等修訂本一致，該等修訂本對本集團的財務報表並無影響。

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

**2. BASIS OF PREPARATION AND
SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

**2.2 Changes in accounting policies and
disclosures (Continued)**

- (c) Amendments to HKAS 12 *Deferred Tax related to Assets and Liabilities arising from a Single Transaction* narrow the scope of the initial recognition exception in HKAS 12 so that it no longer applies to transactions that give rise to equal taxable and deductible temporary differences, such as leases and decommissioning obligations. Therefore, entities are required to recognise a deferred tax asset (provided that sufficient taxable profit is available) and a deferred tax liability for temporary differences arising from these transactions.

Upon the application of the amendments, the Group has determined the temporary differences arising from the right-of-use assets and lease liabilities separately. However, they did not have any material impact on the overall deferred tax balances presented in the consolidated statement of financial position as the related deferred tax balances qualified for offsetting under HKAS 12.

**2. 編製基準及重大會計政
策 (續)**

**2.2 會計政策及披露之
變動 (續)**

- (c) 香港會計準則第12號修訂本「與單一交易產生的資產及負債相關的遞延稅項」縮小香港會計準則第12號所規定初步確認例外的範圍，使其不再適用於產生相等應課稅及可扣減暫時差額的交易，例如租賃及棄置責任。因此，實體須就該等交易產生的暫時差額確認遞延稅項資產（惟可獲得充足應課稅溢利）及遞延稅項負債。

應用該等修訂本後，本集團已分別釐定使用權資產及租賃負債產生的暫時差額。然而，由於根據香港會計準則第12號相關遞延稅項結餘符合抵銷資格，其並無對綜合財務狀況表呈列的整體遞延稅項結餘構成任何重大影響。

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

2.2 Changes in accounting policies and disclosures (Continued)

- (d) Amendments to HKAS 12 *International Tax Reform — Pillar Two Model Rules* introduce a mandatory temporary exception from the recognition and disclosure of deferred taxes arising from the implementation of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development. The amendments also introduce disclosure requirements for the affected entities to help users of the financial statements better understand the entities' exposure to Pillar Two income taxes, including the disclosure of current tax related to Pillar Two income taxes separately in the periods when Pillar Two legislation is effective and the disclosure of known or reasonably estimable information of their exposure to Pillar Two income taxes in periods in which the legislation is enacted or substantively enacted but not yet in effect. The Group has applied the amendments retrospectively. The amendments did not have any impact on the Group's financial statements.

2. 編製基準及重大會計政 策 (續)

2.2 會計政策及披露之 變動 (續)

- (d) 國際會計準則第12號 (修訂本)「國際稅務改革 — 支柱二規則範本」對因實施經濟合作與發展組織發佈的支柱二規則範本而產生的遞延稅項的確認及披露引入強制性臨時例外情況。該等修訂本亦為受影響實體引入披露規定，協助財務報表使用者更深入了解實體面臨的支柱二所得稅風險，包括在支柱二立法生效期間單獨披露與支柱二所得稅相關的當期稅項，以及在立法已頒佈或實質上已頒佈但尚未生效期間披露其面臨的支柱二所得稅風險的已知或可合理估計的資料。本集團已追溯應用該等修訂本。該等修訂本並無對本集團財務報表造成任何影響。

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

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

2.3 Issued but not yet effective HKFRSs

The Group has not applied the following revised HKFRSs, that have been issued but are not yet effective, in these financial statements. The Group intends to apply these revised HKFRSs, if applicable, when they become effective.

Amendments to HKFRS 10 and HKAS 28	<i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> ³
Amendments to HKFRS 16	<i>Lease Liability in a Sale and Leaseback</i> ¹
Amendments to HKAS 1	<i>Classification of Liabilities as Current or Non-current (the “2020 Amendments”)</i> ^{1, 4}
Amendments to HKAS 1	<i>Non-current Liabilities with Covenants (the “2022 Amendments”)</i> ^{1, 4}
Amendments to HKAS 7 and HKFRS 7	<i>Supplier Finance Arrangements</i> ¹
Amendments to HKAS 21	<i>Lack of Exchangeability</i> ²

2. 編製基準及重大會計政策 (續)

2.3 已頒佈但尚未生效的香港財務報告準則

本集團於該等財務報表中並無應用以下已頒佈但尚未生效的經修訂香港財務報告準則。本集團擬於該等經修訂香港財務報告準則生效後加以應用(如適用)。

香港財務報告準則第10號及香港會計準則第28號修訂本	投資者與其聯營公司或合營公司之間的資產出售或注資 ³
香港財務報告準則第16號修訂本	出售及租回中的租賃負債 ¹
香港會計準則第1號修訂本	將負債分類為流動或非流動 (「2020年修訂本」) ^{1, 4}
香港會計準則第1號修訂本	具契諾的非流動負債 (「2022年修訂本」) ^{1, 4}
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 ¹
香港會計準則第21號修訂本	缺乏可兌換性 ²

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

2.3 Issued but not yet effective HKFRSs (Continued)

- ¹ Effective for annual periods beginning on or after 1 January 2024
- ² Effective for annual periods beginning on or after 1 January 2025
- ³ No mandatory effective date yet determined but available for adoption
- ⁴ As a consequence of the 2020 Amendments and 2022 Amendments, Hong Kong Interpretation 5 *Presentation of Financial Statements — Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause* was revised to align the corresponding wording with no change in conclusion

Further information about those HKFRSs that are expected to be applicable to the Group is described below.

2. 編製基準及重大會計政 策 (續)

2.3 已頒佈但尚未生效的香 港財務報告準則 (續)

- ¹ 於2024年1月1日或之後開始的年度期間生效
- ² 於2025年1月1日或之後開始的年度期間生效
- ³ 強制生效日期尚未釐定，但可供採納
- ⁴ 受2020年修訂本及2022年修訂本影響，香港詮釋第5號「財務報表呈列方式 — 借貸人對包含按要求償還條款的定期貸款進行的分類方法」已作修訂，以使相應辭彙一致而結論不變

預計適用於本集團的香港財務報告準則的進一步資料如下。

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

**2. BASIS OF PREPARATION AND
SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

**2.3 Issued but not yet effective HKFRSs
(Continued)**

Amendments to HKFRS 10 and HKAS 28 address an inconsistency between the requirements in HKFRS 10 and in HKAS 28 in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The amendments require a full recognition of a gain or loss resulting from a downstream transaction when the sale or contribution of assets constitutes a business. For a transaction involving assets that do not constitute a business, a gain or loss resulting from the transaction is recognised in the investor's profit or loss only to the extent of the unrelated investor's interest in that associate or joint venture. The amendments are to be applied prospectively. The previous mandatory effective date of amendments to HKFRS 10 and HKAS 28 was removed by the HKICPA. However, the amendments are available for adoption now.

**2. 編製基準及重大會計政
策 (續)**

**2.3 已頒佈但尚未生效的香
港財務報告準則 (續)**

香港財務報告準則第10號及香港會計準則第28號修訂本解決香港財務報告準則第10號與香港會計準則第28號之間有關處理投資者與其聯營公司或合營公司之間的資產出售或注資兩者規定的不一致性。該等修訂本規定，當資產出售或注資構成一項業務時，須全數確認下游交易收益或虧損。當交易涉及不構成一項業務的資產時，由該交易產生的收益或虧損於該投資者的損益內確認，惟僅以不相關投資者於該聯營公司或合營公司的權益為限。該等修訂本將按前瞻基準應用。香港會計師公會已剔除香港財務報告準則第10號及香港會計準則第28號修訂本的以往強制生效日期。然而，該等修訂本可於現時採納。

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

2.3 Issued but not yet effective HKFRSs (Continued)

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. The amendments are effective for annual periods beginning on or after 1 January 2024 and shall be applied retrospectively to sale and leaseback transactions entered into after the date of initial application of HKFRS 16 (i.e., 1 April 2019). Earlier application is permitted. The amendments are not expected to have any significant impact on the Group's financial statements.

2. 編製基準及重大會計政 策 (續)

2.3 已頒佈但尚未生效的香 港財務報告準則 (續)

香港財務報告準則第16號之修訂本訂明賣方 — 承租人於計量售後回租交易中產生的租賃負債時所採用的規定，以確保賣方 — 承租人不確認與其保留的使用權有關的任何損益。該等修訂本自2024年1月1日或之後開始的年度期間生效，並將追溯應用於香港財務報告準則第16號首次應用日期（即2019年4月1日）之後簽訂的售後回租交易。允許提早應用。該等修訂本預期不會對本集團的財務報表產生任何重大影響。

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

**2. BASIS OF PREPARATION AND
SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

**2.3 Issued but not yet effective HKFRSs
(Continued)**

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 amendments shall be applied retrospectively with early application permitted. An entity that applies the 2020 Amendments early is required to apply simultaneously the 2022 Amendments, and vice versa. The Group is currently assessing the impact of the amendments. Based on a preliminary assessment, the amendments are not expected to have any significant impact on the Group's financial statements.

**2. 編製基準及重大會計政
策 (續)**

**2.3 已頒佈但尚未生效的香
港財務報告準則 (續)**

2020年修訂本澄清將負債分類為流動或非流動的規定，包括延遲清償權的含義以及延遲清償權必須在報告期末存在。負債分類不受實體將行使其延遲清償權的可能性影響。該等修訂本亦澄清負債可以其自身權益工具結付，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，負債的條款始不會影響其分類。2022年修訂本進一步澄清，在貸款安排產生的負債契約中，只有實體必須在報告日期或之前遵守的契約才會影響該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。該等修訂本須追溯應用，並允許提早應用。提早應用2020年修訂本的實體必須同時應用2022年修訂本，反之亦然。本集團目前正在評估該等修訂本的影響。根據初步評估，該等修訂本預期不會對本集團的財務報表產生任何重大影響。

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

2.3 Issued but not yet effective HKFRSs (Continued)

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. Earlier application of the amendments is permitted. The amendments provide certain transition reliefs regarding comparative information, quantitative information as at the beginning of the annual reporting period and interim disclosures. The amendments are not expected to have any significant impact on the Group's financial statements.

2. 編製基準及重大會計政 策 (續)

2.3 已頒佈但尚未生效的香 港財務報告準則 (續)

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。該等修訂本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、現金流量及流動資金風險敞口的影響。該等修訂本可提早應用。該等修訂本就於年度報告期初及中期披露的比較資料、定量資料提供若干過渡寬免。該等修訂本預期不會對本集團的財務報表產生任何重大影響。

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

**2. BASIS OF PREPARATION AND
SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

**2.3 Issued but not yet effective HKFRSs
(Continued)**

Amendments to HKAS 21 specify how an entity shall assess whether a currency is exchangeable into another currency and how it shall estimate a spot exchange rate at a measurement date when exchangeability is lacking. The amendments require disclosures of information that enable users of financial statements to understand the impact of a currency not being exchangeable. Earlier application is permitted. When applying the amendments, an entity cannot restate comparative information. Any cumulative effect of initially applying the amendments shall be recognised as an adjustment to the opening balance of retained profits or to the cumulative amount of translation differences accumulated in a separate component of equity, where appropriate, at the date of initial application. The amendments are not expected to have any significant impact on the Group's financial statements.

**2. 編製基準及重大會計政
策 (續)**

**2.3 已頒佈但尚未生效的香
港財務報告準則 (續)**

香港會計準則第21號修訂本訂明，當缺乏可兌換性時，實體應如何評估一種貨幣是否可兌換為另一種貨幣，以及如何估計其於計量日的即期匯率。該等修訂本要求披露資料，以使財務報表使用者了解不可兌換貨幣的影響，且允許提早應用。應用該等修訂本時，實體不得重述比較資料。首次應用該等修訂本的任何累計影響應於首次應用日期確認為對保留溢利的期初結餘或於權益的獨立部分累計的匯兌差額的累計金額的調整。該等修訂本預期不會對本集團的財務報表產生任何重大影響。

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

3. OPERATING SEGMENT INFORMATION

The Group is primarily engaged in the manufacture and sale of jewellery products, trading of precious metals and other raw jewellery materials during the reporting period. Management has determined the operating segments based on the reports reviewed by the chief operating decision makers, who have been identified as the executive Directors of the Company. Information reported to the Group's chief operating decision makers, for the purpose of resources allocation and performance assessment, focuses on the operating results of the Group as a whole as the Group's resources are integrated. Accordingly, the Group has identified one reportable operating segment, i.e. manufacture and sales of jewellery products, sales of precious metals and other raw jewellery materials, and no further analysis thereof is presented.

3. 經營分部資料

於報告期內，本集團主要從事珠寶產品的製造及銷售、買賣貴金屬及其他珠寶原材料。管理層已根據首席營運決策者（已獲確定為本公司的執行董事）審閱的報告釐定經營分部。就資源分配及業績評估向本集團首席營運決策者報告的資料著重本集團的整體經營業績，原因在於本集團的資源已整合。因此，本集團已確定一個可報告經營分部，即珠寶產品的製造及銷售、銷售貴金屬及其他珠寶原材料，且並無呈列有關進一步分析。

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

3. OPERATING SEGMENT INFORMATION (Continued)

Geographical segment

Information about the Group's revenue by geographical locations is presented based on the jurisdiction or country in which external customers are operated.

(a) Revenue from external customers

3. 經營分部資料 (續)

地域分部

本集團地域性收益的資料乃根據外部客戶經營業務所在司法權區或國家呈列。

(a) 來自外部客戶的收益

Six months ended 30 September
截至9月30日止六個月

		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Hong Kong	香港	—	59,244
Chinese Mainland	中國內地	86,984	71,200
		86,984	130,444

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

3. OPERATING SEGMENT
INFORMATION (Continued)

Geographical segment (Continued)

(b) Non-current assets excluding financial
assets at fair value through profit or loss

Information about the Group's non-current assets, excluding financial asset at fair value through profit or loss, is presented based on the locations of the assets.

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Hong Kong	香港	1,035	2,261
Chinese Mainland	中國內地	621	257
		1,656	2,518

The Company is domiciled in the Cayman Islands while the Group operates its business in Hong Kong and the Chinese Mainland. During the Period, no revenue was generated from any customer in the Cayman Islands and no assets were located in the Cayman Islands.

3. 經營分部資料 (續)

地域分部 (續)

(b) 非流動資產 (不包括按
公允值計入損益的金
融資產)

本集團非流動資產 (不包括按公允值計入損益之金融資產) 的資料乃根據資產所在地區呈列。

本公司的原駐地為開曼群島，而本集團於香港及中國內地經營其業務。於本期間，並無任何來自開曼群島客戶的收益，且並無任何資產位於開曼群島。

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

4. REVENUE

Revenue represents the net amounts received and receivable arising from sales of jewellery products, sales of precious metals and other raw jewellery materials and sales of luxury watches during the Period.

4. 收益

收益指本期間銷售珠寶產品，銷售貴金屬及其他珠寶原材料及銷售奢侈品手錶所產生的已收及應收款項淨額。

Six months ended 30 September
截至9月30日止六個月

		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue recognised at a point in time	於時間點確認的收益		
— Sales of gold jewellery products	— 銷售黃金珠寶產品	81,288	76,641
— Sales of precious metals and other raw jewellery materials	— 銷售貴金屬及其他珠寶原材料	5,696	53,803
		86,984	130,444

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

5. OTHER GAINS AND LOSSES, NET 5. 其他收益及虧損，淨額

		Six months ended 30 September 截至9月30日止六個月	
		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Fair value losses on financial assets at fair value through profit or loss	按公允值計入損益的金融資產公允值虧損	4,312	(468)
Loss on lease termination	租賃終止虧損	—	(44)
Foreign exchange differences, net	外幣換算差額，淨額	(44)	353
Other gains/(losses), net	其他收益／(虧損)，淨額	4,268	(159)

6. FINANCE COSTS 6. 財務成本

An analysis of finance costs is as follows: 財務成本分析如下：

		Six months ended 30 September 截至9月30日止六個月	
		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Interest on lease liabilities	租賃負債利息	19	29
		19	29

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

7. LOSS BEFORE TAX

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

7. 除稅前虧損

本集團的除稅前虧損已扣除／(計入)下列各項：

Six months ended 30 September
截至9月30日止六個月

		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Cost of inventories sold*	已售存貨成本*	85,723	129,358
Depreciation	折舊	489	477
Write-down/(write-back) of inventories to net realisable value	撇減／(撥回)存貨至可變現淨值	—	(567)
Minimum lease payments under operating lease	經營租賃最低租賃款項	69	140

* These items are included in "Cost of sales" on the face of the condensed consolidated statement of profit or loss and other comprehensive income.

* 該等項目計入簡明綜合損益及其他全面收益表「銷售成本」內。

8. INCOME TAX EXPENSE

The statutory income tax rates for Hong Kong and the Chinese Mainland are 16.5% and 25.0% respectively. A subsidiary of the Group enjoyed a lower profit tax rate during the Period as further explained below. The income tax of the Group has been provided at the applicable tax rates on estimated assessable profits arising in Hong Kong and the Chinese Mainland during the Period.

8. 所得稅開支

香港與中國大陸的法定所得稅率分別為16.5%及25.0%。誠如下文詳述，本集團一家附屬公司於本期間享有較低利得稅率。於本期間，本集團已就於香港及中國大陸產生的估計應課稅溢利按適用稅率計提所得稅撥備。

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

8. INCOME TAX EXPENSE (Continued)

8. 所得稅開支(續)

Six months ended 30 September
截至9月30日止六個月

		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Current — Hong Kong	即期 — 香港	—	—
Charge for the period	期內支出		
Current — Chinese Mainland	即期 — 中國大陸	22	18
Charge for the period	期內支出		
Total tax expense for the period	期內稅項開支總額	22	18

9. INTERIM DIVIDEND

9. 中期股息

The Directors do not recommend the payment of an interim dividend for the Period (six months ended 30 September 2023: nil).

董事不建議於本期間派付中期股息(截至2023年9月30日止六個月：無)。

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

**10. LOSSES PER SHARE
ATTRIBUTABLE TO ORDINARY
EQUITY HOLDERS OF THE
COMPANY**

The calculation of the basic losses per share amounts is based on the loss for the Period attributable to ordinary equity holders of the Company of approximately HK\$3,127,000 (2023: losses of approximately HK\$9,143,000), and the weighted average number of ordinary shares in issue of 172,700,000 (2023: 172,600,000). The Group has no potentially dilutive ordinary shares in issue during the periods ended 30 September 2024 and 2023.

**10. 本公司普通股權益持有
人應佔每股虧損**

每股基本虧損金額乃根據本公司普通股權益持有人應佔本期間虧損約3,127,000港元(2023年：虧損約9,143,000港元)及已發行普通股的加權平均數172,700,000股(2023年：172,600,000股)計算。截至2024年及2023年9月30日止各期間，本集團並無具有潛在攤薄效應的已發行普通股。

Six months ended 30 September
截至9月30日止六個月

		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Losses	虧損		
Losses attributable to ordinary equity holders of the Company used in the basic losses per share calculation	計算每股基本虧損時使用的本公司普通股權益持有人應佔虧損	(3,127)	(9,143)

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

**10. LOSSES PER SHARE
ATTRIBUTABLE TO ORDINARY
EQUITY HOLDERS OF THE
COMPANY (Continued)**

**10. 本公司普通股權益持有
人應佔每股虧損(續)**

		Number of shares 股份數目	
		Six months ended 30 September 截至9月30日止六個月	
		2024 2024年 (unaudited) (未經審核)	2023 2023年 (unaudited) (未經審核)
Issued Shares	已發行股份		
Weighted average number of ordinary shares in issue during the period used in the basic losses per share calculation	計算每股基本虧損 時使用的期內 已發行普通股 加權平均數	172,700,000	172,600,000

**11. PROPERTY, PLANT AND
EQUIPMENT**

11. 物業、廠房及設備

During the Period, the Group did not acquire any items of property, plant and equipment (six months ended 30 September 2023: approximately HK\$437,000). During the Period, the Group did not dispose of any property, plant and equipment (six months ended 30 September 2023: HK\$Nil).

於本期間，本集團並無收購任何物業、廠房及設備項目（截至2023年9月30日止六個月：約437,000港元）。於本期間，本集團並無出售任何物業、廠房及設備項目（截至2023年9月30日止六個月：零港元）。

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

12. FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS

(i) Classification of financial assets at fair value through profit or loss

The Group classifies the following financial assets at FVPL:

- debt instruments that do not qualify for measurement at either amortised cost or at FVOCI;
- equity investments that are held for trading; and
- equity investments for which the entity has not elected to recognise fair value gains or losses through other comprehensive income.

Financial assets measured at FVPL include the following:

12. 按公允值計入損益之金融資產

(i) 按公允值計入損益的金融資產分類

本集團將以下金融資產分類為按公允值計入損益：

- 不符合按攤銷成本或按公允值計入其他全面收益計量的債務工具；
- 持作買賣的股本投資；及
- 實體並無選擇透過其他全面收益確認公允值收益或虧損的股本投資。

按公允值計入損益的金融資產包括以下各項：

	At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Included in non-current assets: 計入非流動資產：		
Life insurance policy (a) 人壽保險保單(a)	19,212	18,786
Hong Kong listed equity securities (b) 香港上市股權證券(b)	11,161	7,275
	30,373	26,061

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

12. FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS

(Continued)

(i) Classification of financial assets at fair value through profit or loss (Continued)

- (a) The fair values of Hong Kong listed equity securities are determined based on quoted market closing prices available on the Stock Exchange or a valuation under the asset approach when the trading of listed shares is suspended at the end of the reporting period.

The fair value measurement within Level 3 for the Hong Kong listed equity security without active market during the period remained unchange during the period (2023: Nil).

12. 按公允值計入損益之金融資產(續)

(i) 按公允值計入損益的金融資產分類(續)

- (a) 於報告期末，香港上市股權證券的公允值按照聯交所所報收市價或上市股份暫停買賣時根據資產法作出的估值釐定。

期內公允值計量第三級(並無活躍市場的香港上市股權證券)並無變動(2023年：無變動)。

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**12. FINANCIAL ASSET AT FAIR VALUE
THROUGH PROFIT OR LOSS**
(Continued)

**(i) Classification of financial assets at fair
value through profit or loss (Continued)**

(a) (Continued)

The fair values of Hong Kong listed equity securities and their respective percentages to the Group's total assets are as follows:

12. 按公允值計入損益之金融資產(續)

(i) 按公允值計入損益的金融資產分類(續)

(a) (續)

香港上市股權證券的公允值及分別佔本集團資產總值之百分比列示如下：

	Fair value		Percentage to the Group's total assets %	
	公允值		佔本集團資產總值 之百分比	
	At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)	At 30 September 2024 於2024年 9月30日 % 百分比 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 % 百分比 (audited) (經審核)
Hong Kong listed equity securities 香港上市股權證券				
Lisi Group 利時集團	9,066	5,052	10.33	5.48
CN Anchu Energy 中國安儲能源	1,745	2,024	1.99	2.20
Redsun 弘陽	350	199	0.40	0.22
	11,161	7,275	12.72	7.90

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簡明綜合財務報表附註

12. FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS

(Continued)

(i) **Classification of financial assets at fair value through profit or loss (Continued)**

- (b) Under the life insurance policy (the “Policy”), the beneficiary and policy holder is KTL Trading and the total insured sum is approximately US\$6,500,000 (equivalent to HK\$50,375,000). The Group paid an upfront premium for the Policy of approximately US\$2,325,000 (equivalent to HK\$18,020,000) and may surrender any time by filing a written request and receive cash based on the surrender value of the Policy at the date of withdrawal, which is calculated by the insurer. In the opinion of the directors, the surrender value of the Policy provided by the insurance company is the best approximation of its fair value, which is categorised within Level 3 of the fair value hierarchy.

12. 按公允值計入損益之金融資產(續)

(i) **按公允值計入損益的金融資產分類(續)**

- (b) 根據人壽保險保單(「該保單」)，受益人及保單持有人為三和珠寶貿易，且承保總金額約為6,500,000美元(相當於50,375,000港元)。本集團為該保單預付保費約2,325,000美元(相當於18,020,000港元)及可能透過提交書面請求隨時退保，並根據該保單於撤回日期的退保價值(由承保人計算)收取現金。董事認為，保險公司規定的該保單退保價值與其公允值相若，歸類為公允值架構的第三級。

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**12. FINANCIAL ASSET AT FAIR VALUE
THROUGH PROFIT OR LOSS**
(Continued)

**(i) Classification of financial assets at fair
value through profit or loss (Continued)**

(b) (Continued)

The movements in fair value measurement within Level 3 (life insurance policy) during the period are as follows:

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
At the beginning of the period	於期初	18,786	18,096
Change in fair value	公允值變動	426	690
At the end of the period	於期末	19,212	18,786

**12. 按公允值計入損益之金
融資產 (續)**

**(i) 按公允值計入損益的
金融資產分類 (續)**

(b) (續)

期內公允值計量第三級(人壽保險保單)的變動如下：

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12. FINANCIAL ASSET AT FAIR VALUE
THROUGH PROFIT OR LOSS
(Continued)

(ii) Amounts recognised in profit or loss

During the period, the following (losses)/
gains were recognised in profit or loss:

12. 按公允值計入損益之金
融資產 (續)

(ii) 於損益確認的金額

期內，下列 (虧損)／收
益在損益中確認：

Six months ended 30 September
截至9月30日止六個月

		2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Fair value (losses)/gains on financial assets at FVPL	按公允值計入 損益的金融 資產公允值 (虧損)／收益		
— Life insurance policy	— 人壽保險 保單	426	419
— Hong Kong listed equity securities:	— 香港上市 股權證券：		
Lisi Group	利時集團	4,014	(553)
CN Anchu Energy	中國安儲 能源	(279)	279
Redsun PPT	弘陽地產	151	(613)
		4,312	(468)

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13. INVENTORIES

13. 存貨

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Raw materials	原材料	5,741	3,742
Finished goods	製成品	7,790	9,215
		13,531	12,957

14. TRADE RECEIVABLES

14. 貿易應收款項

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Trade receivables	貿易應收款項	13,526	11,030
Less: Allowance for doubtful debts	減：呆賬撥備	—	—
		13,526	11,030

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14. TRADE RECEIVABLES (Continued)

The Group's trading terms with its customers are mainly on credit, except for new customers. Before accepting any new customers, the Group will apply an internal credit assessment policy to assess the potential customer's credit quality and define credit limits by customer. The credit period is generally for a period of 30 days for major customers. The Group seeks to maintain strict control over its outstanding receivables and has a treasury department to minimise the credit risk. Overdue balances are reviewed regularly by senior management. Trade receivables are non-interest bearing.

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

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Within 1 month	一個月內	13,526	11,030
1 to 2 months	一至兩個月	—	—
2 to 3 months	兩至三個月	—	—
Over 3 months	超過三個月	—	—
		13,526	11,030

14. 貿易應收款項(續)

本集團與其客戶的貿易條款主要為信貸，惟新客戶除外。於接納任何新客戶之前，本集團將採用內部信貸評估政策以評估潛在客戶的信貸質素並確定客戶的信貸額度。主要客戶的信貸期一般為30天。本集團致力就未清償應收款項進行嚴格控制，並設立庫務部以降低信貸風險。逾期結餘由高級管理層定期審閱。貿易應收款項不計利息。

於報告期末按發票日期呈列的貿易應收款項的賬齡分析如下：

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**15. PREPAYMENTS, DEPOSITS AND
OTHER RECEIVABLES**

**15. 預付款項、按金及其他
應收款項**

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Deposits	按金	235	240
Prepayments	預付款項	688	802
Other receivables	其他應收款項	4,578	4,730
		5,501 (2,542)	5,772 (2,542)
Impairment allowance	減值撥備		
		2,959 (735)	3,230 (735)
Portion classified as non-current assets	分類為非流動資產 部分		
		2,224	2,495
Current portion	流動部分		

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16. TRADE AND OTHER PAYABLES
AND ACCRUALS

16. 貿易及其他應付款項及
應計費用

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Trade payables	貿易應付款項	–	11
Other payables and accruals:	其他應付款項及 應計費用：		
Salaries and bonus payables	應付薪金及花紅	62	59
Auditor's remuneration	核數師酬金	840	1,599
Others	其他	5,494	5,814
		6,396	7,483

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**16. TRADE AND 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:

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Within 1 month	一個月內	—	—
1 to 2 months	一至兩個月	—	—
2 to 3 months	兩至三個月	—	—
Over 3 months	超過三個月	—	11
		—	11

The trade payables are non-interest bearing and the credit period of purchases ranges from 30 to 180 days. Other payables are non-interest bearing and have an average term of one to three months. The Group has financial risk management policies in place to ensure that all payables are paid within the credit timeframe.

**16. 貿易及其他應付款項及
應計費用(續)**

於報告期末按發票日期呈列的貿易應付款項的賬齡分析如下：

貿易應付款項乃不計息且採購的信貸期介乎30至180天。其他應付款項乃不計息且平均期限為一至三個月。本集團已實施財務風險管理政策，以確保全部應付款項於信貸期間內償付。

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17. SHARE CAPITAL

17. 股本

		At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Authorised: 2,000,000,000 ordinary shares of HK\$0.005 each	法定： 2,000,000,000股每 股面值0.005港元 的普通股	10,000	10,000
Issued and fully paid: 172,700,000 ordinary shares of HK\$0.005 each (At 31 March 2024: 172,600,000 shares)	已發行及繳足： 172,700,000股每股 面值0.005港元的 普通股(2024年 3月31日： 172,600,000股)	863	863

18. COMMITMENTS

18. 承擔

At 30 September 2024 (2023: Nil), the Group
had no capital commitments.

於2024年9月30日(2023年：
無)，本集團概無資本承擔。

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19. RELATED PARTY TRANSACTIONS

- (a) In addition to the transactions detailed elsewhere in the unaudited condensed consolidated interim financial statements, the Group had no related party transactions during the six months ended 30 September 2024 (2023: Nil).
- (b) Compensation of key management personnel of the Group:

19. 關聯方交易

- (a) 除該未經審核簡明綜合中期財務報表詳述的交易外，於截至2024年9月30日止六個月，本集團概無關聯方交易（2023年：無）。
- (b) 本集團主要管理人員的薪酬：

**Six months ended 30 September
截至9月30日止六個月**

	2024 2024年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)
Short-term employee benefits 短期僱員福利 Mandatory Provident Fund 強積金計劃 供款	2,167 —	2,406 9
Total compensation paid to key management personnel 支付予主要管理人員的薪酬總額	2,167	2,415

NOTES TO CONDENSED CONSOLIDATED
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20. FAIR VALUE AND FAIR VALUE
HIERARCHY OF FINANCIAL
INSTRUMENTS

The carrying amount and fair value of the Group's financial assets at fair value through profit or loss, are as follows:

20. 金融工具公允值及公允
值層級

本集團按公允值計入損益的金融資產的賬面值及公允值載列如下：

Carrying amount 賬面值			Fair value 公允值	
	At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)	At 30 September 2024 於2024年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2024 於2024年 3月31日 HK\$'000 千港元 (audited) (經審核)
Financial asset	金融資產			
Hong Kong listed	香港上市股權			
equity securities (i)	證券(i)	11,161	7,275	11,161
Life insurance policy (ii)	人壽保險保單(ii)	19,212	18,786	19,212
	30,373	26,061	30,373	26,061

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**20. FAIR VALUE AND FAIR VALUE
HIERARCHY OF FINANCIAL
INSTRUMENTS (Continued)**

- (i) The fair value of Hong Kong listed equity securities is based on the quoted market closing prices available on the stock exchange at the end of the reporting period. These instruments are included in Level 1 of the fair value hierarchy.
- (ii) The fair value of the Policy is estimated at the surrender value of the Policy as disclosed in Note 12 as at the end of reporting period. As there is no active market to demonstrate the fair value of FVPL, and the potential exit price in a hypothetical transfer of the life insurance policy to another market participant cannot be reliably estimated, the Directors believe that the estimated fair value resulting from the surrender value is reasonable and is the most appropriate value at the end of the reporting period. This instrument is included in Level 3 of the fair value hierarchy.

Management has assessed that the fair values of cash and bank balances, trade receivables, financial assets included in other receivables, trade payables and financial liabilities included in other payables approximate to their carrying amounts largely due to the short term maturities of these instruments.

**20. 金融工具公允值及公允
值層級 (續)**

- (i) 香港上市的股本證券的公允值根據於報告期末於聯交所所報的市場收市價釐定。該等工具計入第一級公允值層級。
- (ii) 誠如附註12所披露，於報告期末該保單之公允值已根據該保單的退保價值估算。由於沒有活躍市場展示按公允值計入損益之金融資產的公允值，且無法可靠地估計假設將人壽保險保單轉讓予另一個市場參與者的潛在脫售價格，董事認為根據退保價值所得出的估計公允值屬合理，而且為於報告期末最恰當的價值。此工具計入第三級公允值層級。

管理層已評估現金及銀行結餘、貿易應收款項、計入其他應收款項的金融資產、貿易應付款項及計入其他應付款項的金融負債的公允值與賬面值相若，主要由於該等工具於短期內到期。

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20. FAIR VALUE AND FAIR VALUE
HIERARCHY OF FINANCIAL
INSTRUMENTS (Continued)

Fair value hierarchy

The following table illustrates the fair value measurement hierarchy of the Group's financial instruments: As at 30 September 2024, the financial assets measured at fair value are as follows:

20. 金融工具公允值及公允
值層級 (續)

公允值層級

下表說明本集團的金融工具的公允值計量層級：於2024年9月30日，以公允值計量的金融資產如下：

		Fair value measurement using 採用公允值計量			Total 合計
		Quoted prices in active markets (Level 1) 活躍市場中 報價 (第一級) HK\$'000 千港元 (unaudited) (未經審核)	Significant observable inputs (Level 2) 重大可觀察 輸入數據 (第二級) HK\$'000 千港元 (unaudited) (未經審核)	Significant unobservable inputs (Level 3) 重大 不可觀察 輸入數據 (第三級) HK\$'000 千港元 (unaudited) (未經審核)	
At 30 September 2024	於2024年9月30日				
Hong Kong listed equity securities	香港上市的股本證券	11,161	—	—	11,161
Life insurance policy	人壽保險保單	—	—	19,212	19,212
		11,161	—	19,212	30,373
At 31 March 2024	於2024年3月31日				
Hong Kong listed equity securities	香港上市的股本證券	7,275	—	—	7,275
Life insurance policy	人壽保險保單	—	—	18,786	18,786
		7,275	—	18,786	26,061

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**20. FAIR VALUE AND FAIR VALUE
HIERARCHY OF FINANCIAL
INSTRUMENTS (Continued)**

The Group did not have any financial liabilities measured at fair value as at 30 September 2024 and 31 March 2024.

During the Period, 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.

**20. 金融工具公允值及公允
值層級 (續)**

本集團在2024年9月30日及2024年3月31日並無任何按公允值計值的金融負債。

於期內，就金融資產及金融負債而言，第一級和第二級的公允值計量之間並無轉移及並無轉入第三級或自第三級轉出。

**21. APPROVAL OF INTERIM
FINANCIAL REPORT**

The interim financial report was approved and authorised for issue by the Board on 29 November 2024.

21. 批准中期財務報告

董事會已於2024年11月29日批准及授權刊發本中期財務報告。

OTHER INFORMATION
其他資料

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES AND INTEREST IN ASSOCIATED CORPORATION

At as 30 September 2024, the interests and short positions of the Directors and chief executive of the Company in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance, Chapter 571 of the Laws of Hong Kong ("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, as set out in Appendix 10 to the Listing Rules were as follows:

董事及主要行政人員於股份、相關股份及債券中之權益及淡倉及於相聯法團之權益

於2024年9月30日，本公司董事及主要行政人員於本公司或其相聯法團（定義見香港法例第571章證券及期貨條例第XV部（證券及期貨條例））之股份、相關股份或債券中擁有記錄於按本公司根據證券及期貨條例第352條規定存置的登記冊的權益及淡倉，或根據上市規則附錄十所載的標準守則知會本公司及聯交所的權益及淡倉如下：

Name of Director 董事姓名	Capacity/ nature of interest 身份／權益性質	Number of shares 股份數目	Approximately percentage of shareholding in our Company 佔本公司股權 的概約百分比
Dr. So Shu Fai (Note 1) 蘇樹輝博士（附註1）	Interest of a controlled corporation 受控制法團權益	129,349,494 (long position) 129,349,494股 （好倉）	74.90%
Mr. Tom Xie ("Mr. Xie") (Note 2) 謝祺祥先生（「謝先生」） （附註2）	Beneficial owner 實益擁有人	1,100,000 (long position) 1,100,000股 （好倉）	0.64%
Mr. Chan Wai Dune ("Mr. Chan") (Note 3) 陳維端先生（「陳先生」） （附註3）	Beneficial owner 實益擁有人	500,000 (long position) 500,000股 （好倉）	0.29%

Notes:

1. Perfect Gain Group Limited is solely owned by Dr. So Shu Fai which in turn owns 129,349,494 shares of the Company. By virtue of the SFO, Dr. So Shu Fai is deemed or taken to be interested in all the shares which are beneficially owned by Perfect Gain Group Limited.
2. These interests comprise: (i) 100,000 underlying Shares for the Share Awards granted and vested to Mr. Xie under the 2023 Share Scheme; and (ii) 1,000,000 Shares that may be issued pursuant to an exercise of options granted to Mr. Xie under the 2023 Share Scheme. Such grants were approved by the board and their vestings are subject to the satisfaction of the relevant performance target.
3. These interest refer to 500,000 Shares that may be issued pursuant to an exercise of options granted to Mr. Chan under the 2023 Share Scheme. Such grant was approved by the board and its vesting is subject to the satisfaction of the relevant performance target.

Save as disclosed above, as at 30 September 2024, none of the Directors and chief executives of the Company had or was deemed to have any interests or short positions in the Shares, underlying Shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which was required to be recorded in the register required to be kept by the Company pursuant to section 352 of the SFO, or which was required, pursuant to the Model Code, to be notified to the Company and the Stock Exchange, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

附註：

1. 精益集團有限公司由蘇樹輝博士全資擁有，而其擁有本公司129,349,494股股份。根據證券及期貨條例，蘇樹輝博士被視為或當作於精益集團有限公司實益擁有的所有股份中擁有權益。
2. 該等權益包括：(i)100,000股根據2023年股份計劃授予及歸屬謝先生的股份獎勵所涉及的相關股份；及(ii)1,000,000股根據2023年股份計劃授予謝先生的購股權獲行使時可予發行的股份。有關授予經董事會批准，惟須達成相關表現目標後方可歸屬。
3. 該等權益指500,000股根據2023年股份計劃授予陳先生的購股權獲行使時可予發行的股份。有關授予經董事會批准，惟須達成相關表現目標後方可歸屬。

除上文所披露者外，於2024年9月30日，本公司董事及主要行政人員在本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債券中概無擁有或被視為擁有記錄於按本公司根據證券及期貨條例第352條規定存置的登記冊的權益及淡倉，或根據標準守則須知會本公司及聯交所或根據標準守則其他規定須知會本公司及聯交所的任何權益或淡倉。

OTHER INFORMATION
其他資料

SUBSTANTIAL SHAREHOLDERS' AND
OTHER PERSONS' INTERESTS AND/
OR SHORT POSITION IN SHARES
AND UNDERLYING SHARES OF THE
COMPANY

As at 30 September 2024, so far as was known to the Directors, the following persons/entities (other than the Directors or chief executive of the Company) had, or were deemed to have, interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO were as follows:

主要股東及其他人士於本公司
股份及相關股份中之權益
及／或淡倉

於2024年9月30日，就董事所知，以下人士／實體（董事或本公司主要行政人員除外）於本公司股份或相關股份中，擁有或被視為擁有根據證券及期貨條例第XV部第2及第3分部條文須向本公司披露的權益或淡倉，或已錄入根據證券及期貨條例第336條本公司須存置的股東名冊內的權益或淡倉如下：

Name of Shareholder 股東名稱／姓名	Capacity/ nature of interest 身份／權益性質	Number of shares 股份數目	Approximate percentage of shareholding in our Company 佔本公司股權 的概約百分比
Perfect Gain Group Limited (Note 1) 精益集團有限公司 (附註1)	Beneficial owner 實益擁有人	129,349,494 (long position) 129,349,494股 (好倉)	74.90%
Ms. Cheng Miu Bing Christina (Note 2) 鄭妙冰女士(附註2)	Interest of spouse 配偶權益	129,349,494 (long position) 129,349,494股 (好倉)	74.90%

Notes:

1. Dr. So Shu Fai beneficially owns 100% of the issued share capital of Perfect Gain Group Limited. By virtue of the SFO, Dr. So Shu Fai is deemed to be interested in 129,349,494 shares held by Perfect Gain Group Limited.
2. Ms. Cheng Miu Bing Christina is the spouse of Dr. So Shu Fai. By virtue of the SFO, Ms. Cheng Miu Bing is deemed to be interested in the shares of the Company held by Dr. So Shu Fai.

附註：

1. 蘇樹輝博士實益擁有精益集團有限公司100%已發行股本。根據證券及期貨條例，蘇樹輝博士被視為於精益集團有限公司持有的129,349,494股股份中擁有權益。
2. 鄭妙冰女士為蘇樹輝博士的配偶。根據證券及期貨條例，鄭妙冰女士被視為於蘇樹輝博士所持有的本公司股份中擁有權益。

Save as disclosed above, as at 30 September 2024, the Directors were not aware of any other persons/entities (other than the Directors and chief executive of the Company) who had interests and short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

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

During the Period, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

BOARD OF DIRECTORS

As at the date of this report, the Board comprises two executive Directors, namely Dr. So Shu Fai and Mr. Tom Xie, two non-executive Directors, Mr. Chan Wai Dune and Mr. Ning Rui, and three independent non-executive Directors, namely Mr. Yau Pak Yue, Mr. Chung Wai Man and Ms. Lin Ying.

除上文所披露者外，於2024年9月30日，董事並不知悉有任何其他人士／實體（本公司董事及主要行政人員除外）於本公司股份或相關股份擁有根據證券及期貨條例第XV部第2及3分部須向本公司披露之權益及淡倉，或根據證券及期貨條例第336條記入本公司規定存置的股東名冊之權益及淡倉。

購買、出售或贖回本公司的上市證券

於本期間，本公司或其任何附屬公司並無購買、出售或贖回本公司任何上市證券。

董事會

於本報告日期，董事會由兩名執行董事，即蘇樹輝博士及謝祺祥先生，兩名非執行董事陳維端先生及寧睿先生，以及三名獨立非執行董事，即邱伯瑜先生、鍾衛民先生及林穎女士組成。

OTHER INFORMATION

其他資料

AUDIT COMMITTEE

The audit committee of the Company (the “Audit Committee”) consists of three independent non-executive Directors, namely Mr. Yau Pak Yue (Chairman of the Audit Committee), Mr. Chung Wai Man and Ms. Lin Ying.

The Audit Committee has reviewed the Company’s unaudited interim report (containing the unaudited condensed consolidated interim financial statements) for the Period, including the accounting principles and practices adopted by the Group, and discussed with management regarding internal control and financial reporting matters.

By order of the Board
Domaine Power Holdings Limited
Dr. So Shu Fai
Chairman and Executive Director

Hong Kong, 29 November 2024

審核委員會

本公司的審核委員會（「審核委員會」）由三名獨立非執行董事組成，即邱伯瑜先生（審核委員會主席）、鍾衛民先生及林穎女士。

審核委員會已審閱本公司於本期間的未經審核中期報告（載有未經審核簡明綜合中期財務報表），包括本集團採納的會計原則及準則，並與管理層討論有關內部監控及財務報告事宜。

承董事會命
域能控股有限公司
蘇樹輝博士
主席兼執行董事

香港，2024年11月29日



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