



King International Investment Limited

帝王國際投資有限公司

(formerly known as Life Healthcare Group Limited 蓮和醫療健康集團有限公司)

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代碼 :00928

2024

INTERIM REPORT
中期報告

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Corporate Information

公司資料

EXECUTIVE DIRECTORS

Mr. Wang Mengyao (*Chairman*)

Ms. Yan Ming (*Co-Chairlady and Chief Executive Officer*)

(re-designated as Co-Chairlady and

Chief Executive Officer on 19 September 2024)

Mr. Man Wai Lun

Mr. Li Li

(appointed on 19 September 2024)

Mr. Gu Jianguo

(resigned on 19 September 2024)

Mr. Liu Mingqing (*Co-Chairman and Chief Executive Officer*)

(removed on 13 September 2024)

Mr. Lu Xingwu

(removed on 13 September 2024)

Mr. Pang Zhen

(removed on 13 September 2024)

INDEPENDENT NON-EXECUTIVE DIRECTORS

Ms. Yang Xilin

Mr. Lou Tao

Mr. Wang Zhenyu

Mr. Liu Zhong

(appointed on 19 September 2024)

Mr. Zheng Yu

(resigned on 19 September 2024)

AUDIT COMMITTEE

Ms. Yang Xilin

Mr. Wang Zhenyu

Mr. Liu Zhong

(appointed on 19 September 2024)

REMUNERATION COMMITTEE

Ms. Yang Xilin

Mr. Liu Zhong

(appointed on 19 September 2024)

Mr. Li Li

(appointed on 19 September 2024)

Mr. Zheng Yu

(resigned on 19 September 2024)

Mr. Gu Jianguo

(resigned on 19 September 2024)

執行董事

王夢遙先生(主席)

晏明女士(聯席主席兼行政總裁)

(於二零二四年九月十九日調任為

聯席主席兼行政總裁)

文偉麟先生

李利先生

(於二零二四年九月十九日獲委任)

顧建國先生

(於二零二四年九月十九日辭任)

劉明卿先生(聯席主席兼行政總裁)

(於二零二四年九月十三日被罷免)

陸興武先生

(於二零二四年九月十三日被罷免)

逢震先生

(於二零二四年九月十三日被罷免)

獨立非執行董事

楊希琳女士

樓韜先生

王振宇先生

劉忠先生

(於二零二四年九月十九日獲委任)

鄭宇先生

(於二零二四年九月十九日辭任)

審核委員會

楊希琳女士

王振宇先生

劉忠先生

(於二零二四年九月十九日獲委任)

薪酬委員會

楊希琳女士

劉忠先生

(於二零二四年九月十九日獲委任)

李利先生

(於二零二四年九月十九日獲委任)

鄭宇先生

(於二零二四年九月十九日辭任)

顧建國先生

(於二零二四年九月十九日辭任)

Corporate Information 公司資料

NOMINATION COMMITTEE

Mr. Liu Zhong
(appointed on 19 September 2024)
Ms. Yang Xilin
Mr. Man Wai Lun
Mr. Zheng Yu
(resigned on 19 September 2024)

AUTHORISED REPRESENTATIVES

Mr. Wang Mengyao
Mr. Wong Ka Sing

COMPANY SECRETARY

Mr. Wong Ka Sing

AUDITOR

ZHONGHUI ANDA CPA Limited
23/F, Tower 2
Enterprise Square Five
38 Wang Chiu Road
Kowloon Bay
Hong Kong

PRINCIPAL BANKER

Bank of Communications (Hong Kong) Limited

REGISTERED OFFICE

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

PRINCIPAL OFFICE IN HONG KONG

Suit 2001, 20/F
Two Chinachem Exchange Square
338 King's Road
North Point
Hong Kong

COMPANY'S WEBSITE

www.kinginternational.hk

提名委員會

劉忠先生
(於二零二四年九月十九日獲委任)
楊希琳女士
文偉麟先生
鄭宇先生
(於二零二四年九月十九日辭任)

授權代表

王夢遙先生
黃家昇先生

公司秘書

黃家昇先生

核數師

中匯安達會計師事務所有限公司
香港
九龍灣
宏照道38號
企業廣場第五期
2座23樓

主要往來銀行

交通銀行(香港)有限公司

註冊辦事處

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

香港主要辦事處

香港
北角
英皇道338號
華懋交易廣場二期
20樓2001室

公司網站

www.kinginternational.hk

Corporate Information

公司資料

CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Suntera (Cayman) Limited
Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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

LISTING INFORMATION

The Stock Exchange of Hong Kong Limited
Stock Code: 00928

開曼群島主要股份過戶登記處

Suntera (Cayman) Limited
Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

香港股份過戶登記分處

卓佳登捷時有限公司
香港
夏慤道16號
遠東金融中心17樓

上市資料

香港聯合交易所有限公司
股份代號：00928

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 截至二零二四年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2024 二零二四年	2023 二零二三年
		HK\$'000 千港元	HK\$'000 千港元
	Notes 附註		
Revenue	收益	37,186	83,427
Cost of sales and services	銷售及服務成本	(36,177)	(71,405)
Gross profit	毛利	1,009	12,022
Other income and gains	其他收入及收益	—	3
Selling and distribution costs	銷售及分銷成本	(524)	(148)
Administrative and other expenses	行政及其他開支	(1,963)	(9,095)
Finance costs	財務成本	(75)	(92)
Operating (loss)/profit	經營(虧損)/溢利	(1,553)	2,690
(Loss)/profit before taxation	除稅前(虧損)/溢利	(1,553)	2,690
Income tax	所得稅	(35)	(1,727)
(Loss)/profit for the period	期內(虧損)/溢利	(1,588)	963
(Loss)/profit for the period attributable to:	以下人士應佔期內(虧損)/溢利:		
Owners of the Company	本公司擁有人	(1,587)	1,693
Non-controlling interests	非控股權益	(1)	(730)
		(1,588)	963
Other comprehensive expense that may be reclassified subsequently to profit or loss:	日後可能重新分類至損益之其他全面開支:		
Exchange differences arising from translations	換算所產生匯兌差額	1,198	(1,690)
Share of foreign currency reserve of associates	分佔聯營公司之外幣儲備	42	—
		1,240	(1,690)
Total comprehensive expense for the period	期內全面開支總額	(348)	(727)

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 截至二零二四年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2024 二零二四年	2023 二零二三年
		HK\$'000 千港元	HK\$'000 千港元
	Notes 附註		
Total comprehensive (expense)/income for the period attributable to:	以下人士應佔期內全面(開支)/收益總額:		
Owners of the Company	本公司擁有人	(347)	(1,279)
Non-controlling interests	非控股權益	(1)	552
		(348)	(727)
(Loss)/earnings per share	每股(虧損)/盈利		
– Basic and diluted (expressed in HK cents per share)	– 基本及攤薄(以每股港仙列示)	10	0.11
		(0.09)	

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 September 2024 於二零二四年九月三十日

		Unaudited 未經審核 30 September 2024 二零二四年 九月三十日	Audited 經審核 31 March 2024 二零二四年 三月三十一日
		Notes 附註	HK\$'000 千港元
Non-current assets	非流動資產		
Property, plant and equipment	物業、廠房及設備		138
Right-of-use assets	使用權資產		3,169
Interest in associate	於聯營公司之權益		1,885
Equity investment at fair value through other comprehensive income	透過其他全面收益按公平 值列賬之股本投資		235
			5,423
Current assets	流動資產		
Inventories	存貨		196,605
Trade and other receivables	應收貿易及其他應收款項	11	133,629
Cash and cash equivalents	現金及現金等價物		473
			331,647
Current liabilities	流動負債		
Trade and other payables	應付貿易及其他應付款項	12	41,900
Lease liabilities	租賃負債		774
Contract liabilities	合約負債		9,033
Borrowings	借款		2,500
Tax payable	應付稅項		13,445
			68,840
Net current assets	流動資產淨值		262,807
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		267,850
Non-current liabilities	非流動負債		
Lease liabilities	租賃負債		2,433
			2,433
NET ASSETS	資產淨值		265,701

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 September 2024 於二零二四年九月三十日

			Unaudited 未經審核 30 September 2024 二零二四年 九月三十日	Audited 經審核 31 March 2024 二零二四年 三月三十一日
		Notes 附註	HK\$'000 千港元	HK\$'000 千港元
Capital and reserves	資本及儲備			
Share capital	股本	13	92,521	92,521
Reserves	儲備		176,979	177,326
Equity attributable to owners of the Company	本公司擁有人應佔權益		269,500	269,847
Non-controlling interests	非控股權益		(3,799)	(3,798)
TOTAL EQUITY	權益總額		265,701	266,049

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Contributed surplus (Note i)	Translation reserve	Other reserve (Note ii)	Revaluation reserve	Share option reserve	Accumulated losses	Sub-total	Non-controlling interests	Total
		股本	溢價	繳入盈餘 (附註i)	換算儲備	其他儲備 (附註ii)	重估儲備	購股權儲備	累計虧損	小計	非控股權益	總計
		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
At 1 April 2023 (audited)	於二零二三年四月一日 (經審核)	77,101	1,307,113	167,780	(18,365)	5,518	(3,288)	17,136	(1,315,490)	237,505	(4,510)	232,995
Total comprehensive (expense)/ income for the period (unaudited)	期內全面(開支)/ 收益總額(未經審核)	-	-	-	(1,690)	-	-	-	1,693	3	607	610
At 30 September 2023 (unaudited)	於二零二三年九月三十日 (未經審核)	77,101	1,307,113	167,780	(20,055)	5,518	(3,288)	17,136	(1,313,797)	237,508	(3,903)	233,605
At 1 April 2024 (audited)	於二零二四年四月一日 (經審核)	92,521	1,310,537	167,780	(20,724)	5,518	(3,288)	17,136	(1,299,633)	269,847	(3,798)	266,049
Total comprehensive (expense)/ income for the period (unaudited)	期內全面(開支)/ 收益總額(未經審核)	-	-	-	1,240	-	-	-	(1,587)	(347)	(1)	(348)
At 30 September 2024 (unaudited)	於二零二四年九月三十日 (未經審核)	92,521	1,310,537	167,780	(19,484)	5,518	(3,288)	17,136	(1,301,220)	269,500	(3,799)	265,701

Notes:

- (i) The contributed surplus represents the difference between nominal value of the shares of subsidiaries acquired by the Company and the nominal value of the shares of the Company issued for the acquisition pursuant to the reorganisation in April 2002.
- (ii) The other reserve represents the transfer from share options reserve upon exercise of share options.

附註:

- (i) 繳入盈餘指本公司所收購附屬公司股份面值與本公司根據於二零零二年四月之重組進行收購所發行股份面值之差額。
- (ii) 其他儲備指購股權獲行使時自購股權儲備轉出。

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2024 二零二四年	2023 二零二三年
		HK\$'000 千港元	HK\$'000 千港元
Net cash generated from/(used in) operating activities	經營活動所得／(所用) 現金淨額	77	(17,058)
Cash flows from financing activities	融資活動所得現金流量		
Lease interests paid	已付租賃利息	(72)	—
Repayment of lease liabilities	償還租賃負債	(421)	(964)
Net cash used in financing activities	融資活動所用現金淨額	(493)	(964)
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	(416)	(18,022)
Cash and cash equivalents at the beginning of the period	於期初之現金及現金等 價物	473	17,786
Effect of changes in foreign exchange rate	外幣匯率變動之影響	122	537
Cash and cash equivalents at the end of the period	於期末之現金及現金等 價物	179	301
Analysis of cash and cash equivalents	現金及現金等價物分析		
Bank and cash balances	銀行及現金結餘	179	301

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

I GENERAL

King International Investment Limited (the “Company”) is a company incorporated in the Cayman Islands as an exempted company with limited liability under Companies Law of the Cayman Islands on 12 March 2001 and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) as of 29 April 2002. The address of the registered office of the Company is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands and the principal place of business of the Company in Hong Kong is Suite 2001, 20th Floor, Two ChinaChem Exchange Square, 338 King’s Road, North Point, Hong Kong.

The Company is an investment holding company. The Company and its subsidiaries (the “Group”) are principally engaged in healthcare products and services business and sales of liquor business.

The presentation currency of the unaudited condensed consolidated financial statements is Hong Kong dollars (“HK\$”). For the convenience of the unaudited condensed consolidated financial statements users, the results and financial position of the Company and its subsidiaries are presented in HK\$ as the Company’s shares are listed on the Stock Exchange. All values are rounded to the nearest thousand (HK\$’000) except otherwise indicated.

I 一般資料

帝王國際投資有限公司(「本公司」)為於二零零一年三月十二日根據開曼群島公司法在開曼群島註冊成立之獲豁免有限公司，其股份於二零零二年四月二十九日在香港聯合交易所有限公司(「聯交所」)主板上市。本公司之註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands，而本公司之香港主要營業地點則設於香港北角英皇道338號華懋交易廣場二期20樓2001室。

本公司為投資控股公司。本公司及其附屬公司(「本集團」)主要從事健康產品及服務業務以及酒類銷售業務。

未經審核簡明綜合財務報表之呈列貨幣為港元(「港元」)。由於本公司股份於聯交所上市，為方便未經審核簡明綜合財務報表之使用者，本公司及其附屬公司之業績及財務狀況均以港元呈列。除另行說明外，所有價值均調整至最接近之千位數(千港元)。

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

2 BASIS OF PREPARATION

The unaudited condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), as well as with the applicable disclosure requirements of Appendix D2 to the Rules Governing the Listing of Securities on the Stock Exchange.

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values.

These unaudited condensed consolidated financial statements should be read in conjunction with the 2024 annual financial statements. The accounting policies used in the unaudited condensed consolidated interim financial information are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31 March 2024.

3 GOING CONCERN BASIS

The Group had current liabilities of approximately HK\$68,840,000, but the Group only had cash and cash equivalents of approximately HK\$179,000. Besides, the Group had a net cash outflow of approximately HK\$416,000 for the six months ended 30 September 2024. These conditions indicate the existence of a material uncertainty which may cast significant doubt on the Group's ability to continue as a going concern. Therefore, the Group may be unable to realise its assets and discharge its liabilities in the normal course of business.

2 編製基準

未經審核簡明綜合財務報表乃根據香港會計師公會(「香港會計師公會」)頒佈之香港會計準則第34號「中期財務報告」及聯交所證券上市規則附錄D2之適用披露規定編製。

未經審核簡明綜合財務報表乃按歷史成本基準編製，惟若干按公平值計量之財務工具除外。

該等未經審核簡明綜合財務報表應與二零二四年度財務報表一併閱讀。未經審核簡明綜合中期財務資料所採用會計政策與編製本集團截至二零二四年三月三十一日止年度之全年綜合財務報表所遵循者一致。

3 持續經營基準

本集團有流動負債約68,840,000港元，惟本集團僅有現金及現金等價物約179,000港元。此外，本集團於截至二零二四年九月三十日止六個月有現金流出淨額約416,000港元。此等狀況顯示存在重大不確定因素，或會令本集團持續經營之能力嚴重存疑。因此，本集團可能無法在正常業務過程中變現其資產及清償其負債。

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

3 GOING CONCERN BASIS (Continued)

The directors are of the opinion that the Group will have sufficient working capital to finance its operations and to meet its financial obligations for at least the next twelve months from the date of approval of the unaudited condensed consolidated financial statements, after taking into consideration of the followings:

- (i) the Group has implemented measures to speed up the collection of outstanding trade receivables;
- (ii) the Group continues to improve the operating efficiency by implementing measures to tighten cost controls over various operating expenses in order to enhance its profitability and to improve the cash flow from its operation in future; and
- (iii) the Group will actively negotiate with various financial institutions and potential lenders/investors to secure new financing arrangement to meet the Group's working capital and financial requirements in the near future. The Group will also actively seek opportunities to carry out fund raising activities including but not limited to the placing of new shares as alternative sources of funding.

Having regard to the cash flow projection of the Group, which are prepared assuming that the above measures are successful, the directors are of the opinion that, in the light of the measures taken to-date, together with the expected results of the other measures in progress, the Group will have sufficient funding resources to satisfy its future working capital and other financing requirements. The directors believe that the aforementioned measures will be successful, based on the continuous efforts by the management of the Group.

3 持續經營基準(續)

董事認為，經考慮以下各項因素後，本集團將有充足營運資金供其營運及履行其自未經審核簡明綜合財務報表批准日期起計至少未來十二個月之財務責任：

- (i) 本集團已採取措施加快收取未償還應收貿易款項；
- (ii) 本集團繼續透過採取措施加強對各項經營費用的成本控制，以提升盈利能力及改善未來的營運現金流，從而提高經營效率；及
- (iii) 本集團將積極與各金融機構及潛在貸款人／投資者進行協商，以確保獲得新融資安排，滿足本集團近期的營運資金及財務需求。本集團亦將積極尋求機會進行籌資活動，包括但不限於配售新股份作為替代資金來源。

鑒於本集團的現金流量預測(假設上述措施成功實施而編製)，董事認為，考慮到迄今為止採取的措施以及正在實施的其他措施的預期結果，本集團將擁有充足資金資源以滿足其未來的營運資金及其他融資需求。董事相信，通過本集團管理層的不懈努力，上述措施將會成功實施。

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For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

3 GOING CONCERN BASIS (Continued)

However, should the above measures not be able to implement successfully, the Group may not have sufficient funds to operate as a going concern, in which case adjustments might have to be made to reduce the carrying values of the Group's assets to their recoverable amounts, to reclassify the non-current assets and non-current liabilities as current assets and current liabilities, respectively, and to provide for any further liabilities which might arise.

4 ADOPTION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

In the current period, the Group has adopted all the new and revised Hong Kong Financial Reporting Standards ("HKFRSs") issued by the HKICPA that are relevant to its operations and effective for its accounting year beginning on 1 April 2024. HKFRSs comprise Hong Kong Financial Reporting Standards ("HKFRS"); Hong Kong Accounting Standards ("HKAS"); and Interpretations. The adoption of these new and revised HKFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's consolidated financial statements and amounts reported for the current period and prior years.

5 REVENUE AND SEGMENT INFORMATION

HKFRS 8 "Operating segments" requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the chief operating decision makers ("CODM") in order to allocate resources to the segment and to assess its performance. Relevant information was reported to the executive directors of the Company, being the CODM, for the purposes of resource allocation and assessment of segment performance focusing on types of goods or services delivered or provided.

3 持續經營基準(續)

然而，倘上述措施未能成功實施，本集團或會缺乏充足資金以持續經營，在此情況下可能需要進行調整，將本集團資產的賬面值撇減至其可收回金額，將非流動資產及非流動負債分別重新分類為流動資產及流動負債，並為任何可能產生的其他負債作出撥備。

4 採納新訂及經修訂香港財務報告準則

於本期間，本集團已採納香港會計師公會頒佈的所有與其業務相關及於二零二四年四月一日開始的會計年度生效的新訂及經修訂香港財務報告準則(「香港財務報告準則」)。香港財務報告準則包括香港財務報告準則(「香港財務報告準則」)、香港會計準則(「香港會計準則」)及詮釋。採納該等新訂及經修訂的香港財務報告準則並無對本集團於本期間及過往年度的會計政策、本集團綜合財務報表的呈列方式及所呈報的金額造成重大變動。

5 收益及分部資料

香港財務報告準則第8號「經營分部」規定按本集團各組成部分之內部報告確定經營分部。該等內部報告乃由主要營運決策者(「主要營運決策者」)定期審閱，以便對各分部進行資源分配及表現評估。就資源分配及分部表現評估向本公司執行董事(即主要營運決策者)報告之相關資料集中於所交付貨品或所提供服務之種類。

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For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

5 REVENUE AND SEGMENT INFORMATION (Continued)

For the six months ended 30 September 2024, the Group is engaged in the following two operating segments for its operations (six months ended 30 September 2023: three operating segments), each of which represents an operating and reportable segment of the Group under HKFRS 8.

1. Healthcare products and services business
2. Sales of liquor business

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

For the six months ended 30 September 2024 (Unaudited)

5 收益及分部資料(續)

截至二零二四年九月三十日止六個月，本集團從事以下兩個經營分部（截至二零二三年九月三十日止六個月：三個經營分部），各經營分部指香港財務報告準則第8號項下本集團之經營及可呈報分部。

1. 健康產品及服務業務
2. 酒類銷售業務

以下為本集團按可呈報及經營分部劃分之收益及業績分析：

截至二零二四年九月三十日止六個月(未經審核)

		Healthcare products and services business 健康產品及服務業務 HK\$'000 千港元	Sales of liquor business 酒類銷售業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Turnover	營業額			
External sales	對外銷售	—	37,186	37,186
Segment loss	分部虧損	(80)	(410)	(490)
Unallocated expenses	未分配支出			(1,063)
Loss before taxation	除稅前虧損			(1,553)
Income tax	所得稅			(35)
Loss for the period	期內虧損			(1,588)

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

5 REVENUE AND SEGMENT INFORMATION (Continued)

For the six months ended 30 September 2023 (Unaudited)

5 收益及分部資料(續)

截至二零二三年九月三十日止六個月(未經審核)

		Healthcare products and services business 健康產品及 服務業務 HK\$'000 千港元	Sales of liquor business 酒類銷售 業務 HK\$'000 千港元	Money lending business 借貸業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Turnover	營業額				
External sales	對外銷售	41,265	42,131	31	83,427
Segment profit/(loss)	分部溢利/(虧損)	391	11,496	(94)	11,793
Other income and gains	其他收入及收益				3
Unallocated expenses	未分配支出				(9,106)
Profit before taxation	除稅前溢利				2,690
Income tax	所得稅				(1,727)
Profit for the period	期內溢利				963

The accounting policies of the operating segments are the same as the Group's accounting policies.

經營分部之會計政策與本集團之會計政策相同。

Notes to Unaudited Condensed Consolidated Financial Statements

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For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

5 REVENUE AND SEGMENT INFORMATION (Continued)

Disaggregation of revenue from contracts with customers:

Geographical markets

The following is an analysis of geographical locations of the Group's revenue from external customers:

		Unaudited 未經審核	
		For the six months ended 30 September	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
The PRC	中國	37,186	42,125
Hong Kong	香港	—	41,302
		37,186	83,427

Timing of revenue recognition

For both current and previous interim periods ended 30 September 2024 and 2023, all revenues from healthcare products and services and sales of liquor were recognised at a point in time.

Segment profit/(loss)

Segment profit/(loss) represents the profit/(loss) resulted in each segment without allocation of other income and gain and unallocated corporate expenses. This is the measure for reporting to the Group's CODM for the purpose of resource allocation and performance assessment.

Segment assets and liabilities

Amounts of segment assets and liabilities of the Group are not reviewed by the Group's CODM or otherwise regularly provided to the CODM, accordingly, segment assets and liabilities are not presented.

5 收益及分部資料(續)

來自客戶合約收益分析：

地區市場

以下是本集團來自外部客戶的收益的地理位置分析：

收益確認時間

截至二零二四年及二零二三年九月三十日止當前及過往中期期間，全部健康產品及服務以及酒類銷售收益均於某一時間點確認。

分部溢利／(虧損)

分部溢利／(虧損)指各分部所產生溢利／(虧損)，並無分配其他收入及收益以及未分配公司支出。此乃就資源分配及表現評估向本集團主要營運決策者匯報之措施。

分部資產及負債

本集團之分部資產及負債金額未經本集團主要營運決策者審閱或以其他方式定期呈交主要營運決策者，故未有呈列分部資產及負債。

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

6 FINANCE COSTS

6 財務成本

		Unaudited 未經審核	
		For the six months ended 30 September	
		截至九月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
Interest on lease liabilities	租賃負債之利息	75	92

7 (LOSS)/PROFIT BEFORE TAXATION

The Group's (loss)/profit before taxation is arrived at after charging:

7 除稅前(虧損)/溢利

本集團除稅前(虧損)/溢利已扣除：

		Unaudited 未經審核	
		For the six months ended 30 September	
		截至九月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
Cost of inventories recognised as expenses	確認為開支之存貨成本	36,177	71,405
Depreciation of property, plant and equipment	物業、廠房及設備折舊	39	2,120
Depreciation of right-of-use assets	使用權資產折舊	447	-
Employee benefit expenses (including directors' remuneration):	僱員福利開支(包括董事薪酬)：		
Salaries, bonuses and other allowances	薪金、花紅及其他津貼	220	4,191
Retirement benefit scheme contributions (defined contribution scheme)	退休福利計劃供款(定額供款計劃)	10	93
		230	4,284

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For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

8 INCOME TAX**8 所得稅**

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2024 二零二四年	2023 二零二三年
		HK\$'000 千港元	HK\$'000 千港元
Taxation attributable to the Company and its subsidiaries:	本公司及其附屬公司應佔之相關稅項：		
Current tax	即期稅項		
Hong Kong Profits Tax	香港利得稅	—	3
PRC Enterprise Income Tax ("EIT")	中國企業所得稅 (「企業所得稅」)		
— Current year	— 本年度	35	1,724
— Overprovision in prior year	— 過往年度超額撥備	—	—
		35	1,727

Pursuant to the laws and regulations of the Cayman Islands and the British Virgin Islands ("BVI"), the Group is not subject to any income tax in the Cayman Islands and BVI for both interim periods.

根據開曼群島及英屬處女群島(「英屬處女群島」)法律及法規，於兩個中期期間，本集團毋須於開曼群島及英屬處女群島繳納任何所得稅。

For both current and previous interim periods ended 30 September 2024 and 2023, Hong Kong Profits Tax is calculated under two-tier profits tax system under first HK\$2 millions of estimated assessable profits is taxed at a rate of 8.25% and remaining estimated assessable profits is taxed at 16.5%. The Group should elect one of the Hong Kong subsidiaries to apply the two-tier profits tax rate.

截至二零二四年及二零二三年九月三十日止當前及過往中期期間，香港利得稅乃按利得稅兩級制計算，估計應課稅溢利首2,000,000港元按稅率8.25%繳稅，而餘下估計應課稅溢利則按稅率16.5%繳稅。本集團須選定其中一家香港附屬公司採用兩級制利得稅率。

Notes to Unaudited Condensed Consolidated Financial Statements

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8 INCOME TAX (Continued)

Under the Law of PRC on Enterprise Income Tax (the "EIT Law") and Implementation Regulation of the EIT Law, the tax rate of the PRC subsidiaries is 25% from 1 January 2008 onwards, except for a subsidiary which is eligible for the tax rate of 15% in Hainan Province, the PRC. Income tax represents PRC Enterprise Income Tax provided based on the assessable profit of PRC subsidiaries.

9 DIVIDENDS

No dividends were paid, declared or proposed during both interim periods. The directors have determined that no dividend will be paid in respect of the current interim period.

10 (LOSS)/EARNINGS PER SHARE

Basis (loss)/earnings per share

The calculation of the basic (loss)/earnings per share attributable to the owners of the Company is based on the following data:

Weighted average number of ordinary shares

8 所得稅(續)

根據中國企業所得稅法(「企業所得稅法」)及企業所得稅法實施條例，中國附屬公司自二零零八年一月一日起之稅率為25%，惟於中國海南省所設立符合資格按稅率15%納稅的一間附屬公司除外。所得稅指按中國附屬公司應課稅溢利計提撥備之中國企業所得稅。

9 股息

兩個中期期間均無派付、宣派或建議派付任何股息。董事已議決不就本中期期間派付股息。

10 每股(虧損)/盈利

每股基本(虧損)/盈利

本公司擁有人應佔每股基本(虧損)/盈利乃按以下數據計算：

普通股加權平均數

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2024 二零二四年	2023 二零二三年
		'000 千股	'000 千股
Weighted average number of ordinary shares at 30 September	於九月三十日普通股加權平均數	1,850,425	1,542,025

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For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

10 (LOSS)/EARNINGS PER SHARE (Continued)

Basis (loss)/earnings per share (Continued)
(Loss)/earnings

10 每股(虧損)/盈利(續)

每股基本(虧損)/盈利(續)
(虧損)/盈利

		Unaudited 未經審核	
		Six months ended 30 September	
		截至九月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
(Loss)/profit for the period attributable to the owners of the Company	本公司擁有人應佔期內(虧損)/溢利	(1,587)	1,693

Diluted (loss)/earnings per share

The computation of diluted earnings per share did not assume the exercise of the Company's share options because the exercise price of those share options was higher than the average market price for shares for the six months ended 30 September 2024.

The effects of all potential ordinary shares are anti-dilutive for the six months ended 30 September 2024.

每股攤薄(虧損)/盈利

計算截至二零二四年九月三十日止六個月之每股攤薄盈利時並無假設本公司之購股權獲行使，因為該等購股權之行使價高於股份之平均市價。

截至二零二四年九月三十日止六個月，所有潛在普通股均具有反攤薄影響。

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II TRADE AND OTHER RECEIVABLES

II 應收貿易及其他應收款項

		Unaudited 未經審核 At 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元
Trade receivables	應收貿易款項	102,450	79,654
Less: allowance for trade receivables	減：應收貿易款項撥備	(6,220)	(6,094)
		96,230	73,560
Prepayments and deposits	預付款項及按金	42,098	59,315
Less: allowance for prepayments and deposits	減：預付款項及按金撥備	(17,163)	(16,860)
		24,935	42,455
Other receivables	其他應收款項	49,117	18,550
Less: allowance for other receivables	減：其他應收款項撥備	(957)	(936)
		48,160	17,614
		169,325	133,629

For receivables from healthcare products and services, and sales of liquor, the Group allows a credit period ranging from 0-365 days.

就健康產品及服務以及酒類銷售之應收款項而言，本集團容許之信貸期介乎0至365日。

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未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

II TRADE AND OTHER RECEIVABLES (Continued)

The following is an aged analysis of trade receivables presented based on the invoice date at the end of the reporting period:

		Unaudited 未經審核 At 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	7,035	53,685
91-180 days	91至180日	14,070	19,151
181-365 days	181至365日	75,125	724
		96,230	73,560

I2 TRADE AND OTHER PAYABLES

I2 應付貿易及其他應付款項

		Unaudited 未經審核 At 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元
Trade payables	應付貿易款項	28,775	28,380
Accruals and other payables	應計費用及其他應付款項	14,553	13,520
		43,328	41,900

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

12 TRADE AND OTHER PAYABLES (Continued)

The following is an aged analysis of trade payables presented based on the invoice date at the end of the reporting period:

		Unaudited 未經審核 At 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	—	26,407
91–180 days	91至180日	—	—
181 days to 1 year	181日至一年	26,760	—
Over 1 year	一年以上	2,015	1,973
		28,775	28,380

The credit period granted by suppliers is normally within 90 days. The Group has financial risk management policies in place to ensure that all payables are settled within the credit timeframe.

12 應付貿易及其他應付款項(續)

於報告期末，按發票日期呈列應付貿易款項之賬齡分析如下：

供應商給予之信貸期一般介乎於90日內。本集團已制訂財務風險管理政策，確保所有應付款項於信貸期限內清償。

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For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

13 SHARE CAPITAL**13 股本**

		Number of shares	
		股份數目	
		'000	HK\$'000
		千股	千港元
Authorised:	法定：		
Ordinary shares of HK\$0.05 each at 1 April 2023 (audited), 31 March 2024 (audited) and 30 September 2024 (unaudited)	於二零二三年四月一日(經審核)、二零二四年三月三十一日(經審核)及二零二四年九月三十日(未經審核)之每股面值0.05港元之普通股	10,000,000	500,000
Issued and fully paid:	已發行及繳足：		
Ordinary shares of HK\$0.05 each at 1 April 2023 (audited)	於二零二三年四月一日(經審核)之每股面值0.05港元之普通股	1,542,025	77,101
Issue of shares upon share placing (note a)	股份配售時發行股份(附註a)	160,480	8,024
Issue of shares upon share subscription (note b)	股份認購時發行股份(附註b)	147,920	7,396
Ordinary shares of HK\$0.05 each at 31 March 2024 (audited) and 30 September 2024 (unaudited)	於二零二四年三月三十一日(經審核)及二零二四年九月三十日(未經審核)之每股面值0.05港元之普通股	1,850,425	92,521

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

13 SHARE CAPITAL (Continued)

Note:

- (a) On 3 November 2023, the Company entered into the placing agreement with the placing agent, pursuant to which the Company has conditionally agreed to place, through the placing agent, on a best efforts basis, up to 308,400,000 placing shares to placee(s) at the placing price of HK\$0.06 per placing share. The completion of the placing took place on 29 November 2023. An aggregate of 160,480,000 placing shares have been successfully placed by the placing agent at the placing price of HK\$0.06 per placing share. The gross proceeds from the placing will be approximately HK\$9,629,000, the premium on the issue of shares, amounting to approximately HK\$1,304,800, after net of share issue expenses of approximately HK\$300,000, was credited to the Company's share premium account.
- (b) On 29 November 2023, the Company and each of the subscribers entered into separate subscription agreements, pursuant to which the subscribers have conditionally agreed to subscribe for, and the Company has conditionally agreed to allot and issue, an aggregate of 147,920,000 subscription shares at the subscription price of HK\$0.065 per share subject to the terms and conditions set out in the subscription agreements. The completion of the subscription took place on 12 December 2023. The gross proceeds from the placing will be approximately HK\$9,615,000, the premium on the issue of shares, amounting to approximately HK\$2,119,000, after net of share issue expenses of approximately HK\$100,000, was credited to the Company's share premium account.

14 CAPITAL COMMITMENT

At the end of the reporting period, the Group did not have any capital commitment.

15 PLEDGE OF ASSETS AND CONTINGENT LIABILITIES

The Group has no significant contingent liabilities and pledge of assets at the end of the reporting period.

13 股本(續)

附註：

- (a) 於二零二三年十一月三日，本公司與配售代理訂立配售協議，據此，本公司已有條件地同意按盡力基準透過配售代理向承配人配售最多308,400,000股配售股份，配售價為每股配售股份0.06港元。配售事項於二零二三年十一月二十九日完成。合共160,480,000股配售股份已由配售代理按配售價每股配售股份0.06港元成功配售。配售事項所得款項總額將約為9,629,000港元，發行股份之溢價約1,304,800港元(經扣除股份發行支出約300,000港元)計入本公司之股份溢價賬。
- (b) 於二零二三年十一月二十九日，本公司分別與各認購人訂立獨立的認購協議，據此，認購人已有條件同意認購，而本公司已有條件同意配發及發行合共147,920,000股認購股份，認購價為每股0.065港元，惟須受認購協議所載條款及條件規限。認購事項於二零二三年十二月十二日完成。配售事項所得款項總額將約為9,615,000港元，發行股份之溢價約2,119,000港元(經扣除股份發行支出約100,000港元)計入本公司之股份溢價賬。

14 資本承擔

於報告期末，本集團並無任何資本承擔。

15 資產抵押及或然負債

於報告期末，本集團並無任何重大或然負債及資產抵押。

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

16 RELATED PARTY TRANSACTIONS

Compensation of key management personnel of the Group is as follows:

16 關聯方交易

本集團主要管理人員酬金如下：

	Unaudited 未經審核	
	For the six months ended 30 September 截至九月三十日止六個月	
	2024 二零二四年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元
Compensation of key management personnel 主要管理人員酬金	—	1,549

17 FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

- (i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis

Certain Group's financial assets and financial liabilities are measured at fair value at the end of each reporting period. The fair values of these financial assets and financial liabilities are determined (in particular, the valuation technique(s) and inputs used), as well as the level of the fair value hierarchy into which the fair value measurements are categorised (levels 1 to 3) based on the degree to which the inputs to the fair value measurements is observable.

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active market for identical assets or liabilities;

17 財務工具之公平值計量

- (i) 按循環基準以公平值計量之本集團財務資產及財務負債公平值

本集團若干財務資產及財務負債按於各報告期末之公平值計量。該等財務資產及財務負債公平值(尤其是所採用之估值技術及輸入數據), 以及公平值計量所屬公平值級別(第一至三級)之劃分乃按照公平值計量輸入數據之可觀察程度而釐定。

- 第一級公平值計量指以在活躍市場就相同資產或負債取得之報價(未經調整)進行之計量;

Notes to Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the six months ended 30 September 2024 截至二零二四年九月三十日止六個月

17 FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued)

(i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis (Continued)

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

As at 30 September 2024, the Group's equity instrument at fair value through other comprehensive income was measured at cost which approximated to the fair value of such investment and is an appropriate estimate of fair value since there is insufficient information available to measure fair value. There is no transfer between different levels of the fair value hierarchy for the six months ended 30 September 2024.

The directors of the Company consider that the carrying amounts of financial assets and liabilities recorded at amortised cost in the unaudited condensed consolidated financial statements approximate their fair values.

17 財務工具之公平值計量(續)

(i) 按循環基準以公平值計量之本集團財務資產及財務負債公平值(續)

- 第二級公平值計量指以第一級報價以外之資產或負債之可觀察輸入數據(無論是直接(即價格)或間接(即按價格推算))進行之計量;及
- 第三級公平值計量指包括並非基於可觀察市場數據之資產或負債輸入數據(不可觀察輸入數據)之估值技術進行之計量。

於二零二四年九月三十日，本集團透過其他全面收益按公平值列賬之股本工具按成本計量，而有關成本與有關投資之公平值相若且屬公平值之適當估計，原因為並無足夠資料可供用作計量公平值。截至二零二四年九月三十日止六個月，公平值不同級別之間並無轉移。

本公司董事認為，於未經審核簡明綜合財務報表按攤銷成本列賬之財務資產及負債賬面值與其公平值相若。

Other Information 附加資料

FINANCIAL RESULTS

Turnover

For the six months ended 30 September 2024, the Group recorded a turnover of approximately HK\$37.19 million (six months ended 30 September 2023: HK\$83.43 million), representing an decrease of approximately HK\$46.24 million, or 55.4% as compared with the corresponding period last year. Such decrease in turnover was primarily attributable to no revenue was generated from the healthcare products and services business segment. The Group's overall gross profit margin was 2.71% (six months ended 30 September 2023: 14.41%). During the six months ended 30 September 2024, the Group's overall gross profit was primarily attributable to the sales of liquor segments (six months ended 30 September 2023: the healthcare products and services, money lending segments and the sales of liquor segments).

Profit/(loss) for the interim period

The Group's loss for the six months ended 30 September 2024 was approximately HK\$1.59 million (six months ended 30 September 2023: profit of HK\$0.96 million). The loss was principally attributable to the loss in liquor segment and healthcare products and services business of approximately HK\$0.41 million and 0.08 million respectively and the increase in selling and distribution costs.

BUSINESS REVIEW AND PROSPECTS

Healthcare products and services business

Over the years, the Group has built up its experience in the operation of and understanding in the business environment of the healthcare industry in the PRC and, as such, the healthcare business became an important contributor to the Group's revenue. Due to the allocation of resources for the new business of the Group, the healthcare business segment did not generate any revenue during the Review Period.

財務業績

營業額

截至二零二四年九月三十日止六個月，本集團錄得營業額約37,190,000港元(截至二零二三年九月三十日止六個月：83,430,000港元)，較去年同期減少約46,240,000港元，減幅為55.4%。營業額減少主要由於健康產品及服務業務分部並無產生任何收益。本集團之整體毛利率為2.71%(截至二零二三年九月三十日止六個月：14.41%)。截至二零二四年九月三十日止六個月，本集團之整體毛利主要源自酒類銷售分部(截至二零二三年九月三十日止六個月：健康產品及服務、借貸分部及酒類銷售分部)。

中期溢利／(虧損)

本集團截至二零二四年九月三十日止六個月之虧損約為1,590,000港元(截至二零二三年九月三十日止六個月：溢利960,000港元)。錄得虧損主要由於酒類分部、健康產品及服務業務分別錄得虧損約為410,000港元及80,000港元，而銷售及分銷成本增加。

業務回顧及前景

健康產品及服務業務

多年來，本集團對於中國健康行業營商環境中經營業務已累積一定經驗及認識，因此健康業務成為本集團收益之重要來源。由於本集團配置資源開展新業務，於回顧期內，健康業務分部並無產生任何收益。

Other Information

附加資料

The Group's genetic testing business and other health products and services business are complimentary to each other and create synergy for the Group's healthcare businesses as a whole. The customers and business partners of these businesses are local governments, national institutions and organizations, hospitals and doctors and other overlapping customers, the Company can expand its sales network and cross-sell products in all its businesses, thereby achieving economies of scale and enrich customer structure.

For the six months ended 30 September 2024, this segment did not record any sales (six months ended 30 September 2023: HK\$41.27 million) and a loss in segment result of HK\$0.08 million during the six months ended 30 September 2024 (six months ended 30 September 2023: profit HK\$0.39 million). The segment loss was primarily attributable to no revenue was generated from healthcare services business during the Review Period.

Money lending business

During the six months ended 30 September 2024, money lending business did not record any turnover (six months ended 30 September 2023: HK\$0.03 million). Gross profit is 100% for the same period of last year since no cost of finance were required under the money lending business. The source of funding is primarily from share capital which is a definite advantage for this business. The segment result covers internal cost allocation from central management and administrative costs. However, the money lending business is competitive and challenging and the relevant compliance work is demanding.

The Group will leverage on the existing clients portfolio and referrals by customers and business associates to access to new customers and opportunities in money lending business.

Sales of liquor business

Reference is made to the announcements of the Company dated 11 August 2023, 13 September 2023, 21 September 2023, 22 November 2023 and 26 January 2024.

本集團的基因檢測業務以及其他健康產品及服務業務相輔相成，為本集團整體醫療健康業務創造了協同效應。該等業務的客戶和業務夥伴為地方政府、國家級機構及組織、醫院及醫生及其他重疊客戶，本公司可擴大銷售網絡，並於其所有業務中交叉銷售產品，從而實現規模經濟及豐富客戶結構。

截至二零二四年九月三十日止六個月，此分部並無錄得任何銷售額(截至二零二三年九月三十日止六個月：41,270,000港元)，而截至二零二四年九月三十日止六個月之分部業績虧損為80,000港元(截至二零二三年九月三十日止六個月：溢利390,000港元)。分部虧損主要由於回顧期內健康服務業務並無產生任何收益。

借貸業務

截至二零二四年九月三十日止六個月，借貸業務並無錄得任何營業額(截至二零二三年九月三十日止六個月：30,000港元)。於去年同期的毛利為100%，原因為借貸業務毋須財務費用。資金來源主要來自股本，對此項業務而言具有一定優勢。分部業績涵蓋分配自中央管理及行政成本的內部成本。然而，借貸業務競爭激烈，充滿挑戰，且相關合規工作亦要求較高。

本集團將憑藉現有客戶組合以及客戶及業務夥伴的推薦，接洽借貸業務的新客戶並把握機遇。

酒類銷售業務

茲提述本公司日期為二零二三年八月十一日、二零二三年九月十三日、二零二三年九月二十一日、二零二三年十一月二十二日及二零二四年一月二十六日之公佈。

Other Information 附加資料

In year 2023, the Company started to engage in the sales of liquor business to ride on the potential growth in demand for wine in the PRC associated with a higher living standard in the PRC. It is expected that this new business segment will help generate stable cashflows and will be a good opportunity for the Group to diversify its business and income streams which will ultimately improve the financial performance and profitability of the Group.

In September 2023, the Group obtained the exclusive sub-licence to use the trademark and brand of “Diwangchi” (帝王池) liquor in the PRC, and commenced the sales of Maotai-flavor liquor under the “Diwangchi” brand. For the six months ended 30 September 2024, this segment recorded a turnover of HK\$37.19 million and a segment loss of HK\$0.41 million during the Review Period.

With consumption upgrading and the continued prosperity of the liquor market, the market for Maotai-flavor liquor has broad prospects. As a leader in the industry, the Maotai-flavor liquor under the “Diwangchi” brand is expected to gradually become one of the mainstream brands in the market with its excellent quality, exquisite brewing technology and exquisite packaging design.

In terms of quality, the Maotai-flavor liquor under the “Diwangchi” brand follows family secret brewing, adheres to the pure grain solid-state fermentation process, and maintains the typical style of “Diwangchi”. Its excellent quality and innovative marketing model have received widespread attention from the industry.

With its advantages of high quality, exquisite craftsmanship, innovative marketing and celebrity effect, the Maotai-flavor liquor under the “Diwangchi” brand is gradually emerging in the liquor market and is expected to become an important member of the industry in the future. In addition, the Group has huge reserve of aged Kunsha base wine which is the foundation of high quality for production of the Maotai-flavor liquor under the “Diwangchi” brand, resulting in a strong foundation for the promotion and sales of the Maotai-flavor liquor under the “Diwangchi” brand. Therefore, sales of the Maotai-flavor liquor under the “Diwangchi” brand will become a significant part of the Group’s revenue.

於二零二三年，鑒於中國生活水平提高，對酒類需求的增長潛力巨大，本公司開始從事酒類銷售業務。預期此新業務分部將有助產生穩定現金流量，乃本集團實現業務及收益多元化之良機，最終可提升本集團之財務表現及盈利能力。

於二零二三年九月，本集團獲得於中國境內使用「帝王池」酒商標及品牌的獨家轉授權，並開始銷售「帝王池」醬香型白酒。截至二零二四年九月三十日止六個月，此分部於回顧期間錄得營業額37,190,000港元及分部虧損410,000港元。

隨著消費升級和白酒市場的持續繁榮，醬香型白酒市場前景廣闊。「帝王池」醬香型白酒作為行業中的佼佼者，憑借其卓越的品質、精湛的釀酒工藝和精美的包裝設計，有望逐漸成為市場的主流品牌之一。

在品質方面，「帝王池」醬香型白酒遵循家傳秘釀，堅守純糧固態發酵工藝，保持了「帝王池」的典型風格。其卓越的品質和創新型營銷模式受到了行業的廣泛關注。

「帝王池」醬香型白酒憑借其高品質、精湛工藝、創新營銷和名人效應等優勢，正逐漸在醬酒市場中嶄露頭角，未來有望成為行業的重要一員。此外，本集團儲備了大量年份坤沙基酒，而年份坤沙基酒是生產優質「帝王池」醬香型白酒的基礎，為「帝王池」醬香型白酒的推廣及銷售奠定了堅實的基礎。因此，「帝王池」醬香型白酒銷售將成為本集團未來收入重要的部分。

Other Information

附加資料

BOARD OF DIRECTORS

As at the date of this report, the Board comprises four executive Directors, namely Mr. Wang Mengyao, Ms. Yan Ming, Mr. Man Wai Lun and Mr. Li Li, and four independent non-executive Directors, namely, Ms. Yang Xilin, Mr. Lou Tao, Mr. Wang Zhenyu and Mr. Liu Zhong.

The Board has approved the unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2024. The Board considers that the said financial statements have been prepared in conformity with the generally accepted accounting standards in Hong Kong and the amounts reflected are based on the best estimates and reasonable, informed and prudent judgment of the Board with an appropriate consideration of materiality.

EMPLOYEES AND REMUNERATION POLICIES

As at 30 September 2024, the Group employed 13 employees excluding Directors (30 September 2023: 31). The Group remunerates its employees based on their performance, working experience and prevailing market standards. Employee benefits include medical insurance coverage, mandatory provident fund for Hong Kong employees, state-managed retirement benefits scheme for PRC employees and share option scheme.

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 September 2024, the Group had bank balances and cash of approximately HK\$0.2 million (31 March 2024: approximately HK\$0.5 million). The Group mainly relies upon internally generated funds and proceeds from fund raising activities to finance its operations and expansion. The Group had borrowings of HK\$2.5 million as at 30 September 2024 (31 March 2024: HK\$2.5 million).

Gearing ratio calculated as total borrowings divided by total equity was approximately 0.94% as at 30 September 2024 (31 March 2024: approximately 0.94%).

During the period under review, the Group did not use any financial instruments for hedging purposes.

董事會

於本報告日期，董事會由四名執行董事（王夢遙先生、晏明女士、文偉麟先生及李利先生）及四名獨立非執行董事（楊希琳女士、樓韜先生、王振宇先生及劉忠先生）組成。

董事會已批准本集團截至二零二四年九月三十日止六個月之未經審核簡明綜合財務報表。董事會認為上述財務報表已按香港公認會計準則編製，所示金額基於董事會最佳估計以及合理、知情及謹慎判斷，並對重要性作出適當考慮。

僱員及薪酬政策

於二零二四年九月三十日，本集團聘用13名僱員（不包括董事）（二零二三年九月三十日：31名）。本集團根據僱員之表現、工作經驗及當時市場標準釐定僱員酬金。僱員福利包括香港僱員享有之醫療保險及強制性公積金、中國僱員享有之國家管理退休福利計劃以及購股權計劃。

流動資金、財務資源及資本架構

於二零二四年九月三十日，本集團之銀行結餘及現金約為200,000港元（二零二四年三月三十一日：約500,000港元）。本集團主要倚賴內部產生之資金及集資活動所得款項撥付其業務營運及擴展所需。於二零二四年九月三十日，本集團的借款為2,500,000港元（二零二四年三月三十一日：2,500,000港元）。

於二零二四年九月三十日，資本負債比率（按借款總額除以權益總額計算）約為0.94%（二零二四年三月三十一日：約0.94%）。

於回顧期間內，本集團並無使用任何財務工具作對沖用途。

Other Information 附加資料

TREASURY POLICIES

The Group seeks to generate profits in its core businesses through the efficient employment of treasury activities. Treasury activities, if and when under taken by the Group, aims to enhance the return on surplus cash and to assist those core businesses to run smoothly. Efficient management of surplus cash is achieved by conducting short-term treasury activities when opportunities arise.

All subsidiaries should comply with the Group's treasury objective and policy. The Group has designated subsidiaries to carry out certain short-term treasury activities including securities investment, money lending and fund investment activities. The securities investment, money lending and fund investment activities will only be conducted after having considered the actual working capital needs of the Group. Both the treasury activities and the investment policy are subject to review from time to time.

As the deposit rate offered by licensed bank in Hong Kong is minimal, the Group will continue, in the ordinary course of business of the Group, to use its surplus cash to conduct treasury activities if and when opportunities arise.

MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND ASSOCIATES

There was no material acquisition or disposal of subsidiaries and associates by the Company during the six months ended 30 September 2024.

PLEDGE OF ASSETS

As of 30 September 2024, the Group had not pledged any of its assets.

CONTINGENT LIABILITIES

As at 30 September 2024, the Group had no significant contingent liabilities.

庫務政策

本集團透過有效運用庫務活動，務求令其核心業務可產生溢利。本集團進行庫務活動時，旨在提升盈餘現金回報，並協助此等核心業務暢順運作。本集團在機會出現時進行短期庫務活動，以有效管理盈餘現金。

所有附屬公司應遵循本集團之庫務目標及政策。本集團已指定附屬公司進行證券投資、借貸及基金投資活動等若干短期庫務活動。證券投資、借貸及基金投資活動將於考慮本集團實際營運資金需要後方始進行。本集團須不時檢討庫務活動及投資政策。

由於香港持牌銀行提供之存款利率極低，故於本集團一般業務過程中，本集團將繼續在機會出現時動用其盈餘現金進行庫務活動。

有關附屬公司及聯營公司之重大收購及出售事項

截至二零二四年九月三十日止六個月，本公司並無有關附屬公司及聯營公司之重大收購或出售事項。

資產抵押

截至二零二四年九月三十日，本集團並無抵押其任何資產。

或然負債

於二零二四年九月三十日，本集團並無重大或然負債。

Other Information

附加資料

FOREIGN EXCHANGE EXPOSURE

The Group recognises most of its revenue and incurs most of the expenditures in RMB or HK\$. The Directors consider that the Group's foreign currency exchange risk is insignificant as the majority of the Group's transactions are denominated in functional currency of each individual group entity. The Group currently does not have a foreign currency hedging policy. However, the Group's management will continue to monitor foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arises.

AUDIT COMMITTEE

The Audit Committee comprises three independent non-executive Directors. The primary duties of the Audit Committee are, amongst other matters, to communicate with the management of the Company; and review the accounting principles and practices, internal control system, risk management system, interim and annual results of the Group. The unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2024 have not been audited, but have been reviewed and agreed by the Audit Committee.

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

For the six months ended 30 September 2024, neither the Company nor any of its subsidiaries purchased, redeemed or sold any of the Company's listed securities.

INTERIM DIVIDEND

The Board did not recommend the payment of an interim dividend for the six months ended 30 September 2024 (six months ended 30 September 2023: nil).

DIRECTORS' INTERESTS IN CONTRACTS OF SIGNIFICANCE

No transaction, arrangement or contracts of significance to which the Company or any of its subsidiaries was a party and in which a Director or an entity connected with a Director had a material interest, whether directly and indirectly, subsisted during or at the end of the six months ended 30 September 2024.

外匯風險

本集團確認其大部分收益及所產生之大部分支出均以人民幣或港元計值。董事認為，由於本集團大部分交易以各個別集團實體之功能貨幣計值，故本集團之外匯風險並不重大。本集團目前並無外幣對沖政策。然而，本集團管理層將繼續監察外匯風險，並將於有需要時考慮對沖重大外幣風險。

審核委員會

審核委員會由三名獨立非執行董事組成。審核委員會之主要職責為(其中包括)與本公司管理層溝通，以及審閱本集團之會計原則及慣例、內部監控制度、風險管理制度、中期及年度業績。本集團截至二零二四年九月三十日止六個月之未經審核簡明綜合財務報表乃未經審核，但已由審核委員會審閱及同意。

購買、出售或贖回本公司之上市證券

截至二零二四年九月三十日止六個月，本公司及其任何附屬公司概無購買、贖回或出售本公司之任何上市證券。

中期股息

董事會不建議就截至二零二四年九月三十日止六個月派付中期股息(截至二零二三年九月三十日止六個月：無)。

董事於重大合約之權益

於截至二零二四年九月三十日止六個月期間或期末，本公司或其任何附屬公司並無訂立任何重大交易、安排或合約，而董事或與董事有關聯之實體直接或間接於其中擁有重大權益。

Other Information

附加資料

CORPORATE GOVERNANCE

The Company has complied with the code provisions of the Corporate Governance Code (the “CG Code”) as set out in Part 2 of Appendix C1 to the Rules (the “Listing Rules”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) during the six months ended 30 September 2024.

COMPLIANCE WITH THE MODEL CODE FOR DIRECTORS’ SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) contained in Appendix C3 of the Listing Rules as its own code of conduct regarding directors’ transactions in the Company’s securities. Following specific enquiries by the Company, all Directors confirmed that they have complied with the Model Code during the six months ended 30 September 2024.

EVENTS AFTER THE REPORTING PERIOD

Save for disclosed in this report, there was no significant event which could have material impact to the Group’s operating and financial performance after the Review Period and up to the date of this report.

DIRECTORS’ AND CHIEF EXECUTIVES’ INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 September 2024, none of the Directors and chief executive of the Company or their respective associates is interested in or has short positions of in any shares, underlying shares and debentures of the Company or its associated corporation (within the meaning of Part XV of the SFO), as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) of the Listing Rules.

企業管治

本公司於截至二零二四年九月三十日止六個月一直遵守香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄C1第2部所載企業管治守則(「企業管治守則」)之守則條文。

遵守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所載上市發行人董事進行證券交易的標準守則(「標準守則」)，作為其自身之董事進行本公司證券交易之行為守則。經本公司具體查詢後，全體董事確認彼等於截至二零二四年九月三十日止六個月一直遵守標準守則。

報告期後事項

除本報告所披露者外，於回顧期後及直至本報告日期，概無任何可能對本集團經營及財務表現造成重大影響的重大事項。

董事及主要行政人員於股份、相關股份及債權證之權益及淡倉

於二零二四年九月三十日，概無董事及本公司主要行政人員或彼等各自之聯繫人於本公司或其相聯法團(定義見證券及期貨條例第XV部)之任何股份、相關股份及債權證中擁有須記錄於本公司根據證券及期貨條例第352條存置之登記冊或根據上市規則所載上市發行人董事進行證券交易的標準守則(「標準守則」)須知會本公司及聯交所之權益或淡倉。

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DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in this interim report, at no time during the six months ended 30 September 2024 was the Company, any of its holding company, subsidiaries or 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.

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

As at 30 September 2024, so far as known to the directors of the Company, the following persons and companies had interests and short positions of 5% or more of the issued share capital and underlying shares of the Company (other than the directors or chief executive 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 of interests required to be kept by the Company pursuant to Section 336 of the SFO:

Long positions in ordinary shares of HK\$0.05 each of the Company:

Name of shareholder 股東姓名／名稱	Capacity 身份	Number of ordinary shares held 所持普通股 數目	Approximate percentage of shareholding 股權概約 百分比
Wang Mengyao 王夢遙	Beneficial owner 實益擁有人	444,504,080	24.02%
Wei Yan 韋燕	Beneficial owner 實益擁有人	380,052,611	20.54%

Save as disclosed above and so far as known to the directors, as at 30 September 2024, no person had an interest or short position in the shares or underlying shares of the Company that would fall to be disclosed to the Company under the provisions of the Divisions 2 and 3 of Part XV of the SFO or which was required to be recorded pursuant to Section 336 of the SFO.

董事購入股份或債權證之權利

除本中期報告所披露者外，本公司、其任何控股公司、附屬公司或同系附屬公司概無於截至二零二四年九月三十日止六個月任何時間訂立任何安排，致使董事可藉收購本公司或任何其他法人團體之股份或債權證而獲取利益。

主要股東及其他人士於股份及相關股份之權益及淡倉

於二零二四年九月三十日，據本公司董事所知，以下人士及公司（並非董事或本公司主要行政人員）持有本公司已發行股本及相關股份5%或以上而根據證券及期貨條例第XV部第2及3分部條文須向本公司披露或已記錄於本公司根據證券及期貨條例第336條須存置之權益登記冊之權益及淡倉：

於本公司每股面值0.05港元之普通股之好倉：

除上文披露者外，據董事所知，於二零二四年九月三十日，概無任何人士於本公司股份或相關股份中擁有權益或淡倉而須根據證券及期貨條例第XV部第2及3分部條文向本公司披露或根據證券及期貨條例第336條記錄。

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SHARE OPTION SCHEME

On 18 September 2012, the Company adopted a new share option scheme (the "New Scheme") with an effective period of 10 years commencing on 18 September 2012. The Old Scheme expired on 10 April 2012. The principal terms (including the purpose and participants) of the New Scheme are similar to the Old Scheme. All other provisions of the Old Scheme shall remain in full force and holders of all options granted under the Old Scheme prior to such expiry shall be entitled to exercise the outstanding options pursuant to the terms of the Old Scheme until expiry of the said options. The total number of shares which may be issued upon exercise of all options to be granted under the New Scheme and any other schemes of the Group shall not in aggregate exceed 10% of the Shares in issued as at the date of the passing of the resolution on refreshment of the mandate limit of the New Scheme on 26 August 2014.

The number of shares in respect of which options had been granted and remained outstanding under the New Scheme was 86,040,000 as adjusted to reflect the impact of share consolidation on 23 September 2020, representing 8% of the shares of the Company in issue at that date. No option may be granted to any Participant of the New Scheme such that the total number of Shares issued and to be issued upon exercise of the options granted and to be granted to that person in any 12-month period up to the date of the latest grant exceeds 1% of the Company's issued share capital from time to time unless shareholders' approval has been obtained pursuant to requirements under the New Scheme and the Listing Rules. An option may be exercised in accordance with the terms of the New Scheme at any time during a period as determined by the board of directors of the Company and not exceeding 10 years from the date of the grant. There is no minimum period for which an option must be held before it can be exercised. Participants of the New Scheme are required to pay the Company HK\$1.0 upon acceptance of the grant on the offer date. The subscription price of the options is determined by the board of directors of the Company in its absolute discretion and shall not be less than the highest of:

- (a) the closing price of the shares as stated in the Stock Exchange's daily quotation sheets on the date of the grant, which must be a business day;

購股權計劃

於二零一二年九月十八日，本公司採納一項新購股權計劃（「新計劃」），自二零一二年九月十八日起計10年有效。舊計劃已於二零一二年四月十日屆滿。新計劃之主要條款（包括目的及參與者）與舊計劃類似。舊計劃所有其他條文仍具有十足效力，而於屆滿前根據舊計劃授出之所有購股權之持有人有權於上述購股權屆滿前，根據舊計劃之條款行使尚未行使之購股權。因行使根據新計劃及本集團任何其他計劃將予授出之所有購股權而可能發行之股份總數，合共不得超過於二零一四年八月二十六日通過有關更新新計劃授權限額之決議案當日已發行股份之10%。

新計劃項下已授出但尚未行使購股權所涉及股份數目為86,040,000股（經調整以反映於二零二零年九月二十三日股份合併之影響），相當於本公司於該日已發行股份之8%。根據新計劃及上市規則之規定，除非獲股東批准，否則於截至最近授出日期之任何12個月期間，不得向新計劃之任何參與者授出購股權，致使因行使已授予及將授予該人士之購股權而發行及將予發行之股份總數超過本公司不時之已發行股本1%。購股權可根據新計劃之條款於本公司董事會釐定之期間及不超過授出日期起計10年內隨時予以行使。購股權於其可獲行使前並無最短持有期限之規定。於授出日期接納購股權時，新計劃之參與者須向本公司支付1.0港元。購股權之認購價由本公司董事會全權酌情釐定，惟不得低於下列各項之最高者：

- (a) 股份於授出日期（必須為營業日）在聯交所每日報價表所報之收市價；

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(b) the average closing price of the shares as stated in the Stock Exchange's daily quotation sheets for the five trading days immediately preceding the date of the grant; or

(c) the nominal value of a share.

The share option has no vesting period and exercisable from 25 October 2017 to 24 October 2027.

During the six months ended 30 September 2024, no share options were exercised by the grantees. As at 30 September 2024, there were 86,040,000 share options outstanding under the Share Option Scheme.

Details of the movement of the share options of the Company under the Share Option Scheme for the six months ended 30 September 2024 are set out below:

Grantees	Dates of grant of share options	Expiry date of share options	Vesting period	Exercise price (HK\$)	Share options held as at 31 March 2024 於二零二四年三月三十一日持有之購股權	Granted	Exercised	Lapsed	Share options held as at 30 September 2024
									授出購股權日期
Consultants 顧問	25.10.2017	24.10.2027	Nil 無	0.1804 (Note) (附註)	86,040,000	-	-	-	86,040,000

Note: The exercise price is adjusted to HK\$0.902 upon the Share Consolidation becoming effective on 23 September 2020.

As the Share Option Scheme would expire in September 2023, the Company has adopted a new share option scheme which has been approved by the Shareholders at its 2022 AGM. The new share option scheme would be valid for a period of ten years commencing from 12 October 2022. For details, please refer to the Company's circular dated 9 September 2022.

(b) 股份於緊接授出日期前五個交易日在聯交所每日報價表所報之平均收市價；或

(c) 股份之面值。

購股權不具歸屬期，並可於二零一七年十月二十五日至二零二七年十月二十四日期間予以行使。

截至二零二四年九月三十日止六個月，承授人並無行使任何購股權。於二零二四年九月三十日，購股權計劃項下尚未行使購股權為86,040,000份。

截至二零二四年九月三十日止六個月，購股權計劃項下本公司購股權變動詳情載列如下：

附註：於股份合併於二零二零年九月二十三日生效後，行使價調整至0.902港元。

由於購股權計劃於二零二三年九月到期，本公司已採納一項於二零二二年股東週年大會已由股東批准的新購股權計劃。新購股權計劃自二零二二年十月十二日起有效期為十年。有關詳情，請參閱本公司日期為二零二二年九月九日的通函。

Other Information

附加資料

CHANGES IN INFORMATION OF DIRECTORS

The changes in the information of Directors since the publication of the annual report of the Company for the year ended 31 March 2024 are set out below pursuant to Rule 13.51B(1) of the Listing Rules:

Name of Directors Details of Changes

Mr. Liu Mingqing	Removed as the Co-Chairman, the Chief Executive Officer and an executive director of the Company on 13 September 2024
Mr. Pang Zhen	Removed as an executive director and the chairman of the Fund Management committee of the Company on 13 September 2024
Mr. Lu Xingwu	Removed as an executive director of the Company on 13 September 2024
Mr. Gu Jianguo	Resigned as an executive director and a member of the Remuneration Committee of the Company on 19 September 2024
Mr. Li Li	Appointed as an executive director and a member of the Remuneration Committee of the Company on 19 September 2024

董事資料變動

自本公司截至二零二四年三月三十一日止年度之年報刊發之日起之董事資料變動根據上市規則第13.51B(1)條載列如下：

董事姓名 變動詳情

劉明卿先生	於二零二四年九月十三日被罷免本公司聯席主席、行政總裁及執行董事職務
逢震先生	於二零二四年九月十三日被罷免本公司執行董事及資金管理委員會主席職務
陸興武先生	於二零二四年九月十三日被罷免本公司執行董事職務
顧建國先生	於二零二四年九月十九日辭任本公司執行董事及薪酬委員會成員
李利先生	於二零二四年九月十九日獲委任為本公司執行董事及薪酬委員會成員

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附加資料

Name of Directors	Details of Changes	董事姓名	變動詳情
Ms. Yan Ming	Appointed as the Co-Chairlady and the Chief Executive Officer of the Company	晏明女士	獲委任為本公司聯席主席兼行政總裁
Mr. Zheng Yu	Resigned as an independent non-executive director, the chairman of the Nomination Committee and a member of each of the Remuneration Committee and the Audit Committee of the Company	鄭宇先生	辭任本公司獨立非執行董事、提名委員會主席以及薪酬委員會及審核委員會各自之成員
Mr. Liu Zhong	Appointed as an independent non-executive director, the chairman of the Nomination Committee and a member of each of the Remuneration Committee and the Audit Committee of the Company	劉忠先生	獲委任為本公司獨立非執行董事、提名委員會主席以及薪酬委員會及審核委員會各自之成員

By behalf of the Board
King International Investment Limited
Wang Mengyao
Chairman and Executive Director

承董事會命
帝王國際投資有限公司
主席兼執行董事
王夢遙

Hong Kong, 29 November 2024

香港，二零二四年十一月二十九日



King International Investment Limited
帝王國際投資有限公司