

# CONFIDENCE INTELLIGENCE HOLDINGS LIMITED

## 信 慧 智 能 控 股 有 限 公 司

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

(Stock Code 股份代號 : 1967)



2024  
INTERIM REPORT  
中報

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## CORPORATE INFORMATION

### Executive Directors

Mr. Li Hao  
(*Chairman and Chief Executive Officer*)  
Mr. Zhang Bizhong  
Mr. Xu Shizhen  
Ms. Li Biqiong  
Mr. Hao Xiangjun

### Independent Non-executive Directors

Mr. Huang Jianfei  
Mr. Wong Chun Sek Edmund  
Ms. Mu Lingxia

### Audit Committee

Mr. Wong Chun Sek Edmund (*Chairman*)  
Mr. Huang Jianfei  
Ms. Mu Lingxia

### Nomination Committee

Mr. Huang Jianfei (*Chairman*)  
Mr. Wong Chun Sek Edmund  
Ms. Mu Lingxia

### Remuneration Committee

Ms. Mu Lingxia (*Chairman*)  
Mr. Huang Jianfei  
Mr. Wong Chun Sek Edmund

### Authorised Representatives

Mr. Li Hao  
Ms. Jian Xuegen

### Company Secretary

Ms. Jian Xuegen

### Registered Office In The Cayman Islands

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

## 公司資料

### 執行董事

李浩先生  
(*主席兼行政總裁*)  
張必鍾先生  
許世真先生  
李碧琼女士  
郝相君先生

### 獨立非執行董事

黃劍非先生  
黃俊碩先生  
慕凌霞女士

### 審核委員會

黃俊碩先生 (*主席*)  
黃劍非先生  
慕凌霞女士

### 提名委員會

黃劍非先生 (*主席*)  
黃俊碩先生  
慕凌霞女士

### 薪酬委員會

慕凌霞女士 (*主席*)  
黃劍非先生  
黃俊碩先生

### 授權代表

李浩先生  
簡雪良女士

### 公司秘書

簡雪良女士

### 於開曼群島之註冊辦公室

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

## Headquarters and Principal Place of Business in the People's Republic of China (the "PRC")

No. 7 Building  
New Development Zone  
Baishixia  
Fuyong Street  
Bao'an District  
Shenzhen

## 總辦事處及中華人民共和國（「中國」） 主要營業地點

深圳  
寶安區  
福永街道  
白石廈  
新開發區  
第七棟

## Principal Place of Business in Hong Kong

Unit 702, 7th Floor  
Greenfield Tower  
Concordia Plaza  
1 Science Museum Road  
Tsim Sha Tsui East  
Kowloon  
Hong Kong

## 香港主要營業地點

香港  
九龍  
尖沙咀東  
科學館道1號  
康宏廣場  
南座  
7樓702室

## Principal Banks

Bank of China Limited  
DBS Bank Limited  
Bank of China (Hong Kong) Limited

## 主要往來銀行

中國銀行股份有限公司  
星展銀行有限公司  
中國銀行(香港)有限公司

## Cayman Islands Principal Share Registrar and Transfer Office

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

## 開曼群島股份過戶登記總處

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

## Hong Kong Branch Share Registrar and Transfer Office

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

## 香港股份過戶登記分處

卓佳證券登記有限公司  
香港  
夏愨道16號  
遠東金融中心17樓

## Stock Name

CONFIDENCE IN

## 股票名稱

信懋智能

### **Auditor**

Forvis Mazars CPA Limited  
*Certified Public Accountants*  
*Registered Public Interest Entity Auditor*  
42nd Floor, Central Plaza  
18 Harbour Road  
Wanchai  
Hong Kong

### **Stock Code**

1967

### **Corporate Website Address**

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

### **核數師**

富睿瑪澤會計師事務所有限公司  
執業會計師  
註冊公眾利益實體核數師  
香港  
灣仔  
港灣道18號  
中環廣場42樓

### **股份代號**

1967

### **公司網站**

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

## BUSINESS REVIEW AND PROSPECTS

The board of directors (the “Board”) of Confidence Intelligence Holdings Limited (the “Company”) announce the unaudited interim results of the Company and its subsidiaries (collectively, the “Group”) for the six months ended 30 June 2024 (the “Interim Period”) to the shareholders of the Company.

### Business Review

The Group is an electronic manufacturing services (the “EMS”) provider offering comprehensive assembling and production services of printed circuit board assembly (the “PCBAs”) in the PRC that integrate research and design, selection and procurement of raw materials, assembling of PCBAs, quality control, testing, logistics and after sales services.

The Group tapped into the financial technology business with the cooperation of a third-party business partner (the “Regan Group”) since the second half year of 2022 by acquisition of the 60% registered capital of Shanghai Regan Financial Information Service Co., Ltd.\* (the “Regan Financial Information”) (the “Acquisition”), which is principally engaged in provision of the financial-related application platform (the “Financial Application Platform”) and related maintenance services (the “Platform Maintenance Services”). However, being a new entrant to the fintech and insurance related market, the Group is facing keen competition from large insurance groups with their own online platforms in the PRC and find it difficult to expand the customer scale, and the development of the financial technology business was slower than expected.

In the second half year of 2023, taking into account the performance of the Financial Application Platform and Platform Maintenance Services business since its commencement of operations and the recent negative news targeting Regan Group, the Board has made a reassessment of the development potential of Regan Financial Information and decided that the Group should cut its losses by disposing of the business of Financial Application Platform and Platform Maintenance Services at a consideration of RMB1.0 (the “Disposal”). After the Disposal, the Group no longer engaged in financial technology business. The financial technology business recorded a loss of RMB24.3 million for the six months ended 30 June 2023, which was the main reason for the loss of the Group for the same period.

\* For identification purpose only

## 業務回顧及前景

信懋智能控股有限公司(「本公司」)董事會(「董事會」)向本公司股東公佈本公司及其附屬公司(統稱「本集團」)截至二零二四年六月三十日止六個月(「中期期間」)的未經審核中期業績。

### 業務回顧

本集團是電子製造服務(「電子製造服務」)供應商，在中國提供印製電路板組裝(「PCBA」)裝配及生產的全面服務，業務範圍包括研究及設計、挑選及採購原材料、裝配PCBA、質量控制、測試、物流及售後服務。

本集團自二零二二年下半年起，與第三方業務夥伴(「雷根集團」)合作開拓金融科技業務，此乃透過收購上海雷根金融信息服務有限公司(「雷根金融信息」)60%的註冊股本(「收購事項」)達成，雷根金融主要從事提供金融相關應用平台(「金融應用平台」)以及相關維護服務(「平台維護服務」)。然而，作為初次涉足金融科技及保險相關市場的企業，本集團正面臨大型保險集團的激烈競爭，彼等擁有中國自家網上平台，令本集團難以擴大客戶規模，且金融科技業務的發展較預期緩慢。

於二零二三年下半年，考慮到金融應用平台及平台維護服務業務其開始營運以來的表現及近期針對雷根集團的負面消息，董事會已對雷根金融信息的發展潛力再作評估，並決定本集團應止蝕離場，出售金融應用平台及平台維護服務業務，代價為人民幣1.0元(「出售事項」)。出售事項後，本集團不再從事金融科技業務。截至二零二三年六月三十日止六個月，金融科技業務錄得虧損約人民幣24.3百萬元，為本集團於同期出現虧損的主要原因。

\* 僅供識別

During the Interim Period, the economy in China is facing significant challenges, such as the decline in property investments and weak consumption growth. The insufficient domestic demand has led to increasingly fierce competition among enterprise. The Group concentrated its resources into the EMS business during the Interim Period, and which contributed the Group's overall sale increased by 12.1% from RMB138.2 million for the six months ended 30 June 2023 to RMB155.0 million for the Interim Period. Along with the increase in revenue, gross profit margin also had a significant improvement from 9.4% for the six months ended 30 June 2023 to 20.5% for the Interim Period, resulting in a turnaround from net loss to net profit for the Interim Period. During the Interim Period, the Group recorded a net profit of approximately RMB13.0 million as opposed to a net loss of approximately RMB22.6 million for the corresponding period in 2023.

## Prospects

Under current complex international environment and the challenging economy in China, the Group will keep more cautious on its spending and expansion to reduce finance risk. The Group is taking proactive measures and making active responses in an effort to sustain the business and actively diversify or expand our customer base and product base to broaden the sources of revenue and diversify business risk. The Group will continue to invest in our development of in-house capabilities and keep ourselves abreast of the development of latest technology advancement in our industries to secure more business opportunities, and also explore other business segments or new opportunities to earn better returns for the Company and the Shareholders. We will continue to strive a balance among the interests of shareholders, employees and customers, and pursue long-term and sustainable development for the Group.

於中期期間，中國經濟面對重大挑戰，比如物業投資下滑及消費增長疲弱。內需不足，令企業間的競爭轉趨激烈。本集團在中期期間將資源集中於電子製造服務業務，促成本集團的整體銷售錄得增長，由截至二零二三年六月三十日止六個月的人民幣138.2百萬元增加12.1%至中期期間的人民幣155.0百萬元。隨著收益增長，毛利率亦大幅改善，由截至二零二三年六月三十日止六個月的9.4%至中期期間的20.5%，以致在中期期間扭虧為盈，由純損轉為純利。於報告期間，本集團錄得純利約人民幣13.0百萬元，而二零二三年的相應期間則出現純損約人民幣22.6百萬元。

## 前景

在當前複雜的國際環境及中國經濟充滿挑戰的情況下，本集團在開支及擴展方面會保持審慎態度，以降低財務風險。本集團正主動採取措施積極應對，盡力維持業務並積極分散或擴展我們的客戶及產品，以開拓收入來源並分散業務風險。本集團將持續投資開發內部能力，以緊貼行業的最新技術發展，爭取更多商機，並開拓其他業務分部及新機遇，為本公司及股東賺取更佳回報。我們將繼續致力兼顧股東、僱員及客戶之間的利益，為本集團謀求長期可持續發展。

## MANAGEMENT DISCUSSION AND ANALYSIS

### Financial Review

#### Revenue by customers' geographical location

The Group is domiciled in PRC. The Group's revenue by geographical location, which is determined by the location of customers, is as follows:

		Unaudited six months ended 30 June 未經審核 截至六月三十日止六個月	
		2024 二零二四年 RMB'000 人民幣千元	2023 二零二三年 RMB'000 人民幣千元
The PRC	中國	154,875	138,151
The USA	美國	109	96
		<b>154,984</b>	<b>138,247</b>

#### Revenue by Product Type

The Group derives its revenue from manufacturing and sales of PCBAs during the Interim Period. Based on the usage of the electronic products which incorporated with our PCBAs, our PCBAs can be primarily and broadly applied to electronic end products for three product categories, namely, telecommunication devices, IoT products and automotive related devices. The table below summarises the amounts of revenue generated and as a percentage of total revenue from each product category for the Interim Period and the corresponding period in 2023:

## 管理層討論及分析

### 財務回顧

#### 按客戶地理位置劃分的收益

本集團在中國註冊成立。本集團按地理位置（基於客戶位置釐定）劃分的收益如下：

#### 按產品劃分的收益

於中期期間，本集團的收益來自PCBA的製造及銷售。基於使用嵌載我們PCBA的電子產品，我們的PCBA可主要及廣泛應用於三種產品類別的電子終端產品，即電訊裝置、物聯網產品及汽車相關裝置。下表概述於中期期間及二零二三年同期各類產品產生的收益金額及佔總收益百分比：

		Revenue for the six months ended 30 June 截至六月三十日止六個月的收益			% of total revenue for the six months ended 30 June 截至六月三十日止六個月佔總收益百分比		
		2024 二零二四年 RMB'000 人民幣千元	2023 二零二三年 RMB'000 人民幣千元	Change 變動 %	2024 二零二四年	2023 二零二三年	Change 變動
PCBAs for	用於以下產品的 PCBA						
Telecommunication devices	電訊裝置	86,305	76,136	13.4	55.7	55.1	0.6
IoT products	物聯網產品	32,723	34,258	(4.5)	21.1	24.8	(3.7)
Automotive related devices	汽車相關裝置	33,512	23,848	40.5	21.6	17.2	4.4
Others	其他	2,444	2,661	(8.2)	1.6	1.9	(0.3)
		<b>154,984</b>	<b>136,903</b>	<b>13.1</b>	<b>100.0</b>	<b>99.0</b>	<b>1.0</b>
Financial Application Platform and Platform Maintenance Services	金融應用平台及 平台維護服務	-	1,344	(100.0)	-	1.0	(1.0)
Total	總計	<b>154,984</b>	<b>138,247</b>	<b>12.1</b>	<b>100.0</b>	<b>100.0</b>	<b>-</b>



Our revenue generated from sales of PCBAs of telecommunication devices increased by approximately 13.4% from approximately RMB76.1 million for the six months ended 30 June 2023 to approximately RMB86.3 million for the Interim Period, primarily due to the increased orders as from the Group's major customer.

Our Group recorded a decrease in revenue derived from sales of PCBAs of IoT products by approximately 4.5% from approximately RMB34.3 million for the six months ended 30 June 2023 to approximately RMB32.7 million for the Interim Period, which was mainly attributable to the decline orders received from the IoT products customers.

Our revenue generated from sales of PCBAs of automotive related devices increased by approximately 40.5% from approximately RMB23.8 million for the six months ended 30 June 2023 to approximately RMB33.5 million for the Interim Period, primarily because we achieve more orders from the customers with our satisfying technology and quality.

Other revenue mainly include (i) PCBAs for industrial-use devices; and (ii) the revenue generated from the sale of auxiliary and other materials. Other revenue keep stable at approximately RMB2.6 million and RMB2.4 million, respectively, for the six months ended 30 June 2023 and the Interim Period.

No revenue derived from Financial Application Platform and Platform Maintenance Services was recorded during the Interim Period after the Disposal (six months ended 30 June 2023: RMB1.3 million).

我們銷售用於電訊裝置的PCBA產生的收益由截至二零二三年六月三十日止六個月的約人民幣76.1百萬元增加約13.4%至中期期間的約人民幣86.3百萬元，主要是由於來自本集團主要客戶的訂單增加。

本集團銷售用於物聯網產品的PCBA錄得的收益由截至二零二三年六月三十日止六個月的約人民幣34.3百萬元減少約4.5%至中期期間的約人民幣32.7百萬元，主要是由於物聯網產品客戶下達的訂單減少。

我們銷售汽車相關裝置的PCBA產生的收益由截至二零二三年六月三十日止六個月的約人民幣23.8百萬元增加約40.5%至中期期間的約人民幣33.5百萬元，主要是由於我們以令人滿意的技術及品質贏得更多客戶訂單。

其他收益主要包括(i)用於工業用途裝置的PCBA；及(ii)銷售輔助及其他材料產生的收益。其他收益於截至二零二三年六月三十日止六個月及中期期間保持穩定分別至約人民幣2.6百萬元及人民幣2.4百萬元。

出售事項後，於中期期間並無錄得來自金融應用平台及平台維護服務的收益(截至二零二三年六月三十日止六個月：人民幣1.3百萬元)。

## Gross Profit and Gross Profit Margin

Gross profit of the Group for the Interim Period was approximately RMB31.8 million, representing an increase of approximately RMB18.8 million or 144.7% as compared with approximately RMB13.0 million for the corresponding period in 2023. Overall gross profit margin increased from 9.4% for the corresponding period in 2023 to 20.5% for the Interim Period.

## 毛利及毛利率

本集團於中期期間的毛利約為人民幣31.8百萬元，較二零二三年同期的約人民幣13.0百萬元增加約人民幣18.8百萬元或144.7%。整體毛利率由二零二三年同期的9.4%增加至中期期間的20.5%。

		Gross profit for the six months ended 30 June 截至六月三十日止六個月的毛利			Gross profit margin for the six months ended 30 June 截至六月三十日止六個月的毛利率		
		2024	2023	Change	2024	2023	Change
		二零二四年	二零二三年	變動	二零二四年	二零二三年	變動
		RMB'000	RMB'000	(%)	%	%	(%)
		人民幣千元	人民幣千元	(%)	%	%	(%)
PCBAs for	用於以下產品的PCBA						
Telecommunication devices	電訊裝置	19,692	9,431	108.8	22.8	12.4	10.4
IoT products	物聯網產品	5,264	1,019	416.6	16.1	3.0	13.1
Automotive related devices	汽車相關裝置	6,590	4,472	47.4	19.7	18.8	0.9
Others	其他	282	150	88.0	11.5	5.6	5.9
		31,828	15,072	111.2	20.5	11.0	9.5
Financial Application Platform and Platform Maintenance Services	金融應用平台及平台維護服務	-	(2,065)	(100.0)	-	(153.6)	N/A
Total	總計	31,828	13,007	144.7	20.5	9.4	11.1

## PCBAs

The gross profit for PCBAs for telecommunication devices increased by approximately 108.8% to approximately RMB19.7 million for the Interim Period (six months ended 30 June 2023: approximately RMB9.4 million). The gross profit margin increased to approximately 22.8% for the Interim Period (six months ended 30 June 2023: approximately 12.4%), which primarily due to the improvement of resources utilisation generally and more fixed costs were absorbed with the increased of sales orders.

## PCBAs

用於電訊裝置的PCBA的毛利增加約108.8%至中期期間的約人民幣19.7百萬元(截至二零二三年六月三十日止六個月：約人民幣9.4百萬元)。毛利率於中期期間增加至約22.8%(截至二零二三年六月三十日止六個月：約12.4%)，主要是由於整體資源利用率改善及銷售訂單增加吸納更多固定成本所致。

The gross profit for PCBAs for IoT products increased by approximately 416.6% to approximately RMB5.3 million for the Interim Period (six months ended 30 June 2023: approximately RMB1.0 million). The gross profit margin increased to approximately 16.1% for the Interim Period (six months ended 30 June 2023: approximately 3.0%), which mainly due to the reason mentioned above.

The gross profit for PCBAs for automotive related devices increased by approximately 47.4% to approximately RMB6.6 million for the Interim Period (six months ended 30 June 2023: approximately RMB4.5 million). The gross profit margin increased to approximately 19.7% for the Interim Period (six months ended 30 June 2023: approximately 18.8%).

### Other Income

Other income of the Group for the Interim Period of approximately RMB3.5 million (six months ended 30 June 2023: approximately RMB5.7 million) mainly represented government grants recognised by the Group and bank interest income.

### Other Losses, Net

Net other losses of approximately RMB1.0 million for the Interim Period (six months ended 30 June 2023: other gains of approximately RMB0.6 million) mainly comprised interest income from unlisted corporated bonds and loan, exchange differences and loss on disposal of property, plant and equipment.

### Selling and Distribution Expenses

Selling and distribution expenses mainly comprised (i) relevant employee benefit expenses; (ii) travelling and transportation costs; (iii) entertainment expenses and other expenses. For the Interim Period, selling and distribution expenses amounted to approximately RMB1.5 million (six months ended 30 June 2023: approximately RMB1.3 million). Selling and distribution expense ratio remained low at below 1.0% against revenue for both the Interim Period and the six months ended 30 June 2023.

用於物聯網產品的PCBA的毛利增加約416.6%至中期期間的約人民幣5.3百萬元(截至二零二三年六月三十日止六個月:約人民幣1.0百萬元)。毛利率於中期期間增加至約為16.1%(截至二零二三年六月三十日止六個月:約3.0%)，主要由於上述原因所致。

用於汽車相關裝置的PCBAs的毛利增加約47.4%至中期期間的約人民幣6.6百萬元(截至二零二三年六月三十日止六個月:約人民幣4.5百萬元)。毛利率於中期期間增加至約19.7%(截至二零二三年六月三十日止六個月:約18.8%)。

### 其他收入

本集團於中期期間的其他收入約為人民幣3.5百萬元(截至二零二三年六月三十日止六個月:約人民幣5.7百萬元)，主要指本集團確認的政府補助以及銀行利息收入。

### 其他虧損淨額

中期期間的其他虧損淨額約為人民幣1.0百萬元(截至二零二三年六月三十日止六個月:其他收益約人民幣0.6百萬元)，主要包括非上市公司債券及貸款之利息收入、匯兌差額及出售物業、廠房及設備虧損。

### 銷售及分銷開支

銷售及分銷開支主要包括(i)相關僱員福利開支;(ii)差旅及運輸成本;(iii)娛樂開支及其他開支。中期期間的銷售及分銷開支約為人民幣1.5百萬元(截至二零二三年六月三十日止六個月:約人民幣1.3百萬元)。於中期期間及截至二零二三年六月三十日止六個月,銷售及分銷開支比率相對於收益均維持於1.0%以下的低水平。

## Administrative Expenses

Administrative expenses mainly represented (i) employment benefit expenses, (ii) depreciation, (iii) professional fee, (iv) expenses recognised under short-term leases, (v) travelling expenses, (vi) utilities, (vii) telecommunication and office expenses and other expenses. For the Interim Period, administrative expenses amounted to approximately RMB17.7 million (six months ended 30 June 2023: approximately RMB19.3 million). The decreased in administrative expense was mainly due to the disposal of financial technology business in the second half year of 2023.

## Impairment losses on Intangible Assets

An impairment loss of approximately RMB14.7 million was provided for the intangible assets for Financial Application Platform and Platform Maintenance Services segment during the six months ended 30 June 2023. No such expense incurred in the Interim Period.

## Finance Costs

Finance costs mainly comprised interest expenses on bank and other borrowings and leases. For the Interim Period, the finance costs of the Group were approximately RMB0.5 million (six months ended 30 June 2023: approximately RMB0.4 million) which in line with the same period of last year.

## Income Tax Expense

Income tax expense decreased by approximately RMB3.7 million from approximately RMB5.1 million for the six months ended 30 June 2023 to approximately RMB1.4 million for the Interim Period, which was mainly due to the Disposal in the second half year of 2023 and partially offset by the increased income tax expense for the Interim Period as a result of the increased profit.

## Profit/(loss) for the Period

As a result of the facts discussed above, net profit for the period was approximately RMB13.0 million for the Interim Period (six months ended 2023: a net loss of approximately RMB22.6 million).

## 行政開支

行政開支主要包括(i)僱傭福利開支、(ii)折舊、(iii)專業費用、(iv)短期租賃下確認的開支、(v)差旅開支、(vi)公用事業費、(vii)電訊及辦公室開支以及其他開支。中期期間，行政開支約為人民幣17.7百萬元(截至二零二三年六月三十日止六個月：約人民幣19.3百萬元)，行政開支減少主要由於二零二三年下半年出售金融科技業務所致。

## 無形資產減值虧損

截至二零二三年六月三十日止六個月，我們已就金融應用平台及平台維護服務分部的無形資產減值虧損作出撥備約人民幣14.7百萬元。於中期期間並無產生有關開支。

## 財務成本

財務成本主要包括銀行及其他借款及租賃的利息開支。本集團於中期期間的財務成本約為人民幣0.5百萬元(截至二零二三年六月三十日止六個月：約人民幣0.4百萬元)，與去年同期相約。

## 所得稅開支

所得稅開支由截至二零二三年六月三十日止六個月的約人民幣5.1百萬元減少約人民幣3.7百萬元至中期期間的約人民幣1.4百萬元，主要是由於二零二三年下半年的出售事項，惟部份被中期期間因溢利增加而增加的所得稅開支抵銷。

## 期內溢利／(虧損)

由於上文所述述，中期期間的期內純利約為人民幣13.0百萬元(截至二零二三年六月三十日止六個月：純損約為人民幣22.6百萬元)。

## Profit/(loss) for the Period Attributable to Non-controlling Interest

Profit for the Period attributable to non-controlling interest was approximately RMB4.0 million for the Interim Period (for the six months ended 30 June 2023: approximately loss of RMB8.6 million). The profit for the Interim Period was mainly from Chongqing factory. The change was mainly due to the Disposal in the second half year of 2023 and the increased sales orders in Chongqing factory.

## Liquidity and Capital Resources

### Net Current Assets

The Group had net current assets of approximately RMB160.3 million as at 30 June 2024 (31 December 2023: approximately RMB139.9 million). The current ratio of the Group kept stable at approximately 3.6 as at 31 December 2023 and 3.3 as at 30 June 2024.

### Borrowing and the Pledge of Assets

The bank borrowings of the Group amounted to approximately RMB3.5 million as at 30 June 2024 (31 December 2023: approximately RMB3.8 million). As at 30 June 2024, the borrowings were secured by property, plant and equipment with carrying amounts approximately RMB8.6 million (31 December 2023: approximately RMB10.1 million).

### Gearing Ratio

Our gearing ratio, which is calculated by total borrowings and lease liabilities divided by total equity, was approximately 5.1% and 4.4% as at 30 June 2024 and 31 December 2023, respectively. The gearing ratio remained low due to our low level of bank and other borrowings and lease liabilities.

### Capital Structure

The Shares were listed on the Stock Exchange on 18 October 2019 (the "Listing Date"). There has been no change in the capital structure of the Company since then. As at 30 June 2024, the number of issued shares of the Company was 250,000,000 ordinary shares of HK\$0.01 each.

## 非控股權益應佔期內溢利／(虧損)

於中期期間，非控股權益應佔期內溢利約為人民幣4.0百萬元(截至二零二三年六月三十日止六個月：虧損約人民幣8.6百萬元)。中期期間的溢利主要來自重慶工廠的溢利。該變化主要由於二零二三年下半年的出售事項及重慶工廠的銷售訂單增加所致。

## 流動資金及資本資源

### 流動資產淨值

於二零二四年六月三十日，本集團的流動資產淨值約為人民幣160.3百萬元(二零二三年十二月三十一日：約人民幣139.9百萬元)。本集團的流動比率維持穩定，於二零二三年十二月三十一日的約3.6增加至二零二三年六月三十日的3.3。

### 借款及資產抵押

於二零二四年六月三十日，本集團的銀行借款約為人民幣3.5百萬元(二零二三年十二月三十一日：約人民幣3.8百萬元)。於二零二四年六月三十日，借款以賬面值約為人民幣8.6百萬元的物業、廠房及設備作為抵押(二零二三年十二月三十一日：約人民幣10.1百萬元)。

### 資產負債比率

於二零二四年六月三十日及二零二三年十二月三十一日，資產負債比率(按總借貸及租賃負債除以總權益計算)分別約為5.1%及4.4%。由於我們的銀行及其他借款及租賃負債的資產負債比率較低，資產負債比率維持在低水平。

### 資本架構

股份於二零一九年十月十八日(「上市日期」)在聯交所上市。此後本公司的資本架構並無變動。於二零二四年六月三十日，本公司已發行股份數目為250,000,000股每股0.01港元的普通股。

## Foreign Exchange Exposure and Exchange Rate Risk

The Group's assets, liabilities and transactions are mainly denominated in Renminbi ("RMB") and Hong Kong dollar ("HK\$"), and there are no significant assets and liabilities denominated in other currencies. Management considers that the Group is not exposed to any significant foreign exchange risk as at 30 June 2024 as there are no significant financial assets or liabilities of the Group denominated in the currencies other than the respective functional currencies of the Group's entities.

## Capital Expenditure

For the Interim Period, the Group had capital expenditure of approximately RMB12.9 million (six months ended 30 June 2023: approximately RMB7.5 million). The capital expenditure was mainly related to the additions of plant and equipment for our factories in Chongqing and Shenzhen.

## Interim Dividend

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

## Employees and Emoluments Policy and Training

The key components of the Group's remuneration package include basic salary, and where appropriate, other allowances, bonuses and the Group's contribution to mandatory provident funds or state-managed retirement benefits scheme. Other benefits include share options to be granted under the Share Option Schemes. The Group provides comprehensive training and development opportunities to its employees on a regular basis. The trainings are arranged according to needs to employees, which are identified annually by individual departments.

As at 30 June 2024, the Group had 665 employees with a total remuneration of approximately RMB32.3 million during the Interim Period (six months ended 30 June 2023: approximately RMB46.0 million). The salaries of the employees were determined with reference to individual performance, work experience, qualification and current industry practices.

## 外匯風險及匯率風險

本集團的資產、負債及交易主要以人民幣(「人民幣」)及港元(「港元」)計值，且並無重大資產及負債以其他貨幣計值。管理層認為，本集團於二零二四年六月三十日並無承受任何重大外匯風險，因本集團並無重大金融資產或負債以本集團實體相關的功能貨幣以外的貨幣計值。

## 資本開支

中期期間，本集團的資本開支約為人民幣12.9百萬元(截至二零二三年六月三十日止六個月：約人民幣7.5百萬元)。資本開支主要與重慶及深圳工廠添置廠房及設備有關。

## 中期股息

董事會不建議派付截至二零二四年六月三十日止六個月的中期股息(截至二零二三年六月三十日止六個月：無)。

## 僱員及薪酬政策與培訓

本集團薪酬組合的主要組成部分包括基本薪資及(倘適用)其他津貼、花紅以及本集團向強制性公積金或國家管理的退休福利計劃作出的供款。其他福利包括根據購股權計劃授出的購股權。本集團定期為其僱員提供全面的培訓及發展機會。本集團按僱員需求安排培訓，僱員需求每年由各部門確定。

於二零二四年六月三十日，本集團有665名僱員，中期期間的總薪酬約為人民幣32.3百萬元(截至二零二三年六月三十日止六個月：約人民幣46.0百萬元)。僱員薪金乃參考個人表現、工作經驗、資歷及當前行業慣例釐定。

## Pension Scheme

Pursuant to the relevant labor laws and regulations of the PRC, the employees of the Group's subsidiaries established in the PRC are required to participate in a state-managed retirement benefit scheme (the "Defined Contribution Scheme") operated by the PRC government. The Group is required to contribute a certain percentage of basic payroll costs to the Defined Contribution Scheme.

The Group's contributions to the Defined Contribution Scheme vest fully and immediately with the employees. Accordingly, (i) during the Interim Period, there was no forfeiture of contributions under the Defined Contribution Scheme; and (ii) there were no forfeited contributions available for the Group to reduce its existing level of contributions to the Defined Contribution Scheme as at 30 June 2024. The contributions are charged to profit or loss as they become payable in accordance with the rules of the Defined Contribution Scheme.

## Capital Commitment

As at 30 June 2024, the Group's capital commitment amounted to approximately RMB0.6 million (31 December 2023: approximately RMB1.3 million). The capital commitment was mainly related to the acquisition of machinery and equipment to enhance our production efficiency.

## Material Acquisitions, Disposals of Subsidiaries, Associates and Joint Ventures and Significant Investment

During the Interim Period, saved as disclosed in this report, there were no material acquisition, disposal of subsidiaries, associates and joint ventures or significant investment by the Group.

## Contingent Liabilities

The Group did not have any contingent liabilities as of 30 June 2024 (31 December 2023: nil).

## Event After Reporting Period

The Group does not have any important events after the Interim Period and up to the date of this report.

## 退休金計劃

根據中國相關勞動法律及法規，本集團於中國成立的附屬公司的僱員須參與由中國政府運作的國營退休福利計劃（「界定供款計劃」）。本集團須按基本工資成本的若干百分比向界定供款計劃作出供款。

本集團向界定供款計劃作出的供款悉數及即時歸屬於僱員。因此，(i) 中期期間，概無界定供款計劃下的供款被沒收；及(ii) 於二零二四年六月三十日，本集團並無已沒收供款可用於減低其現有的界定供款計劃供款水平。供款須按界定供款計劃的規則繳付，故於損益扣除。

## 資本承擔

於二零二四年六月三十日，本集團的資本承擔約為人民幣0.6百萬元（二零二三年十二月三十一日：約人民幣1.3百萬元）。資本承擔主要關乎收購機器及設備以提升我們的生產效率。

## 重大收購、出售附屬公司、聯營公司及合營企業及重大投資

中期期間，除本報告所披露者外，本集團概無進行重大收購、出售附屬公司、聯營公司及合營企業或重大投資。

## 或然負債

於二零二四年六月三十日，本集團並無任何或然負債（二零二三年十二月三十一日：無）。

## 報告期後事項

於中期期間後及直至本報告日期，本集團並無任何重要事項。

## INDEPENDENT AUDITOR'S REVIEW REPORT

## 獨立核數師審閱報告

forv/s  
mazars

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Review report to the Board of Directors of  
**Confidence Intelligence Holdings Limited**  
(incorporated in the Cayman Islands with limited liability)

致信懇智能控股有限公司  
(於開曼群島註冊成立的有限公司)  
董事會的審閱報告

### Introduction

We have reviewed the interim financial information set out on pages 17 to 63, which comprises the condensed consolidated statement of financial position of Confidence Intelligence Holdings Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") at 30 June 2024 and the condensed consolidated statement of profit or loss, the condensed consolidated statement of profit or loss and other comprehensive income, the condensed consolidated statement of changes in equity and the condensed consolidated statement of cash flows for the six-month period then ended and other explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of an interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 "Interim Financial Reporting" ("HKAS 34") issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"). The directors of the Company are responsible for the preparation and presentation of the interim financial information in accordance with HKAS 34.

Our responsibility is to express a conclusion on this interim financial information based on our review and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### 引言

本核數師(以下簡稱「我們」)已審閱列載於第17至63頁的中期財務資料，此中期財務資料包括信懇智能控股有限公司(以下簡稱「貴公司」)及其附屬公司(以下統稱「貴集團」)於二零二四年六月三十日的簡明綜合財務狀況表與截至該日止六個月期間的簡明綜合損益表、簡明綜合損益及其他全面收益表、簡明綜合權益變動表和簡明綜合現金流量表，以及其他解釋附註。香港聯合交易所有限公司證券上市規則規定，擬備中期財務資料必須符合以上規則的有關條文以及香港會計師公會(「香港會計師公會」)頒布的香港會計準則第34號「中期財務報告」(「香港會計準則第34號」)。貴公司董事須負責根據香港會計準則第34號擬備及列報該等中期財務資料。

我們的責任是根據我們的審閱對該等中期財務資料作出結論，並僅按照我們協定的業務約定條款向閣下(作為整體)報告我們的結論，除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。



## INDEPENDENT AUDITOR'S REVIEW REPORT (CONTINUED)

### Scope of Review

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the HKICPA. A review of the interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information is not prepared, in all material respects, in accordance with HKAS 34.

#### **Forvis Mazars CPA Limited**

*Certified Public Accountants*

Hong Kong, 28 August 2024

#### **She Shing Pang**

Practising Certificate number: P05510

## 獨立核數師審閱報告(續)

### 審閱範圍

我們已根據香港會計師公會頒布的香港審閱準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。審閱中期財務資料包括主要向負責財務和會計事務的人員作出查詢，及應用分析性和其他審閱程序。審閱的範圍遠較根據《香港審計準則》進行審計的範圍為小，故不能令我們可保證我們將知悉在審計中可能被發現的所有重大事項。因此，我們不會發表審計意見。

### 結論

按照我們的審閱，我們並無發現任何事項，令我們相信中期財務資料未有在各重大方面根據香港會計準則第34號擬備。

#### **富睿瑪澤會計師事務所有限公司**

*執業會計師*

香港，二零二四年八月二十八日

#### **余勝鵬**

執業證書編號：P05510

## CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

FOR THE SIX MONTHS ENDED 30 JUNE 2024

## 簡明綜合損益表

截至二零二四年六月三十日止六個月

		Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月	
		2024 二零二四年 RMB'000 人民幣千元	2023 二零二三年 RMB'000 人民幣千元 (Restated) (經重列)
	Note 附註		
<b>Continuing Operation</b>	<b>持續經營業務</b>		
Revenue	收益	5	154,984
Cost of sales	銷售成本	8	(123,156)
<b>Gross profit</b>	<b>毛利</b>		15,072
Other income	其他收入	6	3,450
Other losses, net	其他虧損淨額	7	(1,028)
Selling and distribution expenses	銷售及分銷開支	8	(1,585)
Administrative and other operating expenses	行政及其他營運開支	8	(17,713)
Finance costs	財務成本	8	(536)
<b>Profit before tax from continuing operation</b>	<b>來自持續經營業務的 除稅前溢利</b>		2,615
Income tax expenses	所得稅開支	9	(1,442)
<b>Profit for the period from continuing operation</b>	<b>來自持續經營業務的 期內溢利</b>		1,706
<b>Discontinued Operation</b>	<b>已終止經營業務</b>		
Loss for the period from discontinued operation	來自已終止經營業務的 期內虧損		-
<b>Profit (Loss) for the period</b>	<b>期內溢利(虧損)</b>		(22,640)
<b>Profit (Loss) for the period attributable to:</b>	<b>以下應佔期內溢利 (虧損):</b>		
From continuing and discontinued operations	來自持續經營業務及 已終止經營業務		
- Owners of the Company	- 本公司擁有人		8,955
- Non-controlling interests	- 非控股權益		4,019
			(22,640)
			12,974

**CONDENSED CONSOLIDATED  
STATEMENT OF PROFIT OR LOSS  
(CONTINUED)**

FOR THE SIX MONTHS ENDED 30 JUNE 2024

**簡明綜合損益表  
(續)**

截至二零二四年六月三十日止六個月

		<b>Unaudited</b>	
		<b>Six months ended 30 June</b>	
		未經審核	
		截至六月三十日止六個月	
		<b>2024</b>	2023
		二零二四年	二零二三年
Note		<b>RMB'000</b>	RMB'000
附註		人民幣千元	人民幣千元 (Restated) (經重列)
	From continuing operation		
	– Owners of the Company	<b>8,955</b>	620
	– Non-controlling interests	<b>4,019</b>	1,086
		<b>12,974</b>	1,706
		<b>RMB cents</b>	RMB cents
		人民幣分	人民幣分
	<b>Earnings (Losses) per share attributable to owners of the Company</b>		
	From continuing and discontinued operations		
	– Basic and diluted	<b>3.58</b>	(5.60)
	From continuing operation		
	– Basic and diluted	<b>3.58</b>	0.25

**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 JUNE 2024

截至二零二四年六月三十日止六個月

		<b>Unaudited</b>	
		<b>Six months ended 30 June</b>	
		未經審核	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
		(Restated)	
		(經重列)	
		Note	
		附註	
<b>Continuing and Discontinued Operation</b>	持續經營業務及已終止經營業務		
<b>Profit (Loss) for the period</b>	期內溢利(虧損)	<b>12,974</b>	(22,640)
<b>Other comprehensive income (loss):</b>	其他全面收益(虧損):		
<i>Items that will not be reclassified to profit or loss:</i>	將不會重新分類至損益的項目:		
Exchange differences on translation of the Company's financial statements to presentation currency	換算本公司財務報表至呈列貨幣所產生的匯兌差額	<b>1,492</b>	1,564
Financial assets at fair value through other comprehensive income ("FVOCI")	按公平值計入其他全面收益(「按公平值計入其他全面收益」)的金融資產		
– Changes in fair value taken to reserves	– 公平值變動計入儲備	<b>(674)</b>	(698)
<i>Item that may be reclassified subsequently to profit or loss:</i>	其後可能重新分類至損益的項目:		
Exchange differences on translation of foreign operations	換算海外業務的匯兌差額	<b>1,517</b>	(2,144)
<b>Total other comprehensive income (loss) for the period</b>	期內其他全面收益(虧損)總額	<b>2,335</b>	(1,278)
<b>Total comprehensive income (loss) for the period</b>	期內全面收益(虧損)總額	<b>15,309</b>	(23,918)
<b>Total comprehensive income (loss) for the period attributable to:</b>	下列各方應佔期內全面收益(虧損)總額:		
– Owners of the Company	– 本公司擁有人	<b>11,290</b>	(14,194)
– Non-controlling interests	– 非控股權益	<b>4,019</b>	(9,724)
		<b>15,309</b>	(23,918)

**CONDENSED CONSOLIDATED  
STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
(CONTINUED)**

**簡明綜合損益及其他全面收益表  
(續)**

FOR THE SIX MONTHS ENDED 30 JUNE 2024

截至二零二四年六月三十日止六個月

		<b>Unaudited</b>	
		<b>Six months ended 30 June</b>	
		未經審核	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
		(Restated)	
		(經重列)	
<b>Continuing Operation</b>	持續經營業務		
<b>Profit for the period</b>	期內溢利	<b>12,974</b>	1,706
<b>Other comprehensive income (loss):</b>	其他全面收益 (虧損) :		
<i>Items that will not be reclassified to profit or loss:</i>	將不會重新分類至損益的項目 :		
Exchange differences on translation of the Company's financial statements to presentation currency	換算本公司財務報表至呈列貨幣所產生的匯兌差額	<b>1,492</b>	1,564
Financial assets at FVOCI	按公平值計入其他全面收益的金融資產		
– Changes in fair value taken to reserves	– 公平值變動計入儲備	<b>(674)</b>	(698)
<i>Item that may be reclassified subsequently to profit or loss:</i>	其後可能重新分類至損益的項目 :		
Exchange differences on translation of foreign operations	換算海外業務的匯兌差額	<b>1,517</b>	(2,144)
<b>Total other comprehensive income (loss) for the period</b>	期內其他全面收益 (虧損) 總額	<b>2,335</b>	(1,278)
<b>Total comprehensive income for the period</b>	期內全面收益 (虧損) 總額	<b>15,309</b>	428
<b>Total comprehensive income (loss) for the period attributable to:</b>	下列各方應佔期內全面收益 (虧損) 總額 :		
– Owners of the Company	– 本公司擁有人	<b>11,290</b>	(658)
– Non-controlling interests	– 非控股權益	<b>4,019</b>	1,086
		<b>15,309</b>	428

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AT 30 JUNE 2024

## 簡明綜合財務狀況表

於二零二四年六月三十日

		Note 附註	Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 RMB'000 人民幣千元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 RMB'000 人民幣千元
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	12	119,744	129,102
Intangible assets	無形資產	13	752	951
Investment in an associate	於一間聯營公司之投資		-	-
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	14	5,826	5,872
Deferred tax assets	遞延稅項資產		3,810	2,923
Financial assets at FVOCI	按公平值計入其他全面收益的金融資產	16(a)	9,951	8,658
			<b>140,083</b>	147,506
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨	15	20,525	17,987
Contract assets	合約資產	17	69,017	44,763
Trade and bills receivables	貿易應收款項及應收票據	17	66,404	48,020
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	14	4,999	4,627
Financial asset at amortised cost	按攤銷成本列賬的金融資產	16(b)	17,337	17,215
Cash and cash equivalents	現金及現金等價物		53,451	60,696
			<b>231,733</b>	193,308
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	貿易應付款項	18	24,314	14,876
Contract liabilities	合約負債	19	4,983	1,175
Other payables and accruals	其他應付款項及應計費用	19	26,342	21,662
Bank borrowings	銀行借款		3,500	3,750
Lease liabilities	租賃負債		9,296	6,122
Income tax payable	應付所得稅		91	763
Deferred government grants	遞延政府補助		2,864	5,016
			<b>71,390</b>	53,364
<b>Net current assets</b>	<b>流動資產淨額</b>		<b>160,343</b>	139,944
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>300,426</b>	287,450

**CONDENSED CONSOLIDATED  
STATEMENT OF FINANCIAL POSITION  
(CONTINUED)**

**簡明綜合財務狀況表(續)**

AT 30 JUNE 2024

於二零二四年六月三十日

		<b>Unaudited</b>	Audited
		<b>未經審核</b>	經審核
		<b>30 June</b>	31 December
		<b>2024</b>	2023
		二零二四年	二零二三年
		六月三十日	十二月三十一日
		<b>RMB'000</b>	RMB'000
		人民幣千元	人民幣千元
<b>Non-current liabilities</b>	<b>非流動負債</b>		
Lease liabilities	租賃負債	1,782	2,131
Deferred government grants	遞延政府補助	11,123	11,479
Deferred tax liabilities	遞延稅項負債	1,117	345
		<b>14,022</b>	13,955
<b>NET ASSETS</b>	<b>資產淨額</b>	<b>286,404</b>	273,495
<b>Capital and reserves</b>	<b>資本及儲備</b>		
Share capital	股本	2,250	2,250
Share premium	股份溢價	98,676	98,676
Retained earnings	保留盈利	40,195	31,240
Other reserves	其他儲備	132,710	130,375
Equity attributable to owners of the Company	本公司擁有人應佔權益	<b>273,831</b>	262,541
Non-controlling interests	非控股權益	12,573	10,954
<b>TOTAL EQUITY</b>	<b>權益總額</b>	<b>286,404</b>	273,495

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

FOR THE SIX MONTHS ENDED 30 JUNE 2024

截至二零二四年六月三十日止六個月

		Attributable to equity holders of the Company 本公司權益持有人應佔										
		Reserves 儲備							Total		Non-controlling interests	Total equity
		Share capital	Share premium	Other reserve	Share-based payment reserve	Statutory reserve	Exchange reserve	Financial assets at FVOCI reserve	Retained earnings			
		股本	股份溢價	其他儲備	以股份形式 付款儲備	法定儲備	匯兌儲備	按公平值 計入其他 全面收益的 金融資產儲備	保留盈利	總額	非控股權益	權益總額
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
				(Note a) (附註a)		(Note b) (附註b)						
At 1 January 2024 (Audited)	於二零二四年一月一日 (經審核)	2,250	98,676	111,235	752	22,560	1,645	(5,817)	31,240	262,541	10,954	273,495
Profit for the period	期內溢利	-	-	-	-	-	-	-	8,955	8,955	4,019	12,974
Other comprehensive income	其他全面收益 (虧損)											
Items that will not be reclassified to profit or loss	將不會重新分類至溢利的項目：											
Exchange differences on translation of the Company's financial statements to presentation currency	換算本公司財務報表至呈列貨幣的匯兌差異	-	-	-	-	-	1,492	-	-	1,492	-	1,492
Financial assets at FVOCI	按公平值計入其他全面收益的金融資產											
- Changes in fair value taken to reserves	- 公平值變動計入儲備	-	-	-	-	-	-	(674)	-	(674)	-	(674)
Item that may be reclassified subsequently to profit or loss	其後可能重新分類至溢利的項目：											
Exchange difference on translation of foreign operations	換算海外業務的匯兌差額	-	-	-	-	-	1,517	-	-	1,517	-	1,517
Total other comprehensive income (loss) for the period	期內其他全面收益 (虧損) 總額	-	-	-	-	-	3,009	(674)	-	2,335	-	2,335
Total comprehensive income (loss) for the period	期內全面收益 (虧損) 總額	-	-	-	-	-	3,009	(674)	8,955	11,290	4,019	15,309
Transactions with owners:	與擁有人的交易：											
Contributions and distributions	供款及分配											
Dividends paid to non-controlling interests (Note c)	已付非控股權益股息 (附註c)	-	-	-	-	-	-	-	-	-	(2,400)	(2,400)
Total transactions with owners	與擁有人的交易總額	-	-	-	-	-	-	-	-	-	(2,400)	(2,400)
At 30 June 2024 (Unaudited)	於二零二四年六月三十日 (未經審核)	2,250	98,676	111,235	752	22,560	4,654	(6,491)	40,195	273,831	12,573	286,404



# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

## 簡明綜合權益變動表(續)

FOR THE SIX MONTHS ENDED 30 JUNE 2023

截至二零二三年六月三十日止六個月

Attributable to equity holders of the Company  
本公司權益持有人應佔

		Reserves 儲備										
		Share capital	Share premium	Other reserve	Share-based payment reserve	Statutory reserve	Exchange reserve	Financial assets at FVOCI reserve	Retained earnings	Total	Non-controlling interests	Total equity
		股本 RMB'000 人民幣千元	股份溢價 RMB'000 人民幣千元	其他儲備 RMB'000 人民幣千元 (Note a) (附註a)	以股份形式 付款儲備 RMB'000 人民幣千元	法定儲備 RMB'000 人民幣千元 (Note b) (附註b)	匯兌儲備 RMB'000 人民幣千元	按公平值 計入其他 全面收益的 金融資產儲備 RMB'000 人民幣千元	保留盈利 RMB'000 人民幣千元	總額 RMB'000 人民幣千元	非控股權益 RMB'000 人民幣千元	權益總額 RMB'000 人民幣千元
<b>At 1 January 2023 (Audited)</b>	於二零二三年 一月一日(經審核)	2,250	98,676	111,235	752	21,749	1,970	(4,500)	55,891	288,023	18,248	306,271
<b>Loss for the period</b>	期內虧損	-	-	-	-	-	-	(14,002)	(14,002)	(6,638)	(22,640)	
<b>Other comprehensive income (loss)</b>	其他全面收益(虧損)											
<i>Items that will not be reclassified to profit or loss</i>	將不會重新分類至 溢利的項目:											
Exchange differences on translation of the Company's financial statements to presentation currency	換算本公司財務報表 至呈列貨幣所產生 的匯兌差額	-	-	-	-	-	1,564	-	-	1,564	-	1,564
Financial assets at FVOCI	按公平值計入其他全 面收益的金融資產											
- Changes in fair value taken to reserves	- 公平值變動計入 儲備	-	-	-	-	-	-	(698)	-	(698)	-	(698)
<i>Items that may be reclassified subsequently to profit or loss</i>	其後可能重新分類至 溢利的項目:											
Exchange difference on translation of foreign operations	換算海外業務的匯兌 差額	-	-	-	-	-	(2,144)	-	-	(2,144)	-	(2,144)
<b>Total other comprehensive loss for the period</b>	期內其他全面虧損總額	-	-	-	-	-	(580)	(698)	-	(1,278)	-	(1,278)
<b>Total comprehensive loss for the period</b>	期內全面虧損總額	-	-	-	-	-	(580)	(698)	(14,002)	(15,280)	(6,638)	(23,918)
<b>Transactions with owners:</b>	與擁有人的交易:											
<i>Contributions and distributions</i>	供款及分配											
Appropriation to statutory reserve	提取法定儲備	-	-	-	-	392	-	-	(362)	-	-	-
Dividends paid to non-controlling interests (Note c)	向非控股權益派付 股息(附註c)	-	-	-	-	-	-	-	-	(3,600)	(3,600)	
<b>Total transactions with owners</b>	與擁有人的交易總額	-	-	-	-	392	-	-	(362)	-	(3,600)	(3,600)
<b>At 30 June 2023 (Unaudited)</b>	於二零二三年六月三十日 (未經審核)	2,250	98,676	111,235	752	22,111	1,390	(5,198)	41,527	272,743	6,010	278,753

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

FOR THE SIX MONTHS ENDED 30 JUNE 2024

Notes:

- (a) Other reserve represents the combined share capital and capital reserve of the companies comprising the Group, after elimination of inter-company transactions and balances at 31 December 2023 and 30 June 2024 in relation to the Company's reorganisation underwent in previous reporting period.
- (b) The People's Republic of China (the "PRC") laws and regulations require companies registered in the PRC to provide for certain statutory reserves, which are to be appropriated from the profit after tax (after offsetting accumulated losses from prior years) as reported in their respective statutory financial statements, before profit distributions to equity holders. All statutory reserves are created for specific purposes. A PRC company is required to appropriate an amount of not less than 10% of statutory profits after income tax to statutory surplus reserves, prior to distribution of its post-tax profits of the current period. An entity may discontinue the contribution when the aggregate sum of the statutory surplus reserve is more than 50% of its registered capital. The statutory surplus reserves shall only be used to make up losses of the entity, to expand the entity's operations, or to increase the capital of the entity. In addition, an entity may make further contribution to the discretionary surplus reserve using its post-tax profits in accordance with resolutions of the board of directors.
- (c) During the six months ended 30 June 2024, dividends of RMB2,400,000 (six months ended 30 June 2023: RMB3,600,000) were paid by Chongqing Xinken Technology Company Limited\* (重慶信懇科技有限公司), the Group's subsidiary with 70% shareholdings, to the non-controlling shareholder.

\* For identification purpose only

## 簡明綜合權益變動表(續)

截至二零二四年六月三十日止六個月

附註：

- (a) 於二零二三年十二月三十一日及二零二四年六月三十日，其他儲備指組成本集團的公司經對銷集團內公司間就本公司在過往報告期間重組之交易及結餘後的合併股本及資本儲備。
- (b) 中華人民共和國(「中國」)法律及法規規定，中國註冊公司於向權益持有人作出溢利分派前，須就其各自法定財務報表所呈報的除稅後溢利(抵銷過往年度的累計虧損後)轉撥的若干法定儲備計提撥備。所有法定儲備均就特定目的而設立。中國公司於分派其當前期間的稅後溢利前，須轉撥不少於所得稅後法定溢利10%的金額至法定盈餘儲備。當法定盈餘儲備的總額超出註冊資本的50%時，實體可停止轉撥。法定盈餘儲備將僅用於彌補實體虧損、擴充實體營運或增加實體資本。此外，實體可根據董事會決議案，進一步轉撥其稅後溢利至酌情盈餘儲備。
- (c) 於截至二零二四年六月三十日止六個月，重慶信懇科技有限公司(本公司擁有70%股權的附屬公司)向非控股股東派付股息人民幣2,400,000元(截至二零二三年六月三十日止六個月：人民幣3,600,000元)。

\* 僅供識別

## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE SIX MONTHS ENDED 30 JUNE 2024

## 簡明綜合現金流量表

截至二零二四年六月三十日止六個月

**Unaudited**  
**Six months ended 30 June**  
未經審核  
截至六月三十日止六個月  
**2024** 2023  
二零二四年 二零二三年  
**RMB'000** RMB'000  
人民幣千元 人民幣千元

<b>OPERATING ACTIVITIES</b>	<b>經營活動</b>		
Cash generated from (used in) operations	經營所得(所用)現金	<b>6,369</b>	(30,230)
Income tax (paid) refunded	(已付)已退所得稅	<b>(2,229)</b>	1,414
Interest received	已收利息	<b>201</b>	615
<b>Net cash from (used in) operating activities</b>	<b>經營活動所得(所用)現金淨額</b>	<b>4,341</b>	(28,201)
<b>INVESTING ACTIVITIES</b>	<b>投資活動</b>		
Payment for purchase of property, plant and equipment	支付購買物業、廠房及設備	<b>(2,021)</b>	(1,813)
Payment for purchase of intangible assets	支付購買無形資產	<b>(47)</b>	(127)
Proceeds from disposal of property, plant and equipment	就購買設備收取之政府補助	<b>770</b>	-
Payment for purchase of financial asset at FVOCI	支付購買按公平值計入其他全面收益的金融資產	<b>(1,898)</b>	-
Receipt of government grants for purchase of equipment	就購買設備收取之政府補助	<b>-</b>	1,940
<b>Net cash used in investing activities</b>	<b>投資活動所用現金淨額</b>	<b>(3,196)</b>	-

## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)

## 簡明綜合現金流量表(續)

FOR THE SIX MONTHS ENDED 30 JUNE 2024

截至二零二四年六月三十日止六個月

**Unaudited**  
**Six months ended 30 June**  
未經審核  
截至六月三十日止六個月  
**2024** 2023  
二零二四年 二零二三年  
**RMB'000** RMB'000  
人民幣千元 人民幣千元

<b>FINANCING ACTIVITIES</b>	<b>融資活動</b>		
Repayments of bank borrowings	償還銀行借款	(250)	(2,752)
Payment of interests on bank borrowings	支付銀行借款利息	(84)	(163)
Payment of principal element of lease liabilities	支付租賃負債本金部分	(8,021)	(1,916)
Payment of interest element of lease liabilities	支付租賃負債利息部分	(452)	(247)
Dividend paid to the non-controlling shareholder	向非控股股東支付股息	(2,400)	(3,600)
<b>Net cash used in financing activities</b>	<b>融資活動所用現金淨額</b>	<b>(11,207)</b>	<b>(8,678)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>現金及現金等價物減少淨額</b>	<b>(10,062)</b>	<b>(36,879)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>報告期初現金及現金等價物</b>	<b>60,696</b>	111,502
Effect of foreign exchange rate changes, net	匯率變動之影響，淨額	2,817	(677)
<b>Cash and cash equivalents at the end of the reporting period, represented by bank balances and cash</b>	<b>報告期末現金及現金等價物，指銀行結餘及現金</b>	<b>53,451</b>	73,946

### Major non-cash transaction

The Group had the following major non-cash transaction:

- (i) During the six months ended 30 June 2024, lease arrangements in respect of leased assets were entered into with a total capital value at the inception of leases of approximately RMB3,427,000 (six months ended 30 June 2023: approximately RMB4,531,000).

### 主要非現金交易

本集團有以下主要非現金交易：

- (i) 於截至二零二四年六月三十日止六個月，就租賃資產訂立租賃安排，於租約開始時的資本總值約為人民幣3,427,000元（截至二零二三年六月三十日止六個月：約人民幣4,531,000元）。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

### 1. General Information

Confidence Intelligence Holdings Limited (the “Company”, together with its subsidiaries are collectively referred to as the “Group”) was incorporated in the Cayman Islands as an exempted company with limited liability in the Cayman Islands on 7 December 2018. The shares of the Company were listed on the Main Board of the Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 18 October 2019. The address of the Company’s registered office is situated at Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands. The Company’s principal place of business is situated at Unit 702, 7th Floor, Greenfield Tower, Concordia Plaza, 1 Science Museum Road, Tsim Sha Tsui East, Kowloon, Hong Kong and the Group’s headquarter is situated at No. 7 Building, New Development Zone, Baishixia, Fuyong Street, Bao’an District, Shenzhen, the PRC.

The Company is an investment holding company and its subsidiaries are principally engaged in the provision of (i) electronic manufacturing service (“EMS”) and (ii) financial-related application platform (“Financial Application Platform”) and related maintenance services (“Platform Maintenance Services”) (discontinued since 21 August 2023). The immediate and ultimate holding company of the Company is Skyflying Company Limited, which was incorporated in the British Virgin Islands. In the opinion of the directors of the Company, the ultimate controlling party of the Group is Mr. Li Hao.

## 簡明綜合中期財務資料附註

### 1. 一般資料

信懇智能控股有限公司（「本公司」，連同其附屬公司統稱為「本集團」）於二零一八年十二月七日於開曼群島註冊成立為獲豁免有限責任公司。本公司股份於二零一九年十月十八日於香港聯合交易所有限公司（「聯交所」）主板上市。本公司註冊辦事處地址為 Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands。本公司的主要營業地點位於香港九龍尖沙咀東科學館道1號康宏廣場南座7樓702室，而本集團總辦事處位於中國深圳寶安區福永街道白石廈新開發區第七棟。

本公司為一家投資控股公司，而其附屬公司主要從事提供 (i) 電子製造服務（「電子製造服務」）及 (ii) 金融相關應用平台（「金融應用平台」）以及相關維護服務（「平台維護服務」）（自於二零二三年八月二十一日終止）。本公司的中間及最終控股公司為於英屬處女群島註冊成立的公司 Skyflying Company Limited。本公司董事認為，本集團的最終控股人士為李浩先生。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

### 2. Basis of Presentation

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

The preparation of the Interim Financial Information in conformity with HKAS 34 requires the Group’s management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a period to date basis. Actual results may differ from these estimates.

The Interim Financial Information is unaudited but have been reviewed by the audit committee of the Company and the external auditor of the Company in accordance with Hong Kong Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the HKICPA.

## 簡明綜合中期財務資料附註(續)

### 2. 編製基準

本集團截至二零二四年六月三十日止六個月的簡明綜合財務資料(「中期財務資料」)已按照香港會計師公會(「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之適用披露條文編製。

編製符合香港會計準則第34號的中期財務資料要求本集團管理層作出會影響政策應用以及由期初至今就資產及負債、收入及開支所呈報金額之判斷、估計及假設。實際結果可能有別於該等估計。

中期財務資料屬未經審核，但已由本公司審核委員會及本公司外聘核數師根據香港會計師公會所頒佈的香港審閱工作準則第2410號「獨立核數師對中期財務資料的審閱」進行審閱工作。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 2. Basis of Presentation (Continued)

The Interim Financial Information includes an explanation of events and transactions that are significant to an understanding of the changes in financial position and financial performance of the Group since 31 December 2023, and therefore, do not include all of the information required for full set of financial statements prepared in accordance with the Hong Kong Financial Reporting Standards (“HKFRSs”) the collective term of which includes all applicable individual HKFRSs, HKASs and Interpretations issued by the HKICPA and accounting principles generally accepted in Hong Kong. They shall be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2023 (the “2023 Annual Report”).

The Interim Financial Information has been prepared on historical costs basis, except for financial assets at FVOCI which are measured at fair value. The Interim Financial Information is presented in Renminbi (“RMB”) and all amounts have been rounded to the nearest thousands (“RMB’000”), unless otherwise indicated.

### 3. Summary of Principal Accounting Policies

The accounting policies, methods of computation, significant judgements made by the Group’s management in applying the Group’s accounting policies and the key sources of estimation uncertainty applied in the preparation of the Interim Financial Information is consistent with those applied in preparing the 2023 Annual Report except for the adoption of the new/revised HKFRSs further described in the “Adoption of new/revised HKFRSs” section which are relevant to the Group and effective for the Group’s financial period beginning on 1 January 2024.

### 2. 編製基準(續)

中期財務資料包括對理解本集團自二零二三年十二月三十一日以來的財務狀況及財務表現的變動而言屬重大的事件及交易的解釋，因此並不包括根據香港財務報告準則（「香港財務報告準則」）（該統稱包括由香港會計師公會頒佈的所有適用個別香港財務報告準則、香港會計準則及詮釋及香港公認會計原則）而編製之完整財務報表所規定之一切資料。該等資料應與本集團截至二零二三年十二月三十一日止年度的經審核財務報表（「二零二三年年報」）一併閱讀。

除按公平值計入其他全面收益的金融資產以公平值計量外，中期財務資料乃按歷史成本法編製。除另有指明外，中期財務資料以人民幣（「人民幣」）呈列，所有數值已湊整至最接近千位（「人民幣千元」）。

### 3. 主要會計政策概要

編製中期財務資料所採用的會計政策、計算方法、本集團管理層在採用本集團會計政策時作出的重大判斷及估計不確定性的主要來源，與編製二零二三年年報所採用者一致，惟採納「採納新訂／經修訂的香港財務報告準則」一節所詳述與本集團有關並於本集團於二零二四年一月一日開始的財政期間生效的新訂／經修訂香港財務報告準則除外。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 3. Summary of Principal Accounting Policies (Continued)

#### Adoption of new/revised HKFRSs

In the current interim period, the Group has applied, for the first time, the following new or amendments to HKFRSs issued by the HKICPA which are mandatory effective for the annual period beginning on or after 1 January 2024 for the preparation of the Interim Financial Information:

Amendments to HKAS 1	Classification of Liabilities as Current or Non-current
Amendments to HKAS 1	Non-current Liabilities with Covenants
Amendments to HK Interpretation 5	Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback

The adoption of the new/revised HKFRSs in the current period has no material impact on the Group's financial position and performance for the current and prior periods and/or on the disclosures set out in the Interim Financial Information.

### 3. 主要會計政策概要(續)

#### 採納新訂／經修訂的香港財務報告準則

於本中期期間，本集團已首次採用以下由香港會計師公會頒佈並於二零二四年一月一日或之後開始的年度期間強制生效的新訂或經修訂香港財務報告準則，以編製中期財務資料：

香港會計準則第1號(修訂本)	將負債分類為流動或非流動
香港會計準則第1號(修訂本)	附帶契諾的非流動負債
香港詮釋第5號(修訂本)	呈列財務報表 – 借款人對包含按要求償還條款的定期貸款進行分類
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
香港財務報告準則第16號(修訂本)	售後租回的租賃負債

於本期間採納新訂／經修訂香港財務報告準則並無對本集團於本期間及過往期間之財務狀況及表現及／或中期財務資料內所載之披露造成重大影響。



## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 3. Summary of Principal Accounting Policies (Continued)

#### Future changes in HKFRSs

At the date of authorisation of the Interim Financial Information, the HKICPA has issued the following new/revised HKFRSs that are not yet effective for the current period, which the Group has not early adopted.

Amendments to HKAS 21	Lack of Exchangeability <sup>[1]</sup>
Amendments to HKFRS 9 and HKFRS 7	Amendments to the Classification and Measurement of Financial Instruments <sup>[2]</sup>
HKFRS 18	Presentation and Disclosure in Financial Statements <sup>[3]</sup>
HKFRS 19	Subsidiaries without Public Accountability: Disclosures <sup>[3]</sup>
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>[4]</sup>

<sup>[1]</sup> Effective for annual periods beginning on or after 1 January 2025

<sup>[2]</sup> Effective for annual periods beginning on or after 1 January 2026

<sup>[3]</sup> Effective for annual periods beginning on or after 1 January 2027

<sup>[4]</sup> The effective date to be determined

The Group will adopt the above new or amended standards and interpretation as and when they become effective. The Group is in the process of assessing the impact of adopting these new or amended standards and interpretation on its current or future reporting periods and on foreseeable future transactions.

### 3. 主要會計政策概要(續)

#### 香港財務報告準則的未來變動

於批准中期財務資料之日，香港會計師公會已頒佈下列本期間尚未生效的新訂／經修訂香港財務報告準則，而本集團並未提早採納。

香港會計準則第 21 號(修訂本)	缺乏可兌換性 <sup>[1]</sup>
香港財務報告準則第 9 號及香港財務報告準則第 7 號(修訂本)	金融工具分類與計量之修訂 <sup>[2]</sup>
香港財務報告準則第 18 號	財務報表列示與披露 <sup>[3]</sup>
香港財務報告準則第 19 號	無公眾責任的附屬公司：披露 <sup>[3]</sup>
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企業之間的資產出售或注資 <sup>[4]</sup>

<sup>[1]</sup> 於二零二五年一月一日或之後開始之年度期間生效

<sup>[2]</sup> 於二零二六年一月一日或之後開始之年度期間生效

<sup>[3]</sup> 於二零二七年一月一日或之後開始之年度期間生效

<sup>[4]</sup> 生效日期待定

本集團將於其生效時採用上述新訂或經修訂準則及詮釋。本集團現正評估採納該等新訂或經修訂準則及詮釋，對現時及日後報告期間及可見將來的交易的影響。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 4. Segment Information

The executive directors of the Company who make strategic decisions have been identified as the Group's chief operating decision maker ("CODM") to evaluate the performance of operating segments and to allocate resources to those segments. During the six months ended 30 June 2023, the CODM identified the Group has two operating segments, which comprised (i) provision of EMS and (ii) provision of Financial Application Platform and Platform Maintenance Services. Upon the disposal of the Group's subsidiaries which carried out the Financial Application Platform and Platform Maintenance Services on 21 August 2023 as detailed in 2023 Annual Report (the "Disposal") (Note 12(ii)), the CODM determined that the Group only has one reportable operating segment which is the provision of EMS. As the provision of EMS is the only operating segment of the Group subsequent to the Disposal, no further analysis for segment information for the six months ended 30 June 2024 is presented. Accordingly, comparative information of the condensed consolidated profit or loss and the relevant Interim Financial Information has been restated to achieve a consistent presentation.

Segment results represent results before tax reported by each segment without allocation of certain other income and other gains, net, certain selling and distribution expenses, certain administrative and other operating expenses incurred by the corporate office, and finance costs which are considered as unallocable income and expenses. This is the measure reported to the CODM of the Company for the purposes of resource allocation and performance assessment.

### 4. 分部資料

本公司執行董事作出戰略決定，已確定為本集團首席營運決策者（「首席營運決策者」）以評估經營分部的表現及分配資源予該等分部。截至二零二三年六月三十日止六個月，首席營運決策者識別出本集團有兩個經營分部，其中包括(i)提供電子製造服務及(ii)提供金融應用平台及平台維護服務。於二零二三年八月二十一日出售本集團從事金融應用平台及平台維護服務的附屬公司（詳情載於二零二三年年報（「出售事項」）（附註12(ii)）後，主要營運決策者釐定本集團僅有一個可呈報經營分部，即提供電子製造服務。由於提供電子製造服務乃出售事項後本集團唯一的經營分部，因此並無呈列截至二零二四年六月三十日止六個月的分部資料的進一步分析。因此，簡明綜合損益比較資料及相關中期財務資料乃經重列以表述一致。

分部業績指各分部呈報之除稅前業績，但未經分配之若干其他收入及其他收益淨額、若干銷售及分配開支、若干行政及企業辦事處產生的其他營運開支、及被認為不可分配收入及開支的財務成本。此為就資源分配及表現評估而向本集團主要經營決策者呈報之計量基準。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

### 4. Segment Information (Continued)

All assets are allocated to reportable segments other than financial assets at FVOCI, certain prepayments, deposits and other receivables, financial asset at amortised cost, certain pledged bank deposits and certain cash and cash equivalents. All liabilities are allocated to reportable segments other than certain other payables and accruals.

In determining the Group's geographical segments, revenue is attributable to the segments based on the location of customers; assets and capital expenditure are attributable to the segments based on the locations of the assets.

Based on risks and returns and the Group's internal financial reporting, the CODM considers that the details of the operating segments of the Group for the six months ended 30 June 2023 were set forth as below.

## 簡明綜合中期財務資料附註(續)

### 4. 分部資料(續)

除按公平值計入其他全面收益的金融資產、若干預付款項、按金及其他應收款項、按攤銷成本列賬的金融資產、若干質押銀行存款及若干現金及現金等價物外，所有資產分配至報告分部。除若干其他應付款項及應計費用外，所有負債分配至報告分部。

於釐定本集團地理分部，分部應佔收益乃基於客戶地區；分部應佔資產及資本開支乃基於資產地區。

基於風險及回報以及本集團內部財務申報，首席營運決策者認為，本集團截至二零二三年六月三十日止六個月的經營分部詳情載於下文。

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**4. Segment Information (Continued)**

**(A) By Business Segments**

**4. 分部資料(續)**

**(A) 按業務分部劃分**

		Continuing Operation 持續經營業務	Discontinued Operation 已終止經營業務	Consolidated RMB'000 人民幣千元
		Provision of EMS 提供電子製造服務	Provision of Financial Application Platform and Platform Maintenance Services 提供金融應用 平台及平台維護 服務	
		RMB'000 人民幣千元	RMB'000 人民幣千元 (Note i) (附註i)	
<b>Six months ended 30 June 2023 (Unaudited)</b>	<b>截至二零二三年六月 三十日止六個月 (未經審核)</b>			
<b>Segment revenue</b>	<b>分部收入</b>	<b>136,903</b>	<b>1,344</b>	<b>138,247</b>
<b>Segment results</b>	<b>分部業績</b>	<b>5,136</b>	<b>(20,164)</b>	<b>(15,028)</b>
Unallocated other income	未分配其他收入			7
Unallocated other gains, net	未分配其他收益淨額			701
Unallocated selling and distribution expenses	未分配銷售及 分銷開支			(275)
Unallocated administrative and other operating expenses	未分配行政及 其他營運開支			(2,954)
<b>Loss before tax</b>	<b>除稅前虧損</b>			<b>(17,549)</b>
Income tax expenses	所得稅開支			(5,091)
<b>Loss for the period</b>	<b>期內虧損</b>			<b>(22,640)</b>

Note i: The difference between the loss for the six months ended 30 June 2023 of approximately RMB24,346,000 and segment results for the same period of approximately RMB20,164,000 (loss) arising from the discontinued operation represented income tax expenses for the period.

附註i: 截至二零二三年六月三十日止六個月的虧損約人民幣24,346,000元與同期終止經營業務產生的分部業績(虧損)約人民幣20,164,000元之間的差額為期內所得稅開支。

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**4. Segment Information (Continued)**

**(A) By Business Segments (Continued)**

A major customer is a customer (including a group of entities under common control) with whom revenue from transactions amounted to 10% or more of the Group's total revenue.

Revenue from customers (including a group of entities under common control) contributed over 10% of the total revenue of the Group is as follows:

**4. 分部資料(續)**

**(A) 按業務分部劃分(續)**

主要客戶為其來自交易之收益佔本集團總收益10%或以上之客戶(包括受共同控制之實體群)。

為本集團總收益貢獻逾10%以上的客戶(包括在共同控制下的一組實體)收益如下:

**Unaudited**  
**Six months ended 30 June**  
未經審核  
截至六月三十日止六個月  
**2024**                      2023  
二零二四年                  二零二三年  
**RMB'000**                      RMB'000  
人民幣千元                  人民幣千元

<b>Continuing Operation – Provision of EMS</b>	<b>持續經營業務 – 提供電子製造服務</b>		
Customer A	客戶A	<b>61,767</b>	24,340
Customer B	客戶B	<b>28,855</b>	23,117
Customer C	客戶C	<b>N/A 不適用</b>	22,357
Customer D	客戶D	<b>N/A 不適用</b>	20,192
Customer E	客戶E	<b>N/A 不適用</b>	16,751
Customer F	客戶F	<b>N/A 不適用</b>	15,102

Revenue from Customer C, D, E and F individually were less than 10% of the total revenue during the respective reporting period.

在相關報告期內，來自客戶C、D、E及F的個別收益少於總收益10%。

The five largest customers accounted for approximately 58.5% of the Group's total revenue for the six months ended 30 June 2024 (six months ended 30 June 2023: approximately 77.2%).

截至二零二四年六月三十日止六個月，五大客戶佔本集團總收入約58.5% (截至二零二三年六月三十日止六個月：約77.2%)。

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**4. Segment Information (Continued)**

**(A) By Business Segments (Continued)**

**4. 分部資料(續)**

**(A) 按業務分部劃分(續)**

		Provision of EMS	Unallocated	Total	Discontinued Operation 已終止經營業務	Consolidated
		提供電子 製造服務 RMB'000 人民幣千元	未分配 RMB'000 人民幣千元	總計 RMB'000 人民幣千元	Provision of Financial Application Platform and Platform Maintenance Services 提供 金融應用 平台及平台 維護服務 RMB'000 人民幣千元	綜合 RMB'000 人民幣千元
<b>At 30 June 2023 (Unaudited)</b>	於二零二三年 六月三十日 (未經審核)					
<b>Segment assets</b>	分部資產	337,282	31,627	368,909	728	369,637
<b>Segment liabilities</b>	分部負債	(78,375)	(2,790)	(81,165)	(9,719)	(90,884)
<b>Six months ended 30 June 2023 (Unaudited)</b>	截至二零二三年六月 三十日止六個月 (未經審核)					
<i>Other segment information:</i>	<i>其他分部資料:</i>					
Amortisation	攤銷	570	-	570	887	1,457
Depreciation	折舊	16,859	-	16,859	28	16,887
Loss on disposal of property, plant and equipment, net	出售物業、廠房及 設備之虧損淨額	40	-	40	-	40
Exchange loss, net	匯兌虧損淨額	1,204	3	1,207	-	1,207
Bank interest income	銀行利息收入	608	7	615	-	615
Finance costs	財務成本	410	-	410	-	410
Provision for write-down of inventories, net	存貨撇銷撥備 淨額	704	-	704	-	704
Impairment losses on an intangible asset	無形資產減值 虧損	-	-	-	14,671	14,671
Additions to property, plant and equipment (including right-of-use assets)	添置物業、廠房及 設備(包括使用權 資產)	7,394	-	7,394	9	7,403
Additions to intangible assets	添置無形資產	127	-	127	-	127

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**4. Segment Information (Continued)**

**(B) By Geographic Information**

(i) *Revenue from external customers*

The Group's operation is principally domiciled in the PRC. The Group's revenue by geographical location, which is determined by the location of customers, is as follows:

**4. 分部資料(續)**

**(B) 按地區資料劃分**

(i) *來自外部客戶的收益*

本集團的經營主要在中國進行。本集團以地理位置劃分的收益(由客戶所處地區釐定)如下：

		Continuing Operation 持續經營業務	Discontinued Operation 已終止經營業務	
		Provision of Financial Application Platform and Platform Maintenance Services		Consolidated
		Provision of EMS 提供電子 製造服務 RMB'000 人民幣千元	金融應用平台及 平台維護服務 RMB'000 人民幣千元	綜合 RMB'000 人民幣千元
<b>Six months ended 30 June 2024 (Unaudited)</b>	截至二零二四年 六月三十日止 六個月(未經審核)			
The PRC	中國	154,875	-	154,875
The United States of America (the "USA")	美利堅合眾國 (「美國」)	109	-	109
		<b>154,984</b>	<b>-</b>	<b>154,984</b>
<b>Six months ended 30 June 2023 (Unaudited)</b>	截至二零二三年 六月三十日止 六個月(未經審核)			
The PRC	中國	136,807	1,344	138,151
USA	美國	96	-	96
		<b>136,903</b>	<b>1,344</b>	<b>138,247</b>

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**4. Segment Information (Continued)**

**(B) By Geographic Information (Continued)**

(ii) *Non-current assets by geographical location*

At 30 June 2024 and 31 December 2023, majority of the Group's non-current assets were located in the PRC.

**4. 分部資料(續)**

**(B) 按地區資料劃分(續)**

(ii) *按地理位置劃分的非流動資產*

於二零二四年六月三十日及二零二三年十二月三十一日，本集團大部分非流動資產位於中國。

**5. Revenue**

**5. 收益**

**Unaudited**  
**Six months ended 30 June**  
未經審核  
截至六月三十日止六個月  
**2024**                      2023  
二零二四年                      二零二三年  
**RMB'000**                      RMB'000  
人民幣千元                      人民幣千元

<b>Revenue from contracts with customers within HKFRS 15</b>	<b>香港財務報告準則第15號內的客戶合約收益</b>		
Continuing Operation	持續經營業務		
<i>Overtime</i>	<i>隨著時間</i>		
– Provision of EMS	– 提供電子製造服務	<b>154,984</b>	136,903
Discontinued Operation	已終止經營業務		
<i>Overtime</i>	<i>隨著時間</i>		
– Provision of Platform Maintenance Services	– 提供平台維護服務	–	133
<i>Point in time</i>	<i>某個時間點</i>		
– Provision of Financial Application Platform	– 提供金融應用平台	–	1,211
		<b>154,984</b>	138,247

The amounts of revenue recognised for the six months ended 30 June 2024 that were included in the contract liabilities at the beginning of the reporting period was approximately RMB1,175,000 (unaudited) (six months ended 30 June 2023: RMB2,753,000 (unaudited)).

於截至二零二四年六月三十日止六個月確認的收益金額計入於年初報告期間的合約負債，該金額約人民幣1,175,000元(未經審核)(截至二零二三年六月三十日止六個月：人民幣2,753,000元(未經審核))。



**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**6. Other Income**

**6. 其他收入**

		Unaudited Six months ended 30 June 未經審核 截至六月三十一日止六個月					
		2024 二零二四年			2023 二零二三年		
		Continuing Operation 持續經營業務	Discontinued Operation 已終止經營業務	Consolidated 綜合	Continuing Operation 持續經營業務	Discontinued Operation 已終止經營業務	Consolidated 綜合
		RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元
Bank Interest income	銀行利息收入	201	-	201	615	-	615
Government subsidies (Note)	政府補貼(附註)	3,108	-	3,108	5,056	-	5,056
Others	其他	141	-	141	45	24	69
		3,450	-	3,450	5,716	24	5,740

Note: Government subsidies primarily represent subsidies from (i) relevant local government authorities granted to the Group for purchase of certain qualified property, plant and equipment for its operation and (ii) additional deduction on the input valued-added taxes ("VAT") of 5% allowed by the relevant government authorities in the PRC to the entities which are recognised as High and New Technology Enterprise ("HNTE"). During the six months ended 30 June 2024, the assets related grants recognised to profit or loss were approximately RMB2,508,000 (unaudited) (six months ended 30 June 2023: RMB2,890,000 (unaudited)). There are no unfulfilled conditions or contingencies attached to the remaining government grants for the six months ended 30 June 2024 and 2023.

附註：政府補助主要指(i)相關當地政府機構授予本集團的補助，以購買若干用於營運的合格物業、廠房及設備及(ii)中國相關政府機構准許獲認定為高新技術企業(「高新技術企業」)的實體額外扣除5%的進項增值稅(「增值稅」)。於截至二零二四年六月三十日止六個月，在損益確認的資產相關補助約為人民幣2,508,000元(未經審核)(截至二零二三年六月三十日止六個月：人民幣2,890,000元(未經審核))。於截至二零二四年及二零二三年六月三十日止六個月，其餘政府補貼並無未達成條件或附帶或然事項。

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**7. Other Losses, Net**

**7. 其他虧損淨額**

		Unaudited Six months ended 30 June 未經審核 截至六月三十一日止六個月					
		2024 二零二四年			2023 二零二三年		
		Continuing Operation 持續經營業務	Discontinued Operation 已終止經營業務	Consolidated 綜合	Continuing Operation 持續經營業務	Discontinued Operation 已終止經營業務	Consolidated 綜合
		RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元
Interest income from unlisted corporate bonds	非上市企業債券利息收入	607	-	607	701	-	701
Interest income from unlisted corporate loan	非上市企業貸款利息收入	226	-	226	-	-	-
Loss on disposal of property, plant and equipment, net	出售物業、廠房及設備的虧損·淨額	(584)	-	(584)	(40)	-	(40)
Exchange losses, net	匯兌虧損淨額	(1,275)	-	(1,275)	(1,207)	-	(1,207)
Other losses	其他虧損	(2)	-	(2)	-	(21)	(21)
		(1,028)	-	(1,028)	(546)	(21)	(567)

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**8. Profit (Loss) Before Tax**

This is stated after charging:

**8. 除稅前溢利(虧損)**

此已扣除下列各項：

		Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月					
		2024 二零二四年			2023 二零二三年		
		Continuing Operation 持續經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止經營業務 RMB'000 人民幣千元	Consolidated 綜合 RMB'000 人民幣千元	Continuing Operation 持續經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止經營業務 RMB'000 人民幣千元	Consolidated 綜合 RMB'000 人民幣千元
<b>Finance costs</b>	<b>財務成本</b>						
Interest on bank borrowings	銀行借款利息	84	-	84	163	-	163
Interest on lease liabilities	租賃負債利息	452	-	452	247	-	247
		536	-	536	410	-	410
<b>Staff costs (including directors' emoluments)</b>	<b>員工成本(包括董事酬金)</b>						
Salaries, discretionary bonus, allowances and other benefits in kind	薪金、酌情花紅、津貼及其他實體福利	30,046	-	30,046	39,325	3,149	42,474
Contributions to defined contribution plans (Note i)	定額供款計劃的供款(附註i)	2,238	-	2,238	1,573	1,928	3,501
		32,284	-	32,284	40,898	5,077	45,975
Manpower service expenses (Note ii)	人力服務開支(附註ii)	5,010	-	5,010	1,833	-	1,833
		37,294	-	37,294	42,731	5,077	47,808

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**8. Profit (Loss) Before Tax (Continued)**

**8. 除稅前溢利(虧損)(續)**

		Unaudited Six months ended 30 June 未經審核 截至六月三十一日止六個月					
		2024 二零二四年		2023 二零二三年			
		Continuing Operation 持續經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止經營業務 RMB'000 人民幣千元	Consolidated 綜合 RMB'000 人民幣千元	Continuing Operation 持續經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止經營業務 RMB'000 人民幣千元	Consolidated 綜合 RMB'000 人民幣千元
<b>Other expenses by nature</b>	<b>按性質劃分的其他開支</b>						
Cost of raw materials and consumables used	所使用原材料及消耗品成本	56,007	-	56,007	46,073	-	46,073
Subcontracting charges	分包費用	10,459	-	10,459	9,953	-	9,953
Expenses recognised under short-term leases	短期租賃下確認的開支						
- Machineries	- 機械	4,943	-	4,943	10,111	-	10,111
- Offices, warehouses, production plant and staff quarters	- 辦公室、倉庫、生產廠房及員工宿舍	1,033	-	1,033	1,910	28	1,938
Utilities	公用設施	3,628	-	3,628	4,266	-	4,266
Depreciation (charged to "cost of sales" and "administrative and other operating expenses", as appropriate (Note iii))	折舊(視情況於「銷售成本」及「行政及其他營運開支」扣除)(附註iii)	20,871	-	20,871	16,859	28	16,887
Amortisation (charged to "cost of sales" and "administrative and other operating expenses", as appropriate) (Note iv)	攤銷(視情況於「銷售成本」及「行政及其他營運開支」扣除)(附註iv)	246	-	246	792	665	1,457
Auditor's remuneration	核數師酬金	409	-	409	400	-	400
Professional fees	專業費用	3,315	-	3,315	2,586	254	2,840
Provision for write-down of inventories, net	存貨撇減撥備淨額	99	-	99	704	-	704
Impairment losses on an intangible asset	無形資產減值虧損	-	-	-	-	14,671	14,671
Other tax and surcharges	其他稅項及附加費用	1,108	-	1,108	1,005	-	1,005
Transportation	交通運輸	100	-	100	47	-	47
Travelling expenses	差旅開支	596	-	596	337	15	352
Others	其他	2,346	-	2,346	1,274	773	2,047
		105,160	-	105,160	96,317	16,434	112,751
Total cost of sales, selling and distribution expenses, administrative and other operating expenses and impairment losses on financial assets and contract assets and impairment losses on an intangible asset (Note v)	銷售成本、銷售及分銷開支、行政及其他營運開支、金融資產及合約資產之減值虧損及無形資產減值虧損總額(附註v)	142,454	-	142,454	139,048	21,511	160,559

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 8. Profit (Loss) Before Tax (Continued)

Notes:

- (i) As stipulated under the relevant rules and regulations in the PRC, the subsidiary operating in the PRC contributes to state-sponsored retirement plans for its employees. For the six months ended 30 June 2024 and 2023, depending on the provinces of the employees' registered residences and their current region of work, the Group's subsidiaries contributed certain percentages of the basic salaries of its employees and had no further obligations for the actual payment of pensions or postretirement benefits beyond the contributions. The state-sponsored retirement plans are responsible for the entire pension obligations payable to the retired employees.
- (ii) During the six months ended 30 June 2024 and 2023, the Group entered into certain manpower service arrangements with several external manpower service organisations in the PRC. Under these arrangements, certain of the Group's manpower requirements were fulfilled by these organisations at agreed service fees whereas the human resources provided were directly employed by the relevant service organisations. The individuals providing services to the Group did not have any employment relationship with the Group.

### 8. 除稅前溢利(虧損)(續)

附註：

- (i) 按照中國相關規則及法規規定，於中國營運的附屬公司須為其僱員向國家資助的退休計劃作出供款。截至二零二四年及二零二三年六月三十日止六個月，視乎僱員的登記戶籍省份及其目前工作地區，本集團附屬公司須作出其僱員基本薪金若干百分比的供款，且並無進一步責任就該等供款外的退休金或退休後福利作出實際支付。該等國家資助的退休計劃負責應付退休僱員的全部退休金責任。
- (ii) 截至二零二四年及二零二三年六月三十日止六個月，本集團與數家中國外部人力資源服務機構訂立若干人力資源服務安排。根據有關安排，該等機構按協定服務價格滿足了本集團若干人手需求，而所提供的人力資源由相關服務機構直接聘請。該等向本集團提供服務的人士並無與本集團擁有任何僱傭關係。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 8. Profit (Loss) Before Tax (Continued)

Notes: (Continued)

- (iii) During the six months ended 30 June 2024 and 2023, depreciation expenses have been charged in costs of sales and administrative and other operating expenses, as appropriate, as below:

		Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月			Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月		
		2024 二零二四年		Consolidated 綜合 RMB'000 人民幣千元	2023 二零二三年		Consolidated 綜合 RMB'000 人民幣千元
		Continuing Operation 持續 經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止 經營業務 RMB'000 人民幣千元		Continuing Operation 持續 經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止 經營業務 RMB'000 人民幣千元	
Costs of sales	銷售成本	19,799	-		19,799	15,275	
Administrative and other operating expenses	行政及其他營運開支	1,072	-	1,072	1,584	28	1,612
		20,871	-	20,871	16,859	28	16,887

- (iv) During the six months ended 30 June 2024 and 2023, amortisation expenses have been charged in costs of sales and administrative and other operating expenses, as appropriate, as below:

		Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月			Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月		
		2024 二零二四年		Consolidated 綜合 RMB'000 人民幣千元	2023 二零二三年		Consolidated 綜合 RMB'000 人民幣千元
		Continuing Operation 持續 經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止 經營業務 RMB'000 人民幣千元		Continuing Operation 持續 經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止 經營業務 RMB'000 人民幣千元	
Costs of sales	銷售成本	163	-		163	-	
Administrative and other operating expenses	行政及其他營運開支	83	-	83	792	-	792
		246	-	246	792	665	1,457

- (v) Included in these expenses, there were staff costs, material costs and other miscellaneous expenses incurred for research and development purposes, which in aggregate, amounted to approximately RMB6,612,000 (unaudited) for the six months ended 30 June 2024 (six months ended 30 June 2023: approximately RMB8,488,000 (unaudited)).

### 8. 除稅前溢利(虧損)(續)

附註：(續)

- (iii) 截至二零二四年及二零二三年六月三十日止六個月，折舊開支已按適用情況自銷售成本及行政及其他營運開支扣除如下：

		Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月			Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月		
		2024 二零二四年		Consolidated 綜合 RMB'000 人民幣千元	2023 二零二三年		Consolidated 綜合 RMB'000 人民幣千元
		Continuing Operation 持續 經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止 經營業務 RMB'000 人民幣千元		Continuing Operation 持續 經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止 經營業務 RMB'000 人民幣千元	
Costs of sales	銷售成本	19,799	-		19,799	15,275	
Administrative and other operating expenses	行政及其他營運開支	1,072	-	1,072	1,584	28	1,612
		20,871	-	20,871	16,859	28	16,887

- (iv) 截至二零二四年及二零二三年六月三十日止六個月，攤銷成本已按適用情況自銷售成本及行政及其他營運開支扣除如下：

		Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月			Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月		
		2024 二零二四年		Consolidated 綜合 RMB'000 人民幣千元	2023 二零二三年		Consolidated 綜合 RMB'000 人民幣千元
		Continuing Operation 持續 經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止 經營業務 RMB'000 人民幣千元		Continuing Operation 持續 經營業務 RMB'000 人民幣千元	Discontinued Operation 已終止 經營業務 RMB'000 人民幣千元	
Costs of sales	銷售成本	163	-		163	-	
Administrative and other operating expenses	行政及其他營運開支	83	-	83	792	-	792
		246	-	246	792	665	1,457

- (v) 於截至二零二四年六月三十日止六個月，該等開支包括員工成本、物料成本及其他因研發目的而產生的雜項開支，其總額約為人民幣6,612,000元(未經審核)(截至二零二三年六月三十日止六個月：約人民幣8,488,000元(未經審核))。

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**9. Taxation**

**9. 稅項**

		Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月					
		2024 二零二四年			2023 二零二三年		
		Continuing Operation 持續經營業務	Discontinued Operation 已終止經營業務	Consolidated 綜合	Continuing Operation 持續經營業務	Discontinued Operation 已終止經營業務	Consolidated 綜合
		RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元
<b>Current tax</b>	<b>流動稅項</b>						
PRC enterprise income tax ("PRC EIT")	中國企業所得稅 (「中國企業 所得稅」)	1,557	-	1,557	594	-	594
<b>Deferred taxation</b>	<b>遞延稅項</b>						
Changes in temporary differences	暫時性差額變動	(115)	-	(115)	315	4,182	4,497
<b>Total income tax expenses</b>	<b>所得稅開支總額</b>	<b>1,442</b>	<b>-</b>	<b>1,442</b>	<b>909</b>	<b>4,182</b>	<b>5,091</b>

The group entities established in the Cayman Islands and the BVI are exempted from corporate income tax during the six months ended 30 June 2024 and 2023.

No provision for Hong Kong profits tax has been made as the Group had no assessable profits arising in or derived from Hong Kong during the six months ended 30 June 2024 and 2023.

截至二零二四年及二零二三年六月三十日止六個月，本集團於開曼群島及英屬處女群島成立的實體獲豁免繳納企業所得稅。

截至二零二四年及二零二三年六月三十日止六個月，由於本集團並無應課稅溢利產生於或源自於香港，故並無就香港利得稅計提撥備。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

### 9. Taxation (Continued)

The Group's entities established in the PRC are subject to the PRC EIT at a statutory rate of 25% except for Shenzhen Confidence Intelligence Electronic Co. Limited\* ("Shenzhen Confidence Intelligence") (深圳信懋智能電子有限公司) and Chongqing Xinken Technology Company Limited\* ("Chongqing Xinken Technology") (重慶信懋科技有限公司) ("重慶信懋科技") which were recognised as HNTE and is entitled to a preferential tax rate of 15% during the six months ended 30 June 2024 (six months ended 30 June 2023: Shenzhen Confidence Intelligence and Shanghai Regan Financial Information Service Co., Ltd.\* ("Regan Financial Information") (上海雷根金融信息服務有限公司) (disposed on 21 August 2023 (Note 12(ii))) were recognised as High and New Technology Enterprise). The entitlement of this tax benefit is subject to renewal by respective tax bureau in the PRC every three years.

\* For identification purpose only

## 簡明綜合中期財務資料附註(續)

### 9. 稅項(續)

本集團於中國成立的實體須按法定稅率25%繳納中國企業所得稅，惟深圳信懋智能電子有限公司(「深圳信懋智能」)及重慶信懋科技有限公司(「重慶信懋科技」)獲認可為高新技術企業，截至二零二四年六月三十日止六個月，有權按優惠稅率15%繳稅(截至二零二三年六月三十日止六個月：深圳信懋智能及上海雷根金融信息服務有限公司(「雷根金融信息」)(於二零二三年八月二十一日出售(附註12(ii)))獲認可為高新技術企業)。該稅務優惠之資格須每三年獲相關中國稅務局重續。

\* 僅供識別



**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**10. Earnings (Losses) Per Share**

The calculation of basic and diluted earnings (losses) per share attributable to owners of the Company is based on the following information:

**10. 每股盈利(虧損)**

計算本公司擁有人應佔每股基本及攤薄盈利(虧損)乃基於下列資料：

		<b>Unaudited Six months ended 30 June</b>	
		未經審核	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		RMB'000 人民幣千元	RMB'000 人民幣千元
For continuing and discontinued operation	就持續經營業務及已終止經營業務而言		
<i>Profit (Loss):</i>	<i>溢利(虧損)：</i>		
Profit (Loss) for the period attributable to owners of the Company, used in basic and diluted earnings (losses) per share calculation	用於計算每股基本及攤薄盈利(虧損)的本公司擁有人應佔期內溢利(虧損)	<b>8,955</b>	(14,002)
<i>Number of shares:</i>	<i>股份數目：</i>	'000 千股	'000 千股
Weighted average number of ordinary shares for basic and diluted earnings (losses) per share calculation	用於計算每股基本及攤薄盈利(虧損)的普通股加權平均數	<b>250,000</b>	250,000
<i>Earnings (Losses) per share</i>	<i>每股盈利(虧損)</i>	RMB cents 人民幣分	RMB cents 人民幣分
Basic and diluted	基本及攤薄盈利(虧損)	<b>3.58</b>	(5.60)

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**10. Earnings (Losses) Per Share (Continued)**

**10. 每股盈利(虧損)(續)**

		<b>Unaudited Six months ended 30 June</b>	
		未經審核	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
For continuing operation	就持續經營業務而言		
<i>Profit:</i>	<i>溢利:</i>		
Profit for the period attributable to owners of the Company, used in basic and diluted earnings per share calculation	用於計算每股基本及攤薄盈利的本公司擁有人應佔期內溢利	<b>8,955</b>	620
		'000	'000
		千股	千股
<i>Number of shares:</i>	<i>股份數目:</i>		
Weighted average number of ordinary shares for basic and diluted earnings per share calculation	用於計算每股基本及攤薄盈利的普通股加權平均數	<b>250,000</b>	250,000
		RMB cents	RMB cents
		人民幣分	人民幣分
<i>Earnings per share</i>	<i>每股盈利</i>		
Basic and diluted	基本及攤薄	<b>3.58</b>	0.25

The basic earnings (losses) per share are calculated by dividing the profit (loss) attributable to owners of the Company by the weighted average number of ordinary shares in issue during the six months ended 30 June 2024 and 2023.

Diluted earnings (losses) per share are the same as the basic earnings (losses) per share as there are no potential dilutive ordinary shares in existence for the six months ended 30 June 2024 and 2023.

截至二零二四年及二零二三年六月三十日止六個月，每股基本盈利(虧損)乃通過本公司擁有人應佔溢利(虧損)除以已發行普通股加權平均數目計算。

由於截至二零二四年及二零二三年六月三十日止六個月並無潛在攤薄效應的普通股，每股攤薄盈利(虧損)與每股基本盈利(虧損)相同。

**11. Dividends**

No dividend has been paid or declared by the Company during the six months ended 30 June 2024 and 2023.

**11. 股息**

本公司於截至二零二四年及二零二三年六月三十日止六個月並無支付或宣派股息。

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**12. Property, Plant and Equipment (including Right-of-use Assets)**

**12. 物業、廠房及設備(包括使用權資產)**

		<b>Total</b>
		總計
		RMB'000
		人民幣千元
Reconciliation of carrying amount – year ended 31 December 2023 (Audited)	賬面值對賬—截至二零二三年十二月三十一日止年度(經審核)	
At the beginning of the reporting period	於報告期初	145,741
Additions	添置	21,138
Disposals	出售	(550)
Depreciation	折舊	(34,566)
Written off	撇銷	(2,578)
Disposal of subsidiaries (Note ii)	出售附屬公司(附註ii)	(83)
At the end of the reporting period	於報告期末	129,102
<b>Reconciliation of carrying amount – six months ended 30 June 2024 (Unaudited)</b>	<b>賬面值對賬—截至二零二四年六月三十日止六個月(未經審核)</b>	
At the beginning of the reporting period	於報告期初	<b>129,102</b>
Additions (Note iii)	添置(附註iii)	<b>12,867</b>
Disposals	出售	<b>(1,354)</b>
Depreciation	折舊	<b>(20,871)</b>
<b>At the end of the reporting period</b>	<b>於報告期末</b>	<b>119,744</b>
At 31 December 2023 (Audited)	於二零二三年十二月三十一日(經審核)	
Cost	成本	294,965
Accumulated depreciation	累計折舊	(165,863)
Net carrying amount	賬面淨值	129,102
<b>At 30 June 2024 (Unaudited)</b>	<b>於二零二四年六月三十日(未經審核)</b>	
Cost	成本	<b>305,661</b>
Accumulated depreciation	累計折舊	<b>(185,917)</b>
<b>Net carrying amount</b>	<b>賬面淨值</b>	<b>119,744</b>

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

### 12. Property, Plant and Equipment (including Right-of-use Assets) (Continued)

Notes:

- (i) At 30 June 2024, the carrying amount of the Group's property, plant and equipment of approximately RMB8,572,000 (31 December 2023: RMB10,129,000) was pledged to secure banking facilities.
- (ii) On 21 August 2023, the Company had disposed it indirectly held subsidiaries, namely, Shanghai Wanhai Jinyuan Business Management Company Limited\* (上海萬海金源企業管理有限公司) and Regan Financial Information, through its wholly owned subsidiary, namely Wanhai Big Data Technology (Shanghai) Limited\* (萬海大數據科技(上海)有限公司). The details had been set out in the 2023 Annual Report.
- (iii) The addition for the period primarily represented the Group's changed certain lease contracts from short-term lease to long-term lease during the six month ended 30 June 2024.

## 簡明綜合中期財務資料附註(續)

### 12. 物業、廠房及設備(包括使用權資產)(續)

附註：

- (i) 於二零二四年六月三十日，本集團物業、廠房及設備的賬面值約人民幣8,572,000元(二零二三年十二月三十一日：人民幣10,129,000元)已作抵押，以取得銀行融資。
- (ii) 於二零二三年八月二十一日，本公司已透過其全資附屬公司(即萬海大數據科技(上海)有限公司)出售其間接持有的附屬公司，即上海萬海金源企業管理有限公司及雷根金融信息。詳情載於二零二三年年報。
- (iii) 期內添置主要指於二零二四年六月三十日止六個月期間，本集團將若干租賃合約，由短期租賃變更為長期租賃。

\* For identification purpose only

\* 僅供識別

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**13. Intangible Assets**

**13. 無形資產**

		<b>Total</b>
		總計
		RMB'000
		人民幣千元
Reconciliation of carrying amount – year ended 31 December 2023 (Audited)	賬面值對賬 – 截至二零二三年十二月三十一日止年度 (經審核)	
At the beginning of the reporting period	於報告期初	17,097
Additions	添置	272
Impairment loss (Note i)	減值虧損 (附註 i)	(14,671)
Amortisation	攤銷	(1,747)
At the end of the reporting period	於報告期末	951
<b>Reconciliation of carrying amount – six months ended 30 June 2024 (Unaudited)</b>	<b>賬面值對賬 – 截至二零二四年六月三十日止六個月 (未經審核)</b>	
At the beginning of the reporting period	於報告期初	<b>951</b>
Additions	添置	<b>47</b>
Amortisation	攤銷	<b>(246)</b>
<b>At the end of the reporting period</b>	<b>於報告期末</b>	<b>752</b>
At 31 December 2023 (Audited)	於二零二三年十二月三十一日 (經審核)	
Cost	成本	3,669
Accumulated amortisation	累計攤銷	(2,718)
Net carrying amount	賬面淨值	951
<b>At 30 June 2024 (Unaudited)</b>	<b>於二零二四年六月三十日 (未經審核)</b>	
Cost	成本	<b>3,716</b>
Accumulated amortisation	累計攤銷	<b>(2,964)</b>
<b>Net carrying amount</b>	<b>賬面淨值</b>	<b>752</b>

Note:

附註：

(i) It represented an impairment loss arising from a financial application platform held by a former subsidiary (Note 12(ii)) for which the principal activities were provision of Financial Application Platform and Platform Maintenance Services.

(ii) 其指一間前附屬公司持有的金融應用平台(附註12(ii))產生的減值虧損,其主要業務為提供金融應用平台及平台維護服務。

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**14. Prepayments, Deposits and Other  
Receivables**

**14. 預付款項、按金及其他應收款項**

			Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 RMB'000 人民幣千元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 RMB'000 人民幣千元
<b>Current portion</b>	<b>即期部分</b>			
Prepayments to suppliers	預付供應商款項		867	806
Prepayment for consultancy services fee	預付諮詢服務費		913	1,994
Rental and other deposits	租賃及其他按金	(i)	1,536	910
Interest receivables from unlisted corporate bonds	非上市公司債券的 應收利息		1,075	462
Interest receivables from amount due from an independent third party	應收一名獨立第三方款項 的應收利息		306	80
Other receivables	其他應收款項	(i)	302	375
Amount due from Wanhai Jinyuan	應收萬海金源款項	(iii)	7,032	7,032
			<b>12,031</b>	<b>11,659</b>
Less: Loss allowance	減：虧損撥備		<b>(7,032)</b>	<b>(7,032)</b>
			<b>4,999</b>	<b>4,627</b>
<b>Non-current portion</b>	<b>非即期部分</b>			
Prepayments of acquisition of property, plant and equipment	購置物業、廠房及設備之 預付款項		194	194
Prepayment for consultancy services fee	預付諮詢服務費		548	-
Amount due from an independent third party	應收一名獨立第三方款項	(ii)	4,582	4,551
Rental deposits	租賃按金	(i)	696	1,321
			<b>6,020</b>	<b>6,066</b>
Less: Loss allowance	減：虧損撥備		<b>(194)</b>	<b>(194)</b>
			<b>5,826</b>	<b>5,872</b>
			<b>10,825</b>	<b>10,499</b>

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 14. Prepayments, Deposits and Other Receivables (Continued)

Notes:

- (i) As at 30 June 2024 and 31 December 2023, the carrying amounts of deposits and other receivables approximated their fair values. These balances were unsecured and interest free.
- (ii) Amount due from an independent third party

### 14. 預付款項、按金及其他應收款項(續)

附註：

- (i) 於二零二四年六月三十日及二零二三年十二月三十一日，按金及其他應收款項的賬面值與其公平值相若。該等結餘為無抵押及免息。
- (ii) 應收一名獨立第三方款項

		<b>Unaudited</b> 未經審核	Audited
		<b>30 June</b>	31 December
		<b>2024</b>	2023
		二零二四年	二零二三年
		六月三十日	十二月三十一日
		<b>RMB'000</b>	RMB'000
		人民幣千元	人民幣千元
Amount due from an independent third party	應收一名獨立第三方款項	<b>4,582</b>	4,551
Less: Loss allowance	減：虧損撥備	<b>(194)</b>	(194)
		<b>4,388</b>	4,357

At 30 June 2024 and 31 December 2023, the principal amount of the amount due from an independent third party was HK\$5,000,000 (equivalent to approximately RMB4,582,000 (31 December 2023: approximately RMB4,551,000)). The amount due was unsecured, bearing interest of 10% per annum, and repayable in October 2025.

於二零二四年六月三十日及二零二三年十二月三十一日，應收一名獨立第三方款項的本本金額為5,000,000港元（相當於約人民幣4,582,000元（於二零二三年十二月三十一日：約人民幣4,551,000元））。該應收款項為無擔保，按10%年利率計息，須於二零二五年十月償還。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 14. Prepayments, Deposits and Other Receivables (Continued)

Notes: (Continued)

(iii) Amount due from Wanhai Jinyuan

		Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 RMB'000 人民幣千元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 RMB'000 人民幣千元
Amount due from Wanhai Jinyuan	應收萬海金源款項	7,032	7,032
Less: Loss allowance	減：虧損撥備	(7,032)	(7,032)
		-	-

The amount due was unsecured, interest free and repayable on demand.

### 15. Inventories

The cost of inventories recognised as expenses and included in "cost of sales" during the six months ended 30 June 2024 and 2023 amounting to approximately RMB56,007,000 and RMB46,073,000 respectively (Note 8).

A provision for write-down of inventories, net, amounting to approximately RMB99,000 was recognised in the condensed consolidated profit or loss and included in "cost of sales" for the six months ended 30 June 2024 with respect to slow-moving and obsolete stock (six months ended 30 June 2023: provision for write-down of inventories approximately RMB704,000).

### 14. 預付款項、按金及其他應收款項(續)

附註：(續)

(iii) 應收萬海金源款項

		Unaudited 未經審核 30 June 2024 二零二四年 六月三十日 RMB'000 人民幣千元	Audited 經審核 31 December 2023 二零二三年 十二月三十一日 RMB'000 人民幣千元
Amount due from Wanhai Jinyuan	應收萬海金源款項	7,032	7,032
Less: Loss allowance	減：虧損撥備	(7,032)	(7,032)
		-	-

應收款項為無抵押、免息及按要求償還。

### 15. 存貨

截至二零二四年及二零二三年六月三十日止六個月，金額分別約為人民幣56,007,000元及人民幣46,073,000元的存貨成本確認為開支並計入「銷售成本」(附註8)。

截至二零二四年六月三十日止六個月，約人民幣99,000元的存貨減值撥備淨額已於簡明綜合損益表確認並計入「銷售成本」，涉及滯銷及陳舊的庫存(截至二零二三年六月三十日止六個月：存貨撇減撥備約人民幣704,000元)。



**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**16.(a) Financial Assets at FVOCI**

The Group's financial assets at FVOCI comprise equity securities which are not held for trading and which the Group has irrevocably elected at initial recognition to recognise in this category.

During the six months ended 30 June 2024, the Group acquired additional listed trading securities of Alibaba Group Holding Limited amounted to HK\$2,091,000 (equivalent to approximately RMB1,898,000) (six months ended 30 June 2023: nil).

**16.(b) Financial Asset at Amortised Cost**

At 30 June 2024 and 31 December 2023, the Group held an unlisted bond issued by an independent third party with principal amount of HK\$20,000,000 (equivalent to approximately RMB18,254,000 at 30 June 2024 and approximately RMB18,125,000 at 31 December 2023) for 1 year. The maturity date of this unlisted bond was extended from the original maturity date on 28 September 2023 to 28 September 2024 at a fixed interest rate of 8.0% per annum.

**16.(a) 按公平值計入其他全面收益的金融資產**

本集團的按公平值計入其他全面收益的金融資產包括並非持作買賣且本集團不可撤回地選擇於初始確認時於該類別內確認的股權證券。

截至二零二四年六月三十日止六個月，本集團新增購買阿里巴巴集團控股有限公司上市買賣證券2,091,000港元(相當於約人民幣1,898,000元)(截至二零二三年六月三十日止六個月：零)

**16.(b) 按攤銷成本計量的金融資產**

於二零二四年六月三十日及二零二三年十二月三十一日，本集團持有由一名獨立第三方發行的本金額20,000,000港元(於二零二四年六月三十日：相當於約為人民幣18,254,000元(及於二零二三年十二月三十一日：約為人民幣18,125,000元))的一年期非上市債券。該非上市債券的到期日自二零二三年九月二十八日的原有到期日延至二零二四年九月二十八日，按固定年利率8.0%計息。

		<b>Unaudited</b>	Audited
		<b>未經審核</b>	經審核
		<b>30 June</b>	31 December
		<b>2024</b>	2023
		<b>二零二四年</b>	二零二三年
		<b>六月</b>	十二月
		<b>三十日</b>	三十一日
		<b>RMB'000</b>	RMB'000
		<b>人民幣千元</b>	人民幣千元
Unlisted corporate bond	非上市公司債券	<b>18,254</b>	18,125
Less: Provision for impairment losses	減：減值撥備	<b>(917)</b>	(910)
Unlisted corporate bond, net	非上市公司債券淨額	<b>17,337</b>	17,215

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**17. Contract Assets, Trade and Bills  
Receivables**

**17. 合約資產、貿易應收款項及應收  
票據**

		<b>Unaudited</b>	Audited
		未經審核	經審核
		<b>30 June</b>	31 December
		<b>2024</b>	2023
		二零二四年	二零二三年
		六月	十二月
		三十日	三十一日
		<b>RMB'000</b>	RMB'000
		人民幣千元	人民幣千元
Contract assets, net	合約資產淨額	<b>69,017</b>	44,763
Trade receivables, from third parties	自第三方貿易應收款項	<b>47,535</b>	35,419
Less: Loss allowance for trade receivables	減：貿易應收款項之虧損撥備	<b>(131)</b>	(131)
Trade receivables, net	貿易應收款項淨額	<b>47,404</b>	35,288
Bills receivables	應收票據	<b>19,000</b>	12,732
Contract assets, trade and bills receivables, net	合約資產、貿易應收款項及應收票據淨額	<b>135,421</b>	92,783

Contract assets represent the Group's rights to consideration for work completed but unbilled for its services provided for EMS segment. The contract assets are transferred to trade receivables when the rights become unconditional which generally takes one to four months.

合約資產指本集團就其電子製造服務已完成但未開票貨物和服務收取代價的權利。當權利成為無條件時，一般需時一至四個月，合約資產轉撥至貿易應收款項。

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**17. Contract Assets, Trade and Bills  
Receivables (Continued)**

At 30 June 2024 and 31 December 2023, the contract assets are expected to be recovered within 12 months.

The Group's business with its trade debtors is mainly on credit basis and the credit period is ranging from 30 to 120 days (31 December 2023: 30 to 120 days).

At 30 June 2024 and 31 December 2023, the aging analysis of trade receivables, net of loss allowance, based on invoice date, was as follows:

**17. 合約資產、貿易應收款項及應收  
票據(續)**

於二零二四年六月三十日及二零二三年十二月三十一日，合約資產預計將於十二個月內收回。

本集團與其貿易債務人之貿易主要採用記賬形式進行，而信貸期介乎30至120日（二零二三年十二月三十一日：30至120日）。

於二零二四年六月三十日及二零二三年十二月三十一日，按發票日期的貿易應收款項（扣除虧損撥備）的賬齡分析如下：

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2024</b> 二零二四年 六月 三十日 <b>RMB'000</b> 人民幣千元	Audited 經審核 31 December 2023 二零二三年 十二月 三十一日 RMB'000 人民幣千元
Less than 1 month	少於1個月	<b>22,765</b>	10,616
1 to 2 months	1至2個月	<b>17,598</b>	12,083
2 to 3 months	2至3個月	<b>6,629</b>	9,328
Over 3 months	超個3個月	<b>412</b>	3,261
		<b>47,404</b>	35,288

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**18. Trade Payables**

The trade payables are unsecured, interest-free and with normal credit terms ranging from 30–90 days. At 30 June 2024 and 31 December 2023, the aging analysis of trade payables based on invoice date is as follows:

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2024</b> 二零二四年 六月 三十日 <b>RMB'000</b> 人民幣千元	Audited 經審核 31 December 2023 二零二三年 十二月 三十一日 RMB'000 人民幣千元
Within 1 month	1個月內	<b>17,209</b>	8,886
1 to 2 months	1至2個月	<b>6,963</b>	4,676
2 to 3 months	2至3個月	<b>83</b>	1,166
Over 3 months	3個月以上	<b>59</b>	148
		<b>24,314</b>	14,876

**18. 貿易應付款項**

貿易應付款項為無抵押、不計息及正常信貸期介乎30天至90天。於二零二四年六月三十日及二零二三年十二月三十一日，按發票日期的貿易應付款項的賬齡分析如下：

**19. Contract Liabilities, Other Payables and Accruals**

		<b>Unaudited</b> 未經審核 <b>30 June</b> <b>2024</b> 二零二四年 六月 三十日 <b>RMB'000</b> 人民幣千元	Audited 經審核 31 December 2023 二零二三年 十二月 三十一日 RMB'000 人民幣千元
<b>Contract liabilities</b>	<b>合約負債</b>	<b>4,983</b>	1,175
<b>Other payables and accruals</b>	<b>其他應付款項及應計費用</b>		
Payables for operating expenses	與經營開支有關的應付款項	<b>2,379</b>	2,649
Payable for staff salaries and manpower service expenses	應付員工薪資及人力服務開支	<b>10,234</b>	9,729
VAT and other tax payables	增值稅及其他應付稅項	<b>9,155</b>	5,666
Other payables	其他應付款項	<b>1,367</b>	584
Accruals	應計費用	<b>3,207</b>	3,034
		<b>26,342</b>	21,662
		<b>31,325</b>	22,837

**19. 合約負債、其他應付款項及應計費用**

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**20. Capital Commitments**

At the end of the reporting period, capital commitments not provided for in the consolidated financial statements were as follows:

**20. 資本承擔**

於報告期末，未有於綜合財務報表撥備之資本承擔如下：

	<b>Unaudited 未經審核 30 June 2024 二零二四年 六月 三十日 RMB'000 人民幣千元</b>	Audited 經審核 31 December 2023 二零二三年 十二月 三十一日 RMB'000 人民幣千元
Contracted but not provided for:	已訂約但尚未撥備：	
Acquisition of property, plant and equipment	收購物業、廠房及設備	
	<b>564</b>	1,306

**21. Related Party Transactions**

In addition to the transactions/information disclosed elsewhere in this Interim Financial Information, the Group had the following related parties transactions.

**Key management personnel remuneration**

Remuneration for key management personnel of the Group, representing amounts paid to the Company's directors and certain of the highest paid employees, is as follows:

**21. 關聯方交易**

除於本中期財務資料其他部分所披露的交易／資料外，本集團尚有以下關聯方交易。

**主要管理人員薪酬**

本集團主要管理人員薪酬指已付本公司董事及若干最高薪僱員的金額，如下：

	<b>Unaudited Six months ended 30 June 未經審核 截至六月三十日止六個月 2024 二零二四年 RMB'000 人民幣千元</b>	2023 二零二三年 RMB'000 人民幣千元
Salaries, discretionary bonus, allowances and other benefits-in-kind	薪金、酌情花紅、津貼及其他實物福利	
	<b>1,358</b>	1,926
Contributions to defined contribution plans	對界定供款計劃的供款	
	<b>37</b>	46
	<b>1,395</b>	1,972

The remuneration was based on the terms mutually agreed between the Group and the related parties.

該薪酬乃基於本集團與關聯方互相協定的條款。

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

## 簡明綜合中期財務資料附註(續)

### 22. Financial Risk Management Objectives and Policies

#### (a) Financial risk factors

The main risks arising from the Group's financial instruments are market risk, (including price risk, interest rate risk and foreign currency risk), credit risk and liquidity risk. The directors of the Company review and agree policies for managing each of these risks. The Group also monitors the market price risk arising from all financial instruments.

This Interim Financial Information does not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the 2023 Annual Report. There have been no significant changes in the risk management policies since the year end 31 December 2023.

#### (b) Fair value measurements

The following presents the assets and liabilities measured at fair value or required to disclose their fair value in the Interim Financial Information on a recurring basis across the three levels of the fair value hierarchy defined in HKFRS 13, Fair Value Measurement, with the fair value measurement categorised in its entirety based on the lowest level input that is significant to the entire measurement. The levels of inputs are defined as follows:

- Level 1 (highest level): quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date;

### 22. 財務風險管理目標及政策

#### (a) 財務風險因素

本集團金融工具產生的主要風險為市場風險(包括價格風險、利率風險及外幣風險)、信貸風險及流動資金風險。本公司董事會檢討及同意管理每項該等風險的政策。本集團亦監察所有金融工具所產生的市場價格風險。

本中期財務資料並無包括年度財務報表規定的所有財務風險管理資料及披露，並應與二零二三年年報一併閱讀。自截至二零二三年十二月三十一日止年度以來，風險管理政策概無重大變動。

#### (b) 公平值計量

以下為分布於根據香港財務報告準則第13號定義之公平值層級三個級別內，按公平值計量或須於中期財務資料內按經常性基準披露其公平值的資產及負債。整體公平值計量根據對整體計量而言屬重大的最低層輸入數據進行分類，輸入數據的級別定義如下：

- 第一級(最高級別)：本集團於計量日期可取得相同資產或負債於活躍市場上之報價(未經調整)；

**NOTES TO THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION (CONTINUED)**

**簡明綜合中期財務資料附註(續)**

**22. Financial Risk Management Objectives and Policies (Continued)**

**(b) Fair value measurements (Continued)**

- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly;
- Level 3 (lowest level): unobservable inputs for the asset or liability.

(i) *Assets measured at fair value*  
**At 30 June 2024 (Unaudited)**

**22. 財務風險管理目標及政策(續)**

**(b) 公平值計量(續)**

- 第二級：除第一層級所包括報價以外，就資產或負債可直接或間接觀察所得的輸入數據；
- 第三級（最低級別）：資產或負債的不可觀察輸入數據。

(i) *按公平值計量的資產*  
於二零二四年六月三十日(未經審核)

		Level 1 第一級 RMB'000 人民幣千元	Level 2 第二級 RMB'000 人民幣千元	Level 3 第三級 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
Financial assets at FVOCI	按公平值計入其他全面收益的金融資產				
- Listed trading securities	- 上市交易證券	9,951	-	-	9,951

At 31 December 2023 (Audited)

於二零二三年十二月三十一日(經審核)

		Level 1 第一級 RMB'000 人民幣千元	Level 2 第二級 RMB'000 人民幣千元	Level 3 第三級 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
Financial assets at FVOCI	按公平值計入其他全面收益的金融資產				
- Listed trading securities	- 上市交易證券	8,658	-	-	8,658

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (CONTINUED)

### 22. Financial Risk Management Objectives and Policies (Continued)

#### (b) Fair value measurements (Continued)

##### (i) *Assets measured at fair value (Continued)*

There were no transfers between levels 1, 2 and 3 during the six months ended 30 June 2024 and the year ended 31 December 2023.

##### (ii) *Assets and liabilities with fair value disclosure, but not measured at fair value*

All other financial assets and liabilities are carried at amounts not materially different from their fair values which are estimated based on the discounted cash flows at the end of each reporting period.

The nominal values less any estimated credit adjustments for financial assets and liabilities with a maturity of less than one year are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Group for similar financial instruments.

## 簡明綜合中期財務資料附註(續)

### 22. 財務風險管理目標及政策(續)

#### (b) 公平值計量(續)

##### (i) *按公平值計量的資產 (續)*

截至二零二四年六月三十日止六個月及截至二零二三年十二月三十一日止年度，第一、二及三級之間並無轉移。

##### (ii) *須披露公平值但未按公 平值計量的資產及負債*

所有其他金融資產及負債的列賬金額，均與該等資產及負債於各報告期末按貼現現金流估算的公平值並無重大差異。

名義價值減就到期日少於一年的金融資產及負債所作任何估計信貸調整假設為與其公平值相若。就披露而言，金融負債公平值按以本集團就類似金融工具可取得的現時市場利率貼現未來合約現金流估計得出。



## OTHER INFORMATION

### Directors' Interests In Contracts

There was no contract of significance to which the Company, its holding company, subsidiaries or fellow subsidiaries was a party and in which a director of the Company ("Director" or "Directors") had a material interest, whether directly or indirectly, subsisted at the end of the Interim Period or at any time during the Interim Period.

### Directors' and Chief Executive's Interests and Short Positions in Shares, Underlying Shares and Debentures

As at 30 June 2024, interests or short positions in the Shares, underlying Shares and debentures of the Company and any of its associated corporations (within the meaning of Part XV of the SFO) held by the Directors and chief executive of the Company which have been notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which were taken or deemed to have under such provisions of the SFO) or have been entered in the register maintained by the Company pursuant to section 352 of the SFO, or otherwise have been notified to the Company and the Stock Exchange pursuant to the Model Code for are as follows:

#### (i) Interests in our Company

Name of Director 董事姓名	Nature of interests 權益性質	Number of shares <sup>(1)</sup> 股份數目 <sup>(1)</sup>	Percentage of shareholding (%) 持股份百分比 (%)
Mr. Li 李先生	Interest in a controlled corporation <sup>(2)</sup> 於受控法團的權益 <sup>(2)</sup>	99,881,250 (L)	39.95
Mr. Zhang 張先生	Interest in a controlled corporation <sup>(3)</sup> 於受控法團的權益 <sup>(3)</sup>	27,543,750 (L)	11.02

## 其他資料

### 董事於合約的權益

本公司、其控股公司、附屬公司或同系附屬公司概無訂立於中期期末或中期期間任何時間仍然存續而本公司董事（「董事」）於其中直接或間接擁有重大權益的重大合約。

### 董事及最高行政人員於股份、相關股份及債權證的權益及淡倉

於二零二四年六月三十日，本公司董事及最高行政人員於本公司及其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債權證中擁有已根據證券及期貨條例第XV部第7及8分部知會本公司及聯交所的權益或淡倉（包括根據證券及期貨條例有關條文被視為或視作擁有的權益及淡倉）或已記入本公司根據證券及期貨條例第352條存置的登記冊或已根據標準守則另行知會本公司及聯交所的權益或淡倉如下：

#### (i) 於本公司的權益

Notes:

- (1) The letter "L" denotes the person's long position in the Shares.
- (2) These Shares are held by Skyflying Company Limited (the "Skyflying"). Skyflying is wholly owned by Mr. Li. Mr. Li is also the sole director of Skyflying. Therefore, Mr. Li is deemed or taken to be interested in the Shares held by Skyflying under the SFO.
- (3) These Shares are held by Realtime Limited (the "Realtime"). Realtime is wholly owned by Mr. Zhang. Mr. Zhang is also the sole director of Realtime. Therefore, Mr. Zhang is deemed or taken to be interested in the Shares held by Realtime under the SFO.

附註：

- (1) 字母「L」代表該人士於股份的好倉。
- (2) 該等股份由 Skyflying Company Limited (「Skyflying」) 持有。Skyflying 由李先生全資擁有。李先生亦為 Skyflying 的唯一董事。因此，根據證券及期貨條例，李先生被視為或當作擁有 Skyflying 所持股份的權益。
- (3) 該等股份由 Realtime Limited (「Realtime」) 持有。Realtime 由張先生全資擁有。張先生亦為 Realtime 的唯一董事。因此，根據證券及期貨條例，張先生被視為或當作擁有 Realtime 所持股份的權益。

## (ii) Interests in the ordinary shares of associated corporation

## (ii) 於相聯法團的普通股的權益

Name of Director 董事姓名	Name of associated corporation 相聯法團名稱	Nature of interests 權益性質	Number of shares <sup>(1)</sup> 股份數目 <sup>(1)</sup>	Percentage of shareholding (%) 持股百分比 (%)
Mr. Li 李先生	Skyflying	Beneficial owner 實益擁有人	1 (L)	100
Mr. Zhang 張先生	Realtime	Beneficial owner 實益擁有人	1 (L)	100

Note:

- (1) The letter "L" denotes the person's long position in the shares of the relevant associated corporation.

附註：

- (1) 字母「L」代表該人士於相關相聯法團股份的好倉。

Save as disclosed above, none of the Directors or chief executive of the Company and/or any of their respective associates had registered any interests or short positions in any shares and underlying shares in, and debentures of, the Company or any associated corporations as at the date of this report, 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 Part XV of the SFO or the Model Code.

除上文所披露者外，於本報告日期，概無本公司董事或最高行政人員及／或任何彼等各自的聯繫人於本公司或任何相聯法團的任何股份、相關股份及債權證中擁有記入本公司根據證券及期貨條例第352條須存置的登記冊或已根據證券及期貨條例第XV部或標準守則另行知會本公司及聯交所的任何權益或淡倉。

## Directors' Rights to Acquire Shares or Debenture

Saved as disclosed in the section "Directors' and Chief Executive's Interests and Short Positions in Shares, Underlying Shares and Debentures", at no time during the Interim Period was the Group a party to any arrangements to enable the Directors to acquire by means of acquisition of shares in, or debt securities, and including debentures, of the Group or any other body corporate.

## Substantial Shareholders' and Others' Interests and Short Positions in Shares and Underlying Shares

So far as the Directors are aware, as at 30 June 2024, the following corporations/persons (other than our Directors and chief executives of the Company) had interests of 5% or more in the issued Shares which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which recorded in the register required to be kept by the Company under section 336 of the SFO:

Name of Shareholder 股東姓名	Nature of interest 權益性質	Number of Shares held/interested <sup>(1)</sup> 持有／擁有權益的股份數目 <sup>(1)</sup>	Percentage (%) 百分比 (%)
Skyflying	Beneficial owner 實益擁有人	99,881,250 ordinary Shares 99,881,250 股普通股	39.95
Realtime	Beneficial owner 實益擁有人	27,543,750 ordinary Shares 27,543,750 股普通股	11.02
Ms. Chen Juan 陳娟女士	Interest of spouse 配偶權益	27,543,750 ordinary Shares 27,543,750 股普通股	11.02

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

## 董事收購股份或債權證的權利

除「董事及最高行政人員於股份、相關股份及債權證的權益及淡倉」一節所披露者外，本集團於中期期間任何時間內概無訂立任何安排，致使董事可藉收購本集團或任何其他法人團體的股份或債務證券（包括債權證）獲益。

## 主要股東及其他人士於股份及相關股份的權益及淡倉

據董事所知，於二零二四年六月三十日，以下法團／人士（本公司董事及最高行政人員除外）於已發行股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司及聯交所披露或記入本公司根據證券及期貨條例第336條須存置的登記冊內的5%或以上權益：

除上文所披露者外，於二零二四年六月三十日，概無本公司董事及最高行政人員以外的人士知會本公司，其已發行股本中有任何其他須根據證券及期貨條例第XV部第2及3分部的條文向本公司披露的相關權益或淡倉或記入本公司根據證券及期貨條例第336條須存置的登記冊的相關權益或淡倉。

## Arrangement for Directors to Purchase Shares or Debenture

Saved as disclosed in the section “Directors’ and Chief Executive’s Interests and Short Positions in Shares, Underlying Shares and Debentures” above and in the section “Share Option Scheme” below, at no time during the Interim Period were rights to acquire benefits by means of the acquisition of Shares in or debentures of the Company granted to any Director of the Company or their respective spouses or minor children, or were such rights exercised by them, or was the Company, its holding company or any of its subsidiaries a party to any arrangements to enable the Directors of the Company to acquire benefits by means of the acquisition of Shares in, or debt securities (including debentures) of the Company or any other body corporate.

## Directors’ Interests in Competing Businesses

None of the Directors or any of their respective associates has engaged in or has any interest in any business that competes or may compete with the business of the Group, or has any other conflict of interest with the Group during the Interim Period.

Mr. Li and Skyflying (together the “Controlling Shareholders”), had entered into a non-competition deed dated 20 September 2019 (the “Non-competition Deed”) in favour of the Company (for itself and on behalf of all members of the Group), pursuant to which, each of the Controlling Shareholders would not, and would procure his/its associates not to (other than through the Group or in respect of each covenant (together with his/its associates), as a holder of not more than 5% of the issued shares or stock of any class or debentures of any company listed on any recognized stock exchange) directly or indirectly carry on, engage or otherwise be interested (in each case whether as shareholder, partner, agent or otherwise and whether for profit, reward or otherwise) in any business which may be in competition with the business carried on by the Group from time to time, except where the Company’s approval is obtained.

## 董事購買股份或債權證的安排

除上文「董事及最高行政人員於股份、相關股份及債權證的權益及淡倉」一節及下文「購股權計劃」一節所披露者外，於中期期間，本公司任何董事或彼等各自的配偶或未成年子女概無獲授權利可藉購入本公司股份或債權證獲益，亦無行使該等權利，本公司、其控股公司或任何附屬公司亦無訂立任何安排，致使本公司董事可藉購入本公司或任何其他法團的股份或債務證券（包括債權證）獲益。

## 董事於競爭性業務的權益

於中期期間，董事或任何彼等各自的聯繫人概無從事任何與本集團業務競爭或可能競爭的業務或擁有該等業務的任何權益，亦無與本集團有任何其他利益衝突。

李先生及Skyflying（統稱「控股股東」）於二零一九年九月二十日以本公司（為其本身及代表本集團所有成員公司）為受益人訂立不競爭契據（「不競爭契據」），據此，各控股股東不會亦將促使其聯繫人不會（除非通過本集團或就每位契據承諾人（連同其聯繫人）而言，持有不超過於任何認可證券交易所上市的任何公司已發行股份或任何類別股份或債權證的5%）直接或間接開展、從事任何可能與本集團不時開展的業務競爭的業務或以其他方式於當中擁有相關權益（無論是否作為股東、合夥人、代理或其他方式，亦不論是否為了利益、獎勵或其他原因），惟獲得本公司批准者除外。

In order to ensure the Controlling Shareholders have complied with the Deed of Non-competition, each of the Controlling Shareholders has provided to the Company a written confirmation (i) in respect of his/its compliance with the Non-competition Deed for the Interim Period; (ii) no personal interests were ever declared by any Controlling Shareholders who are also Directors at the Directors' meetings; and (iii) stating that they have not entered into any business which may be in competition with the business carried on by the Group from time to time. As there was no change in terms of the undertaking since the Company's listing on the Stock Exchange, the independent non-executive Directors of the Company are of the view that the Controlling Shareholders have complied with the Non-competition Deed and no matters are required to bring to the attention of the public.

### Share Option Scheme

A share option scheme was conditionally adopted on 20 September 2019 (the "Share Option Scheme"), which became effective on the Listing Date. The Share Option Scheme is a share incentive scheme and is established to recognise and motivate the contributions that the eligible participants had or may have made to the Group.

The Board may, at its absolute discretion, grant options to any employee (full-time or part-time), consultant or adviser of our Group, Directors, shareholder of our Group, or any supplier, customer, business partner or service provider of our Group (together, the "Eligible Participants" or each "Eligible Participant").

Subject to the terms and conditions of the Share Option Scheme, the maximum numbers of shares in respect of which options may be granted under the Share Option Scheme and any other schemes shall not, in aggregate, exceed 10% of the Shares in issue as at the Listing Date (i.e. 25,000,000 shares) unless approved by the shareholders of the Company. The 10% limited may be renewed by the shareholders of the Company in general meeting from time to time provided always that the 10% limited so renewed must not exceed 10% of the shares in issue at the date of approval of such renewal by the shareholders of the Company.

為確保控股股東遵守不競爭契據，各控股股東已向本公司書面確認：(i) 其於中期期間遵守不競爭契據；(ii) 同時擔任董事的控股股東不曾於董事會議上聲明任何個人利益；及(iii) 彼等並無從事任何可能與本集團不時開展的業務競爭的業務。由於自本公司於聯交所上市以來承諾條款並無變動，本公司獨立非執行董事認為控股股東已遵守不競爭契據且並無事項須公眾垂注。

### 購股權計劃

購股權計劃於二零一九年九月二十日獲有條件採納（「購股權計劃」），於上市日期生效。購股權計劃為一項股份獎勵計劃，旨在認可及激勵曾或可能曾對本集團作出貢獻的合資格參與者。

董事會可全權酌情決定向任何僱員（不論全職或兼職）、本集團顧問或諮詢人、董事、本集團股東或本集團任何供應商、客戶、業務夥伴或服務供應商（統稱「合資格參與者」或各自為「一名合資格參與者」）授出購股權。

根據購股權計劃的條款及條件，除非經本公司股東批准，否則可根據購股權計劃及任何其他計劃授出的購股權所涉及的最高股份數目，合共不得超過於上市日期已發行股份的10%（即25,000,000股股份）。本公司股東可不時於股東大會上更新10%限額，惟更新後的10%限額始終不得超過本公司股東批准該項更新當日已發行股份的10%。

No option shall be granted to any Eligible Participants which, if exercised in full would result in the total number of the shares issued and to be issued upon exercise of the options already granted or to be granted to such Eligible Participant under the Share Option Scheme (including exercised, cancelled, and outstanding share options) in any 12-month period up to and including the date of such grant exceeding 10% in aggregate of the shares in issue as at the date of such grant.

Subject to earlier termination by the Company in general meeting or by the Directors, the Share Option Scheme shall be valid and effective for a period of ten years from the date of adoption and the remaining life of the share option Scheme is approximately 5 years.

No share option has been granted under the Share Option Scheme during the Interim Period.

### Related Party Transactions

Details of material related party transactions entered into by the Group during the Interim Period are set out in note 21 to the condensed consolidated interim financial information.

### Connected Transactions

During the six months ended 30 June 2024, there were no connected transactions or continuing connected transactions of the Company under Chapter 14A of the Rules Governing the Listing of securities on the Stock Exchange (the "Listing Rules") which are required to comply with any of the reporting, announcement or independent shareholders' approval requirements under the Listing Rules.

### Purchase, Sale or Redemption of Listed Securities

Neither the Company, nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities (including sales of treasury shares, if any) during the Interim Period.

At as 30 June 2024, the Company did not held any treasury shares.

### Issue of Equity Securities

During the Interim Period, the Company did not allot and issue any equity securities (including securities convertible into equity securities).

倘全面行使購股權會導致於截至有關授出日期(包括當日)止任何十二個月期間根據購股權計劃向有關合資格參與者已授出或將授出的購股權(包括已行使、已註銷及尚未行使的購股權)獲行使時已發行及將發行的股份總數超出有關授出日期已發行股份總數的10%，則不得向任何合資格參與者授出購股權。

購股權計劃於採納日期起計十年期間內有效及生效，惟可由本公司經股東大會或由董事提早終止，而購股權計劃的餘下有效期約5年。

於中期期間，概無根據購股權計劃授出任何購股權。

### 關聯方交易

本集團於中期期間訂立的重大關聯方交易，詳情載列於簡明綜合中期財務資料附註21。

### 關連交易

於截至二零二四年六月三十日止六個月，本公司概無進行聯交所證券上市規則(「上市規則」)第14A章所指須遵守上市規則的任何申報、公告或獨立股東批准規定的關連交易或持續關連交易。

### 購買、出售或贖回上市證券

本公司或其任何附屬公司於中期期間概無購買、出售或贖回本公司任何上市證券(包括銷售庫存股份(如有))。

於二零二四年六月三十日，本公司並無持有任何庫存股份。

### 發行權益證券

於中期期間，本公司概無配發及發行任何權益證券(包括可轉換為權益證券的證券)。

## Auditor

Forvis Mazars CPA Limited (formerly known as Mazars CPA Limited), Certified Public Accountants, the auditor of the Company, has reviewed the unaudited condensed consolidated interim financial information of the Group for the six months ended 30 June 2024 in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Hong Kong Institute of Certified Public Accountants. The auditor's independent review report has been included in pages 15 to 16 of this report.

## Audit Committee

The Company established the Audit Committee on 20 September 2019 with terms of reference in compliance with the CG Code as set out in Appendix C1 to the Listing Rules for the purpose of making recommendations to the Board on the appointment and removal of the external auditor, to review the financial statements and related materials and provide advice in respect of the financial reporting process, and to oversee the internal control procedures of our Group. The Audit Committee now comprises three members, all being independent non-executive Directors, namely, Mr. Wong Chun Sek Edmund (Chairman), Mr. Huang Jianfei and Ms. Mu Lingxia.

The Audit Committee had reviewed the interim results of the Group for the six months ended 30 June 2024.

## Remuneration Committee

The Company established the Remuneration Committee on 20 September 2019 with terms of reference in compliance with the Code for the purpose of making recommendations to the Board on the overall remuneration policy and structure relating to the Directors and senior management of our Group, to review and evaluate their performance in order to make recommendations on the remuneration package of each of the Directors and senior management personnel as well as other employee benefit arrangements. The Remuneration Committee comprises three independent non-executive Directors, namely, Ms. Mu Lingxia (Chairman), Mr. Huang Jianfei and Mr. Wong Chun Sek Edmund.

## 核數師

本公司核數師執業會計師富睿瑪澤會計師事務所有限公司(前稱為中審眾環(香港)會計師事務所有限公司)已根據香港會計師公會頒佈之香港審閱委聘準則第2410號「實體之獨立核數師審閱中期財務資料」審閱本集團於截至二零二四年六月三十日止六個月之未經審核簡明綜合中期財務資料。核數師的獨立審閱報告載於本報告的第15至16頁。

## 審核委員會

本公司於二零一九年九月二十日成立審核委員會，其職權範圍符合上市規則附錄C1所載企業管治守則的規定，旨在就外聘核數師的委任及罷免向董事會提供推薦意見、審閱財務報表及相關材料、就財務申報過程提供意見及監察本集團的內部監控程序。審核委員會目前由三名成員組成，全為獨立非執行董事，即黃俊碩先生(主席)、黃劍非先生及慕凌霞女士。

審核委員會已審閱本集團截至二零二四年六月三十日止六個月的中期業績。

## 薪酬委員會

本公司於二零一九年九月二十日成立薪酬委員會，其職權範圍符合守則的規定，旨在就與本集團董事及高級管理層相關的整體薪酬政策及架構向董事會提供推薦意見、檢討及評估各董事及高級管理人員的表現以就彼等的薪酬組合以及其他僱員福利安排提供推薦意見。薪酬委員會由三名獨立非執行董事組成，即慕凌霞女士(主席)、黃劍非先生及黃俊碩先生。

## Nomination Committee

The Company established the Nomination Committee on 20 September 2019 with terms of reference in compliance with the Code for the purpose of making recommendations to the Board on the appointment of Directors and the management of the Board succession. The Nomination Committee comprises three independent non-executive Directors, namely Mr. Huang Jianfei (Chairman), Mr. Wong Chun Sek Edmund and Ms. Mu Lingxia.

## Corporate Governance Practices

The Company recognises the value and importance of achieving high corporate governance standards to enhance corporate performance, transparency and accountability, earning the trust of shareholders and the public. The Board strives to adhere to the principles of corporate governance and adopt sound corporate governance codes to meet the legal and commercial standards by focusing on areas such as internal control, adequate disclosure and accountability to all shareholders.

The Company has adopted and complied with the code provisions set out in the Corporate Governance Code (the "CG Code") as set out in Appendix C1 to the Listing Rules during the Interim Period except the following deviation:

CG Code provision C.2.1 stipulates that the roles of chairman of the Board and chief executive should be separate and should not be performed by the same individual. Mr. Li Hao is the chairman of the Board and the chief executive officer of our Group, which was deviated from the CG Code. However, having considered the nature and extent of our Group's operations, Mr. Li Hao's extensive experience in the industry, familiarity with the operations of our Group since its business operation, that all major decisions are made in consultation with members of our Board and relevant Board committees, and that there are three independent non-executive Directors on our Board offering independent perspectives, our Board is therefore of the view that there are adequate safeguards in place to ensure sufficient balance of powers and authorities between our Board and the management of our Company and that it is in the best interest of our Group to have Mr. Li Hao taking up both roles. As such, the roles of the chairman and chief executive officer of our Group are not being separated pursuant to the requirement under code provision C.2.1 of the CG Code. The Board will also continue to review and monitor the practices of the Company for the purpose of complying with the CG Code and maintaining a high standard of corporate governance practices of the Company.

## 提名委員會

本公司於二零一九年九月二十日成立提名委員會，其職權範圍符合守則的規定，旨在就董事委任及董事會繼任管理向董事會提供推薦意見。提名委員會由三名獨立非執行董事組成，即黃劍非先生(主席)、黃俊碩先生及慕凌霞女士。

## 企業管治常規

本公司認同達致高度企業管治標準，以提高企業表現、透明度及責任乃具有價值並十分重要，因其能贏取股東及公眾的信任。董事會致力專注於內部監控、充足披露以及對全體股東負責等範疇，以依循企業管治原則並採納穩健的企業管治守則以符合法律及商業水平。

於中期期間，本公司已採納及遵守上市規則附錄C1所載之企業管治守則(「企業管治守則」)載列的守則條文，惟下述偏離者除外：

企業管治守則條文第C.2.1條規定，董事會主席與行政總裁的角色應予區分，不應由同一人兼任。李浩先生為本集團董事會主席兼行政總裁，偏離企業管治守則。然而，考慮到本集團業務的性質及規模，李浩先生的豐富行業經驗及對本集團營運以來業務的熟悉，以及所有主要決策均會諮詢董事會及相關董事會成員，且董事會設有兩名獨立非執行董事提供獨立見解，故董事會認為有足夠保障措施確保董事會與本公司管理層之間權力平衡，且李浩先生兼任兩職符合本集團的最佳利益。因此，並無根據企業管治守則條文第C.2.1條的規定區分本集團主席與行政總裁的角色。董事會亦將繼續檢討及監察本公司常規，確保本公司遵守企業管治守則及維持高水準的企業管治常規。



## CHANGE OF PARTICULARS OF THE DIRECTORS

As at 30 June 2024, none of the Director nor their respective biographical information had been changed since the date of the Company's 2023 annual report, which are required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

### Sufficiency of Public Float

Based on the publicly available information and to the best of the Directors' knowledge, information and belief, the Company had maintained sufficient public float of not less than 25% of its total issued shares as required under the Listing Rules during the Interim Period and up to the date of this report.

### Model Code for Securities Transactions by Directors of Listed Issuers

The Company has adopted the Model Code set out in Appendix C3 to the Listing Rules as its code of conduct regarding directors' securities transactions. All Directors of the Company have confirmed that, following specific enquiry by the Company, they have complied with the required standard set out in the Model Code during the Interim Period and up to the date of this report.

By order of the Board

**Mr. LI HAO**

*Chairman & Executive Director*

Hong Kong  
28 August 2024

## 董事詳情變更

自本公司二零二三年年報日期起直至二零二四年六月三十日，概無董事或彼等各自的履歷資料有所變更而須根據上市規則第13.51B(1)條披露。

### 足夠公眾持股量

根據公開所得資料以及就董事所深知、盡悉及確信，於中期期間及直至本報告日期，本公司一直維持上市規則所規定的足夠公眾持股量，即不少於已發行股份總數的25%。

### 上市發行人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所載的標準守則，作為其董事進行證券交易的行為守則。經本公司作出具體查詢後，本公司全體董事確認彼等自中期期間起至本報告日期一直遵守標準守則所載規定標準。

承董事會命  
主席兼執行董事  
李浩先生

香港  
二零二四年八月二十八日



**CONFIDENCE INTELLIGENCE HOLDINGS LIMITED**

信懇智能控股有限公司