



# 光大永年

EVERBRIGHT GRAND CHINA ASSETS

Everbright Grand China Assets Limited

光大永年有限公司

*(incorporated in the British Virgin Islands with limited liability and transferred by way of continuation into the Cayman Islands)*

*(於英屬維爾京群島註冊成立並以存續方式在開曼群島註冊的有限公司)*

Stock Code 股份代號: 3699



中期報告  
INTERIM REPORT  
2022



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# CORPORATE INFORMATION

## 公司資料

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### BOARD OF DIRECTORS

#### Executive Directors

Mr. LIU Jia (*Chairman & Chief Executive Officer*)

Mr. MA Heming

#### Non-executive Directors

Ms. WANG Yun

Mr. ZHUANG Minrong

#### Independent Non-executive Directors

Mr. TSOI David

Mr. SHEK Lai Him Abraham

Mr. LEE Jor Hung

Ms. YU Pauline Wah Ling<sup>(1)</sup>

Mr. WANG Cheung Yue<sup>(2)</sup>

### COMPANY SECRETARY

Ms. TANG Yuk Ha

### AUTHORISED REPRESENTATIVES

Mr. LIU Jia

Ms. TANG Yuk Ha

### 董事會

#### 執行董事

劉嘉先生 (*主席兼行政總裁*)

馬賀明先生

#### 非執行董事

王雲女士

莊民榮先生

#### 獨立非執行董事

蔡大維先生

石禮謙先生

李佐雄先生

于華玲女士<sup>(1)</sup>

汪長禹先生<sup>(2)</sup>

### 公司秘書

鄧玉霞女士

### 獲授權代表

劉嘉先生

鄧玉霞女士

<sup>(1)</sup> the resignation with effect from 26 August 2022

<sup>(2)</sup> the appointment with effect from 26 August 2022

<sup>(1)</sup> 辭任於2022年8月26日起

<sup>(2)</sup> 委任於2022年8月26日起

## AUDIT COMMITTEE

Mr. TSOI David (*Chairman*)  
Mr. SHEK Lai Him Abraham  
Mr. LEE Jor Hung

## 審核委員會

蔡大維先生(主席)  
石禮謙先生  
李佐雄先生

## REMUNERATION COMMITTEE

Mr. LEE Jor Hung (*Chairman*)  
Mr. LIU Jia  
Ms. YU Pauline Wah Ling<sup>(1)</sup>  
Mr. WANG Cheung Yue<sup>(2)</sup>

## 薪酬委員會

李佐雄先生(主席)  
劉嘉先生  
于華玲女士<sup>(1)</sup>  
汪長禹先生<sup>(2)</sup>

## NOMINATION COMMITTEE

Mr. SHEK Lai Him Abraham (*Chairman*)  
Mr. MA Heming  
Mr. LEE Jor Hung

## 提名委員會

石禮謙先生(主席)  
馬賀明先生  
李佐雄先生

## INVESTMENT COMMITTEE

Mr. LIU Jia (*Chairman*)  
Mr. MA Heming  
Mr. TSOI David  
Mr. LEE Jor Hung  
Ms. YU Pauline Wah Ling<sup>(1)</sup>  
Mr. WANG Cheung Yue<sup>(2)</sup>

## 投資委員會

劉嘉先生(主席)  
馬賀明先生  
蔡大維先生  
李佐雄先生  
于華玲女士<sup>(1)</sup>  
汪長禹先生<sup>(2)</sup>

<sup>(1)</sup> the resignation with effect from 26 August 2022

<sup>(2)</sup> the appointment with effect from 26 August 2022

<sup>(1)</sup> 辭任於2022年8月26日起

<sup>(2)</sup> 委任於2022年8月26日起

**AUDITORS**

Ernst & Young  
*Certified Public Accountants*  
*Registered Public Interest Entity Auditor*

**核數師**

安永會計師事務所  
*執業會計師*  
*註冊公眾利益實體核數師*

**REGISTERED OFFICE**

Maple Corporate Services Limited  
P.O. Box 309, Ugland House  
Grand Cayman  
KY1-1104, Cayman Islands

**註冊辦事處**

Maple Corporate Services Limited  
P.O. Box 309, Ugland House  
Grand Cayman  
KY1-1104, Cayman Islands

**HEADQUARTER AND PRINCIPAL PLACE OF  
BUSINESS IN HONG KONG**

Room 1302, 13th Floor  
Bank of East Asia Harbour View Centre  
56 Gloucester Road, Wanchai  
Hong Kong

**總部及香港主要營業地點**

香港  
灣仔告士打道56號  
東亞銀行港灣中心  
13樓1302室

**PRINCIPAL BANKERS**

Bank of China Limited  
China Everbright Bank Co., Limited

**主要往來銀行**

中國銀行股份有限公司  
中國光大銀行股份有限公司

**LEGAL ADVISORS**

***As to Hong Kong Laws***

Jingtian & Gongcheng LLP

**法律顧問**

***有關香港法律***

競天公誠律師事務所有限法律  
責任合夥

**PRINCIPAL SHARE REGISTRAR AND  
TRANSFER OFFICE**

Maples Fund Services (Cayman)  
Limited  
P.O. Box 1093, Boundary Hall  
Cricket Square  
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Cayman Islands

**股份過戶登記總處**

Maples Fund Services (Cayman)  
Limited  
P.O. Box 1093, Boundary Hall  
Cricket Square  
Grand Cayman KY1-1102  
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

**股份過戶登記香港分處**

卓佳證券登記有限公司  
香港  
夏慤道16號  
遠東金融中心17樓

**STOCK CODE**

3699

**股份代號**

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# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

The board of directors (the “**Board**”) of Everbright Grand China Assets Limited (the “**Company**”) is pleased to present the interim results of the Company and its subsidiaries (collectively, the “**Group**”) for the six months ended 30 June 2022.

### FINANCIAL RESULTS

For the six months ended 30 June 2022, the Group’s revenue and profit attributable to equity shareholders of the Company amounted to approximately RMB27.1 million (2021: RMB25.2 million) and approximately RMB12.3 million (2021: RMB16.5 million), respectively.

### BUSINESS REVIEW

The Group is principally engaged in the businesses of property leasing, the provision of property management services and the sales of properties held for sale.

For the six months ended 30 June 2022, the Group recorded a revenue of approximately RMB27.1 million (2021: RMB25.2 million), representing an increase of approximately RMB1.9 million as compared to the same period last year, mainly due to rise in the average rent per square meter (“**sq.m.**”). Profit attributable to equity shareholders of the Company amounted to approximately RMB12.3 million (2021: RMB16.5 million), representing a decrease of approximately RMB4.2 million as compared to the same period last year, mainly attributable to the drop in the valuation gains on investment properties. The basic earnings per share was approximately RMB0.03 (2021: RMB0.04). A review of the Group’s business segments is set out below.

光大永年有限公司(「**本公司**」)董事會(「**董事會**」)欣然呈列本公司及其附屬公司(統稱「**本集團**」)截至2022年6月30日止六個月的中期業績。

### 財務業績

截至2022年6月30日止六個月，本集團的收益及本公司權益股東應佔溢利分別約為人民幣27.1百萬元(2021：人民幣25.2百萬元)及約人民幣12.3百萬元(2021：人民幣16.5百萬元)。

### 業務回顧

本集團的主要業務為物業租賃，提供物業管理服務及銷售持作出售物業。

截至2022年6月30日止六個月，本集團的收益約為人民幣27.1百萬元(2021：人民幣25.2百萬元)，較去年同期增加約人民幣1.9百萬元，主要由於每平方米的租金上升所致。本公司權益股東應佔溢利約為人民幣12.3百萬元(2021：人民幣16.5百萬元)，較去年同期減少約人民幣4.2百萬元，乃因投資物業的估值收益下跌所致。每股基本溢利約為人民幣0.03元(2021：人民幣0.04元)。本集團業務分部的回顧載列如下。

### Property Leasing

As at 30 June 2022, the Group's property portfolio comprises three commercial buildings, namely, Everbright Financial Center, part of Everbright International Mansion and Ming Chang Building, which are located in Chengdu, Sichuan Province and Kunming, Yunnan Province, respectively, in the People's Republic of China (the "PRC" or "China"), with a total gross floor area ("GFA") of approximately 89,507 (31 December 2021: 89,507) sq.m. For the six months ended 30 June 2022, the average occupancy rate of the properties was approximately 86% (2021: 84%). During the period, the Group generated rental income of approximately RMB20.0 million (2021: RMB17.8 million), representing an increase of approximately RMB2.2 million as compared to the same period last year, mainly due to the rise in the average rent per sq.m.

### Property Management Service

During the period, revenue from the property management services was approximately RMB7.1 million (2021: RMB7.4 million), representing a decline of approximately RMB0.3 million as compared to the same period last year, mainly due to the decrease in the property maintenance service income.

### Sale of Properties

There was no sale of property during the period ended 30 June 2022 (six months ended 30 June 2021: Nil).

### 物業租賃

於2022年6月30日，本集團的物業組合包括三棟商業樓宇(即光大金融中心、光大國際大廈的部分物業及明昌大廈的部分物業)，物業分別位於中華人民共和國(「中國」)四川省成都市及雲南省昆明市，總建築面積(「建築面積」)約為89,507(2021年12月31日：89,507)平方米。截至2022年6月30日止六個月，物業的平均租用率約為86%(2021：84%)。於本期間，本集團的租金收入約為人民幣20.0百萬元(2021：人民幣17.8百萬元)，較去年同期增加約人民幣2.2百萬元，主要是由於每平方米的租金上升所致。

### 物業管理服務

於本期間，物業管理服務的收益約為人民幣7.1百萬元(2021：人民幣7.4百萬元)，較去年同期下跌約人民幣0.3百萬元，主要是由於物業維保服務收入減少所致。

### 物業銷售

於截至2022年6月30日止期間並無物業銷售(截至2021年6月30日止六個月：無)。



### **Investment Properties**

The Group's investment properties primarily consist of land and/or buildings which are owned or held under a leasehold interest to earn rental income and/or for capital appreciation. As at 30 June 2022, the fair value of the investment properties was RMB955.0 million (31 December 2021: RMB953.7 million). For the six months ended 30 June 2022, the valuation gains on investment properties amounted to approximately RMB0.7 million (2021: RMB9.6 million), representing a decrease of approximately RMB8.9 million as compared to the same period last year.

### **PROSPECTS**

In the first half of 2022, the pandemic's recurring outbreak in China caused certain difficulties in economic production and operations of various industries across the country. Entering the second half of 2022, epidemic prevention policies will continue to be optimised and epidemic prevention initiatives are expected to be based on more accurate and scientific data which should accelerate the economic recovery. Simultaneously, as growth stabilisation policies exerted their full influence and improved epidemic prevention and control measures are balanced with economic growth, the economy is predicted to accelerate. In the second half of the year, with the epidemic under control and real estate market stabilises, there will be room for implementing counter-cyclical adjustments to macroeconomic policies.

### **投資物業**

本集團的投資物業主要包括擁有或按租賃權益持有以賺取租金收入及／或資本增值的土地及／或樓宇。於2022年6月30日，投資物業公允價值為人民幣955.0百萬元(2021年12月31日：人民幣953.7百萬元)。截至2022年6月30日止六個月的投資物業估值收益約為人民幣0.7百萬元(2021：人民幣9.6百萬元)，較去年同期減少約人民幣8.9百萬元。

### **展望**

2022年上半年全國疫情仍然反覆，對全國各地的經濟生產及各產業經營難度造成一定的影響，進入2022年下半年，防疫政策不斷優化，防疫舉措更加精準、科學，有利於加快經濟復蘇的腳步。同時，穩增長政策全面發力，疫情防控與經濟增長之間的統籌預計會做得更好，一攬子穩增長政策將充分釋放出效果，助力經濟修復。下半年隨著疫情控制及房地產市場溫和復蘇，為逆週期調節的宏觀經濟政策實施推進提供了空間。

So far this year, the property management industry is still in the upward development stage despite the fluctuating macro environment. Various favourable policies that will benefit the property management industry have been rolled out by central and local authorities including support for epidemic prevention and control as well as community value-added services and other areas. Currently, managing the epidemic has become the standard for epidemic prevention. Moreover, the property management industry has become more prominent in advancing epidemic controls as the epidemic response accelerated the integration of the industry with community governance, making it a critical part of the epidemic prevention and control system. With the changes in the epidemic situation, the general office of the Ministry of Housing and Urban-Rural Development and the office of the State Post Bureau jointly issued the Notice on Further Strengthening the Protection of Practitioners in the Epidemic Prevention and Control of Residential Property Service Projects (《關於進一步加強住宅物業服務項目疫情防控中從業人員防護的通知》) in May 2022, which includes property service enterprises as part of the local epidemic prevention and control system to help solve the specific difficulties encountered by these enterprises in epidemic prevention.

今年以來，宏觀環境不斷變化但物管行業仍處於發展上升期，中央到地方層面物管行業各項利好政策頻出，涉及疫情防控支援、社區增值服務等領域。如今，疫情常態化、靜態化管理成為當下防疫的基本形勢。在疫情管控下，物業管理行業的重要性更加凸顯，疫情防控加速物業管理行業融入社會基層治理，成為防控體系中的重要一環。隨著疫情形勢的變化，在2022年5月，住房和城鄉建設部辦公廳和國家郵政局辦公室發佈《關於進一步加強住宅物業服務項目疫情防控中從業人員防護的通知》，將物業服務企業納入當地疫情防控體系，協助解決物業服務企業在防疫工作中遇到的實際困難。

In the first half of the year, the Group's property leasing business was impacted by the epidemic's fluctuating situation resulting in a downward pressure on rental income from the properties. However, since last year, the Group has begun to acquire new tenants and the number of tenants continues to increase this year. Benefiting from the synergy created from the China Everbright Group and the popularity of the "Everbright" brand, the Group is able to maintain a friendly long-term cooperation that is mutually beneficial and creates a win-win situation which contributes to the stable growth of its leasing business. The new framework agreement entered into with the China Everbright Group further deepens the partnership between both parties and enhances the Group's brand influence along with its bargaining power in the capital market. In the second half of 2022, the Group intends to expand its income generated from its property management services, to actively identify domestic commercial properties with investment potential for acquisition and to generate long-term investment returns.

於上半年，在周邊疫情不穩定情況下，集團的物業租賃業務方面難免會受到影響，物業的租金收入面對下調壓力，惟集團於去年已開始進行部署，今年以來已有新的租戶。受益於中國光大集團的協同效應和「光大」品牌的知名度，本集團一直與其保持長期友好合作，務求實現互利雙贏，促進租賃業務的穩定發展。先前與光大集團股份公司訂立的新框架協議，更是進一步加深了雙方的合作關係，並提高了本集團的品牌影響力和資本市場議價能力。2022下半年，本集團會繼續佈置去擴大物業管理服務收入經營規模，積極物色具投資潛力的國內商用物業作收購，展望長遠的投資回報。

Looking ahead, as an important livelihood service industry, the property management industry will strive to achieve stable growth through orderly operations, provide high-quality services as the backbone of the Group's development, enhance its own competitiveness through diversified integration, and strengthen its capacity to manage cyclical and industry risks. Specifically, with the normalisation of the epidemic prevention and control, the Group will advance work closely associated with our goal to diversify value-added services, to continuously improve the Group's brand image and popularity, and to optimise and upgrade service quality and users' experiences. Simultaneously, the Group will seek new projects in property management to increase income, improve sustainable development, and protect the long-term interests of shareholders.

展望未來，在各行各業備受衝擊和影響的情況下，作為重要的民生服務行業，物業管理行業將扛起大旗，有序運營實現穩定增長，堅守品質築牢發展根基，多元融合提升自身競爭力，表現出較強的抗週期和抗風險能力。尤其在疫情防控常態化背景下，本集團將抓住機遇，緊緊圍繞多元化增值服務的目標加快推進相關工作，不斷提升本集團品牌形象和知名度，優化升級服務品質和使用體驗。同時，計劃在物管方面尋找新項目，以增加收入，提升可持續發展的能力，致力於保障整體股東的長遠利益。

## LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2022, the Group's total equity was approximately RMB952.6 million (31 December 2021: RMB940.7 million). The Group maintained cash and cash equivalents of approximately RMB206.3 million (31 December 2021: RMB203.8 million). The Group's current assets, current liabilities and net current assets were approximately RMB212.4 million, RMB26.3 million and RMB186.1 million (31 December 2021: RMB207.7 million, RMB34.7 million and RMB173.0 million), respectively. The increase in current assets was mainly due to the increase in trade and other receivables and prepayments, and the decrease in current liabilities was mainly due to the repayment of bank loan.

The working capital and long-term funding required by the Group are primarily derived from income generated from the core business operations. The Group's gearing ratio, being measured by the Group's total liabilities over its total assets, was 18.7% (31 December 2021: 19.4%). The decrease is mainly due to the full repayment of bank loan during the period. The Group's liquidity position was well-managed.

## 流動資金及財務資源

於2022年6月30日，本集團權益總額約為人民幣952.6百萬元(2021年12月31日：人民幣940.7百萬元)。本集團持有現金及現金等價物約為人民幣206.3百萬元(2021年12月31日：人民幣203.8百萬元)。本集團的流動資產，流動負債及流動資產淨額分別約為人民幣212.4百萬元，人民幣26.3百萬元及人民幣186.1百萬元(2021年12月31日：人民幣207.7百萬元，人民幣34.7百萬元及人民幣173.0百萬元)。流動資產的增加主要是由於貿易及其他應收款以及預付款項增加，而流動負債的減少主要是由於償還銀行貸款所致。

本集團所需的營運資金及長期資金主要來自核心業務營運產生的收入。本集團的資本負債比率(按本集團總負債除以總資產計量)為18.7%(2021年12月31日：19.4%)。減少的主要原因是銀行貸款於本期間全部償還。本集團的流動資金狀況良好。

To manage the liquidity risk, an adequate level of cash and cash equivalents that the Group considers sufficient to finance its operations and mitigate the effects of fluctuations in cash flow has been maintained. The net current assets position and utilisation of borrowings are also regularly monitored by the Group to ensure efficient use of the available banking facilities and compliance with the loan covenants.

### CHARGES ON GROUP ASSETS

As at 30 June 2022, there were no charges on the group assets. As at 31 December 2021, the outstanding bank loan of RMB7 million was secured by Everbright International Mansion with an aggregate GFA of approximately 38,082 sq.m. The fair value of the pledged assets amounted to approximately RMB366.5 million.

### FOREIGN EXCHANGE

The Group's transactions, monetary assets and liabilities are principally denominated in RMB. The management of the Group is of the opinion that the Group has not experienced any material difficulties or effects on its operations or liquidity as a result of the fluctuations in currency exchange rates during the period. Therefore, the Group did not engage in any hedging activities.

為管理流動資金風險，本集團認為已保持足以支付本集團營運並減輕現金流量波動影響的充足現金及現金等價物水平。本集團的流動資產淨額狀況及借貸的使用情況亦受到本集團的定期監控，確保有效使用可用的銀行融資及遵守貸款契據。

### 本集團資產抵押

於2022年6月30日，本集團沒有已抵押的資產。於2021年12月31日，未償還銀行貸款為人民幣7百萬元，由總建築面積約38,082平方米的光大國際大廈作抵押，已抵押資產的公允價值約為人民幣366.5百萬元。

### 外匯風險

本集團交易、貨幣資產及負債主要以人民幣計值。本集團管理層認為，本集團於本期間並未因貨幣匯率波動而於營運或流動資金方面遭遇任何重大困難或影響。因此，本集團並未從事任何對沖活動。

### CONTINGENT LIABILITY

As at 30 June 2022, the Group had no contingent liability (31 December 2021: Nil).

### 或有負債

於2022年6月30日，本集團並無任何或有負債(2021年12月31日：無)。

### CAPITAL STRUCTURE

There was no material change in the capital structure of the Company during the six months ended 30 June 2022, and the Company's capital included ordinary shares and other reserves. Details of the movements in the Company's share capital are set out in note 16 of this interim report.

### 資本架構

截至2022年6月30日止六個月，本公司的資本架構概無重大變動，本公司的資本包括普通股及其他儲備。有關本公司股本變動的詳情載於本中期報告附註16。

### PLANS FOR MATERIAL CAPITAL INVESTMENTS

The Group plans to invest in capacity expansion and pursue suitable investment projects to capitalise the potential growth of the Group's businesses in the coming years in the manner set out in the section headed "Future Plans and Use of Proceeds" in the prospectus of the Company dated 29 December 2017 ("Prospectus"). Such source of funding would be primarily from the external resources.

### 重大資本投資計劃

本集團計劃投資於產能擴張及追求合適的項目，以按本公司日期為2017年12月29日的招股章程(「招股章程」)「未來計劃及所得款項用途」一節所載之方式，為本集團於未來數年的業務帶來潛在資本化增長。該等資金來源主要來自外部資源。

## SIGNIFICANT INVESTMENTS HELD, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES

There were no significant investments held, nor was there any material acquisitions or disposals of subsidiaries during the reporting period.

## 所持重大投資、重大收購及出售附屬公司

於報告期間概無持有重大投資，亦無任何重大附屬公司的收購或出售事項。

## IMPORTANT EVENTS AFTER THE REPORTING PERIOD

Save as disclosed elsewhere in this interim report, there was no important event affecting the Group which occurred after the reporting period.

## 報告期後重大事件

除本報告其他地方披露外，報告期後並無發生影響本集團的重大事件。

## USE OF NET PROCEEDS FROM THE LISTING

The net proceeds raised from the global offering on 16 January 2018 (the “**Listing Date**”), after deducting relevant listing expenses, was approximately RMB116.1 million (“**Net Proceeds**”). Up to 30 June 2022, the Group had used approximately RMB13.1 million (31 December 2021: RMB13.0 million) of the Net Proceeds for the purposes as set out in the section headed “Future Plans and Use of Proceeds” in the Prospectus.

## 上市所得款項淨額的用途

於2018年1月16日(「**上市日期**」)來自全球發售的所得款項淨額(經扣除相關上市開支)約為人民幣116.1百萬元(「**所得款項淨額**」)。直至2022年6月30日，本集團已動用所得款項淨額約人民幣13.1百萬元(2021年12月31日：人民幣13.0百萬元)用作招股章程「未來計劃及所得款項用途」一節所載的用途。



## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### 管理層討論及分析(續)

		Utilised		Unutilised		
	Amount	Amount	Amount	Amount	Net	
	utilised	during	utilised	utilised	Proceeds	
	up to	the period	up to	as at	as at	Expected timeline for
Net	31 December	ended	30 June	30 June	30 June	utilising the remaining
Proceeds	2021	30 June	2022	2022	2022	Net Proceeds (Note)
	直至2021年	截至2022年	直至2022年	於2022年		
	12月31日	6月30日	6月30日	6月30日的		預計動用餘下
所得款項	已動用	止期間	已動用	未動用所得		所得款項淨額的時間表
淨額	金額	已動用	金額	款項淨額		(附註)
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		
Acquisition of properties in the major cities of the United Kingdom ("U.K.") 於英國(「英國」)的主要城市 收購物業	92,904	3,162	—	3,162	89,742	Expected to be fully utilised on or before 31 December 2023 預期於2023年12月31日或 之前悉數動用
Upgrade in building facilities and/or renovating the properties of the Group 升級建造設施及/或翻新 本集團的物業	11,613	5,746	55	5,801	5,812	Expected to be fully utilised on or before 31 December 2023 預期於2023年12月31日或 之前悉數動用
Working capital and general corporate purposes 營運資金及一般企業用途	11,613	4,140	—	4,140	7,473	N/A 不適用
Total 總計	116,130	13,048	55	13,103	103,027	

Note: The expected timeline for utilising the remaining Net Proceeds is prepared based on the assumption of a continuing recovery from the effects of COVID-19 taking into account, among others, the prevailing and future market conditions and business developments and need. The Group shall update and re-visit its plan continuously based on market conditions and business developments and therefore the expected timeline is subject to change.

As at 30 June 2022, the unutilised Net Proceeds was approximately RMB103.0 million (31 December 2021: RMB103.1 million).

During the reporting period, the Group did not acquire properties in the U.K. since it was unable to conduct site visits on properties in London because of the COVID-19 pandemic and the travel and quarantine restrictions. As COVID-19 becomes less serious and travel and quarantine restrictions are loosened, the Group will resume its plan to conduct site visits to look for properties that fit the Group's selection criteria or development strategies. Subject to the development of the COVID-19 pandemic, after taking into account of the time required to identify potential targets which fit the selection criteria or development strategies of the Group and the time required to complete the acquisition, it is expected that the remaining Net Proceeds allocated for acquisition of properties in the major cities of U.K. will be fully utilised by the end of 2023.

附註：預計動用餘下所得款項淨額的時間表，是基於COVID-19疫情的影響中持續復甦及當前和未來市況及業務發展與需求的假設編製。本集團須基於市況及業務發展不斷更新並重審其計劃，因此預期時間表或會變動。

於2022年6月30日，未動用所得款項淨額約為人民幣103.0百萬元（於2021年12月31日：人民幣103.1百萬元）。

於報告期間，本集團並無於英國收購物業，是因為COVID-19疫情及出行及隔離限制，本集團無法對倫敦物業進行實地訪問。隨著COVID-19疫情的緩和以及出行及隔離限制放寬，本集團將恢復進行實地訪問的計劃，以尋找適合本集團篩選標準或發展策略的物業。按COVID-19疫情發展，在考慮到物色符合本集團物業篩選標準或發展策略的潛在目標所需的時間及完成收購所需的時間後，預期分配至收購英國主要城市物業的餘下所得款項淨額將於2023年底前悉數動用。

In response to the outbreak, in order to ensure the safety of tenants, the property management company in the PRC has taken necessary measures to restrict the entry of engineering personnel into the building to reduce the risk of infection. Therefore, non-essential reconstruction or renovation works are postponed. When the pandemic subsides, necessary improvements and upgrades will be gradually made to the properties. Taking into account of the current situation of the COVID-19 and the time required to undergo upgrades and renovation, it is expected that the remaining amount of the unutilised Net Proceeds allocated for upgrading building facilities and/or renovating the properties of the Group could be fully utilised by the end of 2023.

Going forward in 2022, the Directors will closely monitor the development of the COVID-19 epidemic situation and its impact on the global economy to evaluate its business objectives and to apply the unutilised Net Proceeds according to the changing market condition to create greater value for the shareholders of the Company (“**Shareholders**”).

於應對疫情期間，為保障租戶的安全，位於中國的物業管理公司已採取所需措施限制工程人員進入大廈以減低受感染風險。因此，已延後非必要建造或翻新工程。待疫情緩和後，我們將對物業逐步進行所需的改善及升級工程。考慮到COVID-19的現況以及進行升級和翻新所需的時間，預期分配作升級建造設施及／或翻新本集團物業的餘下未動用所得款項淨額將於2023年底之前悉數動用。

展望2022年，董事將密切留意COVID-19疫情的事態發展及對全球經濟的影響，以評估業務目標並根據不斷變化的市況分配未動用所得款項淨額，為本公司股東（「**股東**」）創造更大價值。

The unutilised Net Proceeds will be applied according to the purposes set out in the section headed “Future Plans and Use of Proceeds” of the Prospectus. The Directors considered that it would be in the best interest of the Group to deposit such funds temporarily in the bank accounts to earn interest income and are not aware of any material change to the proposed use of the proceeds as at the date of this interim report.

## EMPLOYEES AND EMOLUMENT POLICY

As at 30 June 2022, the Group employed a total of 138 (30 June 2021: 135) employees and appointed 8 (30 June 2021: 8) directors. During the reporting period, total staff costs, including directors’ emoluments, of the Group were approximately RMB6.4 million (2021: RMB6.6 million). The Group reviews the remuneration policies and packages on a regular basis and makes necessary adjustment commensurate with the remuneration level in the industry. In addition to a basic monthly salary, discretionary bonuses are offered to staff with outstanding performance. The Group also offers other employee benefits such as medical insurance and retirement benefits scheme.

The Group has not experienced any significant problems with its employees or disruption to its operations due to labour disputes nor has it experienced any difficulty in the recruitment and retention of experienced staff. The Group maintains a good relationship with its employees.

未動用的所得款項淨額將按招股章程「未來計劃及所得款項用途」一節所述用途應用。於本中期報告日期，董事認為將該等款項暫時存放於銀行賬戶中賺取利息收入符合本集團的最佳利益，亦不知悉所得款項計劃用途有任何重大變動。

## 僱員及薪酬政策

於2022年6月30日，本集團共僱用138(2021年6月30日：135)名僱員及委任8(2021年6月30日：8)名董事。於本報告期間，本集團的僱員成本總額(包括董事酬金)約為人民幣6.4百萬元(2021：人民幣6.6百萬元)。本集團定期檢討薪酬政策及福利，並作出與行業薪酬水平相稱的必要調整。除基本月薪外，本集團亦向表現優異的僱員提供酌情花紅。本集團亦提供其他僱員福利包括醫療保險及退休保障計劃。

本集團並未遭遇任何嚴重的僱員問題或因勞資糾紛而導致的營運中斷，亦無於招聘及留任經驗豐富的僱員方面遇到任何困難。本集團與僱員保持良好關係。

# DISCLOSURE OF INTERESTS

## 權益披露

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

As at 30 June 2022, none of the Directors or chief executives of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (“SFO”)) (which was required to be notified to the Company and the Stock Exchange of Hong Kong Limited (“**Stock Exchange**”) pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which is taken or deemed to have under such provisions of the SFO), or which was required to be entered in the register referred to therein pursuant to Section 352 of the SFO, or which was otherwise required to be notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (“**Model Code**”) set out in Appendix 10 to the Rules Governing the Listing of Securities on the Stock Exchange (the “**Listing Rules**”).

### 董事及主要行政人員於股份、相關股份及債權證中的權益及淡倉

於2022年6月30日，本公司董事或主要行政人員概無於本公司或其任何相聯法團(定義見證券及期貨條例(「**證券及期貨條例**」)第XV部)的股份、相關股份或債權證中擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及香港聯合交易所有限公司(「**聯交所**」)的任何權益或淡倉(包括根據證券及期貨條例該等條文被當作或視作擁有的權益或淡倉)，或根據證券及期貨條例第352條須載列於當中所述登記冊的任何權益或淡倉，或根據聯交所證券上市規則(「**上市規則**」)附錄10所載上市發行人董事進行證券交易的標準守則(「**標準守則**」)須知會本公司及聯交所的任何權益或淡倉。

**SUBSTANTIAL SHAREHOLDERS' INTERESTS  
AND SHORT POSITIONS IN SHARES,  
UNDERLYING SHARES AND DEBENTURES**

主要股東於股份、相關股份及  
債權證中的權益及淡倉

As at 30 June 2022, to the knowledge of the Directors, the interests or short positions of the following persons (which are not Directors or chief executives of the Company) in the shares or underlying shares of the Company, which were required to be disclosed to the Company pursuant to Divisions 2 and 3 of Part XV of the SFO or recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO, or as otherwise notified to the Company and the Stock Exchange, were as follows:

於2022年6月30日，就董事所知，以下人士(非本公司董事或主要行政人員)於本公司股份或相關股份所擁有根據證券及期貨條例第XV部第2及第3分部須向本公司披露或根據證券及期貨條例第336條須記錄於本公司所存置登記冊或須另行知會本公司及聯交所的權益或淡倉如下：

Name	Notes	Capacity	Number of Ordinary Shares interested	Approximate percentage of the Company's issued share capital (Note 1)
名稱	附註	身份	擁有權益之普通股數目	佔本公司已發行股本概約百分比(附註1)
Lucky Link Investments Limited ("Lucky Link") 彩連投資有限公司(「彩連」)	2	Beneficial owner 實益擁有人	297,900,000	67.49%
Top Charm Investments Limited ("Top Charm") 領美投資有限公司(「領美」)	2	Beneficial owner 實益擁有人	33,100,000	7.50%

DISCLOSURE OF INTERESTS (Continued)

權益披露 (續)

Name 名稱	Notes 附註	Capacity 身份	Number of Ordinary Shares interested 擁有權益之 普通股數目	Approximate percentage of the Company's issued share capital (Note 1) 佔本公司 已發行股本概約 百分比 (附註1)
Capital Century Company Limited ("Capital Century") 國際永年有限公司 (「國際永年」)	2	Interests in controlled corporation 受控法團權益	331,000,000	74.99%
China Everbright Holdings Company Limited ("CE Hong Kong") 中國光大集團有限公司 (「中國光大(香港)」)	3	Interests in controlled corporation 受控法團權益	331,000,000	74.99%
China Everbright Group Limited ("China Everbright Group") 中國光大集團股份公司 (「中國光大集團」)	4	Interests in controlled corporation 受控法團權益	331,000,000	74.99%
Central Huijin Investment Ltd. ("Huijin") 中央匯金投資有限責任公司 (「匯金」)	5	Interests in controlled corporation 受控法團權益	331,000,000	74.99%

DISCLOSURE OF INTERESTS (Continued)  
權益披露(續)

Notes:

附註：

- (1) Based on 441,400,000 shares of the Company ("Shares") in issue as at 30 June 2022.
- (1) 以於 2022 年 6 月 30 日已發行的 441,400,000 股本公司股份(「股份」)為基礎。
- (2) Lucky Link and Top Charm directly hold approximately 67.49% and 7.50% of the total issued Shares, respectively, Capital Century holds 100% shares in Lucky Link and Top Charm and is therefore deemed to be interested in 297,900,000 and 33,100,000 Shares held by Lucky Link and Top Charm, respectively.
- (2) 彩連及領美將分別直接持有已發行股份總數的約 67.49% 及 7.50%。國際永年持有彩連及領美的全部股份，因此被視作擁有彩連及領美分別所持的 297,900,000 股及 33,100,000 股股份的權益。
- (3) CE Hong Kong is an indirect controlling shareholder of Lucky Link and Top Charm. CE Hong Kong directly holds 99.997% shares in Capital Century, 0.3% of which is held on trust for the National Administrative Bureau of State Owned Property, and indirectly holds 0.003% shares in Capital Century through China Everbright Holdings (Nominee) Limited. Therefore, CE Hong Kong is deemed to be interested in 297,900,000 and 33,100,000 Shares held by Lucky Link and Top Charm, respectively.
- (3) 中國光大(香港)為彩連及領美的間接控股股東。中國光大(香港)直接持有國際永年 99.997% 的股份(其中 0.3% 乃以信託方式代國家國有資產管理局持有)，並透過中國光大集團(代理人)有限公司間接持有國際永年 0.003% 的股份。因此，中國光大(香港)被視作擁有彩連及領美分別所持的 297,900,000 股及 33,100,000 股股份的權益。
- (4) China Everbright Group holds 100% shares in CE Hong Kong and is therefore deemed to be interested in 297,900,000 and 33,100,000 Shares held by Lucky Link and Top Charm, respectively.
- (4) 中國光大集團持有中國光大(香港)的全部股份，因此被視作擁有彩連及領美分別所持的 297,900,000 股及 33,100,000 股股份的權益。
- (5) Huijin is indirectly wholly-owned by the State Council of the PRC and holds 63.16% equity interest in China Everbright Group. It is deemed to be interested in 297,900,000 and 33,100,000 Shares held by Lucky Link and Top Charm, respectively.
- (5) 匯金由中國國務院間接全資擁有，並持有中國光大集團 63.16% 的股權。其被視作擁有彩連及領美分別所持的 297,900,000 股及 33,100,000 股股份的權益。



## DISCLOSURE OF INTERESTS (Continued)

### 權益披露 (續)

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Save as disclosed above, as at 30 June 2022, the Company had not been notified by any persons (other than the Directors or chief executive of the Company) who had interests or short positions in the Shares or underlying shares or debentures of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were required, pursuant to section 336 of the SFO, to be recorded in the register referred to therein.

除上文所披露者外，於2022年6月30日，本公司並不知悉任何人士(董事或本公司主要行政人員除外)於本公司股份或相關股份或債權證中擁有根據證券及期貨條例第XV部第2及第3分部條文須向本公司披露的權益或淡倉，或根據證券及期貨條例第336條須記錄於當中所述登記冊的權益或淡倉。

### CORPORATE GOVERNANCE

The Group is committed to maintaining high standards of corporate governance to safeguard the interests of Shareholders and to enhance corporate value and accountability. The Company has adopted the Corporate Governance Code and Corporate Governance Report (version up to 31 December 2021) contained in Appendix 14 to the Listing Rules as its own code of corporate governance since the Listing Date.

Furthermore, the Board adopted the new Corporate Governance Code (version with effective from 1 January 2022) (the “**CG Code**”), the requirement under which shall apply to the Company’s corporate governance report in the forthcoming financial year ending 31 December 2022.

The Company has complied with all applicable code provisions of the CG Code set out therein, except for CG Code provision C.2.1, throughout the six months ended 30 June 2022.

### 企業管治

本集團致力維持高企業管治水平以維護股東利益及提高企業價值及問責性。本公司已自上市日期起採納上市規則附錄十四所載的企業管治守則及企業管治報告(截至2021年12月31日的版本)作為其自身的企業管治守則。

此外，董事會已採納新企業管治守則(自2022年1月1日起生效的版本)(「**企管守則**」)，其規定將適用於本公司截至2022年12月31日止下一個財政年度的企業管治報告。

於截至2022年6月30日止六個月期間，本公司一直遵守企管守則所載的所有適用守則條文，惟偏離了企管守則條文第C.2.1條。

Pursuant to CG Code provision C.2.1, the roles of the chairman and the chief executive should be separate and should not be performed by the same individual. The division of responsibilities between the chairman and chief executive should be clearly established and set out in writing.

The roles of the chairman and the chief executive officer (“**CEO**”) of the Company are not separated and are performed by the same individual. Mr. Liu Jia (“**Mr. Liu**”) has acted as both the chairman and the CEO since the Listing Date. Since Mr. Liu has a wealth of experience in real estate investment, operations and investment projects, taking into account the consistent leadership within the Group and in order to enable more effective and efficient overall strategic planning and continuation of the implementation of such plans, the Directors consider that Mr. Liu is the best candidate for both positions and the present arrangements are beneficial and in the interests of the Group and the Shareholders as a whole.

根據企管守則條文第C.2.1條，主席與行政總裁的角色應有所區分且不應由同一人兼任。主席與行政總裁之間的職責分工應明確規定並以書面陳述。

本公司主席與行政總裁（「**行政總裁**」）的角色並未分開，並由同一人擔任。劉嘉先生（「**劉先生**」）自上市日期起擔任主席兼行政總裁。由於劉先生在房地產投資、營運及投資項目方面的經驗豐富，考慮到本集團的貫徹領導，亦為使整體策略規劃更有效、高效並持續執行有關計劃，董事認為劉先生為此兩個職位的最佳人選，且現時安排符合本集團及股東的整體利益。

As the Board currently comprises two Executive Directors (including Mr. Liu), two Non-executive Directors and four Independent Non-executive Directors, therefore the Directors are of the view that there is a fairly strong independence element in its composition and an appropriate delegation of authorities to the management. The Board shall nevertheless review the arrangement from time to time to ensure that it is appropriate to the Group's circumstances.

鑒於董事會目前由兩名執行董事(包括劉先生)、兩名非執行董事及四名獨立非執行董事組成，因此董事認為其組成具有較強獨立性且適當授予管理層權力。然而，董事會須不時審閱有關安排以確保適用於本集團。

## MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as set out in Appendix 10 to the Listing Rules as its own code of conduct regarding the Directors' securities transactions. Having made specific enquiries to the Directors, the Company has received confirmations from all Directors that they had complied with the required standard of dealings as set out in the Model Code throughout the six months ended 30 June 2022.

## 證券交易的標準守則

本公司已採納上市規則附錄十所載的標準守則，作為本身有關董事進行證券交易之操守守則。經向董事作出特定查詢後，本公司已收到全體董事確認，於截至2022年6月30日止六個月期間，彼等一直遵守標準守則所載規定的交易準則。

## BOARD COMMITTEES

The Board has established four committees, namely, the Audit Committee, Remuneration Committee, Nomination Committee and Investment Committee, for overseeing particular aspects of the Company's affairs. All Board committees of the Company are established with specific written terms of reference which deal clearly with their authority and duties. The terms of reference of the Audit Committee, Remuneration Committee and Nomination Committee are published on the websites of the Stock Exchange and the Company.

The majority of the members of each Board committee are Independent Non-executive Directors.

## 董事委員會

董事會已成立四個委員會，即審核委員會、薪酬委員會、提名委員會及投資委員會，以監管本公司事務的特定方面。本公司所有董事委員會均已訂明書面職權範圍，以明確其權限及職責。審核委員會、薪酬委員會及提名委員會的職權範圍刊登於聯交所及本公司網站。

各董事委員會大部分成員均為獨立非執行董事。

## AUDIT COMMITTEE

The Audit Committee comprises three Independent Non-executive Directors, namely Mr. Tsoi David, Mr. Shek Lai Him Abraham, and Mr. Lee Jor Hung. Mr. Tsoi David is the chairman of the Audit Committee.

The main duties of the Audit Committee are to assist the Board in reviewing the financial information and reporting process, risk management and internal control systems, effectiveness of the internal audit function, scope of audit and appointment of external auditors, and arrangements to enable employees of the Company to raise concerns about possible improprieties in financial reporting, internal control or other matters of the Company. The Group's interim report for the six months ended 30 June 2022 has been reviewed by the Audit Committee.

## REMUNERATION COMMITTEE

The Remuneration Committee consists of three members, namely Mr. Liu, an Executive Director, Mr. Lee Jor Hung, an Independent Non-executive Director, and Mr. Wang Cheung Yue, an Independent Non-executive Director. Mr. Lee Jor Hung is the chairman of the Remuneration Committee.

## 審核委員會

審核委員會由三名獨立非執行董事組成，即蔡大維先生、石禮謙先生及李佐雄先生。蔡大維先生為審核委員會主席。

審核委員會的主要職責為協助董事會審閱財務資料與報告流程、風險管理及內部控制系統、內部審核職能的有效性、審核範圍以及外聘核數師的委任，並安排本公司的員工可對本公司的財務報告、內部監控或其他事項可能存在的不當行為提出關注。本集團截至2022年6月30日止六個月的中期報告已由審核委員會審閱。

## 薪酬委員會

薪酬委員會由三名成員組成，即執行董事劉先生、獨立非執行董事李佐雄先生及獨立非執行董事汪長禹先生。李佐雄先生為薪酬委員會主席。

The primary functions of the Remuneration Committee include reviewing and making recommendations to the Board on the remuneration packages of individual Directors and senior management, the remuneration policy and structure for all Directors and senior management; and establishing transparent procedures for developing such remuneration policy and structure to ensure that no Director or any of his/her associates will participate in deciding his/her own remuneration.

## NOMINATION COMMITTEE

The Nomination Committee consists of three members, namely Mr. Ma Heming (“**Mr. Ma**”), an Executive Director, Mr. Shek Lai Him Abraham, an Independent Non-executive Director, and Mr. Lee Jor Hung, an Independent Non-executive Director. Mr. Shek Lai Him Abraham is the chairman of the Nomination Committee.

The principal duties of the Nomination Committee include reviewing the Board composition, developing and formulating relevant procedures for the nomination and appointment of Directors, reviewing the policy on board diversity and any measurable objectives for implementing such policy, making recommendations to the Board on the appointment and succession planning of Directors, and assessing the independence of Independent Non-executive Directors.

薪酬委員會的主要職能包括就各董事及高級管理層的薪酬待遇、全體董事及高級管理層的薪酬政策及架構進行檢討並向董事會提出建議；以及就該等薪酬政策及架構制定具透明度之程序，確保並無董事或其任何聯繫人參與釐定其本身薪酬。

## 提名委員會

提名委員會由三名成員組成，即執行董事馬賀明先生（「**馬先生**」）、獨立非執行董事石禮謙先生以及獨立非執行董事李佐雄先生。石禮謙先生為提名委員會主席。

提名委員會的主要職責包括檢討董事會組成、編製及制定董事提名及委任相關程序、檢討董事會多元化政策及實施該政策的任何可衡量目標、就董事委任及繼任計劃向董事會提出建議，以及評估獨立非執行董事的獨立性。

## INVESTMENT COMMITTEE

The Investment Committee consists of two Executive Directors, namely Mr. Liu and Mr. Ma, and three Independent Non-executive Directors, namely Mr. Lee Jor Hung, Mr. Tsoi David and Mr. Wang Cheung Yue. Mr. Liu is the chairman of the Investment Committee.

The principal duties of the Investment Committee include reviewing and evaluating any investment projects proposed by the Company, making recommendations to the Board on such investment project, and also reviewing the annual investment plan of the Company.

## 投資委員會

投資委員會由兩名執行董事(即劉先生及馬先生)及三名獨立非執行董事(即李佐雄先生、蔡大維先生及汪長禹先生)組成。劉先生為投資委員會主席。

投資委員會的主要職責包括審閱及評估本公司建議之任何投資項目，就有關投資項目向董事會提呈推薦意見，並審閱本公司之年度投資計劃。



# OTHER INFORMATION

## 其他資料

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### CHANGE IN DIRECTORS' INFORMATION UNDER RULE 13.51B(1) OF THE LISTING RULES

Pursuant to Rule 13.51B(1) of the Listing Rules, the change of Directors' information of the Company since the date of 2021 annual report are as follows:

Mr. Shek Lai Him Abraham has been re-designated as chairman of the board of Goldin Financial Holdings Limited with effect from 6 June 2022. A winding-up petition was received by Goldin Financial Holdings Limited and joint provisional liquidators (for restructuring purpose only) have subsequently been appointed. For details, please see the Company's announcement dated 21 October 2020.

Save as disclosed above, there are no other changes to the Directors' information as required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

### 根據上市規則第13.51B(1)條的 董事資料變更

根據上市規則第13.51B(1)條，自2021年年報日期起本公司董事資料變更載列如下：

石禮謙先生於2022年6月6日調任為高銀金融(集團)有限公司董事會主席。高銀金融(集團)有限公司接獲一份清盤呈請，並於其後委任共同臨時清盤人(僅就重組目的)。有關詳情，請參閱本公司日期為2020年10月21日的公告。

除上文所披露者外，概無有關董事資料之其他變動須根據上市規則第13.51B(1)條予以披露。

## DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Apart from as disclosed under the heading "Share Option Scheme" below, at no time during the six months ended 30 June 2022 was the Company, its subsidiaries or any of its associated corporations (within the meaning of Part XV of the SFO) a party to any arrangement to enable the Directors or their associates (as defined in the Listing Rules) to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

## SHARE OPTION SCHEME

The Company adopted a share option scheme on 15 December 2017 (the "**Share Option Scheme**") for the purpose of providing incentive or rewarding eligible persons ("**Eligible Persons**"). Eligible Persons include director, employee, agent, consultant, business partner, joint venture partner, supplier of goods or services or any director or employee of such supplier, customer or any director or employee of such customer, and person or entity that provides research, development or other technological support or any advisory, consultancy or professional services or any director or employee of such entity, who has contributed or will contribute to the Group on the basis of their contribution to the development and growth of the Group.

## 董事收購股份或債權證的權利

除下文「購股權計劃」一節所披露者外，於截至2022年6月30日止六個月，本公司、其附屬公司或任何相聯法團(定義見證券及期貨條例第XV部)概無訂立任何安排以便董事或其聯繫人(定義見上市規則)可按收購本公司或任何其他法人團體之股份或債權證之方式獲益。

## 購股權計劃

本公司於2017年12月15日採納購股權計劃(「**購股權計劃**」)，以激勵或獎勵合資格人士(「**合資格人士**」)。合資格人士包括董事、僱員、代理、顧問、業務夥伴、合營夥伴、貨品或服務供應商或該等供應商的任何董事或僱員、客戶或該等客戶的任何董事或僱員、以及提供研究、發展或其他技術支持或任何顧問、諮詢或專業服務的個人或實體、或該等實體的任何董事或僱員，彼等已對或將對本集團的發展及增長作出貢獻。

## OTHER INFORMATION (Continued)

### 其他資料(續)

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The Share Option Scheme became effective on the Listing Date and, unless otherwise cancelled or amended, will remain in force for 10 years from the date of adoption of the Share Option Scheme (i.e. 14 December 2027).

No share options were granted under the Share Option Scheme since their adoption or approval.

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

During the six months ended 30 June 2022, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the listed securities of the Company.

### **SUFFICIENCY OF PUBLIC FLOAT**

According to the information that is publicly available to the Company and within the knowledge of the Board, as at the date of this interim report, the Company has maintained the public float as required under the Listing Rules.

購股權計劃於上市日期生效，除非另行註銷或修訂，將自購股權計劃採納日期起計十年(即2027年12月14日)內有效。

自採納或批准購股權計劃以來，並無根據購股權計劃授出購股權。

### **購買、出售或贖回本公司上市證券**

截至2022年6月30日止六個月期間，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

### **充足公眾持股量**

根據本公司可公開獲得的資料及就董事會所知，於本中期報告日期，本公司已維持上市規則規定的公眾持股量。

## INTERIM DIVIDEND

The Board does not recommend the payment of any interim dividend for the six months ended 30 June 2022 (six months ended 30 June 2021: RMB0.86 cents (equivalent to HK1.03 cents) per ordinary share of the Company).

By order of the Board

**LIU Jia**

*Chairman*

Hong Kong, 25 August 2022

## 中期股息

董事會不建議宣派任何截至2022年6月30日止六個月之中期股息(截至2021年6月30日止六個月：本公司每股普通股為人民幣0.86分(相當於1.03港仙))。

承董事會命

**劉嘉**

*主席*

香港，2022年8月25日

# INDEPENDENT REVIEW REPORT

## 獨立審閱報告



### To the board of directors of Everbright Grand China Assets Limited

(Incorporated in the British Virgin Islands with limited liability and transferred by way of continuation into the Cayman Islands)

### INTRODUCTION

We have reviewed the interim financial information set out on pages 39 to 76, which comprises the condensed consolidated statement of financial position of Everbright Grand China Assets Limited (the “**Company**”) and its subsidiaries (the “**Group**”) as at 30 June 2022 and the related condensed consolidated statements of profit or loss, comprehensive income, changes in equity and cash flows for the six-month period then ended, and explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on 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 (“**HKICPA**”). The directors of the Company are responsible for the preparation and presentation of this interim financial information in accordance with HKAS 34.

### 致光大永年有限公司董事會

(於英屬維爾京群島註冊成立並以存續方式在開曼群島註冊的有限公司)

### 引言

我們已審閱列載於第39至76頁的中期財務資料，其中包括光大永年有限公司(「**貴公司**」)及其附屬公司(「**貴集團**」)於2022年6月30日的簡明綜合財務狀況表與截至該日止六個月期間的相關簡明綜合損益表、簡明綜合全面收益表、簡明綜合權益變動表及簡明綜合現金流量表以及解釋附註。根據《香港聯合交易所有限公司證券上市規則》，上市公司必須符合上市規則中的相關規定和按香港會計師公會(「**香港會計師公會**」)所頒佈的《香港會計準則》第34號**中期財務報告**(「**香港會計準則第34號**」)的規定編製中期財務資料報告。貴公司董事須負責根據香港會計準則第34號編製及列報本中期財務資料。

## INTRODUCTION (continued)

Our responsibility is to express a conclusion on this interim financial information based on our review. Our report is made 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.

## 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 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.

## 引言(續)

我們的責任是根據我們的審閱，對本中期財務資料作出結論。按照我們雙方所協定的委聘條款，本報告僅向閣下全體報告。除此以外不作其他用途。我們概不就本報告的內容對任何其他人士負責或承擔責任。

## 審閱範圍

我們已根據香港會計師公會頒佈的香港審閱準則第2410號*由實體之獨立核數師執行之中期財務資料審閱*進行審閱。中期財務資料的審閱工作包括向主要負責財務會計事宜的人員詢問，並應用分析和其他審閱程序。由於審閱的範圍遠較按照香港審計準則進行審計的範圍為小，所以不能保證我們會注意到在審計中可能會被發現的所有重大事項。因此，我們不發表審計意見。

## 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.

## 結論

根據我們的審閱，我們並無發現任何事項使我們相信中期財務資料在所有重大方面未根據香港會計準則第34號編製。

### **Ernst & Young**

*Certified Public Accountants*

27/F, One Taikoo Place  
979 King's Road  
Quarry Bay  
Hong Kong

25 August 2022

### **安永會計師事務所**

*執業會計師*

香港  
鰂魚涌  
英皇道979號  
太古坊一座27樓

2022年8月25日

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the six months ended 30 June 2022 截至2022年6月30日止六個月

		Notes 附註	<b>Six months ended 30 June</b> 截至6月30日止六個月	
			<b>2022</b> <b>2022年</b> <b>(Unaudited)</b> <b>(未經審核)</b> <b>RMB'000</b> 人民幣千元	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>REVENUE</b>	收益	5	<b>27,083</b>	25,162
Cost of services	服務成本		<b>(6,276)</b>	(5,900)
<b>Gross profit</b>	毛利		<b>20,807</b>	19,262
Valuation gains on investment properties	投資物業的估值收益		<b>735</b>	9,574
Other income, net	其他收入淨額	6	<b>2,537</b>	2,412
Distribution costs	分銷成本		<b>(775)</b>	(603)
Administrative expenses	行政開支		<b>(6,712)</b>	(7,299)
Other operating expenses	其他經營開支		<b>(95)</b>	(452)
<b>Profit from operations</b>	經營利潤		<b>16,497</b>	22,894
Finance costs	融資成本	7	<b>(202)</b>	(381)
<b>PROFIT BEFORE TAX</b>	稅前利潤	8	<b>16,295</b>	22,513
Income tax	所得稅	9	<b>(4,045)</b>	(5,980)
<b>PROFIT FOR THE PERIOD</b>	期內利潤		<b>12,250</b>	16,533



CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS (Continued)  
 簡明綜合損益表(續)

For the six months ended 30 June 2022 截至2022年6月30日止六個月

		Notes	<b>Six months ended 30 June</b>	
		附註	<b>截至6月30日止六個月</b>	
			<b>2022</b>	2021
			<b>2022年</b>	2021年
			<b>(Unaudited)</b>	(Unaudited)
			<b>(未經審核)</b>	(未經審核)
			<b>RMB'000</b>	RMB'000
			<b>人民幣千元</b>	人民幣千元
<b>Attributable to:</b>	以下各項應佔：			
Equity shareholders of the	本公司權益股東			
Company			<b>12,250</b>	16,533
<b>EARNINGS PER SHARE</b>				
	每股盈利			
Basic and diluted	基本及攤薄	11	<b>RMB0.03</b>	RMB0.04
			<b>人民幣0.03元</b>	人民幣0.04元

# CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

## 簡明綜合全面收益表

For the six months ended 30 June 2022 截至2022年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>PROFIT FOR THE PERIOD</b>	期內利潤	<b>12,250</b>	16,533
<b>OTHER COMPREHENSIVE INCOME</b>	其他全面收益		
<b>Other comprehensive income/ (expense) that may be reclassified to profit or loss in subsequent periods:</b>	其後期間可能被重新分類至損益的其他全面收益/ (開支) :		
Exchange differences on translation of financial statements of companies outside the People's Republic of China (the "PRC")	換算中華人民共和國 (「中國」) 境外公司財務報表的匯兌差額	<b>(4,290)</b>	1,123
<b>Other comprehensive income/ (expense) that will not be reclassified to profit or loss in subsequent periods:</b>	其後期間將不會被重新分類至損益的其他全面收益/ (開支) :		
Exchange difference on translation of financial statements of the Company	換算本公司財務報表的匯兌差額	<b>8,315</b>	(4,257)
<b>OTHER COMPREHENSIVE INCOME/ (EXPENSE) FOR THE PERIOD, NET OF TAX</b>	期內其他全面收益/ (開支) : 扣除稅項	<b>4,025</b>	(3,134)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	期內全面收益總額	<b>16,275</b>	13,399
<b>Attributable to:</b>	以下各項應佔 :		
Equity shareholders of the Company	本公司權益股東	<b>16,275</b>	13,399

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

30 June 2022 2022年6月30日

	Notes 附註	30 June 2022 2022年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2021 2021年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
<b>NON-CURRENT ASSETS</b>			
Investment properties	12	955,000	953,700
Property, plant and equipment	13	1,396	1,389
Right-of-use assets		3,055	3,468
Deferred tax assets		154	1,530
<b>Total non-current assets</b>		<b>959,605</b>	960,087
<b>CURRENT ASSETS</b>			
Trade and other receivables and prepayments	14	6,116	3,887
Cash and cash equivalents		206,261	203,770
<b>Total current assets</b>		<b>212,377</b>	207,657
<b>CURRENT LIABILITIES</b>			
Trade and other payables	15	21,585	23,797
Contract liabilities		2,227	1,461
Bank loan		—	7,000
Lease liabilities		1,119	1,100
Tax payable		1,318	1,265
<b>Total current liabilities</b>		<b>26,249</b>	34,623
<b>NET CURRENT ASSETS</b>		<b>186,128</b>	173,034
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,145,733</b>	1,133,121

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)  
 簡明綜合財務狀況表(續)

30 June 2022 2022年6月30日

	Notes 附註	30 June 2022 2022年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2021 2021年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	租賃負債	1,916	2,370
Deferred tax liabilities	遞延稅項負債	191,181	190,020
<b>Total non-current liabilities</b>	<b>非流動負債總額</b>	<b>193,097</b>	192,390
<b>NET ASSETS</b>	<b>資產淨額</b>	<b>952,636</b>	940,731
<b>EQUITY</b>	<b>權益</b>		
Share capital	股本	16	345,042
Reserves	儲備	607,594	595,689
<b>Total equity</b>	<b>權益總額</b>	<b>952,636</b>	940,731

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

For the six months ended 30 June 2022 截至2022年6月30日止六個月

		Attributable to equity shareholders of the Company 本公司權益股東應佔							
		Share capital	Share premium*	Capital reserve*	Exchange reserve*	PRC statutory reserve* 中國 法定儲備*	Fair value reserve* 公允 價值儲備*	Retained profits*	Total equity
		股本 (unaudited) (未經審核) RMB'000 人民幣千元	股份溢價* (unaudited) (未經審核) RMB'000 人民幣千元	資本儲備* (unaudited) (未經審核) RMB'000 人民幣千元	外匯儲備* (unaudited) (未經審核) RMB'000 人民幣千元	法定儲備* (unaudited) (未經審核) RMB'000 人民幣千元	價值儲備* (unaudited) (未經審核) RMB'000 人民幣千元	保留利潤* (unaudited) (未經審核) RMB'000 人民幣千元	權益總額 (unaudited) (未經審核) RMB'000 人民幣千元
<b>At 1 January 2021</b>	<b>於2021年1月1日</b>	345,042	45,063	81,796	(47,148)	6,628	6,554	496,708	934,643
Profit for the period	期內利潤	-	-	-	-	-	-	16,533	16,533
Other comprehensive income/ (expense) for the period:	期內其他全面收益/ (開支):								
Exchange differences on translation of financial statements of companies outside the PRC	換算中國境外公司 財務報表的匯兌 差額	-	-	-	1,123	-	-	-	1,123
Exchange difference on translation of financial statements of the Company	換算本公司財務 報表的匯兌差額	-	-	-	(4,257)	-	-	-	(4,257)
Total comprehensive income/ (expense) for the period	期內全面收益/ (開支)總額	-	-	-	(3,134)	-	-	16,533	13,399
Final 2020 dividend	2020年末期股息	-	-	-	-	-	-	(15,096)	(15,096)
Transfer to reserve	轉撥至儲備	-	-	-	-	664	-	(664)	-
<b>At 30 June 2021</b>	<b>於2021年6月30日</b>	345,042	45,063	81,796	(50,282)	7,292	6,554	497,481	932,946

## 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 2022 截至2022年6月30日止六個月

		Attributable to equity shareholders of the Company 本公司權益股東應佔							
		Share capital	Share premium*	Capital reserve*	Exchange reserve*	PRC statutory reserve*	Fair value reserve*	Retained profits*	Total equity
		股本 (unaudited) (未經審核)	股份溢價* (unaudited) (未經審核)	資本儲備* (unaudited) (未經審核)	外匯儲備* (unaudited) (未經審核)	中國 法定儲備* (unaudited) (未經審核)	公允 價值儲備* (unaudited) (未經審核)	保留利潤* (unaudited) (未經審核)	權益總額 (unaudited) (未經審核)
		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	RMB'000 人民幣千元	RMB'000 人民幣千元
<b>At 1 January 2022</b>	於2022年1月1日	345,042	45,063	81,796	(54,841)	8,131	6,554	508,986	940,731
Profit for the period	期內利潤	-	-	-	-	-	-	12,250	12,250
Other comprehensive income/ (expense) for the period:	期內其他全面收益/ (開支):								
Exchange differences on translation of financial statements of companies outside the PRC	換算中國境外公司 財務報表的匯兌 差額	-	-	-	(4,290)	-	-	-	(4,290)
Exchange difference on translation of financial statements of the Company	換算本公司財務報表 的匯兌差額	-	-	-	8,315	-	-	-	8,315
Total comprehensive income for the period	期內全面收益總額	-	-	-	4,025	-	-	12,250	16,275
Final 2021 dividend	2021年末期股息	-	-	-	-	-	-	(4,370)	(4,370)
Transfer to reserve	轉撥至儲備	-	-	-	-	661	-	(661)	-
<b>At 30 June 2022</b>	於2022年6月30日	345,042	45,063*	81,796*	(50,816)*	8,792*	6,554*	516,205*	952,636

\* These reserve accounts comprise the consolidated reserves of HK\$607,594,000 (31 December 2021: HK\$595,689,000) in the condensed consolidated statement of financial position.

\* 該等儲備賬目包括簡明綜合財務狀況表的綜合儲備607,594,000港元(2021年12月31日: 595,689,000港元)。

# CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 簡明綜合現金流量表

For the six months ended 30 June 2022 截至2022年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>Operating activities</b>	<b>經營活動</b>		
Cash generated from operations	經營所得現金	<b>6,234</b>	9,606
Tax paid	已付稅項		
PRC Corporate Income Tax ("CIT") paid	已付中國企業所得稅 (「企業所得稅」)	<b>(1,455)</b>	(6,891)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>經營活動所得現金流量淨額</b>	<b>4,779</b>	2,715
<b>Investing activities</b>	<b>投資活動</b>		
Payment for the purchase of property, plant and equipment and additions to investment properties	購買物業、廠房及設備以及 添置投資物業的款項	<b>(625)</b>	(252)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備的所得款項	—	127
Interest received	已收利息	<b>850</b>	705
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>投資活動所得現金流量淨額</b>	<b>225</b>	580

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Continued)  
簡明綜合現金流量表(續)

For the six months ended 30 June 2022 截至2022年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>Financing activities</b>	<b>融資活動</b>		
Capital element of lease rentals paid	已付租賃租金的資本部分	(576)	(669)
Interest element of lease rentals paid	已付租賃租金的利息部分	(33)	(26)
Repayment of a bank loan	償還銀行貸款	(7,000)	(3,500)
Interest paid	已付利息	(191)	(361)
Dividend paid	已付股息	—	(6,621)
<b>NET CASH FLOWS USED IN FINANCING ACTIVITIES</b>	<b>融資活動所用現金流量淨額</b>	<b>(7,800)</b>	<b>(11,177)</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>(2,796)</b>	<b>(7,882)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>期初現金及現金等價物</b>	<b>203,770</b>	<b>217,766</b>
<b>Effect of foreign exchange rate changes, net</b>	<b>外匯匯率變動的影響，淨額</b>	<b>5,287</b>	<b>(1,501)</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>期末現金及現金等價物</b>	<b>206,261</b>	<b>208,383</b>



# NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

## 簡明綜合中期財務資料附註

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

### 1. CORPORATE AND GROUP INFORMATION

Everbright Grand China Assets Limited (the “**Company**”) is a limited liability company incorporated in the British Virgin Islands and transferred by way of continuation into the Cayman Islands. The Company’s principal place of business in Hong Kong is located at Room 1302, 13th Floor, Bank of East Asia Harbour View Centre, 56 Gloucester Road, Wanchai, Hong Kong.

During the six months ended 30 June 2022, the principal activities of the Company and its subsidiaries (collectively referred to as the “**Group**”) were property leasing, the provision of property management services and the sales of properties held for sale.

In the opinion of the directors, the immediate holding company and the ultimate holding company of the Company are Lucky Link Investments Limited and China Investment Corporation, which are incorporated in the British Virgin Islands and the PRC, respectively.

### 1. 公司及集團資料

光大永年有限公司(「**本公司**」)為一間於英屬維爾京群島註冊成立並以存續方式在開曼群島註冊的有限公司。本公司的香港主要營業地點位於香港灣仔告士打道56號東亞銀行港灣中心13樓1302室。

於截至2022年6月30日止六個月，本公司及其附屬公司(統稱「**本集團**」)的主要活動為物業租賃、提供物業管理服務及銷售持作出售物業。

董事認為，本公司的直接控股公司及最終控股公司為彩連投資有限公司及中國投資有限責任公司，分別於英屬維爾京群島及中國註冊成立。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

## 2. BASIS OF PREPARATION

The condensed consolidated interim financial information for the six months ended 30 June 2022 has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 *Interim Financial Reporting*.

The condensed consolidated interim financial information does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual consolidated financial statements for the year ended 31 December 2021.

## 3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the condensed consolidated interim financial information are consistent with those applied in the preparation of the Group’s annual consolidated financial statements for the year ended 31 December 2021, except for the adoption of the following revised Hong Kong Financial Reporting Standards (“HKFRSs”) for the first time for the current period’s financial information.

## 2. 編製基礎

截至2022年6月30日止六個月的簡明綜合中期財務資料乃根據《香港會計準則》(《香港會計準則》)第34號中期財務報告編製。

簡明綜合中期財務資料並未包括年度財務報表所需的所有資料及披露，且應與本集團截至2021年12月31日止年度的年度綜合財務報表一併閱讀。

## 3. 會計政策及披露的變動

編製簡明綜合中期財務資料所採納的會計政策與編製本集團截至2021年12月31日止年度的年度綜合財務報表所應用者一致，惟首次於本期間財務資料採納的下列經修訂《香港財務報告準則》(《香港財務報告準則》)除外。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES  
 AND DISCLOSURES (continued)**

Amendments to HKFRS 3	<i>Reference to the Conceptual Framework</i>
Amendment to HKFRS 16	<i>Covid-19-Related Rent Concessions beyond 30 June 2021</i>
Amendments to HKAS 16	<i>Property, Plant and Equipment: Proceeds before Intended Use</i>
Amendments to HKAS 37	<i>Onerous Contracts – Cost of Fulfilling a Contract</i>
<i>Annual Improvements to HKFRSs 2018–2020</i>	Amendments to HKFRS 1, HKFRS 9, Illustrative Examples accompanying HKFRS 16, and HKAS 41

**3. 會計政策及披露的變動  
 (續)**

《香港財務報告準則》第3號 (修訂本)	《香港財務報告準則》第16號 (修訂本)	《香港會計準則》第16號 (修訂本)	《香港會計準則》第37號 (修訂本)	《香港財務報告準則》2018年至2020年的年度改進
概念框架指引	2021年6月30日之後的 Covid-19相關租金寬減	物業、廠房及設備：擬定用途前所得款項	虧損合約 – 履行合約的成本	《香港財務報告準則》第1號、《香港財務報告準則》第9號、《香港財務報告準則》第16號相應闡釋範例及《香港會計準則》第41號 (修訂本)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

### 3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

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

- (a) Amendments to HKFRS 3 replace a reference to the previous Framework for the Preparation and Presentation of Financial Statements with a reference to the Conceptual Framework for Financial Reporting issued in June 2018 without significantly changing its requirements. The amendments also add to HKFRS 3 an exception to its recognition principle for an entity to refer to the Conceptual Framework to determine what constitutes an asset or a liability. The exception specifies that, for liabilities and contingent liabilities that would be within the scope of HKAS 37 or HK(IFRIC)-Int 21 if they were incurred separately rather than

### 3. 會計政策及披露的變動 (續)

經修訂《香港財務報告準則》的性質及影響說明如下：

- (a) 《香港財務報告準則》第3號修訂本以2018年6月頒佈的引用財務報告概念框架取代引用先前的財務報表編製及呈列框架，而毋須大幅度改變其規定。該等修訂本亦就《香港財務報告準則》第3號就實體引用概念框架以釐定構成資產或負債之內容之確認原則增設一項例外情況。該例外情況規定，對於可能屬於《香港會計準則》第37號或香港(國際財務報告詮釋委員會)一詮釋第21號範圍內的負債及或然負債而言，倘該等負債屬單獨產生而非於企業合併中承擔，

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES  
AND DISCLOSURES (continued)**

(a) (continued)

assumed in a business combination, an entity applying HKFRS 3 should refer to HKAS 37 or HK(IFRIC)-Int 21 respectively instead of the Conceptual Framework. Furthermore, the amendments clarify that contingent assets do not qualify for recognition at the acquisition date. The Group has applied the amendments prospectively to business combinations that occurred on or after 1 January 2022. As there were no contingent assets, liabilities and contingent liabilities within the scope of the amendments arising in the business combination that occurred during the period, the amendments did not have any impact on the financial position and performance of the Group.

**3. 會計政策及披露的變動  
(續)**

(a) (續)

則應用《香港財務報告準則》第3號的實體應分別參考《香港會計準則》第37號或香港(國際財務報告詮釋委員會)一詮釋第21號，而非概念框架。此外，該等修訂本澄清或然資產不符合資格於收購日期確認。本集團已為2022年1月1日或之後發生的企業合併前應應用該修訂本。由於期內發生的企業合併中不存在修訂範圍內的或有資產、負債和或有負債，因此該修訂本並無對本集團的財務狀況及業績造成任何影響。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES  
AND DISCLOSURES (continued)**

- (b) Amendment to HKFRS 16 issued in April 2021 extends the availability of the practical expedient for lessees to elect not to apply lease modification accounting for rent concessions arising as a direct consequence of the covid-19 pandemic by 12 months. Accordingly, the practical expedient applies to rent concessions for which any reduction in lease payments affects only payments originally due on or before 30 June 2022, provided the other conditions for applying the practical expedient are met. The amendment is effective retrospectively for annual periods beginning on or after 1 April 2021 with any cumulative effect of initially applying the amendment recognised as an adjustment to the opening balance of retained profits at the beginning of the current accounting period. Earlier application is permitted. The amendment did not have any impact on the financial position or performance of the Group.

**3. 會計政策及披露的變動  
(續)**

- (b) 《香港財務報告準則》第16號修訂本於2021年4月頒佈，允許承租人延後12個月使用可行權宜方法，以選擇不就COVID-19疫情直接產生的租金寬免應用租賃修訂會計處理。因此，可行權宜方法適用於任何租賃付款減免僅影響原本於2022年6月30日或之前到期付款的租金寬免，惟須符合應用可行權宜的其他條件。該修訂本於2021年4月1日或之後開始的年度期間追溯生效，初步應用該修訂本的任何累積影響將確認為保留利潤期初結餘於當前會計期間開始時的調整，並允許提早應用。該修訂本並無對本集團的財務狀況或業績造成任何影響。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES  
AND DISCLOSURES (continued)**

- (c) Amendments to HKAS 16 prohibit an entity from deducting from the cost of an item of property, plant and equipment any proceeds from selling items produced while bringing that asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Instead, an entity recognises the proceeds from selling any such items, and the cost of those items, in profit or loss. The Group has applied the amendments retrospectively to items of property, plant and equipment made available for use on or after 1 January 2021. Since there was no sale of items produced while making property, plant and equipment available for use on or after 1 January 2021, the amendments did not have any impact on the financial position or performance of the Group.

**3. 會計政策及披露的變動  
(續)**

- (c) 《香港會計準則》第16號修訂本禁止實體在將物業、廠房及設備項目達致可按管理層預定方式營運的地點及狀況過程中，自該資產的成本中扣除來自出售所生產項目的任何所得款項。反之，實體必須將出售該等項目的所得款項及該等項目的成本於損益確認。本集團已為2021年1月1日或之後可供使用的物業、廠房及設備項目追溯應用該修訂本。由於2021年1月1日或之後，物業、廠房及設備項目達致可供使用的過程中並無產生任何銷售項目，因此，該修訂本並無對本集團的財務狀況或業績造成任何影響。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

### 3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

- (d) Amendments to HKAS 37 clarify that for the purpose of assessing whether a contract is onerous under HKAS 37, the cost of fulfilling the contract comprises the costs that relate directly to the contract. Costs that relate directly to a contract include both the incremental costs of fulfilling that contract (e.g., direct labour and materials) and an allocation of other costs that relate directly to fulfilling that contract (e.g., an allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract as well as contract management and supervision costs). General and administrative costs do not relate directly to a contract and are excluded unless they are explicitly chargeable to the counterparty under the contract. The Group has applied the amendments prospectively to contracts for which it has not yet fulfilled all its obligations at 1 January 2022 and no onerous contracts were identified. Therefore, the amendments did not have any impact on the financial position or performance of the Group.

### 3. 會計政策及披露的變動 (續)

- (d) 《香港會計準則》第37號修訂本澄清，就評估某項合約是否屬《香港會計準則》第37號項下的虧損性合約而言，履行合約的成本包括與合約直接相關的成本。與合約直接相關的成本包括履行該合約的增量成本(例如直接勞工及材料)及與履行合約直接相關的其他成本分配(例如分配履行合約所用物業、廠房及設備項目的折舊開支以及合約管理及監管成本)。與合約並無直接關連的一般及行政成本，除非根據合約明確向對手方收取費用，否則不包括在內。本集團已為2022年1月1日尚未履行所有責任的合約前瞻應用該修訂本，並且沒有識別出任何虧損合約。因此，該修訂本並無對本集團的財務狀況或業績造成任何影響。



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**3. CHANGES IN ACCOUNTING POLICIES  
AND DISCLOSURES (continued)**

- (e) *Annual Improvements to HKFRSs 2018–2020* sets out amendments to HKFRS 1, HKFRS 9, Illustrative Examples accompanying HKFRS 16, and HKAS 41. Details of the amendments that are applicable to the Group are as follows:

HKFRS 9 *Financial Instruments*: clarifies the fees that an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability. These fees include only those paid or received between the borrower and the lender, including fees paid or received by either the borrower or lender on the other's behalf. The Group has applied the amendment prospectively to financial liabilities that are modified or exchanged on or after 1 January 2022. As there was no modification of the Group's financial liabilities during the period, the amendment did not have any impact on the financial position or performance of the Group.

**3. 會計政策及披露的變動  
(續)**

- (e) 《香港財務報告準則》2018年至2020年的年度改進載列《香港財務報告準則》第1號、《香港財務報告準則》第9號、《香港財務報告準則》第16號相應闡釋範例及《香港會計準則》第41號修訂本。適用於本集團的該等修訂本詳情如下：

《香港財務報告準則》第9號金融工具：釐清實體評估新訂或經修訂金融負債條款是否與原訂金融負債條款有重大差異時所包含的費用。該等費用僅包括借款人與貸款人已付或已收取款項，當中包括借款人或貸款人代表對方支付或收取的費用。本集團已對2022年1月1日或之後修改或交換的金融負債前瞻應用該修訂本。由於本集團的金融負債於期內並無修改，因此，該修訂本並無對本集團的財務狀況或業績造成任何影響。

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### 3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

- (e) (continued)  
HKFRS 16 *Leases*: removes the illustration of payments from the lessor relating leasehold improvements in Illustrative Example 13 accompanying HKFRS 16. This removes potential confusion regarding the treatment of lease incentives when applying HKFRS 16.

### 4. OPERATING SEGMENT INFORMATION

The directors of the Company have been identified as the Group's most senior executive management. Operating segments are identified on the basis of internal reports that the Group's most senior executive management reviews regularly in allocating resources to segments and in assessing their performances.

The Group's most senior executive management makes resource allocation decisions based on internal management functions and assesses the Group's business performance as one integrated business instead of by separate business lines or geographical regions. Accordingly, the Group has only one operating segment and therefore, no segment information is presented.

The Group primarily operates in the PRC and accordingly, no geographical information is presented.

### 3. 會計政策及披露的變動 (續)

- (e) (續)  
《香港財務報告準則》第16號租賃：《香港財務報告準則》第16號相應闡釋範例13移除對向出租人就租賃裝修付款的闡釋。這刪除了於應用《香港財務報告準則》第16號時對租賃獎勵處理方式的潛在混淆。

### 4. 經營分部資料

本公司董事已被確認為本集團最高行政管理層。經營分部乃根據本集團最高行政管理層定期審閱分配予分部資源及評估其表現的內部報告確認。

本集團的最高行政管理層根據內部管理職能作出資源分配決策，並將本集團的業務表現作為一項綜合業務(而非透過單條業務線或地理區域)進行評估。因此，本集團僅擁有一個經營分部，且因此並無提供任何分部資料。

本集團主要於中國運營，因此並無提供任何地理資料。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

5. REVENUE

An analysis of revenue is as follows:

5. 收益

收益分析如下：

		<b>Six months ended 30 June</b> 截至6月30日止六個月	
		<b>2022</b> <b>2022年</b> <b>(Unaudited)</b> <b>(未經審核)</b> <b>RMB'000</b> <b>人民幣千元</b>	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
<i>Revenue from contracts with customers</i> 客戶合約的收益			
Provision of property management services	提供物業管理服務	<b>7,105</b>	7,355
<i>Revenue from other sources</i> 來自其他來源的收益			
Gross rentals from investment properties	來自投資物業的租金總額	<b>19,978</b>	17,807
		<b>27,083</b>	25,162

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

5. REVENUE (continued)

*Disaggregated revenue information for  
 revenue from contracts with customers*

For the six months ended 30 June 2022

5. 收益(續)

*與客戶合約的收益的分拆  
 收益資料*

截至2022年6月30日止六  
 個月

	Provision of property management services 提供物業 管理服務 (Unaudited) (未經審核) RMB'000 人民幣千元
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**Timing of revenue recognition** 收益確認時點  
 Services transferred over time 隨時間轉移服務

**7,105**

For the six months ended 30 June 2021

截至2021年6月30日止六  
 個月

	Provision of property management services 提供物業 管理服務 (Unaudited) (未經審核) RMB'000 人民幣千元
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**Timing of revenue recognition** 收益確認時點  
 Services transferred over time 隨時間轉移服務

**7,355**

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

6. OTHER INCOME, NET

An analysis of other income, net, is as follows:

6. 其他收入淨額

其他收入淨額分析如下：

		<b>Six months ended 30 June</b> 截至6月30日止六個月	
		<b>2022</b> <b>2022年</b> <b>(Unaudited)</b> <b>(未經審核)</b> <b>RMB'000</b> <b>人民幣千元</b>	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
Interest income from bank deposits	銀行存款的利息收入	<b>850</b>	705
Net foreign exchange gain	外匯收益淨額	<b>940</b>	1,669
Government grants*	政府補助*	<b>46</b>	—
Others	其他	<b>701</b>	38
		<b>2,537</b>	2,412

\* During the six months ended 30 June 2022, government grants of HK\$56,000 (approximately RMB46,000), which represented subsidies for stabilising employment, were received from the Government of the Hong Kong Special Administrative Region under the "Anti-epidemic Fund". There was no unfulfilled conditions and contingencies related to the grants.

\* 截至2022年6月30日止六個月，政府補助56,000港元(約人民幣46,000元)，為收取香港特別行政區政府「防疫抗疫基金」款項的穩定就業補助。該等補助並無任何未完成條件及或有事項。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

7. FINANCE COSTS

An analysis of finance costs is as follows:

7. 融資成本

融資成本分析如下：

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
Interest on a bank loan	銀行貸款利息	169	355
Interest on lease liabilities	租賃負債利息	33	26
		<b>202</b>	<b>381</b>

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

8. PROFIT BEFORE TAX

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

8. 稅前利潤

本集團的稅前利潤已扣除／(計入)以下項目：

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
Cost of services rendered*	已提供服務的成本*	6,276	5,900
Depreciation of property, plant and equipment	物業、廠房及設備折舊	76	75
Depreciation of right-of-use assets	使用權資產折舊	555	660
Impairment of trade receivables**	貿易應收款項減值**	88	435
Write-off of item of property, plant and equipment	物業、廠房及設備項目的撇銷	—	3
Gain on disposal of item of property, plant and equipment	出售物業、廠房及設備項目的收益	—	(17)
Auditor's remuneration	核數師酬金	332	334
Employee benefit expense:	僱員福利開支：		
Wages and salaries	工資及薪金	5,906	6,031
Pension scheme contributions	退休金計劃供款	512	519
		<b>6,418</b>	<b>6,550</b>

\* The employee benefit expense included in cost of services rendered was RMB2,523,000 (six months ended 30 June 2021: RMB2,524,000).

\*\* The impairment of trade receivables for the periods are included in "Other operating expenses" in the condensed consolidated statement of profit or loss.

\* 計入已提供服務成本的僱員福利開支為人民幣2,523,000元(截至2021年6月30日止六個月：人民幣2,524,000元)。

\*\* 該等期間的貿易應收款項減值計入簡明綜合損益表中的「其他經營開支」。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

## 9. INCOME TAX

No provision for Hong Kong profits tax has been made as the Group did not generate any assessable profits arising in Hong Kong for the six months ended 30 June 2022 (six months ended 30 June 2021: Nil). Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the jurisdictions in which the Group operates.

## 9. 所得稅

由於本集團於截至2022年6月30日止六個月並無於香港產生任何應課稅利潤，因此並無作出香港利得稅撥備(截至2021年6月30日止六個月：無)。其他地區應課稅利潤的稅項則根據本集團經營業務所在司法權區的現行稅率計算。

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
Current tax — the PRC CIT	即期稅項 — 中國 企業所得稅	1,508	2,736
Deferred tax	遞延稅項	2,537	3,244
		<b>4,045</b>	5,980

All subsidiaries of the Company established and operating in the PRC are subject to the PRC CIT at an applicable rate of 25%.

本公司於中國成立及經營的所有附屬公司均須按25%的適用稅率繳納中國企業所得稅。



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## 9. INCOME TAX (continued)

Pursuant to “Notice on Implementation of Inclusive Tax Relief Policy for Small Low-profit Enterprises Cai Shui (2019) No. 13”, “Announcement on Implementing the Preferential Income Tax Policies for Micro and Small Enterprises and Individual Industrial and Commercial Households (Announcement No. 12 [2021])” and “Announcement on Further Implementing the Preferential Income Tax Policies for Micro and Small Enterprises (Announcement No. 13 [2022])”, Chengdu Everbright Property Management Co., Ltd. and Chengdu Sing Kong City Real Estate Co., Ltd. fall within the eligible industry category and are eligible to enjoy the preferential income tax rates of 2.5% (a reduced rate of 12.5% of the taxable income amount, and be subject to corporate income tax at a 20% tax rate when income does not exceed RMB1,000,000) and 5% (a reduced rate of 25% of the taxable income amount, and be subject to corporate income tax at a 20% tax rate when income exceeds RMB1,000,000 but does not exceed RMB3,000,000) for the six months ended 30 June 2022 (2021: 5% when taxable income does not exceed RMB1,000,000 and 10% when taxable income exceeds RMB1,000,000 but does not exceed RMB3,000,000).

Tax for other entities of the Group is charged at their respective applicable income tax rates ruling in the relevant jurisdictions.

## 9. 所得稅(續)

根據「關於實施小微企業普惠性稅收減免政策的通知(財稅(2019)13號)」、「關於實施小微企業和個體工商戶所得稅優惠政策的公告([2021]年第12號)」及「關於進一步實施小微企業所得稅優惠政策的公告([2022]年第13號)」，成都光大物業管理有限公司及成都新港城置業有限公司屬合資格的產業類別，因此有資格在截至2022年6月30日止六個月享受2.5%（當應納稅所得額不超過人民幣1,000,000元，該額減免12.5%，按20%的稅率繳納企業所得稅）及5%（當應納稅所得額超過人民幣1,000,000元但不超過人民幣3,000,000元，該額減免25%，按20%的稅率繳納企業所得稅）的所得稅優惠稅率（2021年：5%，當應納稅所得額不超過人民幣1,000,000元；及10%，當應納稅所得額超過人民幣1,000,000元但不超過人民幣3,000,000元）。

本集團其他實體的稅項按有關司法權區規定彼等各自的適用所得稅率繳納。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

## 9. INCOME TAX (continued)

Pursuant to the PRC Corporate Income Tax Law, a 10% withholding tax is levied on dividends declared to foreign investors from the foreign investment enterprises established in Mainland China. The requirement is effective from 1 January 2008 and applies to earnings after 31 December 2007. A lower withholding tax rate may be applied if there is a tax treaty between Mainland China and the jurisdiction of the foreign investors. For the Group, the applicable rate is 5% or 10% (six months ended 30 June 2021: 5% or 10%). The Group is therefore liable for withholding taxes on dividends distributed by those subsidiaries established in Mainland China in respect of earnings generated from 1 January 2008.

At 30 June 2022, no deferred tax has been recognised for withholding taxes that would be payable on the unremitted earnings that are subject to withholding taxes of the Group's subsidiaries established in Mainland China. In the opinion of the directors, it is not probable that these subsidiaries will distribute such earnings in the foreseeable future. The aggregate amount of temporary differences associated with investments in subsidiaries in Mainland China for which deferred tax liabilities have not been recognised totalled approximately RMB2,436,000 at 30 June 2022 (31 December 2021: RMB1,930,000).

## 9. 所得稅(續)

根據中國企業所得稅法，倘於中國內地成立的外資企業向外資投資者宣派股息，須繳納10%預扣稅。此規定於2008年1月1日生效，並適用於2007年12月31日後賺取的盈利。若外資投資者所屬司法權區與中國內地有稅務條約，外資投資者可申請較低預扣稅率。就本集團而言，適用稅率為5%或10%（截至2021年6月30日止六個月：5%或10%）。因此，本集團須就2008年1月1日起賺取的盈利，就於中國內地成立的該等附屬公司分派的股息繳納預扣稅。

於2022年6月30日，本集團並無就於中國內地成立的附屬公司須繳付預扣稅的未匯出盈利所應付的預扣稅確認遞延稅項。董事認為，該等附屬公司將不大可能於可見將來分派該等盈利。於2022年6月30日，與中國內地附屬公司的投資有關而並無就此確認遞延稅項負債的暫時性差異總額所涉金額約為人民幣2,436,000元（2021年12月31日：人民幣1,930,000元）。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

## 10. DIVIDENDS

No payment of interim dividend for the six months ended 30 June 2022 is recommended. On 26 August 2021, the board of directors declared an interim dividend of RMB0.86 cents per ordinary share, amounting to a total of approximately RMB3,796,000 (equivalent to approximately HKD4,546,000), for the six months ended 30 June 2021.

## 11. EARNINGS PER SHARE

The calculation of the basic earnings per share amounts is based on the profit for the period attributable to equity shareholders of the Company of RMB12,250,000 (six months ended 30 June 2021: RMB16,533,000), and the weighted average number of ordinary shares of 441,400,000 (six months ended 30 June 2021: 441,400,000) in issue during the period.

No adjustment has been made to the basic earnings per share presented for six months ended 30 June 2022 and 2021 as the Group had no potentially dilutive ordinary shares in issue during those periods.

## 10. 股息

概無建議宣派截至2022年6月30日止六個月之中期股息。於2021年8月26日，董事會宣派截至2021年6月30日止六個月之中期股息每股普通股人民幣0.86分，總額約為人民幣3,796,000元(相當於約4,546,000港元)。

## 11. 每股盈利

於期內，每股基本盈利乃按本公司權益股東應佔期內利潤人民幣12,250,000元(截至2021年6月30日止六個月：人民幣16,533,000元)及已發行的441,400,000股普通股(截至2021年6月30日止六個月：441,400,000股)的加權平均數計算。

並無對截至2022年及2021年6月30日止六個月所呈列之每股基本盈利作出調整，原因為本集團於該等期間並無任何已發行具攤薄潛力之普通股。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

## 12. INVESTMENT PROPERTIES

The valuations of investment properties were updated at 30 June 2022 by the Group's independent valuer using the same valuation techniques as used by this valuer when carrying out the 31 December 2021 valuations.

## 13. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2022, the Group acquired assets with a cost of RMB60,000 (30 June 2021: RMB26,000).

During the six months ended 30 June 2021, assets with net book values of RMB110,000 and RMB3,000 were disposed of and written off by the Group, respectively.

## 12. 投資物業

投資物業估值已由本集團獨立估值師使用該估值師於2021年12月31日進行估值時所使用的相同估值技術於2022年6月30日進行更新。

## 13. 物業、廠房及設備

截至2022年6月30日止六個月，本集團收購資產的成本為人民幣60,000元(2021年6月30日：人民幣26,000元)。

截至2021年6月30日止六個月，賬面淨值為人民幣110,000元及人民幣3,000元的資產分別由本集團處置及撇銷。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**14. TRADE AND OTHER RECEIVABLES AND PREPAYMENTS**

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

**14. 貿易及其他應收款項以及預付款項**

於報告期末，基於付款時間表及虧損撥備淨額的貿易應收款項賬齡分析如下：

		<b>30 June 2022 2022年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元</b>	31 December 2021 2021年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Within 1 month	1個月內	<b>4,128</b>	2,425
1 to 2 months	1至2個月	<b>357</b>	—
2 to 3 months	2至3個月	<b>207</b>	—
		<b>4,692</b>	2,425
Other receivables and prepayments	其他應收款項及預付款項	<b>1,424</b>	1,462
		<b>6,116</b>	3,887

Trade receivables are due for payment pursuant to the terms of the agreements.

貿易應收款項根據協議條款到期支付。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

15. TRADE AND OTHER PAYABLES

15. 貿易及其他應付款項

		30 June 2022 2022年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2021 2021年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Trade payables	貿易應付款項	1,302	1,439
Interest payable	應付利息	—	22
Other taxes and charges payable	其他應付稅項及費用	241	245
Deposits received	已收按金	5,038	5,204
Accrued payroll and other benefits	應計薪金及其他福利	642	2,896
Rental receipt-in-advance	預收租賃款項	9,026	12,302
Dividend payable	應付股息	4,605	—
Other payables	其他應付款項	731	1,689
		<b>21,585</b>	<b>23,797</b>

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**15. TRADE AND OTHER PAYABLES**  
**(continued)**

Included in the balance are trade payables with the following ageing analysis based on the invoice date as at the end of the reporting period:

**15. 貿易及其他應付款項(續)**

包含在貿易應付款項的金額於報告期末基於發票日期的賬齡分析如下：

		<b>30 June 2022 2022年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元</b>	31 December 2021 2021年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Within 3 months	3個月內	<b>85</b>	235
Over 3 months	3個月以上	<b>1,217</b>	1,204
		<b>1,302</b>	1,439

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**16. SHARE CAPITAL**

The share capital as at 30 June 2022 and 31 December 2021 represented the issued capital of the Company and a summary of the authorised and issued share capital of the Company is as follows:

**16. 股本**

於2022年6月30日及2021年12月31日的股本指本公司已發行股本，本公司的法定及已發行股本概述如下：

	<b>30 June 2022 2022年 6月30日 (Unaudited) (未經審核) US\$'000 千美元</b>	31 December 2021 2021年 12月31日 (Audited) (經審核) US\$'000 千美元
Authorised:		
4,000,000,000		
(31 December 2021: 4,000,000,000) ordinary shares of US\$0.1 each		
	<b>400,000</b>	400,000



NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

16. SHARE CAPITAL (continued)

16. 股本(續)

		30 June 2022 2022年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2021 2021年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Issued and fully paid:	已發行及繳足：		
441,400,000	441,400,000		
(31 December 2021: 441,400,000) ordinary shares	股(2021年 12月31日： 441,400,000 股)普通股	<b>345,042</b>	345,042

The holders of ordinary shares are entitled to receive dividends as declared from time to time and each of them is entitled to one vote per share at meetings of the Company. All ordinary shares rank equally with regard to the Company's residual assets.

普通股持有人有權收取不時宣派的股息，並各自享有在本公司會議上每股一票的表決權。所有普通股與本公司剩餘資產享有同等權益。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

17. RELATED PARTY TRANSACTIONS

- (a) In addition to the transactions detailed elsewhere in this financial information, the Group had the following transactions with related parties during the period:

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元	2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元
Related parties:	關聯方：		
Property leasing income	物業租賃收入	5,003	4,572
Property management income	物業管理收入	153	153
Placement of deposits	存放存款	248,671	42,421
Withdrawal of deposits	提取存款	238,340	37,525

- (b) Other transactions with related parties:

During the year ended 31 December 2020, the Group has entered into a loan service framework agreement with China Everbright Group Limited dated 2 November 2020 (the "Agreement") for a term of five years commencing retrospectively from 1 January 2020 and ending on 31 December 2024, details of which are set out in the Company's announcement dated 2 November 2020. During the six months ended 30 June 2022 and 2021, the Group has not utilised any facilities of the Agreement.

17. 關聯方交易

- (a) 除本財務資料其他部分詳述的交易外，本集團於期內與關聯方訂立的交易如下：

- (b) 與關聯方訂立的其他交易：

截至2020年12月31日止年度，本集團與中國光大集團有限公司於2020年11月2日簽訂貸款服務框架協議（「該協議」），追溯自2020年1月1日起至2024年12月31日止為期五年，有關詳情載列於本公司日期為2020年11月2日的公告。截至2022及2021年6月30日止六個月，本集團並未使用該協議的任何融資。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

17. RELATED PARTY TRANSACTIONS

17. 關聯方交易(續)

(continued)

(c) Outstanding balances with related parties:

(c) 與關聯方的未結清餘額：

		30 June 2022 2022年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2021 2021年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Cash and cash equivalents placed with a related bank	存放於關聯銀行的現金及現金等價物	35,890	25,559
Trade and other receivables and prepayments	貿易及其他應收款項以及預付款項	1,193	—
Trade and other payables	貿易及其他應付款項	4,897	7,099
Contract liabilities	合約負債	153	—

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**18. FAIR VALUE AND FAIR VALUE  
HIERARCHY OF FINANCIAL  
INSTRUMENTS**

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

The Group's finance department is responsible for determining the policies and procedures for the fair value measurement of financial instruments. At each reporting date, the finance department analyses the movements in the values of financial instruments and determines the major inputs applied in the valuation. The valuation is reviewed and approved by the management of the Company. The valuation process and results are discussed with the audit committee twice a year for interim and annual financial reporting.

**18. 金融工具的公允價值及公  
允價值層級**

管理層已評估現金及現金等價物、計入貿易及其他應收款項以及預付款項的金融資產、計入貿易及其他應付款項的金融負債以及銀行貸款的公允價值與彼等各自賬面值相若，主要由於該等工具於短期內到期。

本集團財務部門負責釐定金融工具公允價值計量的政策及程序。於各報告日期，財務部門分析金融工具價值的變動及確定估值中所應用的主要輸入數據。該估值乃由本公司管理層審閱及批准。就中期及年度財務報告與審核委員會每年討論兩次估值過程及結果。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)  
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

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**18. FAIR VALUE AND FAIR VALUE  
HIERARCHY OF FINANCIAL  
INSTRUMENTS (continued)**

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

**19. APPROVAL OF THE CONDENSED  
CONSOLIDATED INTERIM FINANCIAL  
INFORMATION**

The unaudited condensed consolidated interim financial information was approved and authorised for issue by the board of directors on 25 August 2022.

**18. 金融工具的公允價值及公  
允價值層級(續)**

金融資產及負債的公允價值以該工具於自願交易方當前買賣(而非強迫或清倉銷售)下之可交易金額入賬。

**19. 簡明綜合中期財務資料的  
批准**

未經審核簡明綜合中期財務資料乃由董事會於2022年8月25日批准並授權刊發。



光大永年

EVERBRIGHT GRAND CHINA ASSETS

