



# EVER HARVEST GROUP HOLDINGS LIMITED 永豐集團控股有限公司

*(Incorporated in the Cayman Islands with limited liability)*  
(於開曼群島註冊成立的有限公司)

Stock code 股份代號 : 1549

## 2023 INTERIM REPORT 中期報告



## CONTENTS

Corporate Information
Financial Highlights
Management Discussion and Analysis
Other Information
Condensed Consolidated Income Statement
Condensed Consolidated Statement of Comprehensive Income
Condensed Consolidated Statement of Financial Position
Condensed Consolidated Statement of Changes in Equity
Condensed Consolidated Statement of Cash Flows
Notes to the Condensed Consolidated Financial Statements

## 目錄

公司資料	2
財務摘要	4
管理層討論及分析	6
其他資料	10
簡明綜合收益表	17
簡明綜合全面收益表	18
簡明綜合財務狀況表	19
簡明綜合權益變動表	20
簡明綜合現金流量表	21
簡明綜合財務報表附註	22



## CORPORATE INFORMATION

### BOARD OF DIRECTORS

#### Executive Directors

Mr. Lau Yu Leung (*Chairman*)  
Mr. Lau Tak Fung Wallace (*Chief Executive Officer*)  
Mr. Lau Tak Kee Henry

#### Non-executive Director

Madam Tong Hung Sum

#### Independent Non-executive Directors

Mr. Lo Wan Sing Vincent  
Mr. Lam Lo  
Mr. Lee Ka Lun  
Mr. Kam, Eddie Shing Cheuk

### AUDIT COMMITTEE

Mr. Lee Ka Lun (*Chairman*)  
Mr. Lo Wan Sing Vincent  
Mr. Lam Lo  
Mr. Kam, Eddie Shing Cheuk

### NOMINATION COMMITTEE

Mr. Lo Wan Sing Vincent (*Chairman*)  
Mr. Lam Lo  
Mr. Lau Yu Leung

### REMUNERATION COMMITTEE

Mr. Lam Lo (*Chairman*)  
Mr. Lo Wan Sing Vincent  
Mr. Lau Tak Fung Wallace

### AUTHORISED REPRESENTATIVES

Mr. Lau Tak Fung Wallace  
Mr. Yu Ho Ming

### COMPANY SECRETARY

Mr. Yu Ho Ming (*FCCA, FCCA*)

### REGISTERED OFFICE IN THE CAYMAN ISLANDS

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

## 公司資料

### 董事會

#### 執行董事

劉與量先生 (*主席*)  
劉德豐先生 (*行政總裁*)  
劉德祺先生

#### 非執行董事

唐鴻琛女士

#### 獨立非執行董事

盧溫勝先生  
林澐先生  
李家麟先生  
甘承倬先生

### 審核委員會

李家麟先生 (*主席*)  
盧溫勝先生  
林澐先生  
甘承倬先生

### 提名委員會

盧溫勝先生 (*主席*)  
林澐先生  
劉與量先生

### 薪酬委員會

林澐先生 (*主席*)  
盧溫勝先生  
劉德豐先生

### 授權代表

劉德豐先生  
余浩銘先生

### 公司秘書

余浩銘先生 (*FCCA, FCCA*)

### 開曼群島註冊辦事處

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

## HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

17/F, Excel Centre  
483A Castle Peak Road  
Cheung Sha Wan  
Kowloon  
Hong Kong

## AUDITOR

Mazars CPA Limited  
Certified Public Accountants

## PRINCIPAL BANKERS

Bank of China (Hong Kong) Limited  
China Construction Bank (Asia) Corporation Limited  
Chiyu Bank Corporation Limited  
Chong Hing Bank  
Industrial and Commercial Bank of China Limited

## LEGAL ADVISER TO THE COMPANY (AS TO HONG KONG LAW)

DeHeng Law Offices (Hong Kong) LLP

## PRINCIPAL SHARE TRANSFER AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

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

Union Registrars Limited  
Suites 3301-04, 33/F  
Two Chinachem Exchange Square  
338 King's Road  
North Point, Hong Kong

## STOCK CODE

Stock code on The Stock Exchange of Hong Kong Limited: 1549

## COMPANY'S WEBSITE

<http://www.xhsl.com.hk>

## 總部及香港主要營業地點

香港  
九龍  
長沙灣  
青山道483A號  
卓匯中心17樓

## 核數師

中審眾環(香港)會計師事務所有限公司  
執業會計師

## 主要往來銀行

中國銀行(香港)有限公司  
中國建設銀行(亞洲)股份有限公司  
集友銀行有限公司  
創興銀行  
中國工商銀行股份有限公司

## 本公司的法律顧問 (關於香港法律)

德恒律師事務所(香港)有限法律責任合夥

## 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

## 香港股份過戶登記分處

聯合證券登記有限公司  
香港北角  
英皇道338號  
華懋交易廣場2期  
33樓3301-04室

## 股份代號

香港聯合交易所有限公司  
股份代號：1549

## 公司網址

<http://www.xhsl.com.hk>

## FINANCIAL HIGHLIGHTS

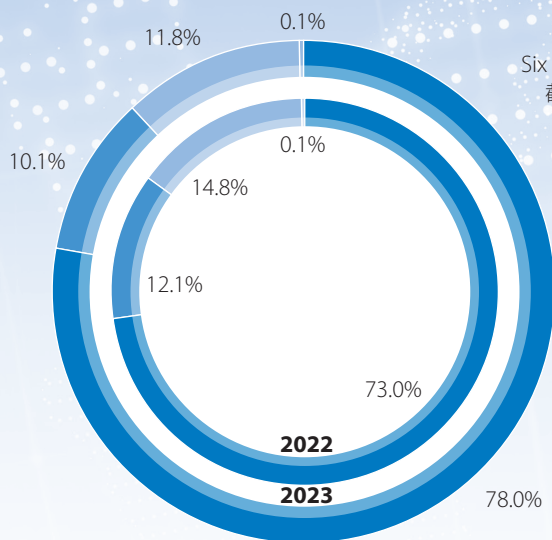
### 財務摘要

#### Six months ended 30 June

截至6月30日止六個月

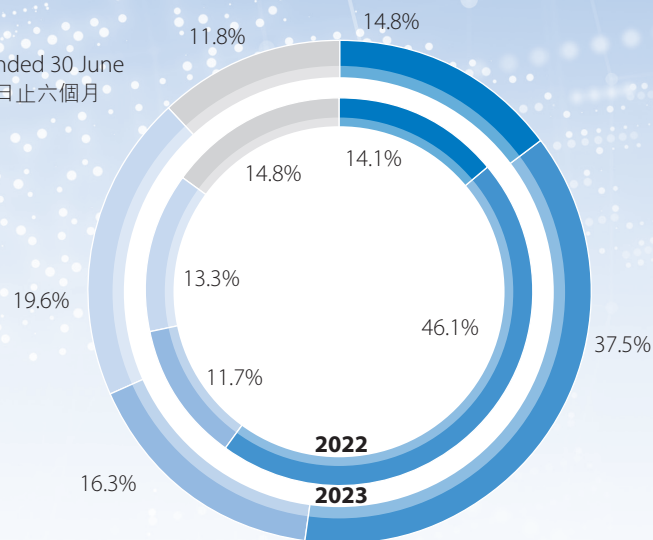
		<b>2023</b>	2022
		<b>(unaudited)</b>	(unaudited)
		<b>(未經審核)</b>	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
Revenue	收益	<b>198,551</b>	343,396
Gross profit	毛利	<b>39,367</b>	64,035
Profit for the period attributable to equity holders of the Company	本公司權益持有人應佔期內溢利	<b>6,419</b>	23,083
		<b>HK cents</b>	HK cents
		港仙	港仙
Earnings per share (basic and diluted)	每股盈利(基本及攤薄)	<b>0.41</b>	1.49
		<b>%</b>	%
Gross profit margin	毛利率	<b>19.8</b>	18.6
Net profit margin	淨利潤率	<b>3.2</b>	6.7

Revenue by services  
按服務劃分的收益



Revenue by segment  
按分部劃分的收益

Six months ended 30 June  
截至6月30日止六個月



- Income from rendering of feeder shipping services  
提供支線船服務的收入
- Income from rendering of carrier owned container services  
提供承運人自有箱服務的收入
- Income from rendering of sea freight forwarding agency services  
提供海上貨運代理服務的收入
- Income from rendering of barge services  
提供躉船服務的收入

- Fujian routes  
福建航線
- Guangxi routes  
廣西航線
- Guangdong routes  
廣東航線
- Hainan routes  
海南航線
- Sea freight forwarding agency services  
海上貨運代理服務

		At 30 June 2023 於2023年 6月30日 (unaudited) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) HK\$'000 千港元
Current assets	流動資產	192,717	238,006
Current liabilities	流動負債	140,398	191,695
Net current assets	流動資產淨額	52,319	46,311
Net assets	資產淨值	219,600	220,390
Total assets	資產總值	361,278	413,132
Gearing ratio (%)	權益負債比率 (%)	30.8	30.4

## MANAGEMENT DISCUSSION AND ANALYSIS

### FINANCIAL OVERVIEW

Ever Harvest Group Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) are pleased to report the unaudited consolidated results for the six months ended 30 June 2023.

During the six months ended 30 June 2023, the Group recorded a revenue of approximately HK\$198,551,000 (for the six months ended 30 June 2022: approximately HK\$343,396,000), representing a decrease of 42.2% over the corresponding period of last year. The Group recorded a gross profit of approximately HK\$39,367,000 (for the six months ended 30 June 2022: approximately HK\$64,035,000), representing a decrease of approximately 38.5% over the corresponding period of last year. The gross profit margin increased from 18.6% to 19.8%. The Group recorded a profit for the period of approximately HK\$6,419,000 (for the six months ended 30 June 2022: approximately HK\$23,083,000), representing a decrease of approximately 72.2% over the corresponding period of last year.

### BUSINESS OVERVIEW

During the six months ended 30 June 2023, container throughput of Hong Kong port decreased by 15.5% as compared with the corresponding period of last year, according to the preliminary data released by the Marine Department of the Government of the Hong Kong Special Administrative Region (“Hong Kong”), the People’s Republic of China (the “PRC” or “China”).

The Group’s feeder shipping services, carrier owned container services and barge services recorded a decrease in total shipment volume of 55,284 twenty-foot equivalent units (the “TEUs”) or 24.4%, from 226,531 TEUs to 171,247 TEUs, and a decrease in gross profit of approximately HK\$19,726,000 or 35.7%, from approximately HK\$55,318,000 to approximately HK\$35,592,000, for the six months ended 30 June 2023, as compared to the corresponding period last year. The decrease in the gross profit was mainly attributable to the net effect of (i) the decrease in revenue as a result of the decrease in shipment volume and the decrease in the average unit price of the Group’s services; and (ii) the decrease in unit price of bunker charges and unit price of rental charges of feeder vessels.

The Group’s sea freight forwarding agency services recorded a decrease in shipment volume of 593 TEUs or 13.0%, from 4,553 TEUs to 3,960 TEUs, and a decrease in gross profit of approximately HK\$4,942,000 or 56.7%, from approximately HK\$8,717,000 to approximately HK\$3,775,000, for the six months ended 30 June 2023, as compared to the corresponding period last year. The decrease in gross profit was mainly attributable to the decrease in revenue as a result of the decrease in average unit price and shipment volume of sea freight forwarding agency services.

## 管理層討論及分析

### 財務回顧

永豐集團控股有限公司（「本公司」），及其附屬公司（統稱「本集團」）欣然呈報截至2023年6月30日止六個月未經審核綜合業績。

截至2023年6月30日止六個月，本集團錄得收益約198,551,000港元（截至2022年6月30日止六個月：約343,396,000港元），較去年同期減少42.2%。本集團錄得毛利約39,367,000港元（截至2022年6月30日止六個月：約64,035,000港元），較去年同期減少約38.5%。毛利率由18.6%增加至19.8%。本集團錄得期內溢利約6,419,000港元（截至2022年6月30日止六個月：約23,083,000港元），較去年同期減少約72.2%。

### 業務回顧

根據中華人民共和國（「中國」）香港特別行政區（「香港」）政府海事處發佈的初步數據，截至2023年6月30日止六個月，香港港口的貨櫃吞吐量較去年同期減少15.5%。

截至2023年6月30日止六個月，本集團支線船服務、承運人自有箱服務及躉船服務錄得二十呎標準箱（「標準箱」）裝運量由去年同期的226,531個標準箱減少55,284個或24.4%至171,247個標準箱，而毛利由去年同期約55,318,000港元減少約19,726,000港元或35.7%至約35,592,000港元。毛利減少主要由於(i)裝運量減少及本集團服務平均單價下跌導致收益減少；及(ii)燃油費單價及支線船舶租賃費單價下跌的淨影響。

截至2023年6月30日止六個月，本集團錄得之海上貨運代理服務裝運量由去年同期4,553個標準箱減少593個或13.0%至3,960個標準箱，而毛利則由去年同期約8,717,000港元減少約4,942,000港元或56.7%至約3,775,000港元。毛利減少主要由於海上貨運代理服務的平均單價及裝運量下跌導致收益減少。

The following table sets out the breakdown of revenue and TEUs by segment for the period: 下表載列期內各分部的收益及標準箱裝運量分析：

		Six months ended 30 June 截至6月30日止六個月					
		2023			2022		
		Revenue	TEUs	Gross profit margin	Revenue	TEUs	Gross profit margin
		收益	標準箱	毛利率	收益	標準箱	毛利率
		HK\$'000		%	HK\$'000		%
		千港元			千港元		
		(unaudited)			(unaudited)		
		(未經審核)			(未經審核)		
Fujian routes	福建航線	29,377	26,770	28.1	48,423	25,715	32.2
Guangxi routes	廣西航線	74,501	52,115	19.0	158,205	83,654	16.9
Guangdong routes	廣東航線	32,442	66,498	22.5	40,390	93,661	19.2
Hainan routes	海南航線	38,874	25,864	15.1	45,562	23,501	11.5
Sea freight forwarding agency services	海上貨運代理服務	23,357	3,960	16.2	50,816	4,553	17.2
		198,551	175,207	19.8	343,396	231,084	18.6

The Group's operational costs totalled approximately HK\$159,184,000 (for the six months ended 30 June 2022: approximately HK\$279,361,000), representing a decrease of approximately HK\$120,177,000 or 43.0% as compared with the corresponding period of last year. The decrease in operational costs was mainly due to (i) the decrease in shipping volume of feeder shipping services, carrier owned container services, barge services and sea freight forwarding agency services; (ii) the decrease in unit price of bunker charges; and (iii) the decrease in unit price of rental charges of feeder vessels.

本集團的經營成本合共為約159,184,000港元(截至2022年6月30日止六個月:約279,361,000港元),較去年同期減少約120,177,000港元或43.0%。經營成本減少主要乃由於:(i)支線船服務、承運人自有箱服務、躉船服務及海上貨運代理服務的裝運量減少;(ii)燃油費單價下跌;及(iii)支線船舶租賃費單價下跌所致。

The Group's other income totalled approximately HK\$5,222,000 (for the six months ended 30 June 2022: approximately HK\$1,243,000), representing an increase of approximately HK\$3,979,000 or 320.1% as compared to the corresponding period of last year. The increase in other income was mainly due to the increase in government grants.

本集團之其他收入合共為約5,222,000港元(截至2022年6月30日止六個月:約1,243,000港元),較去年同期增加約3,979,000港元或320.1%。其他收入增加主要由於政府補助增加。

The Group's administrative and other operating expenses totalled approximately HK\$35,527,000 (for the six months ended 30 June 2022: approximately HK\$37,926,000), representing a decrease of approximately HK\$2,399,000 or 6.3% as compared with the corresponding period of last year. The decrease in administrative and other operating expenses was mainly due to the decrease in exchange loss.

本集團的行政及其他經營開支合共為約35,527,000港元(截至2022年6月30日止六個月:約37,926,000港元),較去年同期減少約2,399,000港元或6.3%。行政及其他經營開支減少乃主要由於匯兌虧損減少。



## Profit for the period

For the six months ended 30 June 2023, the profit attributable to equity holders of the Company was approximately HK\$6,419,000 which was approximately 72.2% lower as compared to the profit attributable to equity holders of the Company of approximately HK\$23,083,000 for the corresponding period in 2022. The decrease in the profit attributable to equity holders of the Company was mainly attributable to: (i) the decrease in revenue from the Group's feeder shipping services of approximately HK\$95,967,000 or 38.3%; (ii) the decrease in revenue from the Group's carrier owned container services of approximately HK\$21,528,000 or 51.8%; and (iii) the decrease in revenue of the Group's sea freight forwarding agency services of approximately HK\$27,459,000 or 54.0%, as compared to the revenue for the corresponding period in 2022 as a result of global economic slowdown and the increase in competition in the waterborne trade and freight industry in mainland China, which led to the decrease in customers' demand for the Group's services.

## PROSPECTS

There are signs of a global recession which has led to businesses destocking and the decrease in overall shipping rates since the second half of 2022. Although the unit price of bunker charges and unit price of vessel rental expenses are lower as compared to the corresponding period in 2022, the escalating tensions between China and the US brought uncertainty to the global trade market and fierce price competition among the regional shipping carriers, therefore, the Group is facing a number of challenges in 2023.

To tackle various challenges and strive to enhance and safeguard the interests of the Company's shareholders, the Group continues to actively expand its customer base and explore extending routes, aiming to diversify the Group's sources of revenue.

The Group will continue to maintain our high-quality services in order to compete with competitors, effectively manage the vessel fleet and containers and take all possible measures to enhance our cost efficiency.

With the continuous efforts of the Group, the Group believes that it will bring good returns to its shareholders in the long term.

## 期內溢利

截至2023年6月30日止六個月，本公司權益持有人應佔溢利約為6,419,000港元，較2022年同期本公司權益持有人應佔溢利約23,083,000港元減少約72.2%。本公司權益持有人應佔溢利減少的主要原因為：與2022年同期相比(i)本集團支線船服務收入減少約95,967,000港元或38.3%；(ii)本集團承運人自有箱服務收入減少約21,528,000港元或51.8%；及(iii)本集團海上貨運代理服務收入減少約27,459,000港元或54.0%，原因是全球經濟放緩及中國內地水路貿易及貨運業競爭加劇，導致客戶對本集團服務的需求減少。

## 前景

全球出現衰退跡象導致企業去庫存及自2022年下半年起整體運費下跌。儘管燃油費單價及船舶租賃費單價較2022年同期下跌，但中美角力升級，為全球貿易市場帶來不明朗因素，加上地區船運價格競爭激烈，故此本集團將於2023年面對各種挑戰。

為應對各種挑戰及盡力提升及保障本公司股東利益，本公司繼續積極擴展客戶基礎及探討延展航線，從而多元化本集團收入來源。

本集團將繼續以高質素服務與對手競爭，並有效地管理船隊及集裝箱，以及採取一切可行措施改善成本效益。

在本集團的不懈努力下，本集團深信，在長遠而言本集團將為股東帶來優良回報。

## LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

The Group generally finances its operations with internally generated cash flow and banking facilities provided by its principal bankers in Hong Kong. As at 30 June 2023, the Group held bank balances and cash of approximately HK\$124,543,000 (31 December 2022: approximately HK\$147,991,000). As at 30 June 2023, the Group had a mortgage loan of approximately HK\$19,744,000 (31 December 2022: approximately HK\$20,416,000) which was wholly repayable over five years. The Group had a term loan of approximately HK\$26,002,000 as at 30 June 2023 (31 December 2022: approximately HK\$26,430,000) which was wholly repayable over five years. Also, the Group had other bank borrowings of approximately HK\$19,484,000 as at 30 June 2023 (31 December 2022: approximately HK\$17,738,000) which were wholly repayable within one year since inception. The range of effective interest rates on the borrowings was 1.6% to 7.1% (for the year ended 31 December 2022: 2.1% to 7.1%) per annum. All bank borrowings were made at floating interest rates. The carrying amounts of bank borrowings were denominated in Hong Kong dollars. The Group's gearing ratio as at 30 June 2023, calculated based on the total borrowings (including lease liabilities) to the equity attributable to owners of the Company, was 30.8% (31 December 2022: 30.4%).

### Charge on group assets

As at 30 June 2023, leasehold land and buildings amounting to approximately HK\$65,103,000 (31 December 2022: approximately HK\$66,458,000) and investment properties amounting to approximately HK\$60,061,000 (31 December 2022: approximately HK\$61,356,000) were pledged to secure banking facilities; and trade receivables amounting to approximately HK\$5,484,000 (31 December 2022: approximately HK\$5,738,000) in connection with invoice discounting bank loan arrangements and bank deposits amounting to approximately HK\$820,000 (31 December 2022: approximately HK\$811,000) were pledged as security for bank facilities.

## APPENDIX 16 TO THE LISTING RULES

According to paragraph 40 of Appendix 16 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules"), save as disclosed in this report, the Company confirms that the current company information in relation to those matters set out in paragraph 32 of Appendix 16 to the Listing Rules has not changed materially from the information disclosed in the Company's 2022 Annual Report.

## 資金流動性、財政資源及資本結構

本集團一般以內部產生之現金流量及其香港主要往來銀行提供的銀行融資額度撥付其營運所需資金。於2023年6月30日，本集團有銀行結餘及現金約124,543,000港元（2022年12月31日：約147,991,000港元）。本集團於2023年6月30日有按揭貸款約19,744,000港元（2022年12月31日：約20,416,000港元），須於五年以上悉數償還。本集團於2023年6月30日有一筆約26,002,000港元（2022年12月31日：約26,430,000港元）的定期貸款，須於五年以上悉數償還。此外，本集團於2023年6月30日有其他銀行借款約19,484,000港元（2022年12月31日：約17,738,000港元），須自開始起計一年內悉數償還。借款的實際年利率介乎1.6%至7.1%（截至2022年12月31日止年度：2.1%至7.1%）。所有銀行借款均按浮動利率計息。銀行借款的賬面值以港元為單位。於2023年6月30日，本集團的權益負債比率按總借貸（包括租賃負債）對本公司擁有人應佔權益比例計算為30.8%（2022年12月31日：30.4%）。

### 集團資產押記

於2023年6月30日，約65,103,000港元（2022年12月31日：約66,458,000港元）的租賃土地及樓宇以及約60,061,000港元（2022年12月31日：約61,356,000港元）的投資物業被抵押作銀行信貸的擔保；及約5,484,000港元（2022年12月31日：約5,738,000港元）與發票貼現銀行貸款安排有關之貿易應收款項以及約820,000港元（2022年12月31日：約811,000港元）的銀行存款被抵押作銀行融資的擔保。

## 上市規則附錄16

根據香港聯合交易所有限公司證券上市規則（「上市規則」）附錄16第40段，除本報告所披露者外，本公司確認現時有關上市規則附錄16第32段所載該等事宜之公司資料與本公司2022年年報所披露之資料並無大幅變動。

## OTHER INFORMATION

### Review of Interim Results

The Company has established an audit committee (the “Audit Committee”) which comprises four independent non-executive directors of the Company, namely Mr. Lee Ka Lun as the chairman of the Audit Committee, Mr. Lo Wan Sing Vincent, Mr. Lam Lo and Mr. Kam, Eddie Shing Cheuk, all of whom possess experience in financial and/or general management. The Audit Committee has also adopted written terms of reference which clearly set out its duties and obligations for ensuring compliance with the relevant regulatory requirements.

The Audit Committee has reviewed with the management of the Company the accounting principles and practices adopted by the Group and discussed the financial reporting matters including the review of the unaudited financial statements of the Group for the six months ended 30 June 2023 and this report.

### Corporate Governance Practices

The Company has complied with the code provisions set out in Part 2 of the Corporate Governance Code in Appendix 14 to the Listing Rules throughout the six months ended 30 June 2023.

### Directors’ Securities Transactions

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 to the Listing Rules (the “Model Code”) as its code of conduct regarding securities transactions of the directors of the Company (the “Directors”). Following specific enquiry being made by the Company, all Directors have confirmed that they have complied with the required standard set out in the Model Code during the six months ended 30 June 2023.

### Purchase, Sale or Redemption of the Company’s Listed Securities

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company’s listed securities during the six months ended 30 June 2023.

## 其他資料

### 審閱中期業績

本公司已成立審核委員會（「審核委員會」），由本公司四名獨立非執行董事組成，即李家麟先生（審核委員會主席）、盧溫勝先生、林潞先生及甘承倬先生，彼等均具有財務及／或一般管理方面的豐富經驗。審核委員會亦已採納書面職權範圍，清楚列明其職責及義務，以確保符合有關監管規定。

審核委員會已聯同本公司管理層審閱本集團所採納之會計原則及慣例，並就財務報告事宜（包括審閱本集團截至2023年6月30日止六個月之未經審核財務報表及本報告）進行討論。

### 企業管治常規

於截至2023年6月30日止六個月內，本公司一直遵守上市規則附錄14企業管治守則第2部所載的守則條文。

### 董事進行的證券交易

本公司已採納上市規則附錄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」），作為其有關本公司董事（「董事」）進行證券交易之操守守則。經本公司作出特定查詢後，全體董事已確認，於截至2023年6月30日止六個月內，彼等均一直遵守標準守則所規定的標準。

### 購回、出售或贖回本公司之上市證券

於截至2023年6月30日止六個月內，本公司或其任何附屬公司概無購回、出售或贖回本公司任何上市證券。

## Employees and Remuneration Policy

As at 30 June 2023, the Group had a total of 201 employees (31 December 2022: 203). Total staff costs (including Directors' emoluments) were approximately HK\$20,969,000 for the six months ended 30 June 2023, as compared to approximately HK\$19,275,000 for the corresponding period of last year. The Group's remuneration policy is to compensate its employees based on their performance, qualifications and the Group's operating results. The total remuneration of employees includes basic salaries and cash bonus.

Directors and senior management of the Group receive compensation in the form of fees, salaries, allowances, discretionary bonus, defined contribution plans and other benefits in kind with reference to those paid by comparable companies, the respective time commitment of the Directors and senior management and the performance of the Group. The Group also reimburses its Directors and senior management for expenses which are necessarily and reasonably incurred for the provision of services to the Group or executing their functions in relation to the operations of the Group. The Group regularly reviews and determines the remuneration and compensation packages (including incentive plans) of its Directors and senior management, by reference to, among other things, market level of remuneration and compensation paid by comparable companies, the respective responsibilities of its Directors and senior management and the performance of the Group.

## Share Option Scheme

The Company adopted the Share Option Scheme (the "Scheme") on 10 June 2016. The maximum number of Shares which may be issued upon the exercise of all options to be granted under the Scheme must not exceed 10% of the total number of Shares in issue on the listing date of the Company, being 140,000,000 Shares (representing approximately 9.0% of the total number of Shares in issue as at the date of this report). No options have been granted, exercised or cancelled under the Scheme since its adoption up to the date of this report. As such, the number of options available for grant under the Scheme as at 1 January 2023 and 30 June 2023 was 140,000,000.

## Significant Event After the Reporting Period

There was no significant event affecting the Group which occurred since 30 June 2023 up to the date of this report.

## 僱員及薪酬政策

於2023年6月30日，本集團共有201名僱員（2022年12月31日：203名）。截至2023年6月30日止六個月，員工成本總額（包括董事薪酬）約為20,969,000港元，去年同期為約19,275,000港元。本集團的薪酬政策乃基於僱員的表現、資格及本集團的經營業績給予僱員報酬。僱員的全部薪酬包括基本薪金及現金花紅。

本集團董事及高級管理層以袍金、薪金、津貼、酌情花紅、定額供款計劃及其他實物福利的形式，參考可比較公司的支付情況、董事及高級管理層各自的服務時間及本集團表現收取報酬。本集團亦就董事及高級管理層向本集團提供服務或執行彼等與本集團營運有關之職能時必要且合理產生開支，為彼等作出彌償。本集團參考（其中包括）可比較公司所付薪酬及報酬的市場水平、董事及高級管理層各自的職責及本集團表現，定期審核及釐定董事及高級管理層的薪酬及報酬組合（包括激勵計劃）。

## 購股權計劃

本公司已於2016年6月10日採納購股權計劃（「該計劃」）。根據該計劃授出的所有購股權於行使時可發行的最高股份數目不得超過本公司於上市日期已發行股份總數的10%，即140,000,000股股份（佔於本報告日期已發行股份總數約9.0%）。該計劃自採納起至本報告日期，概無授出、行使或註銷購股權。因此，於2023年1月1日及2023年6月30日，根據該計劃可授出140,000,000份購股權。

## 報告期後重大事項

自2023年6月30日起至本報告日期並無發生影響本集團的重大事項。

## Top-up Placing of Existing Shares and Subscription of New Shares under General Mandate

On 27 July 2021, in order to raise additional funds, the Company entered into a placing and subscription agreement with Ever Winning Investment Company Limited (the “Vendor”) and Alpha Financial Group Limited (the “Placing Agent”), pursuant to which the Vendor conditionally agreed to subscribe for 100,000,000 new shares of the Company (the “Shares”) at the price of HK\$0.231 per share. The aggregate nominal value of the Shares subscribed is HK\$1,000,000. The market price of the Share was HK\$0.260 as at the date of the placing and subscription agreement. The completion of the placing and the subscription took place on 30 July 2021 and 6 August 2021, respectively. The net proceeds from the subscription amounted to approximately HK\$20.5 million (net of expenses relating to the top-up placing), which would be used for (i) potential acquisition of additional vessel(s); (ii) the repayment of the Company’s existing borrowings; and (iii) general working capital of the Group. Details of the top-up placing and subscription of new Shares are set out in the announcements of the Company dated 27 July 2021 and 6 August 2021. The following table sets forth the Company’s intended timetable for use of proceeds from the above subscription as at 30 June 2023:

## 以先舊後新方式配售現有股份及認購一般授權項下的新股份

於2021年7月27日，為籌集更多資金，本公司與Ever Winning Investment Company Limited（「賣方」）及首盛資本集團有限公司（「配售代理」）訂立配售及認購協議，據此，賣方有條件同意以每股0.231港元的價格認購100,000,000股本公司新股份（「股份」）。所認購股份的總面值為1,000,000港元。於配售及認購協議日期，股份市價為0.260港元。配售事項及認購事項分別於2021年7月30日及2021年8月6日完成。認購事項的所得款項淨額約為20,500,000港元（扣除與先舊後新配售有關的開支），將用於(i)可能收購更多船舶；(ii)償還本公司現有借款；及(iii)本集團的一般營運資金。先舊後新配售及認購新股份的詳情載於本公司日期為2021年7月27日及2021年8月6日的公告。下表載列本公司截至2023年6月30日動用上上述認購事項所得款項的擬議時間表：

Intended use of net proceeds	Allocation of net proceeds	Amount of net proceeds utilised as at 30 June 2023 截至2023年6月30日已動用的 所得款項淨額	Balance of net proceeds unutilised as at 30 June 2023 截至2023年6月30日的未動用 所得款項淨額餘額	Intended timetable for use of the unutilised net proceeds 動用未動用 所得款項淨額 的擬議時間表
	HK\$ 港元 (Approximate) (概約)	HK\$ 港元 (Approximate) (概約)	HK\$ 港元 (Approximate) (概約)	
Potential acquisition of additional vessel(s) 可能收購更多船舶	12,300,000	9,142,000	3,158,000	31 December 2023 2023年12月31日
Repayment of existing borrowings 償還現有借款	6,100,000	6,100,000	–	N/A 不適用
General working capital 一般營運資金	2,100,000	2,100,000	–	N/A 不適用

## Directors' and Chief Executives' Interests and Short Positions in the Shares, Underlying Shares and Debentures

As at 30 June 2023, the interests and short positions of the Directors and the chief executives of the Company in the Shares, underlying Shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")), as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code were as follows:

### The Company

## 董事及最高行政人員於股份、相關股份及債權證之權益及淡倉

於2023年6月30日，本公司董事及最高行政人員於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部所指的相聯法團）的股份、相關股份及債權證中，擁有根據證券及期貨條例第352條規定記錄於須予備存的登記冊內之權益及淡倉，或根據標準守則須通知本公司及香港聯合交易所有限公司（「聯交所」）之權益及淡倉如下：

### 本公司

Name of Directors 董事姓名	Capacity/Nature of interest 身份／權益性質	Number and class of securities <sup>(1)</sup> 證券數目及類別 <sup>(1)</sup>	Approximate percentage of interest in the Company 於本公司的權益 概約百分比
Mr. Lau Yu Leung <sup>(2)</sup> 劉與量先生 <sup>(2)</sup>	Interest of controlled corporation <sup>(3)</sup> and interest of spouse <sup>(4)</sup> 受控法團權益 <sup>(3)</sup> 及配偶權益 <sup>(4)</sup>	1,072,331,999 Shares (L) 股 (L)	69.18%
Madam Tong Hung Sum <sup>(2)</sup> 唐鴻琛女士 <sup>(2)</sup>	Interest of controlled corporation <sup>(5)</sup> and interest of spouse <sup>(6)</sup> 受控法團權益 <sup>(5)</sup> 及配偶權益 <sup>(6)</sup>	1,072,331,999 Shares (L) 股 (L)	69.18%
Mr. Lau Tak Fung Wallace 劉德豐先生	Interest of controlled corporation <sup>(7)</sup> 受控法團權益 <sup>(7)</sup>	1 Share (L) 股 (L)	0.00%
Mr. Lau Tak Kee Henry 劉德祺先生	Interest of controlled corporation <sup>(8)</sup> 受控法團權益 <sup>(8)</sup>	52,500,000 Shares (L) 股 (L)	3.39%

Notes:

- The letter "L" denotes a person's long position (as defined under Part XV of the SFO) in the Shares.
- Mr. Lau Yu Leung is the spouse of Madam Tong Hung Sum.
- 1,019,831,999 Shares are registered in the name of Ever Winning Investment Company Limited ("Ever Winning Investment"), which is owned as to 100% by Mr. Lau Yu Leung.
- 52,500,000 Shares are registered in the name of Ever Forever Investment Company Limited, which is owned as to 100% by Madam Tong Hung Sum, the spouse of Mr. Lau Yu Leung. Mr. Lau Yu Leung is deemed to be interested in Madam Tong Hung Sum's interest in the Company by virtue of the SFO.
- 52,500,000 Shares are registered in the name of Ever Forever Investment Company Limited, which is owned as to 100% by Madam Tong Hung Sum.
- 1,019,831,999 Shares are registered in the name of Ever Winning Investment, which is owned as to 100% by Mr. Lau Yu Leung, the spouse of Madam Tong Hung Sum. Madam Tong Hung Sum is deemed to be interested in Mr. Lau Yu Leung's interest in the Company by virtue of the SFO.
- 1 Share is registered in the name of Ever Miracle Investment Company Limited, which is owned as to 100% by Mr. Lau Tak Fung Wallace.
- 52,500,000 Shares are registered in the name of Ever Glorious Investment Company Limited, which is owned as to 100% by Mr. Lau Tak Kee Henry.

附註：

- 「L」指一名人士於股份的好倉（定義見證券及期貨條例第 XV 部）。
- 劉與量先生為唐鴻琛女士之配偶。
- 1,019,831,999 股股份為 Ever Winning Investment Company Limited（「Ever Winning Investment」）持有，其由劉與量先生 100% 擁有。
- 52,500,000 股股份為 Ever Forever Investment Company Limited 持有，其由唐鴻琛女士 100% 擁有。唐鴻琛女士為劉與量先生之配偶。故此，根據證券及期貨條例，唐鴻琛女士於本公司之權益亦視為劉與量先生之權益。
- 52,500,000 股股份為 Ever Forever Investment Company Limited 持有，其由唐鴻琛女士 100% 擁有。
- 1,019,831,999 股股份為 Ever Winning Investment 持有，其由劉與量先生 100% 擁有。劉與量先生為唐鴻琛女士之配偶。故此，根據證券及期貨條例，劉與量先生於本公司之權益亦視為唐鴻琛女士之權益。
- 1 股股份為 Ever Miracle Investment Company Limited 持有，其由劉德豐先生 100% 擁有。
- 52,500,000 股股份為 Ever Glorious Investment Company Limited 持有，其由劉德祺先生 100% 擁有。

Associated corporations

相聯法團

Name of Directors	Name of associated corporation	Nature of interest	Number and class of securities in the associated corporation	Approximate percentage of interest in the associated corporation
董事姓名	相聯法團名稱	權益性質	於相聯法團的證券數目及類別	於相聯法團的權益概約百分比

Mr. Lau Yu Leung 劉與量先生	Ever Winning Investment	Beneficial Owner <sup>(1)</sup> 實益擁有人 <sup>(1)</sup>	1 Ordinary Share 普通股	100%
Madam Tong Hung Sum 唐鴻琛女士	Ever Winning Investment	Interest of spouse <sup>(2)</sup> 配偶權益 <sup>(2)</sup>	1 Ordinary Share 普通股	100%

Notes:

- The disclosed interest represents the interests in the associated corporation, Ever Winning Investment, which is held as to 100% by Mr. Lau Yu Leung.
- Madam Tong Hung Sum is the spouse of Mr. Lau Yu Leung. By virtue of the SFO, Madam Tong Hung Sum is deemed to be interested in the 1 share of Ever Winning Investment held by Mr. Lau Yu Leung.

附註：

- 所披露權益指於相聯法團 Ever Winning Investment 的權益，其由劉與量先生 100% 擁有。
- 唐鴻琛女士為劉與量先生的配偶。根據證券及期貨條例，唐鴻琛女士被視為於劉與量先生持有的 1 股 Ever Winning Investment 股份中擁有權益。

Save as disclosed above and to the best knowledge of the Directors, as at 30 June 2023, none of the Directors or chief executive of the Company had any interest or short position in the Shares or underlying Shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be recorded in the register required to be kept under Section 352 of the SFO, or which were required to be notified to the Company and the Stock Exchange pursuant to the Model Code.

### Substantial shareholders

The register of substantial shareholders maintained by the Company pursuant to Section 336 of the SFO shows that, as at 30 June 2023, the following persons/entities, other than those disclosed in the section headed “Directors’ and Chief Executives’ Interests and Short Positions in the Shares, Underlying Shares and Debentures”, had notified the Company of its interests and/or short positions in the Shares and underlying Shares which would fall to be disclosed under the provisions of Divisions 2 and 3 of Part XV of the SFO:

### Interest in the Company

除上文所披露者外，據董事所深知，於2023年6月30日，概無董事或本公司最高行政人員於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份或相關股份或債權證中，擁有根據證券及期貨條例第352條的規定記錄於須予備存的登記冊內的權益或淡倉，或須根據標準守則通知本公司及聯交所的權益或淡倉。

### 主要股東

根據本公司根據證券及期貨條例第336條須予備存的主要股東名冊，於2023年6月30日，除「董事及最高行政人員於股份、相關股份及債權證之權益及淡倉」一節所披露者外，下列人士／實體已通知本公司根據證券及期貨條例第XV部第2及3分部條文須予披露其於本公司股份及相關股份的權益及／或淡倉：

### 本公司權益

Name of Shareholder	Capacity/Nature of interest	Number and of securities <sup>(1)</sup>	Approximate percentage of interest the Company 於本公司的權益 概約百分比
股東姓名	身份／權益性質	證券數目及類別 <sup>(1)</sup>	
Ever Winning Investment	Beneficial Owner 實益擁有人	1,019,831,999 Shares (L) 股 (L)	65.80%

Note:

1. The letter “L” denotes a person’s long position (as defined under Part XV of the SFO) in the Shares.

附註：

1. 「L」指一名人士於股份的好倉（定義見證券及期貨條例第XV部）。



Save as disclosed above, as at 30 June 2023, the Company had not been notified by any persons, other than Directors or chief executives of the Company, who had interests or short positions in the Shares or underlying Shares 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.

### **Interim Dividend**

The Board has resolved not to declare an interim dividend for the six months ended 30 June 2023 (30 June 2022: Nil).

By order of the Board  
**Ever Harvest Group Holdings Limited**  
**Lau Yu Leung**  
*Chairman*  
Hong Kong, 25 August 2023

除上文披露者外，於2023年6月30日，本公司並沒有被任何其他人士通知（董事及本公司最高行政人員除外）其於本公司股份或相關股份中，擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉，或已記入本公司根據證券及期貨條例第336條須予備存的登記冊內的權益或淡倉。

### **中期股息**

董事會議決不會就截至2023年6月30日止六個月宣派任何中期股息（2022年6月30日：無）。

承董事會命  
**永豐集團控股有限公司**  
主席  
**劉與量**  
香港，2023年8月25日

## CONDENSED CONSOLIDATED INCOME STATEMENT

Six months ended 30 June 2023

## 簡明綜合收益表

截至2023年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2023 (unaudited) (未經審核) <b>HK\$'000</b> 千港元	2022 (unaudited) (未經審核) <i>HK\$'000</i> 千港元
	Note 附註		
<b>Revenue</b>	4	<b>198,551</b>	343,396
Cost of services		<b>(159,184)</b>	(279,361)
<b>Gross profit</b>		<b>39,367</b>	64,035
Other income	5	<b>5,222</b>	1,243
Administrative and other operating expenses		<b>(35,527)</b>	(37,926)
Finance costs	6	<b>(1,400)</b>	(707)
<b>Profit before tax</b>	6	<b>7,662</b>	26,645
Income tax expenses	7	<b>(1,243)</b>	(3,562)
<b>Profit for the period</b>		<b>6,419</b>	23,083
		<b>HK cents</b> 港仙	<i>HK cents</i> 港仙
<b>Earnings per share</b>	每股盈利		
Basic	9	<b>0.41</b>	1.49
Diluted	9	<b>0.41</b>	1.49

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Six months ended 30 June 2023

## 簡明綜合全面收益表

截至2023年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2023 (unaudited) (未經審核) HK\$'000 千港元	2022 (unaudited) (未經審核) HK\$'000 千港元
<b>Profit for the period</b>	期內溢利	<b>6,419</b>	23,083
<b>Other comprehensive expenses, net of tax</b>	其他全面開支，扣除稅項		
<i>Item that may be reclassified subsequently to profit or loss</i>	<i>期後可重新分類至損益的項目</i>		
Exchange difference on consolidation	綜合產生的匯兌差額	<b>(7,209)</b>	(2,256)
<b>Total comprehensive (expenses) income for the period</b>	期內全面(開支)收益總額	<b>(790)</b>	20,827

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

At 30 June 2023

於2023年6月30日

			At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
		Note 附註		
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	10	108,500	113,770
Investment properties	投資物業	12	60,061	61,356
			<b>168,561</b>	175,126
<b>Current assets</b>	<b>流動資產</b>			
Financial assets at fair value through profit or loss	按公平值計入損益的財務資產	13	5,368	6,050
Trade and other receivables	貿易及其他應收款項	14	61,986	83,154
Pledged bank deposits	已質押銀行存款	15	820	811
Bank balances and cash	銀行結餘及現金		124,543	147,991
			<b>192,717</b>	238,006
<b>Current liabilities</b>	<b>流動負債</b>			
Trade and other payables	貿易及其他應付款項	16	70,558	120,530
Income tax payable	應付所得稅		3,414	5,294
Interest-bearing borrowings	計息借款	17	65,230	64,584
Lease liabilities	租賃負債	18	1,196	1,287
			<b>140,398</b>	191,695
<b>Net current assets</b>	<b>流動資產淨額</b>		<b>52,319</b>	46,311
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>220,880</b>	221,437
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債	18	1,280	1,047
<b>NET ASSETS</b>	<b>資產淨值</b>		<b>219,600</b>	220,390
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	19	15,500	15,500
Reserves	儲備		204,100	204,890
<b>TOTAL EQUITY</b>	<b>權益總額</b>		<b>219,600</b>	220,390

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Six months ended 30 June 2023

## 簡明綜合權益變動表

截至2023年6月30日止六個月

		Reserve 儲備								Total 總計
		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Capital reserve 資本儲備 HK\$'000 千港元	Statutory reserve 法定儲備 HK\$'000 千港元	Translation reserve 匯兌儲備 HK\$'000 千港元	Other reserve 其他儲備 HK\$'000 千港元	Accumulated profits 累計溢利 HK\$'000 千港元	Sub- total 小計 HK\$'000 千港元	
<b>At 1 January 2023 (audited)</b>	於2023年1月1日(經審核)	15,500	115,535	10,102	299	(2,655)	4,442	77,167	204,890	220,390
Profit for the period	期內溢利	-	-	-	-	-	-	6,419	6,419	6,419
<b>Other comprehensive expenses:</b>	<b>其他全面開支:</b>									
Item that may be reclassified subsequently to profit or loss	期後可重新分類至損益的項目									
Exchange difference on consolidation	綜合產生的匯兌差額	-	-	-	-	(7,209)	-	-	(7,209)	(7,209)
Total comprehensive expenses for the period	期內全面開支總額	-	-	-	-	(7,209)	-	6,419	(790)	(790)
<b>At 30 June 2023 (unaudited)</b>	於2023年6月30日(未經審核)	15,500	115,535	10,102	299	(9,864)	4,442	83,586	204,100	219,600
		Reserve 儲備								
		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Capital reserve 資本儲備 HK\$'000 千港元	Statutory reserve 法定儲備 HK\$'000 千港元	Translation reserve 匯兌儲備 HK\$'000 千港元	Other reserve 其他儲備 HK\$'000 千港元	Accumulated profits 累計溢利 HK\$'000 千港元	Sub- total 小計 HK\$'000 千港元	Total 總計 HK\$'000 千港元
<b>At 1 January 2022 (audited)</b>	於2022年1月1日(經審核)	15,500	115,535	10,102	299	1,914	4,442	49,525	181,817	197,317
Profit for the period	期內溢利	-	-	-	-	-	-	23,083	23,083	23,083
<b>Other comprehensive expenses:</b>	<b>其他全面開支:</b>									
Item that may be reclassified subsequently to profit or loss	期後可重新分類至損益的項目									
Exchange difference on consolidation	綜合產生的匯兌差額	-	-	-	-	(2,256)	-	-	(2,256)	(2,256)
Total comprehensive income for the period	期內全面收益總額	-	-	-	-	(2,256)	-	23,083	20,827	20,827
<b>At 30 June 2022 (unaudited)</b>	於2022年6月30日(未經審核)	15,500	115,535	10,102	299	(342)	4,442	72,608	202,644	218,144

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

Six months ended 30 June 2023

截至2023年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2023 (unaudited) (未經審核) HK\$'000 千港元	2022 (unaudited) (未經審核) HK\$'000 千港元
		Note 附註	
<b>OPERATING ACTIVITIES</b>			
Cash (used in) generated from operations	經營活動 營運(所用)產生的現金	21	(13,795)
Interest paid	已付利息		(1,452)
Hong Kong profit tax paid	已付香港利得稅		(3,123)
<b>Net cash (used in) from operating activities</b>	<b>經營活動(所用)所得之現金淨額</b>		<b>(18,370)</b>
<b>INVESTING ACTIVITIES</b>			
Interest received	投資活動 已收利息		440
Dividend income from financial assets at fair value through profit and loss	按公平值計入損益的財務資產的股息收入		24
Purchase of property, plant and equipment	購買物業、廠房及設備		(211)
Net proceeds from disposals of property, plant and equipment	出售物業、廠房及設備所得款項淨額		144
Purchase of financial assets at fair value through profit or loss	購買按公平值計入損益的財務資產		-
Increase in pledged deposits	已質押存款增加		(9)
<b>Net cash from (used in) investing activities</b>	<b>投資活動所得(所用)之現金淨額</b>		<b>388</b>
<b>FINANCING ACTIVITIES</b>			
Inception of interest-bearing borrowings	融資活動 新籌集計息借款		24,985
Repayment of interest-bearing borrowings	償還計息借款		(24,287)
Repayment of lease liabilities	償還租賃負債		(827)
<b>Net cash (used in) from financing activities</b>	<b>融資活動(所用)所得之現金淨額</b>		<b>(129)</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>(18,111)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>於報告期初的現金及現金等價物</b>		<b>147,991</b>
Effect on exchange rate changes	匯率變動的影響		(5,337)
<b>Cash and cash equivalents at the end of the reporting period, represented by bank balances and cash</b>	<b>於報告期末的現金及現金等價物，即銀行結餘及現金</b>		<b>124,543</b>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Six months ended 30 June 2023

### 1. GENERAL INFORMATION AND BASIS OF PREPARATION

The Company was incorporated as an exempted company with limited liability in the Cayman Islands on 15 October 2015 and its shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 6 July 2016. The Company’s immediate and ultimate holding company is Ever Winning Investment Company Limited, a company with limited liability incorporated in the British Virgin Islands (the “BVI”). The ultimate controlling party of the Group is Mr. Lau Yu Leung. The registered office of the Company is situated at Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman, KY1-1108, Cayman Islands. The Company’s principal place of business is situated at 17/F., Excel Centre, 483A Castle Peak Road, Cheung Sha Wan, Kowloon, Hong Kong.

The principal activity of the Company is to act as an investment holding company. The Group is mainly engaged in rendering of sea freight transportation and freight forwarding services in Hong Kong and in the People’s Republic of China (the “PRC”).

The unaudited condensed consolidated financial statements for the six months ended 30 June 2023 (the “Interim Financial Statements”) have been prepared in accordance with the Hong Kong Accounting Standard 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.

## 簡明綜合財務報表附註

截至2023年6月30日止六個月

### 1. 一般資料及編製基準

本公司於2015年10月15日在開曼群島註冊成立為獲豁免有限公司，其股份於2016年7月6日於香港聯合交易所有限公司（「聯交所」）主板上市。本公司的直接及最終控股公司為於英屬處女群島（「英屬處女群島」）註冊成立的有限公司Ever Winning Investment Company Limited。本集團的最終控股方為劉與量先生。本公司的註冊辦事處位於Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman, KY1-1108, Cayman Islands。本公司的主要營業地點位於香港九龍長沙灣青山道483A號卓匯中心17樓。

本公司的主營業務為投資控股。本集團的主要業務為於香港及中華人民共和國（「中國」）提供海上貨運及貨運代理服務。

截至2023年6月30日止六個月的未經審核簡明綜合財務報表（「中期財務報表」）乃根據香港會計師公會（「香港會計師公會」）所頒佈香港會計準則第34號「中期財務報告」（「香港會計準則第34號」）及聯交所證券上市規則的適用披露條文而編製。

## 1. GENERAL INFORMATION AND BASIS OF PREPARATION (CONTINUED)

The preparation of the Interim Financial Statements in conformity with HKAS 34 requires the 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 year to date basis. Actual results may differ from these estimates.

The Interim Financial Statements include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since 31 December 2022, 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”) which collective term includes all applicable individual HKFRSs, Hong Kong Accounting Standard (“HKAS”) and Interpretations issued by the HKICPA. They shall be read in conjunction with the Group’s audited financial statements for the year ended 31 December 2022 (the “2022 Financial Statements”).

The Interim Financial Statements have been prepared on the historical costs basis, except for financial assets at fair value through profit or loss which are measured at fair value, and presented in Hong Kong dollars (“HK\$”), which is the same as the functional currency of the Company, and rounded to the nearest thousands unless otherwise indicated.

## 1. 一般資料及編製基準(續)

根據香港會計準則第34號編製中期財務報表需要管理層作出判斷、估計及假設，可能影響政策之應用以及全年迄今為止的資產與負債及收益與開支的報告金額。實際結果可能有別於有關估計。

中期財務報表包括對了解本集團的財務狀況及業績自2022年12月31日以來的變動而言屬重大的事件及交易說明，因此並不包括根據香港財務報告準則（「香港財務報告準則」）編製完整財務報表所規定之全部資料，香港財務報告準則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（「香港會計準則」）及詮釋。該等報表應與本集團截至2022年12月31日止年度經審核財務報表（「2022年財務報表」）一併閱覽。

中期財務報表乃根據歷史成本基準編製（惟按公平值計入損益的財務資產乃按公平值計量），以本公司的功能貨幣港元（「港元」）呈列，除非另有指明，已約整至最接近千位數。



## 2. ADOPTION OF NEW/REVISED HKFRSs

These unaudited condensed consolidated financial statements have been prepared on a basis consistent with the accounting policies adopted in the 2022 Financial Statements except for the adoption of the following new/revISED HKFRSs that are relevant to the Group and effective from the current period:

Amendments to HKAS 1	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to HKAS 12	International Tax Reform – Pillar Two Model Rules

The Group has not early adopted any new/revISED HKFRSs that have been issued but are not yet effective for the financial period beginning on 1 January 2023.

## 3. SEGMENT INFORMATION

The executive Directors have been identified as the chief operating decision-makers. The executive Directors review the Group's internal reporting in order to assess performance and allocate resources. The management of the Company has determined the operating segments based on these reports.

The executive Directors assess the performance of the Group's business from a route perspective for the feeder shipping services, the carrier owned container services and the barge services, and a collective perspective for the sea freight forwarding agency services.

## 2. 採用新訂／經修訂香港財務報告準則

編製未經審核簡明綜合財務報表所應用之會計政策與計算方法與編製2022年財務報表所應用者一致，惟採納下文所載於本期間生效且對本集團相關之新訂／經修訂香港財務報告準則除外：

香港會計準則第1號的修訂	會計政策的披露
香港會計準則第8號的修訂	會計估計的定義
香港會計準則第12號的修訂	產生自單一交易的資產及負債相關遞延稅項
香港會計準則第12號的修訂	國際稅務改革 – 支柱二示範規則

本集團並無提早採用於2023年1月1日開始之財政期間已頒佈但尚未生效之新訂／經修訂香港財務報告準則。

## 3. 分部資料

執行董事已被認定為主要營運決策人。執行董事審閱本集團的內部報告資料以評估表現及分配資源。本公司管理層已根據該等報告釐訂經營分部。

就支線船服務、承運人自有箱服務及躉船服務而言，執行董事以航線評估本集團業務表現，海上貨運代理服務則以整體評估業務表現。

### 3. SEGMENT INFORMATION (CONTINUED)

Segment results represent the gross profit earned or loss incurred by each segment without allocation of other income, administrative and other operating expenses, finance costs and income tax expenses.

No analysis of the Group's assets and liabilities by operating segments is presented as it is not regularly provided to the chief operating decision-makers for review.

### 3. 分部資料 (續)

分部業績指各分部所賺取的毛利或產生的虧損，當中並無就其他收入、行政及其他經營開支、融資成本及所得稅開支作出分配。

由於並非定期向主要營運決策者提供本集團按經營分部劃分的資產及負債進行審閱，故並無呈列有關分析。

	Sea freight forwarding agency services 海上貨運代理服務 (unaudited) (未經審核) HK\$'000 千港元	Fujian routes 福建航線 (unaudited) (未經審核) HK\$'000 千港元	Guangxi routes 廣西航線 (unaudited) (未經審核) HK\$'000 千港元	Guangdong routes 廣東航線 (unaudited) (未經審核) HK\$'000 千港元	Hainan routes 海南航線 (unaudited) (未經審核) HK\$'000 千港元	Total 總計 (unaudited) (未經審核) HK\$'000 千港元
<b>Six months ended 30 June 2023</b>	<b>截至 2023 年 6 月 30 日止六個月</b>					
Revenue from external customers	來自外部客戶的收益					
Cost of services	服務成本					
Segment results	分部業績					
Unallocated income and expenses	未分配收入及開支					
Other income	其他收入					
Administrative and other operating expenses	行政及其他經營開支					
Finance costs	融資成本					
<b>Profit before tax</b>	<b>除稅前溢利</b>					
Income tax expenses	所得稅開支					
<b>Profit for the period</b>	<b>期內溢利</b>					

### 3. SEGMENT INFORMATION (CONTINUED)

### 3. 分部資料 (續)

	Sea freight forwarding agency services 海上貨運代理服務 (unaudited) (未經審核) HK\$'000 千港元	Fujian routes 福建航線 (unaudited) (未經審核) HK\$'000 千港元	Guangxi routes 廣西航線 (unaudited) (未經審核) HK\$'000 千港元	Guangdong routes 廣東航線 (unaudited) (未經審核) HK\$'000 千港元	Hainan routes 海南航線 (unaudited) (未經審核) HK\$'000 千港元	Total 總計 (unaudited) (未經審核) HK\$'000 千港元
<b>Six months ended 30 June 2022</b>	<b>截至2022年6月30日止六個月</b>					
Revenue from external customers	來自外部客戶的收益	50,816	48,423	158,205	40,390	343,396
Cost of services	服務成本	(42,099)	(32,847)	(131,458)	(32,621)	(279,361)
Segment results	分部業績	8,717	15,576	26,747	7,769	64,035
<i>Unallocated income and expenses</i>	<i>未分配收入及開支</i>					
Other income	其他收入					1,243
Administrative and other operating expenses	行政及其他經營開支					(37,926)
Finance costs	融資成本					(707)
<b>Profit before tax</b>	<b>除稅前溢利</b>					<b>26,645</b>
Income tax expenses	所得稅開支					(3,562)
<b>Profit for the period</b>	<b>期內溢利</b>					<b>23,083</b>

### 3. SEGMENT INFORMATION (CONTINUED)

#### Geographical information

The following table sets out information about the geographical location of the Group's property, plant and equipment and investment properties (the "Specified non-current assets"). The geographical location of the Specified non-current assets is based on the physical location of the assets (in the case of vessels and barges the location to which they are registered and operated).

#### Specified non-current assets

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
Hong Kong	香港	132,069	135,889
The PRC	中國	36,492	39,237
		<b>168,561</b>	<b>175,126</b>

#### Information about major customers

Details of the entities individually accounting for 10% or more of the aggregate revenue of the Group during the six months ended 30 June 2023 and 2022 are as follows:

		Six months ended 30 June 截至6月30日止六個月	
		2023 (unaudited) (未經審核) HK\$'000 千港元	2022 (unaudited) (未經審核) HK\$'000 千港元
Customer A and its affiliated companies (Note)	客戶A及其聯屬公司 (附註)	N/A 不適用	51,284

Note: A customer contributed more than 10% of the total revenue of the Group for the six months ended 30 June 2022 represents the customer from Guangxi routes. Such customer contributed less than 10% of the total revenue of the Group for the six months ended 30 June 2023.

For the six months ended 30 June 2023, no customers contributed more than 10% of the total revenue of the Group.

### 3. 分部資料 (續)

#### 地區資料

下表載列本集團物業、廠房及設備及投資物業(「指定非流動資產」)按所在地劃分的資料。指定非流動資產的所在地按資產的實際位置劃分(如為船舶及躉船，則按彼等的註冊及營運地劃分)。

#### 指定非流動資產

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
Hong Kong	香港	132,069	135,889
The PRC	中國	36,492	39,237
		<b>168,561</b>	<b>175,126</b>

#### 有關主要客戶的資料

於截至2023年及2022年6月30日止六個月，個別佔本集團總收益10%或以上之實體詳情如下：

		Six months ended 30 June 截至6月30日止六個月	
		2023 (unaudited) (未經審核) HK\$'000 千港元	2022 (unaudited) (未經審核) HK\$'000 千港元
Customer A and its affiliated companies (Note)	客戶A及其聯屬公司 (附註)	N/A 不適用	51,284

附註：截至2022年6月30日止六個月，一名廣西航線客戶貢獻本集團總收益超過10%。該客戶貢獻本集團截至2023年6月30日止六個月總收益少於10%。

截至2023年6月30日止六個月，概無客戶貢獻本集團總收益超過10%。

## 4. REVENUE

## 4. 收益

### Six months ended 30 June

截至6月30日止六個月

		<b>2023</b>	2022
		<b>(unaudited)</b>	(unaudited)
		(未經審核)	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
<b>Revenue from contracts with customers within HKFRS 15, recognised over time</b>	香港財務報告準則第15號範圍內來自客戶合約的收益 隨時間推移確認		
Rendering of feeder shipping services	提供支線船服務	<b>154,834</b>	250,801
Rendering of carrier owned container services	提供承運人自有箱服務	<b>20,064</b>	41,592
Rendering of sea freight forwarding agency services	提供海上貨運代理服務	<b>23,357</b>	50,816
Rendering of barge services	提供躉船服務	<b>296</b>	187
		<b>198,551</b>	343,396

## 5. OTHER INCOME

## 5. 其他收入

### Six months ended 30 June

截至6月30日止六個月

		<b>2023</b>	2022
		<b>(unaudited)</b>	(unaudited)
		(未經審核)	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
Bank interest income	銀行利息收入	<b>440</b>	59
Dividend income	股息收入	<b>24</b>	-
Exchange gain, net	匯兌收益淨額	<b>911</b>	-
Net (loss) gain on financial assets at fair value through profit or loss	按公平值計入損益的財務資產的(虧損)收益淨額	<b>(682)</b>	44
Government grants	政府補助	<b>3,457</b>	-
Sundry income	雜項收入	<b>1,072</b>	1,140
		<b>5,222</b>	1,243

## 6. PROFIT BEFORE TAX

This is stated after charging (crediting):

## 6. 除稅前溢利

經扣除(計入)下列各項後列賬：

		<b>Six months ended 30 June</b>	
		截至6月30日止六個月	
		<b>2023</b>	2022
		<b>(unaudited)</b>	(unaudited)
		(未經審核)	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
<b>Finance costs</b>	<b>融資成本</b>		
Interest on interest-bearing borrowings	計息借款的利息	<b>1,299</b>	640
Interest on lease liabilities	租賃負債的利息	<b>101</b>	67
		<b>1,400</b>	707
<b>Other items</b>	<b>其他項目</b>		
Staff costs (including directors' remunerations)	員工成本(包括董事薪酬)		
Salaries, bonus and allowances	薪金、花紅及津貼	<b>18,863</b>	17,102
Contributions to defined contribution plans	定額供款計劃供款	<b>2,106</b>	2,173
		<b>20,969</b>	19,275
Depreciation of property, plant and equipment (charged to "Cost of services" and "Administrative and other operating expenses", as appropriate)	物業、廠房及設備折舊 (計入「服務成本」及「行政及 其他經營開支」(視何者適用))	<b>4,645</b>	4,567
Depreciation of investment properties	投資物業折舊	<b>1,295</b>	1,295
Exchange (gain) loss, net	匯兌(收益)虧損, 淨額	<b>(911)</b>	2,684
Lease payments on feeder vessels and barges under short-term leases (charged to "Cost of services")	短期租賃項下支線船舶及躉船的 租賃付款(計入「服務成本」)	<b>37,109</b>	33,833
Lease payments on premises under short-term leases	短期租賃項下處所的租賃付款	<b>95</b>	205
(Gain) Loss on disposal of property, plant and equipment	出售物業、廠房及設備(收益)虧損	<b>(136)</b>	14

## 7. TAXATION

## 7. 稅項

		<b>Six months ended 30 June</b>	
		截至6月30日止六個月	
		<b>2023</b>	2022
		<b>(unaudited)</b>	(unaudited)
		(未經審核)	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
<b>Current tax</b>	<b>即期稅項</b>		
Hong Kong Profits Tax	香港利得稅	<b>1,243</b>	3,831
PRC Enterprise Income Tax	中國企業所得稅		
Over provision in prior years	過往年度超額撥備	-	(269)
		<b>1,243</b>	3,562

The group entities established in the Cayman Islands and the BVI are exempted from income tax.

For the six months ended 30 June 2023, the assessable profits of a Hong Kong incorporated subsidiary of the Group (as elected by the management of the Group) are subject to the two-tiered profits tax rates regime that the first HK\$2 million of assessable profits will be taxed at 8.25%, and assessable profits above HK\$2 million will be taxed at 16.5%. The Hong Kong Profits Tax of other Hong Kong incorporated subsidiaries of the Group was calculated at 16.5% of their respective estimated assessable profit for both periods, except one of the Hong Kong incorporated subsidiaries with estimated assessable profits for the period being wholly absorbed by unrelieved tax losses brought forward from previous years.

The Group's entities established in the PRC are subject to Enterprise Income Tax of the PRC at a statutory rate of 25%. For the six months ended 30 June 2023 and 2022, PRC Enterprise Income Tax has not been provided as the Group has no assessable profits.

集團旗下於開曼群島及英屬處女群島成立的實體獲豁免繳納所得稅。

截至2023年6月30日止六個月，本集團一間於香港註冊成立之附屬公司（由本集團管理層挑選）之應課稅溢利按兩級利得稅率制度繳稅，其首2,000,000港元應課稅溢利將以8.25%之稅率徵稅，而超過2,000,000港元之應課稅溢利將以16.5%之稅率徵稅。本集團其他於香港註冊成立之附屬公司一概按其各自於兩個期間之估計應課稅溢利之16.5%計算香港利得稅，惟其中一間於香港註冊成立之附屬公司於期內錄得估計應課稅溢利，並與過往年度結轉的未動用稅項虧損全數對銷。

本集團於中國成立的實體須按25%的法定稅率繳納中國企業所得稅。截至2023年及2022年6月30日止六個月，由於本集團並無應課稅溢利，因此並無計提中國企業所得稅。

## 8. DIVIDENDS

The Board has resolved not to declare an interim dividend for the six months ended 30 June 2023 and 2022.

## 9. EARNINGS PER SHARE

The calculation of the basic earnings per share attributable to the equity holders of the Company is based on the following data:

## 8. 股息

董事會議決不會就截至2023年及2022年6月30日止六個月宣派任何中期股息。

## 9. 每股盈利

本公司權益持有人應佔每股基本盈利乃根據以下數據：

		<b>Six months ended 30 June</b>	
		<b>截至6月30日止六個月</b>	
		<b>2023</b>	<b>2022</b>
		<b>(unaudited)</b>	<b>(unaudited)</b>
		<b>(未經審核)</b>	<b>(未經審核)</b>
		<b>HK\$'000</b>	<b>HK\$'000</b>
		<b>千港元</b>	<b>千港元</b>
<b>Earnings</b>	<b>盈利</b>		
Earnings for the period attributable to the equity holders of the Company for the purpose of calculating basic earnings per share	計算每股基本盈利所用的本公司權益持有人應佔期內盈利	<b>6,419</b>	23,083
		<b>2023</b>	2022
		<b>'000</b>	<b>'000</b>
<b>Number of shares</b>	<b>股份數目</b>	<b>千股</b>	<b>千股</b>
Weighted average number of ordinary shares for the purpose of calculating basic earnings per share	計算每股基本盈利所用的普通股加權平均數	<b>1,550,000</b>	1,550,000

Diluted earnings per share is the same as basic earnings per share as there were no potential ordinary shares outstanding during the six months ended 30 June 2023 and 2022.

由於截至2023年及2022年6月30日止六個月並無潛在發行在外普通股，故每股攤薄盈利與每股基本盈利相同。



## 10. PROPERTY, PLANT AND EQUIPMENT

## 10. 物業、廠房及設備

		Leasehold land and buildings 租賃土地 及樓宇	Leased properties 租賃物業	Leasehold improvements 租賃裝修	Motor vehicles 汽車	Furniture, fixture and equipment 傢私、裝置 及設備	Leased containers 租賃集裝箱	Owned containers 自有集裝箱	Feeder vessels 支線船舶	Barges 躉船	Total 總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	
<b>Unaudited</b>	<b>未經審核</b>										
<b>Reconciliation of carrying amount – six months ended 30 June 2023</b>	<b>與賬面值對賬 – 截至2023年6月30日止六個月</b>										
At 1 January 2023	於2023年1月1日	67,314	2,093	78	2,394	126	95	7,222	22,120	12,328	113,770
Additions	添置	-	1,100	-	188	23	-	-	-	-	1,311
Disposal	出售	-	-	-	-	-	-	(8)	-	-	(8)
Depreciation	折舊	(1,394)	(634)	(78)	(431)	(39)	(7)	(696)	(893)	(473)	(4,645)
Exchange realignments	匯兌調整	(53)	(128)	-	(14)	(6)	-	(125)	(1,602)	-	(1,928)
At 30 June 2023	於2023年6月30日	65,867	2,431	-	2,137	104	88	6,393	19,625	11,855	108,500
<b>Audited</b>	<b>經審核</b>										
At 1 January 2023	於2023年1月1日										
Cost	成本	81,301	4,306	1,570	10,937	1,413	147	28,555	31,251	15,950	175,430
Accumulated depreciation	累計折舊	(13,987)	(2,213)	(1,492)	(8,543)	(1,287)	(52)	(21,333)	(9,131)	(3,622)	(61,660)
		67,314	2,093	78	2,394	126	95	7,222	22,120	12,328	113,770
<b>Unaudited</b>	<b>未經審核</b>										
<b>At 30 June 2023</b>	<b>於2023年6月30日</b>										
Cost	成本	81,165	5,864	1,570	11,044	1,373	147	28,138	28,947	15,950	174,198
Accumulated depreciation	累計折舊	(15,298)	(3,433)	(1,570)	(8,907)	(1,269)	(59)	(21,745)	(9,322)	(4,095)	(65,698)
		65,867	2,431	-	2,137	104	88	6,393	19,625	11,855	108,500

At 30 June 2023, the Group had five vessels (31 December 2022: five vessels) under the usage priority agreements (“the Usage Priority Agreements”) or the sales and purchase and supplemental transfer agreements. According to the Usage Priority Agreements, the Group has the exclusive preferential right to use these five vessels and to acquire the interests or obtain the sales proceeds of disposal, which has to be approved by the Group in advance, of these five vessels. The Group considers that it, in substance, is able to use these five vessels and obtain the future economic benefits through the usage of these five vessels physically as if it was the legal owners throughout the period covered by the Usage Priority Agreements. Accordingly, at 30 June 2023, the aggregate net carrying amount of approximately HK\$19,625,000 (31 December 2022: HK\$22,120,000) was recorded under property, plant and equipment.

於2023年6月30日，本集團根據優先使用協議（「優先使用協議」）或買賣及補充轉讓協議擁有五艘船舶（2022年12月31日：五艘船舶）。根據優先使用協議，本集團擁有使用該五艘船舶、收購其中權益或取得出售該五艘船舶（須事先取得本集團批准）銷售所得款項的獨家優先權。本集團認為其實際上能夠使用該五艘船舶並實際上獲取使用該五艘船舶所得未來經濟利益，猶如其於優先使用協議整段期間內為法定擁有人。因此，於2023年6月30日，就物業、廠房及設備已錄得賬面淨值總額約19,625,000港元（2022年12月31日：22,120,000港元）。

## 11. RIGHT-OF-USE ASSETS

Details of the right-of-use assets (included in property, plant and equipment) are as follow:

## 11. 使用權資產

使用權資產(計入物業、廠房及設備)之詳情如下：

		Leasehold land and buildings 租賃土地 及樓宇 HK\$'000 千港元	Leased properties 租賃物業 HK\$'000 千港元	Containers 集裝箱 HK\$'000 千港元	Motor Vehicles 汽車 HK\$'000 千港元	Total 總計 HK\$'000 千港元
<b>Audited</b>	經審核					
<b>At 1 January 2023</b>	於2023年1月1日					
Carrying amount	賬面值	67,314	2,093	95	2,272	71,774
<b>Unaudited</b>	未經審核					
<b>At 30 June 2023</b>	於2023年6月30日					
Carrying amount	賬面值	65,867	2,431	88	1,868	70,254
<b>Unaudited</b>	未經審核					
<b>For the six months</b>	截至2023年6月30日					
<b>ended 30 June 2023</b>	止六個月					
Depreciation	折舊	1,394	634	7	404	2,439

At 1 January 2023 and 30 June 2023, the Group leases various leased properties, containers and motor vehicles for its operation. Lease contracts are entered into for fixed term of more than 1 to 5 years. Certain leases of containers and motor vehicles were accounted for as finance leases during the six months ended 30 June 2023 and the effective interest rate on the obligations under finance leases was 2% (31 December 2022: 4%). Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. In determining the lease term and assessing the length of the non-cancellable period, the Group applies the definition of a contract and determines the period for which the contract is enforceable.

In addition, the Group owns several leasehold land and buildings and is the registered owner of these property interests, including the underlying leasehold lands. Lump sum payments were made upfront to acquire these property interests. The leasehold land components of these owned properties are presented separately only if the payments made can be allocated reliably.

At 30 June 2023, leasehold land and buildings with an aggregate net book value of approximately HK\$65,103,000 (31 December 2022: HK\$66,458,000) were pledged to secure banking facilities granted to the Group (Note 17).

The Group's leasehold land and buildings were situated in Hong Kong and the PRC under original leases terms between 50 to 70 years. At 30 June 2023, the remaining leases terms of the Group's leasehold land and buildings were between 20.5 to 42.5 years (31 December 2022: 21 to 43 years).

於2023年1月1日及2023年6月30日，本集團租用各項租賃物業、集裝箱及汽車以進行營運。所訂立的租約固定為期超過1至5年。於截至2023年6月30日止六個月，若干集裝箱之租賃入賬作為融資租賃，而融資租賃承擔的實際利率為2% (2022年12月31日：4%)。租賃條款乃根據每項租賃而協定，其中包含各種不同的條款及條件。在釐定期期及評估不可撤銷的期限時，本集團應用合約的定義並釐定合約可執行的期限。

此外，本集團擁有多項租賃土地及樓宇，並為該等物業權益(包括相關租賃土地)的註冊擁有人。收購該等物業權益時已預先作出一筆過付款。只有在能夠可靠地攤分所作出的付款時，該等自有物業的租賃土地部份才會單獨呈列。

於2023年6月30日，賬面淨值總額約65,103,000港元(2022年12月31日：66,458,000港元)之租賃土地及樓宇已抵押作本集團獲授銀行信貸之抵押(附註17)。

本集團的租賃土地及樓宇位於香港及中國，根據原租賃年期介乎50至70年。於2023年6月30日，本集團的租賃土地及樓宇的餘下租期介乎20.5至42.5年(2022年12月31日：21至43年)。

## 12. INVESTMENT PROPERTIES

## 12. 投資物業

		HK\$'000 千港元
<b>Reconciliation of carrying amount – six months ended 30 June 2023</b>	<b>與賬面值對賬 – 截至 2023 年 6 月 30 日止六個月</b>	
At 1 January 2023 (audited)	於 2023 年 1 月 1 日 (經審核)	<b>61,356</b>
At 30 June 2023 (unaudited)	於 2023 年 6 月 30 日 (未經審核)	<b>60,061</b>
<b>Fair value</b>	<b>公平值</b>	
At 1 January 2023	於 2023 年 1 月 1 日	<b>61,700</b>
At 30 June 2023	於 2023 年 6 月 30 日	<b>61,700</b>

The fair values of investment properties are under level 3 of the three-level fair value hierarchy as defined under HKFRS 13. At 1 January 2023 and 30 June 2023, the fair values of investment properties were valued by an independent professional qualified valuer, who has relevant experience in the location and category of the investment properties being valued, on an open market basis by comparison approach assuming sale with the benefit of vacant possession or by making reference to comparable approach sale evidence as available in the relevant market. Recent sale price of comparable properties in close proximity adjusted for differences in key valuation attributes, such as size and age, were used to value the investment properties. The most significant input into this valuation approach is the price per square feet.

The fair value measurement was based on the highest and best use of the investment properties, which did not differ from their existing use.

### Leasing arrangement – as lessee

At 1 January 2023 and 30 June 2023, the investment properties consist of leasehold land and buildings in Hong Kong with useful lives of 33.5 years (31 December 2022: 34 years).

The Group owns leasehold land and buildings and is the registered owner of the property interests, including the underlying leasehold land. The leasehold land component of the owned property is presented separately only if the payments made can be allocated reliably.

The investment properties with a total carrying amount of approximately HK\$60,061,000 at 30 June 2023 (31 December 2022: HK\$61,356,000) were pledged to secure banking facilities (Note 17) granted to the Group.

投資物業的公平值屬於香港財務報告準則第 13 號所界定的三個等級公平值架構的第三級。於 2023 年 1 月 1 日及 2023 年 6 月 30 日，投資物業的公平值由獨立專業合資格估值師（彼對接受估值的投資物業的位置及類別具有相關經驗）按公開市場基準，以比較法（假設交吉出售）或參考相關市場的可資比較銷售證據進行估值。估值投資物業時採用鄰近可資比較物業的近期售價，並就主要估值特徵（例如面積及樓齡）的差異作出調整。此估值方法中最重要的輸入數據為每平方尺價格。

公平值計量乃基於投資物業的最高及最佳用途，而該用途與現有用途並無差異。

### 租賃安排 – 作為承租人

於 2023 年 1 月 1 日及 2023 年 6 月 30 日，投資物業包括香港租賃土地及樓宇，可使用年期為 33.5 年 (2022 年 12 月 31 日：34 年)。

本集團擁有租賃土地及樓宇，並為該等物業權益（包括相關租賃土地）的註冊擁有人。只有在能夠可靠地攤分所作出的付款時，該等自有物業的租賃土地部份才會單獨呈列。

於 2023 年 6 月 30 日，總賬面值約為 60,061,000 港元 (2022 年 12 月 31 日：61,356,000 港元) 的投資物業已抵押以取得本集團獲授的銀行信貸 (附註 17)。

### 13. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

### 13. 按公平值計入損益的財務資產

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
<b>At fair value, held for trading</b>	<b>按公平值，持作買賣</b>		
Equity investments – listed in Hong Kong	香港上市股本投資	<b>5,368</b>	6,050

The fair values of the listed securities are determined on the basis of the quoted market closing price available on the Stock Exchange at the end of the reporting period.

上市證券之公平值乃按於報告期末於聯交所取得的市場收市報價釐定。

The movement of the financial assets at fair value through profit or loss is analysed as follows:

按公平值計入損益的財務資產之變動分析如下：

		Six months ended 30 June 2023 截至2023年 6月30日 止六個月 (unaudited) (未經審核) HK\$'000 千港元	Year ended 31 December 2022 截至2022年 12月31日 止年度 (audited) (經審核) HK\$'000 千港元
At the beginning of the reporting period	於報告期初	<b>6,050</b>	–
Additions	增加	–	7,465
Net fair value changes recognised in profit or loss	於損益確認之公平值變動淨額	<b>(682)</b>	(1,415)
At the end of the reporting period	於報告期末	<b>5,368</b>	6,050

## 14. TRADE AND OTHER RECEIVABLES

## 14. 貿易及其他應收款項

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
<b>Trade receivables</b>	<b>貿易應收款項</b>		
From third parties	來自第三方	57,297	75,539
Less: Loss allowance	減：虧損撥備	(3,194)	(3,237)
		<b>54,103</b>	<b>72,302</b>
<b>Other receivables</b>	<b>其他應收款項</b>		
Deposits, prepayments and other debtors	按金、預付款項及其他應收款項	7,883	10,852
		<b>61,986</b>	<b>83,154</b>

### Loss allowance

The loss allowance of approximately HK\$3,194,000 (31 December 2022: HK\$3,237,000) as at 30 June 2023 was mainly and specifically resulted from a then major customer who was in the process of bankruptcy and liquidation.

The Group applies the simplified approach to provide for lifetime expected credit losses for trade receivables as prescribed by HKFRS 9. The Group determines the provision for expected credit losses by grouping together trade debtors with similar credit risk characteristics and the days past due and collectively assessing them for likelihood of recovery, taking into account prevailing economic conditions and other forward looking information. At 30 June 2023, the allowance for expected credit losses is assessed insignificant.

### 虧損撥備

於2023年6月30日有為數約3,194,000港元(2022年12月31日：3,237,000港元)之虧損撥備，主要及具體來自當時一名正進行破產及清盤的主要客戶。

本集團採用香港財務報告準則第9號允許之簡化方法就貿易應收款項的整個存續期預期信貸虧損作出撥備。本集團藉著將具有類似信貸風險特徵及逾期天數之應收賬款組合分類及在計及當前經濟狀況及其他前瞻性資料後共同評估其可收回成數，從而釐定其預期信貸虧損撥備。於2023年6月30日，預期信貸虧損撥備被評為微不足道。

## 14. TRADE AND OTHER RECEIVABLES (CONTINUED)

The Group normally grants credit terms up to 90 days (31 December 2022: up to 90 days) to its customers. The ageing analysis of trade receivables, net of loss allowance, by invoice date is as follows:

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
Within 30 days	30日內	25,184	31,513
31–60 days	31至60日	17,179	22,172
61–90 days	61至90日	8,728	9,977
Over 90 days	超過90日	3,012	8,640
		<b>54,103</b>	<b>72,302</b>

At 30 June 2023, amount of approximately HK\$5,484,000 (31 December 2022: HK\$5,738,000) included in the trade receivables were in connection with invoice discounting bank loan arrangements.

## 15. PLEDGED BANK DEPOSITS

The Group had obtained bank guarantees facilities granted by certain creditworthy banks. Such facilities were guaranteed by the pledged bank deposits. At 30 June 2023, the Group had utilised HK\$750,000 (31 December 2022: HK\$741,000) of such facilities arising from bank guarantees issued to suppliers for services provided.

## 14. 貿易及其他應收款項(續)

本集團一般給予其客戶最多90日(2022年12月31日:最多90日)的信貸期。按發票日期呈列的貿易應收款項(扣除虧損撥備)賬齡分析如下:

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
Within 30 days	30日內	25,184	31,513
31–60 days	31至60日	17,179	22,172
61–90 days	61至90日	8,728	9,977
Over 90 days	超過90日	3,012	8,640
		<b>54,103</b>	<b>72,302</b>

於2023年6月30日,貿易應收款項中約5,484,000港元(2022年12月31日:5,738,000港元)之款項乃與發票貼現銀行貸款安排有關。

## 15. 已質押銀行存款

本集團已取得若干具信譽的銀行發出銀行擔保融資。有關融資以已質押銀行存款作擔保。於2023年6月30日,本集團已就提供服務動用融資中的750,000港元(2022年12月31日:741,000港元)向供應商發出銀行擔保。

## 16. TRADE AND OTHER PAYABLES

## 16. 貿易及其他應付款項

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
<b>Trade payables</b>	<b>貿易應付款項</b>		
To third parties	應付第三方	49,156	85,541
<b>Other payables</b>	<b>其他應付款項</b>		
Accrued charges and other creditors	應計費用及其他應付款項	9,104	20,575
Deposit received	已收按金	12,298	14,414
		<b>21,402</b>	34,989
		<b>70,558</b>	120,530

The trade payables due to third parties are unsecured, interest-free and have a credit period of 30 days to 90 days.

應付第三方的貿易應付款項為無抵押、免息及獲授予30日至90日的信貸期。

At the end of the reporting period, the ageing analysis of trade payables by invoice date is as follows:

於報告期末，按發票日期呈列的貿易應付款項賬齡分析如下：

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
Within 30 days	30日內	34,099	36,532
31–60 days	31至60日	8,198	25,660
61–90 days	61至90日	6,859	15,601
Over 90 days	超過90日	-	7,748
		<b>49,156</b>	85,541

## 17. INTEREST-BEARING BORROWINGS

## 17. 計息借款

	At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
Secured bank borrowings:		
Current portion	<b>65,230</b>	64,584

(i) Bank borrowings of approximately HK\$5,484,000 (At 31 December 2022: approximately HK\$5,738,000) bear interests at Hong Kong Interbank Offered Rate ("HIBOR") plus 1.7% per annum (At 31 December 2022: HIBOR plus 1.7% per annum) and are wholly repayable within one year since inception. The bank borrowings are secured by trade receivables of approximately HK\$5,484,000 (At 31 December 2022: approximately HK\$5,738,000) in connection with invoice discounting bank loan arrangements (Note 14).

(ii) A bank borrowing of approximately HK\$14,000,000 (At 31 December 2022: approximately HK\$12,000,000) bears interest at HIBOR plus 1.7% per annum (At 31 December 2022: HIBOR plus 1.7% per annum) and is wholly repayable within one year since inception. The bank borrowing is secured by the leasehold land and buildings and investment properties of the Group of aggregate net carrying amount of approximately HK\$65,103,000 and HK\$60,061,000, respectively (At 31 December 2022: leasehold land and buildings and investment properties of the Group of aggregate net carrying amount of approximately HK\$66,458,000 and HK\$61,356,000, respectively) (Note 11 and 12).

(i) 為數約5,484,000港元(於2022年12月31日:約5,738,000港元)之銀行借款按香港銀行同業拆息(「HIBOR」)加1.7%(於2022年12月31日:HIBOR加1.7%)之年利率計息,並須自開始起一年內悉數償還。該銀行借款乃以與發票貼現銀行貸款安排有關約5,484,000港元(於2022年12月31日:約5,738,000港元)之貿易應收款項(附註14)作抵押。

(ii) 為數約14,000,000港元(於2022年12月31日:約12,000,000港元)之銀行借款按HIBOR加1.7%(於2022年12月31日:HIBOR加1.7%)之年利率計息,並須自開始起一年內悉數償還。該銀行借款乃以賬面淨值總額分別約65,103,000港元及60,061,000港元之本集團租賃土地及樓宇以及投資物業(於2022年12月31日:賬面淨值總額分別約66,458,000港元及61,356,000港元之本集團租賃土地及樓宇以及投資物業)(附註11及12)作抵押。



## 17. INTEREST-BEARING BORROWINGS (CONTINUED)

- (iii) A mortgage loan of approximately HK\$19,744,000 (At 31 December 2022: approximately HK\$20,416,000) bears interest at lower of HIBOR plus 1.25% per annum and the Hong Kong Dollar Prime Rate minus 2.7% per annum (At 31 December 2022: lower of HIBOR plus 1.25% per annum and the Hong Kong Dollar Prime Rate minus 2.7% per annum), and is wholly repayable over five years. The mortgage loan is secured by the leasehold land and buildings and investment properties of the Group of aggregate net carrying amount of approximately HK\$65,103,000 and HK\$60,061,000, respectively (At 31 December 2022: leasehold land and buildings and investment properties of the Group of aggregate net carrying amount of approximately HK\$66,458,000 and HK\$61,356,000, respectively) (Note 11 and 12).

The mortgage loan, with a clause in the terms that gives the lender an overriding right to demand repayment without notice at its sole discretion, is classified as current liabilities even though the management of the Company does not expect that the lender would exercise its rights to demand repayment.

- (iv) A term loan of approximately HK\$26,002,000 (At 31 December 2022: HK\$26,430,000) bears interest at the 1 month HIBOR plus 1.75% per annum (At 31 December 2022: 1 month HIBOR plus 1.75% per annum), and is wholly repayable over five years. The term loan is secured by the leasehold land and buildings and investment properties of the Group of aggregate net carrying amount of approximately HK\$65,103,000 and HK\$60,061,000, respectively (At 31 December 2022: leasehold land and buildings and investment properties of the Group of aggregate net carrying amount of approximately HK\$66,458,000 and HK\$61,356,000, respectively) (Note 11 and 12).

The range of effective interest rates on the interest-bearing borrowings were 1.6% to 7.1% (31 December 2022: 2.1% to 7.1%) per annum. All the interest-bearing borrowings are denominated in HK\$.

## 17. 計息借款 (續)

- (iii) 為數約19,744,000港元(於2022年12月31日:約20,416,000港元)之按揭貸款按HIBOR加1.25%與港元最優惠利率減2.7%(以較低者為準)(於2022年12月31日:HIBOR加1.25%與港元最優惠利率減2.7%(以較低者為準))之年利率計息,並須於五年以上悉數償還。該按揭貸款乃以賬面淨值總額分別約65,103,000港元及60,061,000港元之本集團租賃土地及樓宇以及投資物業(於2022年12月31日:賬面淨值總額分別約66,458,000港元及61,356,000港元之本集團租賃土地及樓宇以及投資物業)(附註11及12)作抵押。

該按揭貸款附帶一項條款,貸款方擁有凌駕性權利可全權酌情要求還款而毋須事先通知,因此該按揭貸款乃分類為流動負債,即使本公司管理層預期貸款方不會行使其權利要求還款。

- (iv) 為數約26,002,000港元(於2022年12月31日:26,430,000港元)之定期貸款按1個月HIBOR加1.75%(於2022年12月31日:1個月HIBOR加1.75%)之年利率計息,並須於五年以上悉數償還。該定期貸款乃以賬面淨值總額分別約65,103,000港元及60,061,000港元之本集團租賃土地及樓宇以及投資物業(於2022年12月31日:賬面淨值總額分別約66,458,000港元及61,356,000港元之本集團租賃土地及樓宇以及投資物業)(附註11及12)作抵押。

計息借款的實際年利率介乎1.6%至7.1%(2022年12月31日:2.1%至7.1%)。所有計息借款均以港元計值。

## 18. LEASE LIABILITIES

## 18. 租賃負債

		At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) HK\$'000 千港元
<b>Lease liabilities</b>	<b>租賃負債</b>		
Current	流動	1,196	1,287
Non-current	非流動	1,280	1,047
		<b>2,476</b>	<b>2,334</b>

The total cash outflow for leases for the six months ended 30 June 2023 and 2022 were approximately HK\$38,132,000 and HK\$34,869,000, respectively.

截至2023年及2022年6月30日止六個月，租賃現金流出總額分別約為38,132,000港元及34,869,000港元。

### Commitments under leases

The Group was committed to lease contracts in relation to feeder vessels and leased properties that have not yet commenced. At 30 June 2023 and 31 December 2022, the related lease payments that were not paid and not reflected in the measurement of lease liabilities were approximately HK\$13,674,000 and HK\$2,602,000, respectively.

### 租賃承擔

本集團已訂有涉及支線船舶及租賃物業之未開始租賃合約。於2023年6月30日及2022年12月31日，未付及並無反映於租賃負債計量之相關租賃付款分別約為13,674,000港元及2,602,000港元。

## 19. SHARE CAPITAL

## 19. 股本

		At 30 June 2023 於2023年6月30日 (unaudited) (未經審核)		At 31 December 2022 於2022年12月31日 (audited) (經審核)	
		No. of shares 股份數目 '000 千股	HK\$'000 千港元	No. of shares 股份數目 '000 千股	HK\$'000 千港元
<b>Authorised:</b>	<b>法定：</b>				
Ordinary shares of HK\$0.01 each	每股面值0.01港元的 普通股	10,000,000	100,000	10,000,000	100,000
<b>Issued and fully paid:</b>	<b>已發行及繳足：</b>				
Ordinary shares of HK\$0.01 each	每股面值0.01港元的 普通股	1,550,000	15,500	1,550,000	15,500

## 20. CONNECTED AND RELATED PARTY TRANSACTIONS

In addition to the transactions/information disclosed elsewhere in the Interim Financial Statements, during the six months ended 30 June 2023 and 2022, information of the connected/related party transactions is set out below.

- (a) Transactions between the group entities have been eliminated on consolidation and are not disclosed. During the six months ended 30 June 2023 and 2022, the Group had no significant transactions with connected/related parties.
- (b) Remuneration for key management personnel (including the directors) of the Group:

## 20. 關連及關聯方交易

除中期財務報表其他章節所披露於截至2023年及2022年6月30日止六個月進行的交易／資料外，關連／關聯方交易的資料載列如下。

- (a) 與集團實體進行的交易已於綜合賬目時對銷，因而並無予以披露。於截至2023年及2022年6月30日止六個月，本集團與關連／關聯方並無進行重大交易。
- (b) 本集團主要管理人員（包括董事）的薪酬：

		<b>Six months ended 30 June</b>	
		<b>截至6月30日止六個月</b>	
		<b>2023</b>	2022
		<b>(unaudited)</b>	(unaudited)
		<b>(未經審核)</b>	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		<b>千港元</b>	千港元
Directors' fee	董事袍金	<b>570</b>	510
Salaries and allowances	薪金及津貼	<b>5,044</b>	4,360
Contributions to defined contribution retirement schemes	向定額供款退休計劃作出的供款	<b>27</b>	28
		<b>5,641</b>	4,898

## 21. CASH (USED IN) GENERATED FROM OPERATIONS

## 21. 營運(所用)產生的現金

		<b>Six months ended 30 June</b>	
		截至6月30日止六個月	
		<b>2023</b>	2022
		<b>(unaudited)</b>	(unaudited)
		(未經審核)	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
Profit before tax	除稅前溢利	<b>7,662</b>	26,645
Depreciation	折舊	<b>5,940</b>	5,862
Dividend income from financial assets at fair value through profit and loss	按公平值計入損益的財務資產的股息收入	<b>(24)</b>	-
Net loss (gain) on financial assets at fair value through profit or loss	按公平值計入損益的財務資產的虧損(收益)淨額	<b>682</b>	(44)
Bank interest income	銀行利息收入	<b>(440)</b>	(59)
(Gain) Loss on disposals of property, plant and equipment	出售物業、廠房及設備的(收益)虧損	<b>(136)</b>	14
Finance costs	融資成本	<b>1,400</b>	707
Exchange differences, net	匯兌差額淨額	<b>(131)</b>	(62)
Changes in working capital	營運資金變動		
Trade and other receivables	貿易及其他應收款項	<b>20,915</b>	(20,922)
Trade and other payables	貿易及其他應付款項	<b>(49,663)</b>	(1,272)
Cash (used in) generated from operations	營運(所用)產生的現金	<b>(13,795)</b>	10,869

## 22. FAIR VALUE MEASUREMENT

The following presents the assets and liabilities that are measured at fair value or required to disclose their fair value in the unaudited Interim Financial Statements at 30 June 2023 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;
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 (lowest level): unobservable inputs for the asset or liability.

## 22. 公平值計量

以下按香港財務報告準則第13號公平值計量所界定之公平值三個等級呈列按公平值計量或須於2023年6月30日於未經審核中期財務報表披露其公平值之資產及負債，公平值計量乃基於對其整體計量有重大影響之最低等級輸入數據作整體分類。輸入數據等級定義如下：

- 第一級(最高等級)：本集團於計量日期可取得相同資產或負債於活躍市場之報價(未經調整)；
- 第二級：資產或負債可直接或間接觀察之輸入數據，第一級包括之報價除外；及
- 第三級(最低等級)：資產或負債之不可觀察輸入數據。

## 22. FAIR VALUE MEASUREMENT (CONTINUED)

### (a) Assets measured at fair value

	At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) Level 1 第一級 HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) Level 1 第一級 HK\$'000 千港元
<b>Assets measured at fair value</b>		
Financial assets at FVPL		
Equity investments, listed in Hong Kong (Note 13)	5,368	6,050

During the six months ended 30 June 2023 and the year ended 31 December 2022, there were no transfers among Level 1, Level 2 and Level 3 fair value measurements.

### (b) Assets and liabilities with fair value disclosure but not measured at fair value

The carrying amounts of financial assets and liabilities that are carried at amortised costs are not materially different from their fair value at 30 June 2023 and 31 December 2022.

## 23. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The Interim Financial Statements were approved by the board of directors on 25 August 2023.

## 22. 公平值計量(續)

### (a) 按公平值計量的資產

	At 30 June 2023 於2023年 6月30日 (unaudited) (未經審核) Level 1 第一級 HK\$'000 千港元	At 31 December 2022 於2022年 12月31日 (audited) (經審核) Level 1 第一級 HK\$'000 千港元
<b>Assets measured at fair value</b>		
Financial assets at FVPL		
Equity investments, listed in Hong Kong (Note 13)	5,368	6,050

於截至2023年6月30日止六個月及截至2022年12月31日止年度，第一級、第二級及第三級公平值計量之間並無任何轉移。

### (b) 須作公平值披露但並非按公平值計量之資產及負債

於2023年6月30日及2022年12月31日，按攤銷成本列賬之財務資產及負債之賬面值與其公平值並無重大差異。

## 23. 批准中期財務報表

中期財務報表於2023年8月25日獲董事會批准。



EVER HARVEST GROUP HOLDINGS LIMITED  
永豐集團控股有限公司