彼岸
PEIPORT

彼岸控股有限公司
Peiport Holdings Ltd.

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)
Stock Code 股份代號 : 2885

2023
INTERIM REPORT 中期報告

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Corporate Information
公司資料

EXECUTIVE DIRECTORS
Mr. YEUNG Lun Ching
Ms. WONG Kwan Lik
Mr. YEUNG Chun Tai

執行董事
楊倫楨先生
王群力女士
楊振泰先生

INDEPENDENT NON-EXECUTIVE DIRECTORS
Mr. NIU Zhongjie
Ms. YEUNG Hiu Fu Helen
Mr. HOU Min

獨立非執行董事
牛鍾洁先生
楊曉芙女士
侯珉先生

COMPANY SECRETARY
Ms. LEUNG Chin Ching

公司秘書
梁展鋥女士

AUTHORISED REPRESENTATIVES
Ms. WONG Kwan Lik
Ms. LEUNG Chin Ching

授權代表
王群力女士
梁展鋥女士

AUDIT COMMITTEE
Ms. YEUNG Hiu Fu Helen *(Chairwoman)*
Mr. NIU Zhongjie
Mr. HOU Min

審核委員會
楊曉芙女士*(主席)*
牛鍾洁先生
侯珉先生

REMUNERATION COMMITTEE
Mr. HOU Min *(Chairman)*
Mr. YEUNG Lun Ching
Mr. NIU Zhongjie

薪酬委員會
侯珉先生*(主席)*
楊倫楨先生
牛鍾洁先生

NOMINATION COMMITTEE
Mr. NIU Zhongjie *(Chairman)*
Ms. WONG Kwan Lik
Ms. YEUNG Hiu Fu Helen

提名委員會
牛鍾洁先生*(主席)*
王群力女士
楊曉芙女士

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執業會計師
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置地廣場
公爵大廈32樓
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Corporate Information (Continued)
公司資料(續)

PRINCIPAL BANKERS
The Hongkong and Shanghai Banking Corporation Limited
Standard Chartered Bank (Hong Kong) Limited
Industrial and Commercial Bank of China Limited

主要往來銀行
香港上海滙豐銀行有限公司
渣打銀行(香港)有限公司
中國工商銀行股份有限公司

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CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE
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開曼群島證券登記總處及過戶辦事處
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HONG KONG SHARE REGISTRAR
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Two Chinachem Exchange Square
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香港股份過戶登記處
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STOCK CODE
2885

股份代號
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COMPANY'S WEBSITE
www.peiport.com

公司網站
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Management Discussion and Analysis
管理層討論及分析

The board (the "Board") of directors (the "Director(s)") of Peiport Holdings Ltd. (the "Company") herein announces the unaudited interim condensed consolidated financial results of the Company and its subsidiaries (collectively known as the "Group") for the six months ended 30 June 2023 (the "Period") together with the comparative unaudited and restated figures for the six months ended 30 June 2022 and certain comparative audited and restated figures as at 31 December 2022.

彼岸控股有限公司(「本公司」)董事(「董事」)會(「董事會」)謹此宣佈本公司及其附屬公司(統稱為「本集團」)截至二零二三年六月三十日止六個月(「本期間」)的未經審核中期簡明綜合財務業績連同截至二零二二年六月三十日止六個月的未經審核及經重列比較數字及於二零二二年十二月三十一日的若干經審核及經重列比較數字。

FINANCIAL HIGHLIGHTS

財務摘要

Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income Highlights

中期簡明綜合損益及其他全面收益表摘要

		Six months ended 30 June 截至六月三十日止六個月	
		2023 **二零二三年** **HK$'000** **千港元** **(Unaudited)** **(未經審核)**	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核) (Restated) (經重列)
Revenue	收益	**116,404**	119,397
Gross profit	毛利	**39,610**	38,524
Profit before tax	除稅前溢利	**3,129**	3,198
Profit for the period attributable to owners of the parent	母公司擁有人應佔期內溢利	**2,618**	2,725

FINANCIAL HIGHLIGHTS (Continued)

財務摘要(續)

Interim Condensed Consolidated Statement of Financial Position Highlights

中期簡明綜合財務狀況表摘要

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (Audited) (經審核) (Restated) (經重列)
Total assets	總資產	**408,030**	419,818
Total liabilities	總負債	**(60,114)**	(67,337)
Non-controlling interests	非控股權益	**(128)**	(246)
		347,788	352,235

BUSINESS REVIEW

業務回顧

The Group is principally engaged in the provision of thermal imaging products and services, self-stabilised imaging products and services, and general aviation products and services in Mainland China and Hong Kong.

本集團主要於中國內地及香港從事提供熱成像產品及服務、自穩定成像產品及服務以及通用航空產品及服務。

During the Period under review, while major economies were gradually recovering from the pandemic and showing signs of improvement, there is an increasingly challenging market landscape. The Russia-Ukraine conflict, rising inflation, tighter monetary policies and aggressively increased interest rates, amplifying financing costs and debt pressures across the world. The economy of Mainland China has been negatively affected. For the first half of 2023, the gross domestic product of Mainland China grows 5.5%. Mainland China's economic growth was below market expectations despite the effort to boost the post-coronavirus pandemic recovery.

於回顧期間，儘管主要經濟體逐漸從疫情中恢復，並顯示出改善的跡象，但市場環境日益嚴峻。俄烏衝突、通脹上升、貨幣政策收緊及利率大幅提高，放大了全球的融資成本及債務壓力。中國內地經濟受到負面影響。二零二三年上半年，中國內地國內生產總值增長5.5%。儘管為促進冠狀病毒疫情後的恢復作出了努力，但中國內地的經濟增長仍低於市場預期。

BUSINESS REVIEW (Continued)

Despite this, the Group was able to maintain the revenue and profit under the complex external environment. We worked relentlessly to maintain effective operations and overcame numerous difficulties. During the Period, the Group recorded the revenue of approximately HK$116.4 million, a decrease of approximately 2.5% on a period-to-period basis. The net profit attributable to owners of the parent declined by approximately HK$0.1 million to approximately HK$2.6 million on a period-to-period basis.

A summary of revenue from different business segments of the Group is set out below:

(1) Sale of thermal imaging products and provision of services

Our products and services in this business segment can broadly be divided into three categories: (i) products under our own brand name, PTi; (ii) products of other brands; and (iii) thermal imaging inspection and rental services. Our products are widely used in general consumption, commercial and industrial fields.

During the Period, the Group recorded a decrease in revenue of approximately 12.3% from this business segment. Revenue generated from this business segment during the Period was approximately HK$37.1 million (six months ended 30 June 2022: HK$42.3 million). It accounted for approximately 31.9% (six months ended 30 June 2022: 35.3%) of the Group's revenue during the Period.

(2) Sale of self-stabilised imaging products and provision of services

The products in this business segment are designed to be mounted on moving platforms such as aircrafts, helicopters, vessels and ships. The Group deploys a self-stabilisation technology whereby the imaging products are mounted on a multiple-axis gimbaled structure so as to achieve maximum stabilisation. The products are traded under own brand name, SkyEye, SeaVision and PGs. We also rent our self-stabilised imaging products for aircrafts to our customers for a fixed period at a rental fee as well as provide product training and technical assistance to our customers based on their requirements.

業務回顧(續)

儘管如此，本集團仍能在複雜的外部環境下保持收益及利潤。我們不斷努力維持業務效益，克服重重困難。於本期間內，本集團錄得收益約116.4百萬港元，同比下跌約2.5%。母公司擁有人應佔純利約2.6百萬港元，同比下跌約0.1百萬港元。

以下是本集團不同業務板塊的收益摘要：

(1) 銷售熱成像產品及提供服務

我們在該業務板塊的產品及服務大致可分為三類：(i)我們自有品牌PTi的產品；(ii)其他品牌的產品；及(iii)熱成像監測及租賃服務。我們的產品廣泛應用於一般消費、商業及工業行業。

於本期間內，本集團來自該業務板塊的收益錄得下跌約12.3%。於本期間內，來自該業務板塊的收益約為37.1百萬港元(截至二零二二年六月三十日止六個月：42.3百萬港元)。該業務板塊於本期間內佔本集團收益約31.9%(截至二零二二年六月三十日止六個月：35.3%)。

(2) 銷售自穩定成像產品及提供服務

該業務板塊的產品是專為裝置於移動平台(例如飛機、直升機、船艇等)上而設計。本集團運用自穩定技術，將成像產品裝置在多軸吊載架構上，以達致最大限度的穩定性。產品乃以我們自有品牌(SkyEye、SeaVision及PGs)交易。我們亦會按固定租期出租機載自穩定成像產品予客戶及收取租賃費用，以及按照客戶要求，向其提供產品培訓及技術支援。

BUSINESS REVIEW (Continued)

(2) Sale of self-stabilised imaging products and provision of services (Continued)

During the Period, the revenue generated from this business segment increased by approximately 46.0% from approximately HK$12.6 million to approximately HK$18.4 million on a period-to-period basis. The significant increase was mainly attributable to the increase in demand for self-stabilised imaging products for aircraft from our existing customers. It accounted for approximately 15.8% (six months ended 30 June 2022: 10.6%) of the Group's revenue during the Period.

(3) Sale of general aviation products and provision of services

The services and products in this business segment can be broadly divided into three categories, namely (i) light and ultra-light aircraft engines and related components distribution; (ii) maintenance training courses; and (iii) maintenance and support services. Our maintenance training courses and maintenance and support services are mainly carried out in our maintenance centre with a gross floor area of approximately 1,200 square metres which is located in Zhuhai City, Guangdong Province. Our customers in this business segment include light and ultra- light aircraft manufacturers, flight schools, flying entertainment clubs, light aircraft research institutions and private flight owners.

The revenue from this business segment decreased by approximately 6.5% on a period-to-period basis. Revenue generated from this business segment during the Period was approximately HK$60.1 million (six months ended 30 June 2022: HK$64.3 million). It accounted for approximately 51.6% (six months ended 30 June 2022: 53.9%) of the Group's revenue during the Period.

業務回顧(續)

(2) 銷售自穩定成像產品及提供服務(續)

於本期間內，來自該業務板塊的收益由約12.6百萬港元同比增加約46.0%至約18.4百萬港元。大幅增加乃主要由於現有客戶的機載自穩定成像產品需求增加所致。該業務板塊於本期間內佔本集團收益約15.8%(截至二零二二年六月三十日止六個月：10.6%)。

(3) 銷售通用航空產品及提供服務

該業務板塊的服務及產品大致可分為三類，即(i)輕型及超輕型航空發動機及相關部件分銷；(ii)維修培訓課程；及(iii)維修及支援服務。我們的維修培訓課程以及維修及支援服務主要於廣東省珠海市的維修中心經營，其總建築面積約1,200平方米。該業務板塊的客戶包括輕型及超輕型飛機製造商、飛行學校、飛行娛樂俱樂部、輕型飛機研究機構及私人飛機擁有人。

來自該業務板塊的收益同比減少約6.5%。本期間內，來自該業務板塊的收益為約60.1百萬港元(截至二零二二年六月三十日止六個月：64.3百萬港元)。該業務板塊於本期間內佔本集團收益約51.6%(截至二零二二年六月三十日止六個月：53.9%)。

PROSPECT

In the second half of 2023, pressure remains in external environment. Against the backdrop of the current complex international environment and sluggish global economic growth, the Group is committed to investing significant resources in addressing these challenges, strive to achieve stable growth and to maintain our competitive advantages. We will continue to consolidate our market leadership so as to strive for collaboration with companies with marketing capabilities and to become key provider in the industry.

We will strive to further increase our research and development capabilities. We will continue to grow our team and talent base in order to maintain the competitive edges.

The Group is well placed to meet the challenging environment and we would continue focusing on our core value and strive to create better value for our shareholders.

前景

二零二三年下半年，外部環境壓力依然存在。在當前國際環境複雜及全球經濟增長乏力的背景下，本集團將投入大量資源應對挑戰，努力實現穩定增長，維持競爭優勢。我們將繼續鞏固市場領導地位，爭取與有營銷能力的公司合作，成為行業的主要供應商。

我們將努力進一步提高研發能力，繼續壯大團隊及人才基礎，以維持競爭優勢。

本集團已做好準備，應對困難重重的環境。我們將繼續專注於我們的核心價值，致力為股東創造更大價值。

FINANCIAL REVIEW

Revenue

The revenue of the Group was principally derived from business consisting of: (i) thermal imaging products and services; (ii) self-stabilised imaging products and services; and (iii) general aviation products and services.

For the six months ended 30 June 2023, the total revenue of the Group decreased by approximately 2.5% from approximately HK$119.4 million for the six months ended 30 June 2022 to approximately HK$116.4 million. The decrease was primarily attributable to the following reasons:

(i) Thermal imaging products and services

Revenue derived from thermal imaging products and services decreased by approximately HK$5.2 million, or 12.3%, from approximately HK$42.3 million for the six months ended 30 June 2022 to approximately HK$37.1 million for the six months ended 30 June 2023. The decrease was primarily attributable to a decrease in sales of SF6 gas imaging cameras and ultrasonic products from our existing customers due to decrease in demand in relevant products.

財務回顧

收益

本集團的收益乃主要產生自以下業務：(i)熱成像產品及服務；(ii)自穩定成像產品及服務；及(iii)通用航空產品及服務。

截至二零二三年六月三十日止六個月，本集團的總收益由截至二零二二年六月三十日止六個月約119.4百萬港元減少約2.5%至約116.4百萬港元。減少乃主要由於以下原因：

(i) 熱成像產品及服務

熱成像產品及服務產生的收益由截至二零二二年六月三十日止六個月約42.3百萬港元減少約5.2百萬港元或12.3%至截至二零二三年六月三十日止六個月約37.1百萬港元。減少乃主要由於SF6氣體成像儀及超聲波產品需求減少以致向現有客戶的相關產品銷售減少。

FINANCIAL REVIEW (Continued)

Revenue (Continued)

(ii) Self-stabilised imaging products and services

Revenue derived from self-stabilised imaging products and services increased by approximately HK$5.8 million, or 46.0%, from approximately HK$12.6 million for the six months ended 30 June 2022 to approximately HK$18.4 million for the six months ended 30 June 2023. The increase was mainly attributable to an increase in demand for self-stabilised imaging products for aircraft from our existing customers.

(iii) General aviation products and services

Revenue derived from general aviation products and services decreased by approximately HK$4.2 million, or 6.5%, from approximately HK$64.3 million for the six months ended 30 June 2022 to approximately HK$60.1 million for the six months ended 30 June 2023. The decrease was mainly attributable to the decrease in demand from our existing customers as a result of an decrease in market demand for light and ultra-light aircraft engines.

Gross Profit and Gross Profit Margin

Gross profit for the Group increased from approximately HK$38.5 million for the six months ended 30 June 2022 to approximately HK$39.6 million for the six months ended 30 June 2023, while the gross profit margin also increased by approximately 1.8% from approximately 32.2% for the six months ended 30 June 2022 to approximately 34.0% for the six months ended 30 June 2023.

財務回顧(續)

收益(續)

(ii) 自穩定成像產品及服務

自穩定成像產品及服務產生的收益由截至二零二二年六月三十日止六個月約12.6百萬港元增加約5.8百萬港元或46.0%至截至二零二三年六月三十日止六個月約18.4百萬港元。增加乃主要由於現有客戶對飛機自穩定成像產品的需求增加所致。

(iii) 通用航空產品及服務

通用航空產品及服務產生的收益由截至二零二二年六月三十日止六個月約64.3百萬港元減少約4.2百萬港元或6.5%至截至二零二三年六月三十日止六個月約60.1百萬港元。減少乃主要由於市場對輕型及超輕型航空發動機需求減少導致現有客戶的需求減少所致。

毛利及毛利率

本集團的毛利由截至二零二二年六月三十日止六個月約38.5百萬港元增加至截至二零二三年六月三十日止六個月約39.6百萬港元，而毛利率亦由截至二零二二年六月三十日止六個月約32.2%增加約1.8%至截至二零二三年六月三十日止六個月約34.0%。

FINANCIAL REVIEW (Continued)

財務回顧(續)

Gross Profit and Gross Profit Margin (Continued)

毛利及毛利率(續)

(i) Gross profit margin of thermal imaging products and services

The gross profit margin of thermal imaging products and services increased from approximately 26.5% for the six months ended 30 June 2022 to approximately 29.9% for the six months ended 30 June 2023. The increase was primarily attributable to an increase in the rendering of maintenance services to the existing customers, which had a relatively higher gross profit margin.

(i) 熱成像產品及服務的毛利率

熱成像產品及服務的毛利率由截至二零二二年六月三十日止六個月約26.5%增加至截至二零二三年六月三十日止六個月約29.9%。增加乃主要由於向現有客戶提供毛利率相對較高的維修服務增加所致。

(ii) Gross profit margin of self-stabilised imaging products and services

The gross profit margin of self-stabilised imaging products and services decreased from approximately 57.9% for the six months ended 30 June 2022 to approximately 50.0% for the six months ended 30 June 2023. The decrease was primarily attributable to an decrease in the rendering of maintenance services and equipment rental to the existing customers, which had a relatively higher gross profit margin.

(ii) 自穩定成像產品及服務的毛利率

自穩定成像產品及服務的毛利率由截至二零二二年六月三十日止六個月約57.9%減少至截至二零二三年六月三十日止六個月約50.0%。減少乃主要由於向現有客戶提供毛利率相對較高的維修服務及設備租賃減少所致。

(iii) Gross profit margin of general aviation products and services

The gross profit margin of general aviation products and services remained relatively stable at approximately 31.1% and 31.6% for the six months ended 30 June 2022 and 2023, respectively.

(iii) 通用航空產品及服務的毛利率

通用航空產品及服務的毛利率於截至二零二二年及二零二三年六月三十日止六個月維持相對穩定，分別為約31.1%及31.6%。

FINANCIAL REVIEW (Continued)

財務回顧(續)

Other Income and Gains, Net

The Group's other income and gains decreased by approximately HK$0.5 million, or by 33.3%, from approximately HK$1.5 million for the six months ended 30 June 2022 to approximately HK$1.0 million for the six months ended 30 June 2023, which was primarily attributable to the decrease in reversal of doubtful receivables, net during the Period.

其他收入及收益淨額

本集團的其他收入及收益由截至二零二二年六月三十日止六個月約1.5百萬港元減少約0.5百萬港元或33.3%至截至二零二三年六月三十日止六個月約1.0百萬港元。減少乃主要由於本期間內應收款項呆賬撥回淨額減少所致。

Selling and Distribution Expenses

The Group's selling and distribution expenses increased by approximately HK$1.4 million, or by 11.5%, from approximately HK$12.2 million for the six months ended 30 June 2022 to approximately HK$13.6 million for the six months ended 30 June 2023, which was primarily attributable to increase in staff costs of our sales and marketing personnel due to increase in salary and commission.

銷售及分銷開支

本集團的銷售及分銷開支由截至二零二二年六月三十日止六個月約12.2百萬港元增加約1.4百萬港元或11.5%至截至二零二三年六月三十日止六個月約13.6百萬港元。增加乃主要由於薪金及佣金增加導致我們的銷售和營銷人員的員工成本增加所致。

Administrative Expenses

The Group's administrative expenses increased by approximately HK$1.1 million, or by 7.1%, from approximately HK$15.6 million for the six months ended 30 June 2022 to approximately HK$16.7 million for the six months ended 30 June 2023, which was primarily attributable to an increase in research and development costs as a result of increase in staff costs for the research and development centres in Hong Kong and Mainland China, which was primarily attributable to the increase in salary.

行政開支

本集團的行政開支由截至二零二二年六月三十日止六個月約15.6百萬港元增加約1.1百萬港元或7.1%至截至二零二三年六月三十日止六個月約16.7百萬港元。增加乃主要由於薪金增加令香港及中國內地研發中心的員工成本增加，從而導致研發成本增加。

Other Expenses

The Group's other expenses decreased by approximately HK$1.9 million, or by 21.6%, which was primarily attributable to the decrease in written-off of trade receivables for the six months ended 30 June 2023.

其他開支

本集團的其他開支減少約1.9百萬港元或21.6%，乃主要由於截至二零二三年六月三十日止六個月已撇銷貿易應收款項減少所致。

FINANCIAL REVIEW (Continued)

Income Tax Expense

The Group's income tax expense remained relatively stable at approximately HK$0.6 million for the six months ended 30 June 2023 (six months ended 30 June 2022 (restated): HK$0.7 million), while the effective tax rates decreased by approximately 1.8% from approximately 21.9% for the six months ended 30 June 2022 (restated) to approximately 20.1% for the six months ended 30 June 2023.

Profit for the Period Attributable to Owners of the Parent

As a result of the cumulative effect of the above factors, the Group's profit for the period attributable to the owners of the parent remained relatively stable at approximately HK$2.6 million for the six months ended 30 June 2023 (six months ended 30 June 2022 (restated): HK$2.7 million).

INTERIM DIVIDENDS

The Board does not recommend the payment of interim dividend for the Period (six months ended 30 June 2022: Nil).

LIQUIDITY AND FINANCIAL RESOURCES

During the Period, the Group maintained a healthy liquidity position, with working capital financed mainly by internal resources.

As at 30 June 2023, the Group reported net current assets of approximately HK$325.6 million (31 December 2022: HK$331.7 million). As at 30 June 2023, the Group's cash and cash equivalents was approximately HK$231.9 million, representing a decrease of approximately HK$12.7 million as compared to approximately HK$244.6 million as at 31 December 2022.

財務回顧(續)

所得稅開支

本集團的所得稅開支於截至二零二三年六月三十日止六個月維持相對穩定，為約0.6百萬港元(截至二零二二年六月三十日止六個月(經重列)：0.7百萬港元)，而實際稅率則由截至二零二二年六月三十日止六個月(經重列)約21.9%減少約1.8%至截至二零二三年六月三十日止六個月約20.1%。

母公司擁有人應佔期內溢利

由於前述各項因素累計影響，母公司擁有人應佔本集團期內溢利於截至二零二三年六月三十日止六個月維持相對穩定，為約2.6百萬港元(截至二零二二年六月三十日止六個月(經重列)：2.7百萬港元)。

中期股息

董事會不建議就本期間派付中期股息(截至二零二二年六月三十日止六個月：無)。

流動資金及財務資源

於本期間內，本集團維持健康的流動資金狀況，營運資金主要由內部資源提供。

於二零二三年六月三十日，本集團錄得流動資產淨值約325.6百萬港元(二零二二年十二月三十一日：331.7百萬港元)。於二零二三年六月三十日，本集團的現金及現金等價物約為231.9百萬港元，較二零二二年十二月三十一日約244.6百萬港元減少約12.7百萬港元。

LIQUIDITY AND FINANCIAL RESOURCES (Continued)

For the six months ended 30 June 2023, the net cash used in operating activities was approximately HK$3.8 million (six months ended 30 June 2022: HK$4.0 million). The cash used in operating activities was mainly from the procurement of inventories during the Period.

The net cash used in investing activities was approximately HK$10.8 million (six months ended 30 June 2022: HK$0.4 million). The net cash used in financing activities was approximately HK$3.7 million (six months ended 30 June 2022: HK$3.4 million). The net cash used in investing activities was mainly for the investment in time deposits with original maturity more than three months. The net cash used in financing activities was mainly attributable to the principal portion of lease payment.

流動資金及財務資源(續)

截至二零二三年六月三十日止六個月，經營活動所用現金淨額約為3.8百萬港元(截至二零二二年六月三十日止六個月：4.0百萬港元)。經營活動所用現金乃主要來自於本期間內採購存貨。

投資活動所用現金淨額約為10.8百萬港元(截至二零二二年六月三十日止六個月：0.4百萬港元)。融資活動所用現金淨額約為3.7百萬港元(截至二零二二年六月三十日止六個月：3.4百萬港元)。投資活動所用現金淨額主要用於原到期日超過三個月的定期存款投資。融資活動所用現金淨額主要來自租賃付款的本金部分。

CONTINGENT LIABILITIES

As at 30 June 2023, the Group had no significant contingent liabilities (31 December 2022: Nil).

或然負債

於二零二三年六月三十日，本集團並無重大或然負債(二零二二年十二月三十一日：無)。

CAPITAL STRUCTURE

There was no material change in the capital structure of the Company during the six months ended 30 June 2023. Details of the movements in the Company's share capital are set out in note 12 of this interim report ("Interim Report").

資本架構

截至二零二三年六月三十日止六個月，本公司的資本架構並無重大變動。有關本公司股本變動的詳情載於本中期報告(「中期報告」)附註12。

FOREIGN EXCHANGE EXPOSURE

Functional currency of the Group's operating subsidiaries is either Hong Kong dollar or Renminbi, while some of the Group's business transactions and cost of sales are denominated in United States dollar (the "US$") and Euro.

The Group has transactional currency exposures and such exposures arise from sales or purchases made by subsidiaries in currencies other than the subsidiaries' functional currencies. The Group's foreign currency exposure also comprises assets and liabilities denominated in US$. The Group manages its foreign currency risk by closely monitoring the movement of the foreign currency rates.

外匯風險

本集團經營附屬公司的功能貨幣為港元或人民幣，而本集團若干業務交易及銷售成本則以美元(「美元」)及歐元計值。

本集團承受交易貨幣風險，該等風險來自附屬公司以附屬公司功能貨幣以外的貨幣進行的銷售或採購。本集團的外幣風險亦包括以美元計值的資產及負債。本集團密切監察匯率變動，藉此管理外幣風險。

PLEDGE OF ASSETS

As at 30 June 2023, the Group did not pledge any assets (31 December 2022: Nil).

資產抵押

於二零二三年六月三十日，本集團並無抵押任何資產(二零二二年十二月三十一日：無)。

GEARING RATIO

As at 30 June 2023, since we did not have any bank borrowings, gearing ratio was not applicable to our Group.

資產負債比率

於二零二三年六月三十日，由於我們並無任何銀行借款，故資產負債比率對本集團不適用。

USE OF PROCEEDS

The final offer price for the listing of the Company's shares (the "Listing") was HK$1.25 per share, and the actual net proceeds from the Listing were approximately HK$81.2 million (after deduction of the listing expenses).

The Company intends to continue to apply the net proceeds according to the purposes as set out in the section headed "Future Plans and Use of Proceeds" of the prospectus dated 31 December 2018 (the "Prospectus").

As disclosed in the announcement of the Company dated 18 October 2022 (the "Announcement"), the ongoing COVID-19 pandemic, which had led to travel restrictions and/or quarantine requirements, has made it more difficult for the Company's management to locate suitable premise and develop the research and development centre in the People's Republic of China (the "PRC") in 2022. The Board considers it is appropriate to reallocate the unutilised net proceeds initially intended for the establishment of research and development centre in the PRC to other imminent needs of the Group. For further details, please refer to the Announcement.

所得款項用途

本公司股份上市(「上市」)的最終發售價為每股1.25港元，而實際上市所得款項淨額約為81.2百萬港元(經扣除上市開支)。

本公司擬繼續根據日期為二零一八年十二月三十一日的招股章程(「招股章程」)「未來計劃及所得款項用途」一節所載的用途應用所得款項淨額。

誠如本公司日期為二零二二年十月十八日之公告(「該公告」)所披露，由於COVID-19疫情持續，導致出行限制及／或檢疫要求，使本公司管理層於二零二二年更難在中華人民共和國(「中國」)尋找合適的場所並發展研發中心。董事會認為，將原先擬在中國設立研發中心的未動用所得款項淨額重新分配至本集團其他迫切需要屬合適做法。更多詳情請參閱該公告。

USE OF PROCEEDS (Continued)

所得款項用途(續)

As at 30 June 2023, the net proceeds from the Listing were utilised as follows:

於二零二三年六月三十日，上市所得款項淨額的使用情況如下：

		Original allocation of net proceeds according to the Prospectus 根據招股章程所得款項淨額原始分配額 HK$'000 千港元	Revised allocation of the proceeds 所得款項經修訂分配額 HK$'000 千港元	Amount utilised as at 30 June 2023 於二零二三年六月三十日已使用金額 HK$'000 千港元	Amount unutilised as at 30 June 2023 於二零二三年六月三十日未使用金額 HK$'000 千港元	Expected timeline for utilisation of the remaining proceeds 動用餘下所得款項的預期時間表
Establish new research and development centres in the PRC and Hong Kong	在中國及香港設立新研發中心	39,600	19,600	(16,743)	2,857	By the end of 2024 二零二四年底前
Enhance the recognition and qualification of our products	提高我們產品的認知度及資格	17,300	27,300	(22,158)	5,142	By the end of 2024 二零二四年底前
Strengthen our sales capacity and capture new sales opportunities	鞏固銷售實力及把握新銷售機遇	21,100	31,100	(27,446)	3,654	By the end of 2024 二零二四年底前
Purchase new information technology hardware and software	購買新資訊科技硬件及軟件	2,500	2,500	(2,500)	–	N/A 不適用
Working capital	營運資金	700	700	(700)	–	N/A 不適用
		81,200	81,200	(69,547)	11,653	

All the unutilised balances have been placed in a licensed bank in Hong Kong.

所有未使用結餘均存放於香港的一間持牌銀行。

RESTRUCTURING AND SIGNIFICANT INVESTMENTS

During the Period, the Group did not have any restructuring and significant investments.

重組及重大投資

於本期間內，本集團並無任何重組及重大投資。

EMPLOYEES AND REMUNERATION POLICY

As at 30 June 2023, the Group had a total of 153 (31 December 2022: 149) employees. Total staff costs of the Group (excluding the Directors' and chief executive officer's remuneration) for the Period was approximately HK$20.6 million (six months ended 30 June 2022: HK$20.1 million). The Group's remuneration policies were in line with relevant legislation, market conditions and the performance of our employees.

僱員及薪酬政策

於二零二三年六月三十日，本集團有合共153名(二零二二年十二月三十一日：149名)僱員。於本期間內，本集團的員工成本總額(不包括董事及行政總裁的薪酬)約為20.6百萬港元(截至二零二二年六月三十日止六個月：20.1百萬港元)。本集團的薪酬政策符合相關法律、市場狀況及我們僱員的表現。

Corporate Governance and Other Information
企業管治及其他資料

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

The Company is committed to achieving high corporate governance standards. The Board believes that high corporate governance standards are essential in providing a framework for the Group to safeguard the interests of shareholders and to enhance corporate value and accountability.

The Board is of the view that the Company has complied with all the applicable code provisions set out in part 2 of the Corporate Governance Code (the "CG Code") contained in Appendix 14 to the Rules Governing the Listing of Securities (the "Listing Rules") on the Stock Exchange of Hong Kong Limited (the "Stock Exchange") throughout the six months ended 30 June 2023.

遵守企業管治守則

本公司致力於達致高水平的企業管治標準。董事會相信，對於提供本集團保障股東利益的框架以及提升企業價值及問責度而言，高水平的企業管治標準至關重要。

董事會認為，本公司於截至二零二三年六月三十日止六個月整段期間一直遵守香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄十四所載之企業管治守則(「企管守則」)第二部分所載之所有適用守則條文。

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set forth in Appendix 10 to the Listing Rules as its own securities dealing code to regulate all dealings by Directors in the securities of the Company and other matters covered by the Model Code.

Having made specific enquiries, all Directors confirmed that they have complied with the required standards set out in the Model Code throughout the six months ended 30 June 2023.

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上市發行人董事進行證券交易的標準守則(「標準守則」)作為其自身的證券交易守則，以規管董事進行本公司證券的所有交易及標準守則涵蓋的其他事項。

經作出具體詢問後，全體董事確認彼等於截至二零二三年六月三十日止六個月整段期間一直遵守標準守則所載的必守標準。

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES OF THE COMPANY

Throughout the six months ended 30 June 2023, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

購買、出售或贖回本公司上市證券

於截至二零二三年六月三十日止六個月整段期間，本公司及其任何附屬公司概無購買、出售或贖回任何本公司上市證券。

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

董事及行政總裁於股份、相關股份及債權證中的權益及淡倉

As at 30 June 2023, the following Directors and chief executive officer of the Company had or were deemed to have interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")) (i) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) which were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein; or (iii) which were required to be notified to the Company and the Stock Exchange pursuant to the Model Code:

於二零二三年六月三十日，下列本公司董事及行政總裁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)之股份、相關股份及債權證中擁有或被視為擁有(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉(包括彼等根據證券及期貨條例之該等規定被當作或視為擁有之權益及淡倉)；或(ii)根據證券及期貨條例第352條須記錄於該條例所指之登記冊之權益或淡倉；或(iii)根據標準守則須知會本公司及聯交所之權益或淡倉：

Ordinary Shares of the Company:

本公司之普通股：

Name of Director 董事姓名	Capacity/Nature of interest 身份／權益性質	Number of ordinary shares and class of securities 普通股的數目及證券類別	Approximate percentage of shareholding (%) 持股概約百分比(%)
Mr. YEUNG Lun Ching ("Mr. YEUNG")[3] 楊倫楨先生(「楊先生」)[3]	Interest of a controlled corporation 受控制法團權益	300,000,000 Shares (L)[1] 300,000,000股股份(L)[1]	75%[2] 75%[2]
Ms. WONG Kwan Lik ("Ms. WONG")[3] 王群力女士(「王女士」)[3]	Interest of spouse 配偶權益	300,000,000 Shares (L)[1] 300,000,000股股份(L)[1]	75%[2] 75%[2]

Notes:

1. The letter "L" denotes to the person with long position in the shares of the Company (the "Shares").
2. The calculation is based on the total number of 400,000,000 Shares in issue as at 30 June 2023 and the date of this Interim Report.
3. Our Company is owned as to approximately 75% by Peiport Alpha Ltd. ("Peiport Alpha") and Peiport Alpha is owned as to 50% and 30% by Mr. YEUNG and Ms. WONG, respectively. Ms. WONG is the spouse of Mr. YEUNG and therefore each of Ms. WONG and Mr. YEUNG is deemed to be interested in all the Shares held by Peiport Alpha pursuant to the SFO. Mr. YEUNG, Ms. WONG and Peiport Alpha together are a group of controlling shareholders of our Company (the "Controlling Shareholders").

附註：

1. 字母「L」指該人士於本公司股份(「股份」)的好倉。
2. 基於於二零二三年六月三十日及本中期報告日期已發行股份總數400,000,000股計算。
3. 本公司由彼岸阿爾法有限公司(「彼岸阿爾法」)擁有約75%，而彼岸阿爾法分別由楊先生及王女士擁有50%及30%。王女士為楊先生的配偶，因此，根據證券及期貨條例，王女士及楊先生各自被視為於彼岸阿爾法持有的全部股份中擁有權益。楊先生、王女士及彼岸阿爾法共同為本公司一組控股股東(「控股股東」)。

DIRECTORS' AND CHIEF EXECUTIVE OFFICER'S INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES (Continued)

董事及行政總裁於股份、相關股份及債權證中的權益及淡倉(續)

Ordinary Shares of an Associated Corporation — Peiport Alpha:

相聯法團 — 彼岸阿爾法之普通股:

Name of Director 董事姓名	Capacity/Nature of interest 身份/權益性質	Number of ordinary shares and class of securities 普通股的數目及證券類別	Approximate percentage of shareholding (%) 持股概約百分比(%)
Mr. YEUNG[3] 楊先生[3]	Beneficiary owner 實益擁有人	8 Shares (L)[1] 8股股份(L)[1]	80%[2] 80%[2]
Ms. WONG[3] 王女士[3]	Interest of spouse 配偶權益	8 Shares (L)[1] 8股股份(L)[1]	80%[2] 80%[2]
Mr. YEUNG Chun Tai 楊振泰先生	Beneficiary owner 實益擁有人	2 Shares (L)[1] 2股股份(L)[1]	20%[2] 20%[2]

Notes:

1. The letter "L" denotes to the person with long position in the shares.
2. The calculation is based on the total number of 10 shares of Peiport Alpha in issue as at 30 June 2023 and the date of this Interim Report.
3. Mr. YEUNG and Ms. WONG held 5 shares and 3 shares of Peiport Alpha, respectively. Since Ms. WONG is the spouse of Mr. YEUNG, pursuant to the SFO, they are deemed to be interested in the entire issued share capital of Peiport Alpha and the Shares held by Peiport Alpha.

附註:

1. 字母「L」指該人士於股份的好倉。
2. 基於於二零二三年六月三十日及本中期報告日期彼岸阿爾法已發行股份總數10股計算。
3. 楊先生及王女士分別擁有5股及3股彼岸阿爾法股份。由於王女士為楊先生的配偶,根據證券及期貨條例,彼等被視為於彼岸阿爾法全部已發行股本及彼岸阿爾法持有的股份中擁有權益。

Save as disclosed above, as at 30 June 2023, none of the Directors and chief executive officer of the Company had any interests or short positions in any shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which he was taken or deemed to have under such provisions of the SFO), or which were required, pursuant to Section 352 of the SFO, to be recorded in the register referred to therein or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

除上文所披露者外,於二零二三年六月三十日,概無本公司董事或行政總裁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)之任何股份、相關股份及債權證中擁有任何根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉(包括彼等根據證券及期貨條例之有關條文被當作或視為擁有之權益或淡倉);或根據證券及期貨條例第352條須記錄於該條例所指之登記冊之權益或淡倉;或根據標準守則須知會本公司及聯交所之權益或淡倉。

DIRECTORS' RIGHT TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed under the paragraph headed "Directors' and chief executive officer's interests and short positions in shares, underlying shares and debentures" in this section, at no time during the six months ended 30 June 2023 were rights to acquire benefits by means of the acquisition of shares or underlying shares in, or debentures of the Company granted to any Director or their respective spouse or children under 18 years of age, or were any such rights exercised by them; or was the Company, or any of its holding company, subsidiaries or fellow subsidiaries a party to any arrangement to enable the Directors to acquire such rights in any other body corporate.

董事購買股份及債權證的權利

除於本節「董事及行政總裁於股份、相關股份及債權證中的權益及淡倉」一段披露者外，於截至二零二三年六月三十日止六個月內本公司並無授予任何董事或其各自配偶或未滿十八歲之子女任何透過購買本公司股份或相關股份或債權證而獲取利益之權利，以上人士亦無行使所述任何權利；本公司或其任何控股公司、附屬公司或同系附屬公司亦無參與任何安排，致令各董事於任何其他法人團體獲得此等權利。

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 June 2023, so far as was known to any Director, or chief executive officer of the Company, the following persons (other than the Directors and chief executive officer of the Company) had, or were deemed to have, interests and/or short positions in the Shares, underlying shares and debentures of the Company which would fall to be disclosed to our Company and the Stock Exchange pursuant to Divisions 2 and 3 of Part XV of the SFO or as recorded in the register required to be kept by the Company under Section 336 of the SFO:

主要股東於股份、相關股份及債權證中的權益

於二零二三年六月三十日，據本公司任何董事或行政總裁所知，以下人士(本公司董事及行政總裁除外)於本公司股份、相關股份及債權證中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部須向本公司及聯交所披露的權益及／或淡倉或本公司根據證券及期貨條例第336條規定須備置之登記冊所記錄的權益及／或淡倉：

Name of Shareholder 股東姓名／名稱	Capacity/Nature of interest 身份／權益性質	Number of ordinary shares and class of securities 普通股的數目及證券類別	Approximate percentage of shareholding (%) 持股概約百分比(%)
Peiport Alpha[3] 彼岸阿爾法[3]	Beneficial owner 實益擁有人	300,000,000 Shares (L)[1] 300,000,000股股份(L)[1]	75%[2] 75%[2]
Mr. YEUNG[3] 楊先生[3]	Interest in a controlled corporation 受控制法團權益	300,000,000 Shares (L)[1] 300,000,000股股份(L)[1]	75%[2] 75%[2]
Ms. WONG[3] 王女士[3]	Interest of spouse 配偶權益	300,000,000 Shares (L)[1] 300,000,000股股份(L)[1]	75%[2] 75%[2]

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES, UNDERLYING SHARES AND DEBENTURES (Continued)

Notes:

1. The letter "L" denotes to the entity's with long position in the Shares.

2. The calculation is based on the total number of 400,000,000 Shares in issue as at 30 June 2023 and the date of this Interim Report.

3. Our Company is owned as to approximately 75% by Peiport Alpha and Peiport Alpha is owned as to 50% and 30% by Mr. YEUNG and Ms. WONG, respectively. Ms. WONG is the spouse of Mr. YEUNG and therefore each of Ms. WONG and Mr. YEUNG is deemed to be interested in all the Shares held by Peiport Alpha pursuant to the SFO. Mr. YEUNG, Ms. WONG and Peiport Alpha together are a group of Controlling Shareholders of our Company.

Save as disclosed above, as at 30 June 2023, one of the substantial or significant shareholders or other persons, other than the Directors and chief executive officer of the Company whose interests are set out in the paragraph headed "Directors' and chief executive officer's interests and short positions in shares, underlying shares and debentures" in this section, had any interests or short positions in the shares or underlying shares as recorded in the register required to be kept by the Company under Section 336 of the SFO.

主要股東於股份、相關股份及債權證中的權益(續)

附註：

1. 字母「L」指該實體於股份的好倉。

2. 基於於二零二三年六月三十日及本中期報告日期已發行股份總數400,000,000股計算。

3. 本公司由彼岸阿爾法擁有約75%，而彼岸阿爾法分別由楊先生及王女士擁有50%及30%。王女士為楊先生的配偶，因此，根據證券及期貨條例，王女士及楊先生各自被視為於彼岸阿爾法持有的全部股份中擁有權益。楊先生、王女士及彼岸阿爾法共同為本公司一組控股股東。

除上文所披露者外，於二零二三年六月三十日，其中一名主要或高持股量股東或其他人士(本公司董事及行政總裁除外，其權益載於本節「董事及行政總裁於股份、相關股份及債權證中的權益及淡倉」一段)於股份或相關股份中擁有本公司根據證券及期貨條例第336條規定須備置之登記冊所記錄的任何權益或淡倉。

SHARE OPTION SCHEME

The share option scheme of the Company (the "Share Option Scheme") has been conditionally adopted on 18 December 2018. The Board may, at its discretion, offer to grant an option to any person belonging to any of the following classes of participants (the "Eligible Participant(s)"), to take up options to subscribe for the shares:

(1) any full-time or part-time employees, executives or officers of our Company or any of its subsidiaries;

(2) any Directors (including executive, non-executive Directors and independent non-executive Directors) of our Company or any of its subsidiaries;

(3) any advisers (professional or otherwise), consultants, suppliers, customers and agents to our Company or any of its subsidiaries; and

(4) related entities who, in the sole opinion of the Board, will contribute or have contributed to our Company or any of its subsidiaries.

購股權計劃

本公司已於二零一八年十二月十八日有條件採納購股權計劃(「購股權計劃」)。董事會可酌情向屬於以下任何類別參與者(「合資格參與者」)的任何人士授出購股權，供彼等接納以認購股份：

(1) 本公司或其任何附屬公司的任何全職或兼職僱員、行政人員或高級職員；

(2) 本公司或其任何附屬公司的任何董事(包括執行、非執行董事及獨立非執行董事)；

(3) 本公司或其任何附屬公司的任何顧問(專業或其他顧問)、諮詢人、供應商、客戶及代理；及

(4) 董事會全權認為將會或已對本公司或其任何附屬公司作出貢獻的有關實體。

SHARE OPTION SCHEME (Continued)

The Share Option Scheme became effective on 11 January 2019 (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. 17 December 2028).

The maximum number of shares which may be issued upon exercise of all options granted and to be granted under the Share Option Scheme is 40,000,000 shares, representing 10% of the shares of the Company in issue as at the Listing Date and as at the date of this Interim Report. The maximum number of shares issuable under share options granted to each Eligible Participant in the Share Option Scheme (including both exercised and outstanding options) within any 12-month period is limited to 1% of the shares of the Company in issue. Any grant or further grant of share options in excess of this limit is subject to shareholders' approval in a general meeting. A grant of share options under the Share Option Scheme to a Director, chief executive officer or substantial shareholder of the Company, or to any of their associates, is subject to approval in advance by the independent non-executive Directors (excluding any independent non-executive Director who is the grantee of the option). In addition, any grant of share options to a substantial shareholder or an independent non-executive Director of the Company, or to any of their associates, which would result in the shares issued and to be issued, upon exercise of all options already granted and to be granted (including options exercised, cancelled and outstanding), to such person in the 12-month period up to and including the date of the grant in excess of 0.1% of the shares of the Company in issue and with an aggregate value (based on the closing price of the Company's shares at the date of grant) in excess of HK$5 million, are subject to shareholders' approval in advance in a general meeting.

The offer of a grant of share options may be accepted on or before the relevant acceptance date upon payment of a nominal consideration of HK$1 in total by the grantee. The exercise period of the share options granted is determined by the Board in its absolute discretion, save that such a period shall not be more than 10 years from the date of offer of the share options and subject to the provisions for early termination as set out in the Share Option Scheme. There is no minimum period for which an option must be held before it can be exercised.

購股權計劃(續)

購股權計劃於二零一九年一月十一日(「上市日期」)生效，除另行註銷或修訂外，將自購股權計劃採納日期起計10年(即二零二八年十二月十七日)內有效。

因根據購股權計劃授出及將予授出的所有購股權獲行使而可能發行的股份數目上限為40,000,000股股份，佔於上市日期及本中期報告日期本公司已發行股份的10%。於任何12個月期間根據購股權計劃向每位合資格參與者授出的購股權(包括已行使及尚未行使的購股權)可予以發行的股份數目上限以本公司已發行股份之1%為限。任何授出或進一步授出超過此限額的任何購股權均須經股東於股東大會上批准。根據購股權計劃向本公司董事、行政總裁或主要股東，或任何彼等的聯繫人士授出購股權須經獨立非執行董事(不包括身為購股權承授人的任何獨立非執行董事)事先批准。此外，若於截至授出日期(包括該日)的12個月期間內，向本公司主要股東或獨立非執行董事或任何彼等的聯繫人士授出的任何購股權，將導致於行使所有已授出及將授出的購股權(包括已行使、已註銷及尚未行使購股權)時向該等人士發行及將予發行的股份超過本公司已發行股份0.1%及總價值(根據本公司股份於授出日期的收市價計算)超過5百萬港元，則須經股東於股東大會上事先批准。

授出購股權的要約可於承授人支付合共1港元的名義代價後於相關承兑日期當日或之前予以接納。所授出購股權的行使期由董事會全權酌情決定，惟該期間不得為期超過購股權要約日期起計10年，且須受購股權計劃所載提前終止條文所規限。行使購股權前並無持有購股權最短期限的規定。

SHARE OPTION SCHEME (Continued)

The exercise price of the share options shall be not less than the highest of (i) the Stock Exchange closing price of the Company's shares on the date of offer of the share options, which must be a date on which the Stock Exchange is open for business of dealing in securities; (ii) the average Stock Exchange closing price of the Company's shares for the five trading days immediately before the date of offer; and (iii) the nominal value of the Company's share as at the date of offer.

The Share Option Scheme is a share incentive scheme and is established to recognise and acknowledge the contributions Eligible Participants had or may have made to the Group. The Share Option Scheme will provide Eligible Participants an opportunity to have a personal stake in our Company with the view to achieving the following objectives: (i) motivate Eligible Participants to optimise their performance efficiency for the benefit of the Group; and (ii) attract and retain or otherwise maintain on-going business relationship with Eligible Participants whose contributions are or will be beneficial to the long-term growth of the Group.

No options had been granted or agreed to be granted by the Company under the Share Option Scheme during the Period and up to the date of this Interim Report. As at the beginning and the end of the Period, the number of options available to grant under the Share Option Scheme was 40,000,000. The Company did not have any outstanding share options, warrants and convertible instruments into shares as at 30 June 2023 and up to the date of this Interim Report.

購股權計劃(續)

購股權的行使價不得低於下列各項的最高者：(i)本公司股份於購股權要約日期(須為聯交所開始進行證券買賣的日子)在聯交所的收市價；(ii)本公司股份於緊接要約日期前五個交易日在聯交所的平均收市價；及(iii)本公司股份於要約日期的面值。

購股權計劃為一項股份獎勵計劃，乃為嘉許及肯定合資格參與者對本集團所作出或可能作出的貢獻而設立。購股權計劃將為合資格參與者提供於本公司持有個人權益的機會，旨在達到下列目的：(i)激勵合資格參與者為本集團利益提高工作效率；及(ii)吸引及挽留其貢獻目前或將來對本集團長期發展有利的合資格參與者，或以其他方式維持與該等合資格參與者的持續業務關係。

於本期間內及直至本中期報告日期，本公司概無根據購股權計劃授出或同意授出購股權。於本期間開始及期末，可根據購股權計劃授出的購股權數目為40,000,000份。本公司於二零二三年六月三十日及直至本中期報告日期並無任何尚未行使的購股權、認股權證及可換股工具。

AUDIT COMMITTEE AND REVIEW OF INTERIM REPORT

The audit committee of the Company (the "Audit Committee") was established by our Company pursuant to a resolution of the Board on 18 December 2018 with written terms of reference in compliance with the Rule 3.22 of the Listing Rules and the CG Code as set out in Appendix 14 to the Listing Rules. The Audit Committee comprises three independent non-executive Directors, namely Mr. NIU Zhongjie, Ms. YEUNG Hiu Fu Helen and Mr. HOU Min. Ms. YEUNG Hiu Fu Helen is the chairwoman of the Audit Committee.

審核委員會及審閱中期報告

本公司於二零一八年十二月十八日根據董事會決議案成立本公司的審核委員會(「審核委員會」)，並遵照上市規則第3.22條及上市規則附錄十四所載的企管守則制定書面職權範圍。審核委員會包括三名獨立非執行董事，即牛鍾洁先生、楊曉芙女士及侯珉先生。楊曉芙女士為審核委員會的主席。

AUDIT COMMITTEE AND REVIEW OF INTERIM REPORT (Continued)

The unaudited interim condensed consolidated financial statements of the Group for the six months ended 30 June 2023 have been reviewed by the Audit Committee. The Audit Committee considers that this Interim Report had been prepared in accordance with appropriate accounting policies and the applicable requirements of the Listing Rules and adequate disclosures have been made.

審核委員會及審閱中期報告(續)

審核委員會已審閱本集團截至二零二三年六月三十日止六個月之未經審核中期簡明綜合財務報表。審核委員會認為本中期報告已根據適當會計政策及上市規則的適用規定編製，並已作出充分披露。

CHANGE OF DIRECTORS' INFORMATION

The changes in Directors' information subsequent to the Company's 2022 annual report (the "Annual Report") and up to the date of this Interim Report, as required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules are set out below:

(1) Mr. NIU Zhongjie has been appointed as an independent non-executive director of New Media Lab Limited (Stock Code: 1284) with effect from 26 June 2023.

Save as disclosed above, during the period from the disclosure in the Annual Report and up to the date of this Interim Report, the Company is not aware of any other information which is required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

董事資料變更

於本公司二零二二年報(「年報」)後及直至本中期報告日期，須根據上市規則第13.51B(1)條披露的董事資料變更情況如下：

(1) 牛鍾洁先生已獲委任為新傳企劃有限公司(股份代號：1284)的獨立非執行董事，自二零二三年六月二十六日起生效。

除上述披露者外，自年報披露起直至本中期報告日期期間，本公司知悉並無須根據上市規則第13.51B(1)條予以披露的任何其他資料。

APPRECIATION

On behalf of the Board, I would like to express our sincere gratitude to the management and the staff of the Group for their hard work and dedication, as well as our shareholders, customers, suppliers, business partners and other stakeholders for their continuous support to the Group.

By order of the Board

Peiport Holdings Ltd.
YEUNG Lun Ching
Chairman and Executive Director

Hong Kong, 28 August 2023

致謝

本人謹此代表董事會就本集團管理層及員工的努力及奉獻以及我們的股東、客戶、供應商、商業夥伴及其他持份者對本集團的持續支持表達深切謝意。

承董事會命

彼岸控股有限公司
楊倫楨先生
主席兼執行董事

香港，二零二三年八月二十八日

Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
中期簡明綜合損益及其他全面收益表

Six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Notes 附註	Six months ended 30 June 截至六月三十日止六個月 2023 二零二三年 HK$'000 千港元 (Unaudited) （未經審核）	2022 二零二二年 HK$'000 千港元 (Unaudited) （未經審核） (Restated) （經重列）
REVENUE	**收益**	4	**116,404**	119,397
Cost of sales	銷售成本		**(76,794)**	(80,873)
Gross profit	**毛利**		**39,610**	38,524
Other income and gains, net	其他收入及收益淨額	4	**1,031**	1,532
Selling and distribution expenses	銷售及分銷開支		**(13,633)**	(12,187)
Administrative expenses	行政開支		**(16,653)**	(15,639)
Other expenses	其他開支		**(6,916)**	(8,764)
Finance costs	財務成本		**(310)**	(268)
PROFIT BEFORE TAX	**除稅前溢利**	5	**3,129**	3,198
Income tax expense	所得稅開支	6	**(629)**	(701)
PROFIT FOR THE PERIOD	**期內溢利**		**2,500**	2,497
OTHER COMPREHENSIVE INCOME	**其他全面收益**			
Other comprehensive loss that may be reclassified to profit or loss in subsequent periods: Exchange differences on translation of foreign operations	可能於期後期間重新分類至損益的其他全面虧損：換算外國業務的匯兑差額		**(1,665)**	(2,162)
OTHER COMPREHENSIVE LOSS FOR THE PERIOD, NET OF TAX	**期內其他全面虧損，扣除稅項**		**(1,665)**	(2,162)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**期內全面收益總額**		**835**	335

Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (Continued)
中期簡明綜合損益及其他全面收益表(續)

Six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Note 附註	Six months ended 30 June 截至六月三十日止六個月 2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核) (Restated) (經重列)
Profit/(loss) attributable to:	以下各方應佔溢利/(虧損):			
Owners of the parent	母公司擁有人		**2,618**	2,725
Non-controlling interests	非控股權益		**(118)**	(228)
			2,500	2,497
Total comprehensive income/(loss) attributable to:	以下各方應佔全面收益/(虧損)總額:			
Owners of the parent	母公司擁有人		**953**	563
Non-controlling interests	非控股權益		**(118)**	(228)
			835	335
EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT	**母公司普通權益持有人應佔每股盈利**			
Basic and diluted	基本及攤薄	8	**HK0.65 cents 港仙**	HK0.68 cents 港仙

Interim Condensed Consolidated Statement of Financial Position
中期簡明綜合財務狀況表

30 June 2023 二零二三年六月三十日

		Notes 附註	30 June 2023 二零二三年六月三十日 HK$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (Audited) (經審核) (Restated) (經重列)
NON-CURRENT ASSETS	**非流動資產**			
Property, plant and equipment	物業、廠房及設備	9	**7,302**	7,688
Right-of-use assets	使用權資產		**8,326**	9,317
Intangible assets	無形資產		**701**	883
Deferred tax assets	遞延稅項資產		**8,490**	7,313
Total non-current assets	非流動資產總值		**24,819**	25,201
CURRENT ASSETS	**流動資產**			
Inventories	存貨		**73,609**	52,938
Trade and bills receivables	貿易應收款項及應收票據	10	**63,326**	75,098
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		**14,345**	21,983
Cash and cash equivalents	現金及現金等價物		**231,931**	244,598
Total current assets	流動資產總值		**383,211**	394,617
CURRENT LIABILITIES	**流動負債**			
Trade payables	貿易應付款項	11	**15,001**	20,759
Other payables and accruals	其他應付款項及應計費用		**9,813**	17,250
Contract liabilities	合約負債		**20,964**	15,460
Lease liabilities	租賃負債		**6,079**	5,142
Tax payable	應付稅項		**5,783**	4,268
Total current liabilities	流動負債總值		**57,640**	62,879
NET CURRENT ASSETS	**流動資產淨值**		**325,571**	331,738
TOTAL ASSETS LESS CURRENT LIABILITIES	**總資產減流動負債**		**350,390**	356,939

Interim Condensed Consolidated Statement of Financial Position (Continued)
中期簡明綜合財務狀況表(續)

30 June 2023 二零二三年六月三十日

		Note 附註	30 June 2023 二零二三年六月三十日 HK$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (Audited) (經審核) (Restated) (經重列)
NON-CURRENT LIABILITIES	**非流動負債**			
Lease liabilities	租賃負債		**2,388**	4,382
Deferred tax liabilities	遞延稅項負債		**86**	76
Total non-current liabilities	非流動負債總值		**2,474**	4,458
Net assets	資產淨值		**347,916**	352,481
EQUITY	**權益**			
Equity attributable to owners of the parent	**母公司擁有人應佔權益**			
Share capital	股本	12	**4,000**	4,000
Reserves	儲備		**343,788**	348,235
			347,788	352,235
Non-controlling interests	非控股權益		**128**	246
Total equity	權益總值		**347,916**	352,481

Interim Condensed Consolidated Statement of Changes In Equity
中期簡明綜合權益變動表

Six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Attributable to owners of the parent 母公司擁有人應佔								
		Share capital 股本 HK$'000 千港元	Share premium* 股份溢價* HK$'000 千港元	Other reserve* 其他儲備* HK$'000 千港元	Statutory surplus reserve* 法定盈餘儲備* HK$'000 千港元	Exchange fluctuation reserve* 匯率波動儲備* HK$'000 千港元	Retained profits* 保留溢利* HK$'000 千港元	Total 總計 HK$'000 千港元	Non-controlling interests 非控股權益 HK$'000 千港元	Total equity 權益總值 HK$'000 千港元
At 31 December 2022 (audited)	於二零二二年十二月三十一日（經審核）	4,000	91,446	(66,843)	5,623	(1,786)	319,757	352,197	245	352,442
Effect of adoption of amendments to HKAS 12 (note 2.2(a))	採納香港會計準則第12號修訂本之影響（附註2.2(a)）	–	–	–	–	–	38	38	1	39
At 1 January 2023 (restated)	於二零二三年一月一日（經重列）	4,000	91,446	(66,843)	5,623	(1,786)	319,795	352,235	246	352,481
Profit/(loss) for the Period	本期間溢利／（虧損）	–	–	–	–	–	2,618	2,618	(118)	2,500
Other comprehensive loss for the Period:	本期間其他全面虧損：									
Exchange differences on translation of foreign operations	換算外國業務的匯兑差額	–	–	–	–	(1,665)	–	(1,665)	–	(1,665)
Total comprehensive (loss)/income for the Period	本期間全面（虧損）／收益總額	–	–	–	–	(1,665)	2,618	953	(118)	835
Final 2022 dividend declared	已宣派二零二二年末期股息	–	(5,400)	–	–	–	–	(5,400)	–	(5,400)
At 30 June 2023 (unaudited)	於二零二三年六月三十日（未經審核）	4,000	86,046	(66,843)	5,623	(3,451)	322,413	347,788	128	347,916
At 31 December 2021 (audited)	於二零二一年十二月三十一日（經審核）	4,000	96,846	(66,843)	5,485	1,939	323,090	364,517	658	365,175
Effect of adoption of amendments to HKAS 12 (note 2.2(a))	採納香港會計準則第12號修訂本之影響（附註2.2(a)）	–	–	–	–	–	72	72	4	76
At 1 January 2022 (restated)	於二零二二年一月一日（經重列）	4,000	96,846	(66,843)	5,485	1,939	323,162	364,589	662	365,251
Profit/(loss) for the period (restated)	期內溢利／（虧損）（經重列）	–	–	–	–	–	2,725	2,725	(228)	2,497
Other comprehensive loss for the period:	期內其他全面虧損：									
Exchange differences on translation of foreign operations	換算外國業務的匯兑差額	–	–	–	–	(2,162)	–	(2,162)	–	(2,162)
Total comprehensive (loss)/income for the period (restated)	期內全面（虧損）／收益總額（經重列）	–	–	–	–	(2,162)	2,725	563	(228)	335
Final 2021 dividend declared	已宣派二零二一年末期股息	–	(5,400)	–	–	–	–	(5,400)	–	(5,400)
At 30 June 2022 (unaudited and restated)	於二零二二年六月三十日（未經審核及經重列）	4,000	91,446	(66,843)	5,485	(223)	325,887	359,752	434	360,186

* These reserve accounts comprise the consolidated reserves of HK$343,788,000 (30 June 2022 (restated): HK$355,752,000) in the interim condensed consolidated statement of financial position.

* 該等儲備賬包括中期簡明綜合財務狀況表之綜合儲備343,788,000港元（二零二二年六月三十日（經重列）：355,752,000港元）。

Interim Condensed Consolidated Statement of Cash Flows
中期簡明綜合現金流量表

Six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (Unaudited) （未經審核）	2022 二零二二年 HK$'000 千港元 (Unaudited) （未經審核）
CASH FLOWS FROM OPERATING ACTIVITIES	**經營活動所得現金流量**		
Cash used in operations	營運所用現金	**(3,431)**	(2,596)
Interest received	已收利息	**345**	75
Interest paid	已付利息	**(310)**	(268)
Income taxes paid	已付所得稅	**(357)**	(1,219)
Net cash flows used in operating activities	經營活動所用現金流量淨額	**(3,753)**	(4,008)
CASH FLOWS FROM INVESTING ACTIVITIES	**投資活動所得現金流量**		
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	**(821)**	(91)
Additions of time deposits with original maturity of more than three months when acquired	添置購入時原定到期日多於三個月之定期存款	**(10,000)**	–
Additions of intangible assets	添置無形資產	**–**	(355)
Net cash flows used in investing activities	投資活動所用現金流量淨額	**(10,821)**	(446)
CASH FLOWS FROM FINANCING ACTIVITIES	**融資活動所得現金流量**		
Principal portion of lease payments	租賃付款本金部分	**(3,675)**	(3,438)
Net cash flows used in financing activities	融資活動所用現金流量淨額	**(3,675)**	(3,438)

Interim Condensed Consolidated Statement of Cash Flows (Continued)
中期簡明綜合現金流量表(續)

Six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核)
NET DECREASE IN CASH AND CASH EQUIVALENTS	**現金及現金等價物減少淨額**	**(18,249)**	(7,892)
Cash and cash equivalents at beginning of period	期初現金及現金等價物	**205,598**	223,963
Effect of foreign exchange rate changes, net	外匯匯率變動影響淨額	**(4,418)**	(2,506)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	**期末現金及現金等價物**	**182,931**	213,565
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	**現金及現金等價物結餘分析**		
Non-pledged and non-restricted cash and bank balances	無抵押及非受限制現金及銀行結餘	**167,287**	207,938
Non-pledged and non-restricted time deposits	無抵押及非受限制定期存款	**64,644**	5,627
Cash and cash equivalents as stated in the consolidated statement of financial position	綜合財務狀況表所述現金及現金等價物	**231,931**	213,565
Non-pledged time deposits with original maturity of more than three months when acquired	購入時原定到期日多於三個月之無抵押定期存款	**(49,000)**	–
Cash and cash equivalents as stated in the interim condensed consolidated statement of cash flows	於中期簡明綜合現金流量表呈列之現金及現金等價物	**182,931**	213,565

1. CORPORATE AND GROUP INFORMATION

The Company is a limited liability company incorporated in the Cayman Islands. The registered office of the Company is located at Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands.

The Company is an investment holding company. During the year, the Group were principally engaged in the provision of (i) thermal imaging products and services; (ii) self-stabilised imaging products and services; and (iii) general aviation products and services.

In the opinion of the Directors, the ultimate holding company of the Group is Peiport Alpha, which is incorporated in the British Virgin Islands.

1. 公司及集團資料

本公司為於開曼群島註冊成立的有限公司。本公司的註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands。

本公司為一間投資控股公司。年內本集團主要從事提供(i)熱成像產品及服務；(ii)自穩定成像產品及服務；及(iii)通用航空產品及服務。

董事認為，本集團的最終控股公司為彼岸阿爾法，其於英屬維爾京群島註冊成立。

2.1 BASIS OF PREPARATION

The unaudited interim condensed consolidated financial statements for the six months ended 30 June 2023 have been prepared in accordance with Hong Kong Accounting Standards ("HKAS") 34 *Interim Financial Reporting* issued by the Hong Kong Institute of Certified Public Accountants and the applicable disclosure requirements set out in Appendix 16 of the Listing Rules.

The preparation of the unaudited interim condensed consolidated financial statements in conformity with HKAS 34 requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates.

The unaudited interim condensed consolidated financial statements do not include all the information and disclosures required in the annual consolidated financial statements, and should be read in conjunction with the Group's annual consolidated financial statements for the year ended 31 December 2022.

2.1 編製基準

截至二零二三年六月三十日止六個月的未經審核中期簡明綜合財務報表乃根據香港會計師公會頒佈的香港會計準則(「香港會計準則」)第34號*中期財務報告*及上市規則附錄十六所載之適用披露要求編製。

管理層在編製符合香港會計準則第34號的未經審核中期簡明綜合財務報表時，須作出判斷、估計及假設，而該等判斷、估計及假設會影響會計政策之應用，以及按年初至今基準所呈報之資產、負債、收入和支出之金額。實際結果可能有別於該等估計數額。

未經審核中期簡明綜合財務報表並未包含年度綜合財務報表所規定的所有資料及披露，故應與本集團截至二零二二年十二月三十一日止年度之年度綜合財務報表一併閱讀。

2.1 BASIS OF PREPARATION (Continued)

These unaudited interim condensed consolidated financial statements have been prepared under the historical cost convention. These unaudited interim condensed consolidated financial statements are presented in Hong Kong dollars ("HK$") and all values are rounded to the nearest thousand except when otherwise indicated.

2.1 編製基準(續)

該等未經審核中期簡明綜合財務報表乃根據歷史成本法編製。該等未經審核中期簡明綜合財務報表以港元(「港元」)呈列，且所有價值均約整至最接近的千位數，惟另有説明者除外。

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the unaudited interim condensed consolidated financial statements are consistent with those applied in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2022, except for the adoption of the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs") for the first time for the current period's financial statements.

2.2 會計政策及披露事項變動

編製未經審核中期簡明綜合財務報表所採用之會計政策與編製本集團截至二零二二年十二月三十一日止年度之年度綜合財務報表所採納者一致，惟本期間財務報表首次採納的下列新訂及經修訂的香港財務報告準則(「香港財務報告準則」)除外。

HKFRS 17	*Insurance Contracts*	香港財務報告準則第17號	*保險合約*
Amendments to HKFRS 17	*Insurance Contracts*	香港財務報告準則第17號的修訂本	*保險合約*
Amendment to HKFRS 17	*Initial Application of HKFRS 17 and HKFRS 9 — Comparative Information*	香港財務報告準則第17號的修訂本	*首次採用香港財務報告準則第17號和香港財務報告準則第9號 — 比較資料*
Amendments to HKAS 1 and HKFRS Practice Statement 2	*Disclosure of Accounting Policies*	香港會計準則第1號及香港財務報告準則實務公告第2號的修訂本	*披露會計政策*
Amendments to HKAS 8	*Definition of Accounting Estimates*	香港會計準則第8號的修訂本	*會計估計的定義*
Amendments to HKAS 12	*Deferred Tax related to Assets and Liabilities arising from a Single Transaction*	香港會計準則第12號的修訂本	*單一交易產生的資產及負債相關遞延稅項*
Amendments to HKAS 12	*International Tax Reform — Pillar Two Model Rules*	香港會計準則第12號的修訂本	*國際稅務改革 — 第二支柱範本規則*

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (Continued)

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

(a) Amendments to HKAS 12 *Deferred Tax related to Assets and Liabilities arising from a Single Transaction* narrow the scope of the initial recognition exception in HKAS 12 so that it no longer applies to transactions that give rise to equal taxable and deductible temporary differences, such as leases and decommissioning obligations. Therefore, entities are required to recognise a deferred tax asset (provided that sufficient taxable profit is available) and a deferred tax liability for temporary differences arising from these transactions. The Group has applied the amendments on temporary differences related to leases as at 1 January 2022, with any cumulative effect recognised as an adjustment to the balance of retained profits or other component of equity as appropriate at that date.

Prior to the initial application of these amendments, the Group applied the initial recognition exception and did not recognise a deferred tax asset and a deferred tax liability for temporary differences for transactions related to leases. Upon initial application of these amendments, the Group recognised (i) a deferred tax asset for all deductible temporary differences associated with lease liabilities (provided that sufficient taxable profit is available), and (ii) a deferred tax liability for all taxable temporary differences associated with right-of-use assets as at 1 January 2022. The quantitative impact on the financial information is summarised below.

2.2 會計政策及披露事項變動(續)

適用於本集團的新訂及經修訂香港財務報告準則的性質及影響載述如下：

(a) 香港會計準則第12號的修訂本*單一交易產生的資產及負債相關遞延稅項*縮小香港會計準則第12號初步確認例外的範圍，使其不再適用於產生金額相等的應課稅及可扣減暫時差額的交易，例如租賃及棄置義務。因此，實體需要就該等交易產生的暫時差額確認遞延稅項資產(惟有足夠的應課稅溢利可供使用)及遞延稅項負債。本集團已應用該等修訂本於截至二零二二年一月一日租賃相關的暫時差額，其中任何累計影響確認為對該日期保留溢利或其他權益組成部分(如適合)結餘的調整。

於首次應用該等修訂本前，本集團應用初步確認例外且並無就租賃相關交易的暫時差額確認遞延稅項資產及遞延稅項負債。於首次應用該等修訂本時，本集團就(i)與租賃負債(惟有足夠的應課稅溢利可供使用)有關的所有可扣減暫時差額確認遞延稅項資產；及(ii)與截至二零二二年一月一日使用權資產有關的所有應課稅暫時差額確認遞延稅項負債。對財務資料的量化影響概述如下。

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (Continued)

2.2 會計政策及披露事項變動(續)

(a) (Continued)

(a) (續)

Impact on the interim condensed consolidated statement of financial position:

對中期簡明綜合財務狀況表之影響:

		Note 附註	As at 30 June 2023 於二零二三年六月三十日 HK$'000 千港元	Increase 增加 As at 31 December 2022 於二零二二年十二月三十一日 HK$'000 千港元	As at 1 January 2022 於二零二二年一月一日 HK$'000 千港元
Assets	**資產**				
Deferred tax assets	遞延稅項資產	(i)	**27**	39	79
Total non-current assets	非流動資產總值		**27**	39	79
Total assets	資產總值		**27**	39	79
Liabilities	**負債**				
Deferred tax liabilities	遞延稅項負債	(i)	**1**	–	3
Total non-current liabilities	非流動負債總值		**1**	–	3
Total liabilities	負債總值		**1**	–	3
Net assets	**資產淨值**		**26**	39	76
Equity	**權益**				
Retained profits (included in reserves)	保留溢利(計入儲備)		**26**	38	72
Equity attributable to owners of the parent	母公司擁有人應佔權益		**26**	38	72
Non-controlling interests	非控股權益		**–**	1	4
Total equity	權益總值		**26**	39	76

Note (i): The deferred tax asset and the deferred tax liability arising from lease contracts of the same subsidiary have been offset in the statement of financial position for presentation purposes.

附註(i):同一附屬公司租賃合約產生的遞延稅項資產及遞延稅項負債已於財務狀況表抵銷,以作呈列目的。

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (Continued)

(a) (Continued)

Impact on the interim condensed consolidated statement of profit or loss and other comprehensive income:

2.2 會計政策及披露事項變動(續)

(a) (續)

對中期簡明綜合損益及其他全面收益表的影響:

		Decrease 減少 For the six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元	2022 二零二二年 HK$'000 千港元
Income tax expense	所得稅開支	**(13)**	(32)
Loss for the period	期內虧損	**(13)**	(32)
Attributable to:	以下各方應佔:		
Owners of the parent	母公司擁有人	**(12)**	(31)
Non-controlling interests	非控股權益	**(1)**	(1)
		(13)	(32)
Total comprehensive loss for the period	期內全面虧損總額	**(13)**	(32)
Attributable to:	以下各方應佔:		
Owners of the parent	母公司擁有人	**(12)**	(31)
Non-controlling interests	非控股權益	**(1)**	(1)
		(13)	(32)

The adoption of amendments to HKAS 12 did not have any material impact on the basic and diluted earnings per share attributable to ordinary equity holders of the parent, other comprehensive income and the interim condensed consolidated statement of cash flows for the six months ended 30 June 2023 and 2022.

採納香港會計準則第12號的修訂本對截至二零二三年及二零二二年六月三十日止六個月的母公司普通權益持有人應佔每股基本及攤薄盈利、其他全面收益及中期簡明綜合現金流量表並無任何重大影響。

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (Continued)

(b) The other new and revised HKFRSs do not have material impact on the unaudited interim condensed consolidated financial statements of the Group.

2.2 會計政策及披露事項變動(續)

(b) 其他新訂及經修訂的香港財務報告準則對本集團未經審核中期簡明綜合財務報表並無重大影響。

3. OPERATING SEGMENT INFORMATION

The Group is principally engaged in the provision of thermal imaging products and services, self-stabilised imaging products and services and general aviation products and services. Information reported to the Group's chief operating decision maker, for the purposes of resource allocation and performance assessment, focuses on the operating results of the Group as a whole as the Group's resources are integrated and no discrete operating segment information is available. Accordingly, no operating segment information is presented.

3. 經營分部資料

本集團主要從事提供熱成像產品及服務、自穩定成像產品及服務和通用航空產品及服務。就資源分配及績效評估向本集團主要營運決策人呈報的資料，集中於本集團之整體經營業績，因本集團的資源經已整合且並無可用的獨立經營分部資料。故此，並無呈列經營分部資料。

Geographical information

地區資料

(a) Revenue from external customers

(a) 來自外部客戶的收益

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核)
Mainland China	中國內地	**91,469**	95,061
Hong Kong and Macau	香港及澳門	**21,299**	20,592
Overseas	海外	**3,636**	3,744
		116,404	119,397

The revenue information above is based on the locations of the customers.

上述收益資料乃根據客戶所在地作出。

3. OPERATING SEGMENT INFORMATION (Continued)

3. 經營分部資料(續)

Geographical information (Continued)

地區資料(續)

(b) Non-current assets

(b) 非流動資產

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (Audited) (經審核)
Mainland China	中國內地	**7,561**	7,080
Hong Kong	香港	**8,768**	10,808
		16,329	17,888

The non-current assets information above is based on the locations of the assets and excludes deferred tax assets.

上述非流動資產資料乃根據資產所在地作出，不包括遞延稅項資產。

Information about major customers

主要客戶資料

Revenue derived from sales to individual customer which contributed over 10% of the total revenue of the Group during the six months ended 30 June 2023 and 2022 is as follows:

截至二零二三年及二零二二年六月三十日止六個月，貢獻本集團總收益超過10%之個別客戶銷售所得收益如下：

		Six months ended 30 June 截至六月三十日止六個月 2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核)
Customer A	客戶A	**22,407**	20,022
Customer B	客戶B	**13,010**	N/A 不適用 *

* The corresponding revenue from this customer is not disclosed as the revenue individually did not account for 10% or more of the Group's revenue for the respective period.

* 由於收益於各期間不單獨佔本集團收益10%或以上，來自該客戶的相應收益不予披露。

4. REVENUE, OTHER INCOME AND GAINS, NET

4. 收益、其他收入及收益淨額

An analysis of revenue, other income and gains, net is as follows:

收益、其他收入及收益淨額分析如下：

Revenue

收益

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核)
Thermal imaging products and services	熱成像產品及服務		
— Sales of goods Note (A)	— 銷售貨品附註(A)	**30,674**	38,129
— Rendering of maintenance services and equipment rental Note (B)	— 提供維修服務及設備租賃附註(B)	**6,495**	4,174
		37,169	42,303
Self-stabilised imaging products and services	自穩定成像產品及服務		
— Sales of goods Note (A)	— 銷售貨品附註(A)	**15,760**	3,744
— Rendering of maintenance services and equipment rental Note (B)	— 提供維修服務及設備租賃附註(B)	**2,613**	8,841
		18,373	12,585
General aviation products and services	通用航空產品及服務		
— Sales of goods Note (A)	— 銷售貨品附註(A)	**59,399**	63,785
— Rendering of maintenance services Note (B)	— 提供維修服務附註(B)	**687**	497
		60,086	64,282
Others	其他	**776**	227
Total	總計	**116,404**	119,397

4. REVENUE, OTHER INCOME AND GAINS, NET (Continued)

4. 收益、其他收入及收益淨額(續)

Revenue (Continued)

收益(續)

Note (A) The revenue from sale of goods was recognised at a point in time.

附註(A) 銷售貨品收益乃於某時間點確認。

Note (B) The revenue from the rendering of maintenance services and equipment rental was recognised over time. No operating lease income was included for the six months ended 30 June 2023 (six months ended 30 June 2022: HK$268,000).

附註(B) 提供維修服務及設備租賃收益乃隨時間確認。截至二零二三年六月三十日止六個月並無包括經營租賃收入(截至二零二二年六月三十日止六個月：268,000港元)。

Other income and gains, net

其他收入及收益淨額

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核)
Reversal of doubtful receivables, net	應收款項呆賬撥回淨額	**3**	1,008
Government grants	政府補助	**221**	339
Bank interest income	銀行利息收入	**626**	75
Others	其他	**181**	110
		1,031	1,532

5. PROFIT BEFORE TAX

5. 除稅前溢利

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

本集團的除稅前溢利乃經扣除／(計入)以下各項後達致：

		Note 附註	Six months ended 30 June 截至六月三十日止六個月 2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核)
Cost of inventories sold	已售存貨成本		**73,299**	76,194
Cost of services provided	提供服務成本		**3,495**	4,679
Depreciation of property, plant and equipment	物業、廠房及設備折舊		**888**	1,513
Depreciation of right-of-use assets	使用權資產折舊		**3,611**	3,247
Amortisation of intangible assets	無形資產攤銷		**173**	321
Research and development costs	研發成本		**4,694**	3,935
Reversal of doubtful receivables, net	應收款項呆賬撥回淨額		**(3)**	(1,008)
Written-off of trade receivables	已撇銷貿易應收款項		**828**	3,317
Reversal of inventory obsolescence, net	陳舊存貨撥回淨額		**–**	(343)
Employee benefit expense (excluding Directors' and chief executive officer's remuneration (note 14(b))):	僱員福利開支(不包括董事及行政總裁薪酬(附註14(b))):			
Wages and salaries	工資及薪金		**17,390**	16,973
Pension scheme contributions (defined contribution scheme)	退休金計劃供款(定額供款計劃)		**3,239**	3,136
			20,629	20,109
Foreign exchange differences, net	匯兌差額淨額		**5,945**	5,447
Loss on disposal of items of property, plant and equipment	出售物業、廠房及設備項目虧損	9	**139**	–

6. INCOME TAX

Hong Kong profits tax has been provided at the rate of 16.5% (six months ended 30 June 2022: 16.5%) on the estimated assessable profits arising in Hong Kong during the Period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profits tax rates regime. The first HK$2,000,000 (six months ended 30 June 2022: HK$2,000,000) of assessable profits of this subsidiary are taxed at 8.25% (six months ended 30 June 2022: 8.25%) and the remaining assessable profits are taxed at 16.5% (six months ended 30 June 2022: 16.5%).

Pursuant to the People's Republic of China Income Tax Law and the respective regulations, corporate income tax has been provided at the rate of 25% (six months ended 30 June 2022: 25%) on the taxable income of the subsidiaries operating in Mainland China during the Period, except for certain subsidiaries of the Group, which are qualified small and micro-sized enterprises under preferential tax treatment. Pursuant to the preferential tax policy, the first RMB1,000,000 of taxable income and the remaining part within RMB1,000,000 to RMB3,000,000 shall be calculated at 25% and 25% (six months ended 30 June 2022: 12.5% and 25%) of taxable income respectively, with a reduced tax rate of 20%.

6. 所得稅

已於本期間內就在香港所產生之估計應課稅溢利按16.5%(截至二零二二年六月三十日止六個月:16.5%)之稅率作出香港利得稅撥備,惟本集團的一間附屬公司除外,該附屬公司為兩級利得稅稅率制度下的合資格實體。該附屬公司的首2,000,000港元(截至二零二二年六月三十日止六個月:2,000,000港元)的應課稅溢利稅率為8.25%(截至二零二二年六月三十日止六個月:8.25%),餘下的應課稅溢利稅率為16.5%(截至二零二二年六月三十日止六個月:16.5%)。

根據中華人民共和國所得稅法及相關規例,企業所得稅已於本期間內就在中國內地經營的附屬公司的應課稅收入按25%(截至二零二二年六月三十日止六個月:25%)之稅率作出撥備,惟本集團的若干附屬公司除外,該等公司為稅務優惠政策下的合資格小型微利企業。根據稅務優惠政策,應課稅收入的首人民幣1,000,000元以及人民幣1,000,000元至人民幣3,000,000元範圍內的餘下部份應分別按應課稅收入的25%及25%(截至二零二二年六月三十日止六個月:12.5%及25%)計算,稅率為較低的20%。

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核) (Restated) (經重列)
Current	即期	**2,088**	132
Deferred	遞延	**(1,459)**	569
Total tax charge for the period	期內稅項支出總額	**629**	701

7. DIVIDENDS

The Board does not recommend the payment of interim dividend for the six months ended 30 June 2023 (six months ended 30 June 2022: Nil).

7. 股息

董事會不建議派付截至二零二三年六月三十日止六個月的中期股息(截至二零二二年六月三十日止六個月：無)。

8. EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT

The calculation of the basic earnings per share amounts is based on the profit for the Period attributable to ordinary equity holders of the parent of HK$2,618,000 (six months ended 30 June 2022 (restated): HK$2,725,000), and the weighted average number of ordinary shares of 400,000,000 (six months ended 30 June 2022: 400,000,000) in issue during the Period.

The Group had no potentially dilutive ordinary shares in issue during the six months ended 30 June 2023 and 2022.

8. 母公司普通權益持有人應佔每股盈利

每股基本盈利乃基於母公司普通權益持有人應佔本期間內溢利2,618,000港元(截至二零二二年六月三十日止六個月(經重列)：2,725,000港元)及本期間內已發行400,000,000股(截至二零二二年六月三十日止六個月：400,000,000股)普通股的加權平均股數計算。

本集團於截至二零二三年及二零二二年六月三十日止六個月並無已發行的潛在攤薄普通股。

9. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2023, the Group purchased property, plant and equipment at a total cost of HK$821,000 (six months ended 30 June 2022: HK$91,000).

During the six months ended 30 June 2023, property, plant and equipment with a net book value of HK$144,000 were disposed by the Group, resulting in a net loss on disposal of HK$139,000. No property, plant and equipment were disposed by the Group during the six months ended 30 June 2022.

9. 物業、廠房及設備

截至二零二三年六月三十日止六個月，本集團購買物業、廠房及設備的總成本為821,000港元(截至二零二二年六月三十日止六個月：91,000港元)。

截至二零二三年六月三十日止六個月，本集團出售賬面淨值為144,000港元的物業、廠房及設備，導致有139,000港元的出售虧損淨額。截至二零二二年六月三十日止六個月，本集團並無出售物業、廠房及設備。

10. TRADE AND BILLS RECEIVABLES

10. 貿易應收款項及應收票據

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	**62,187**	66,125
Bills receivables	應收票據	**3,362**	11,245
		65,549	77,370
Impairment	減值	**(2,223)**	(2,272)
		63,326	75,098

The Group's trading terms with its customers are mainly on credit, except for new customers, where payment in advance is normally required. The credit period is generally one to three months. Each customer has a maximum credit limit. The Group seeks to maintain strict control over its outstanding receivables and has a credit control policy to minimise credit risk. Overdue balances are reviewed regularly by senior management. Trade and bills receivables are non-interest-bearing.

本集團與客戶的貿易條款主要為信貸，惟新客戶除外，新客戶一般須預先付款。信貸期通常為一至三個月。每名客戶均設有最高信貸額。本集團設法嚴格控制其未償還應收款項，並設有信貸監控政策以盡量減低信貸風險。逾期結餘由高級管理人員定期檢討。貿易應收款項及應收票據為不計息。

10. TRADE AND BILLS RECEIVABLES (Continued)

10. 貿易應收款項及應收票據(續)

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

於報告期末，貿易應收款項及應收票據(扣除虧損撥備)按發票日期的賬齡分析如下：

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (Audited) (經審核)
Less than 3 months	少於三個月	**16,736**	27,093
3 to 6 months	三至六個月	**6,459**	2,183
6 to 12 months	六至十二個月	**6,005**	3,056
Over 1 year	一年以上	**34,126**	42,766
		63,326	75,098

11. TRADE PAYABLES

11. 貿易應付款項

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

於報告期末，貿易應付款項按發票日期的賬齡分析如下：

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (Audited) (經審核)
Within 1 month	一個月內	**3,480**	6,894
1 to 3 months	一至三個月	**267**	1,005
Over 3 months	三個月以上	**11,254**	12,860
		15,001	20,759

The trade payables are interest-free and are normally settled ranging from 30 to 90 days.

貿易應付款項不計息及通常結付期為30至90日。

12. SHARE CAPITAL

12. 股本

		30 June 2023 二零二三年六月三十日 HK$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年十二月三十一日 HK$'000 千港元 (Audited) (經審核)
Issued and fully paid: 400,000,000 (31 December 2022: 400,000,000) ordinary shares of HK$0.01 each	已發行及繳足：400,000,000股(二零二二年十二月三十一日：400,000,000股)每股面值0.01港元的普通股	**4,000**	4,000

13. COMMITMENTS

As at 30 June 2023, the Group did not have any significant commitments.

13. 承擔

於二零二三年六月三十日，本集團並無任何重大承擔。

14. RELATED PARTY TRANSACTIONS

(a) The Group had the following transactions with related parties during the period:

14. 關聯方交易

(a) 本集團於期內與關聯方進行以下交易：

		Notes 附註	Six months ended 30 June 截至六月三十日止六個月 2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核)
Rental fee paid to Directors	支付予董事之租賃費用	(i)	**–**	217
Acquisition of right-of-use assets	收購使用權資產	(ii)	**1,338**	4,910

14. RELATED PARTY TRANSACTIONS (Continued)

(a) (Continued)

Notes:

(i) Certain subsidiaries in Mainland China rented commercial units from one Director of the Company as offices and the transactions were conducted in accordance with the terms in the relevant lease agreements. These are continuing connected transactions under Chapter 14A of the Listing Rules.

(ii) The acquisition of right-of-use assets were conducted in accordance with the terms in the relevant lease agreements. These are continuing connected transactions under Chapter 14A of the Listing Rules.

(b) Compensation of key management personnel of the Group, who are the Directors, are disclosed as follows:

14. 關聯方交易(續)

(a) (續)

附註:

(i) 中國內地若干附屬公司向本公司一名董事租賃商業單位作為辦公室,交易乃根據相關租賃協議條款進行。根據上市規則第14A章,該等為持續關連交易。

(ii) 收購使用權資產乃根據相關租賃協議條款進行。根據上市規則第14A章,該等為持續關連交易。

(b) 本集團主要管理人員(彼等為董事)之薪酬披露如下:

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK$'000 千港元 (Unaudited) (未經審核)
Fees	袍金	**189**	189
Salaries, allowances and benefits in kind	薪金、津貼及實物福利	**2,640**	2,494
Pension scheme contributions	退休金計劃供款	**9**	9
		2,838	2,692

15. FINANCIAL INSTRUMENTS BY CATEGORY

As at 30 June 2023 and 31 December 2022, all financial assets of the Group including trade and bills receivables, financial assets included in prepayments, deposits and other receivables and cash and cash equivalents were stated at amortised cost.

As at 30 June 2023 and 31 December 2022, all financial liabilities of the Group including trade payables, financial liabilities included in other payables and accruals and lease liabilities were stated at amortised cost.

15. 按類別劃分之金融工具

於二零二三年六月三十日及二零二二年十二月三十一日，本集團所有金融資產，包括貿易應收款項及應收票據、計入預付款項、按金及其他應收款項的金融資產以及現金及現金等價物均按攤銷成本列賬。

於二零二三年六月三十日及二零二二年十二月三十一日，本集團所有金融負債，包括貿易應付款項、計入其他應付款項及應計費用的金融負債以及租賃負債均按攤銷成本列賬。

16. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

As at 30 June 2023 and 31 December 2022, management has assessed that the fair values of cash and cash equivalents, trade and bills receivables, financial assets included in prepayments, deposits and other receivables, trade payables, financial liabilities included in other payables and accruals and lease liabilities approximate to their carrying amounts largely due to the short term maturities of these instruments.

16. 金融工具的公平值及公平值層級

於二零二三年六月三十日及二零二二年十二月三十一日，管理層經評估後認為，現金及現金等價物、貿易應收款項及應收票據、計入預付款項、按金及其他應收款項的金融資產、貿易應付款項、計入其他應付款項及應計費用的金融負債以及租賃負債的公平值與其賬面值相若，乃主要由於該等工具於短期內到期。

17. APPROVAL OF THE UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The unaudited interim condensed consolidated financial statements were approved and authorised for issue by the Board on 28 August 2023.

17. 批准未經審核中期簡明綜合財務報表

未經審核中期簡明綜合財務報表已於二零二三年八月二十八日經董事會批准及授權刊發。

彼岸控股有限公司
Peiport Holdings Ltd.