

2024 中期報告
INTERIM REPORT



SINGAMAS

勝獅貨櫃企業有限公司
SINGAMAS CONTAINER HOLDINGS LIMITED

HKEx Stock Code 港交所股份代號：716

The board of directors (the “Board”/“Directors”) of Singamas Container Holdings Limited (the “Company”) announces the unaudited consolidated interim results of the Company and its subsidiaries (together the “Group”) for the six months ended 30 June 2024 as follows:

勝獅貨櫃企業有限公司(「本公司」)董事會(「董事會」/「董事」)宣布·本公司及其附屬公司(合稱「本集團」)截至二零二四年六月三十日止六個月之未經審核綜合中期業績如下：

FINANCIAL HIGHLIGHTS

財務摘要

		For the six months ended 30 June 截至六月三十日止六個月		For the year ended 31 December 截至十二月三十一日止全年			
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元	2022 二零二二年 US\$'000 千美元	2021 二零二一年 US\$'000 千美元	2020 二零二零年 US\$'000 千美元
Revenue	營業額	242,864	189,391	382,470	776,455	1,151,764	274,305
Profit attributable to owners of the Company	本公司股東應佔溢利	17,199	9,776	19,438	46,340	186,802	4,576
Basic earnings per share (US cent(s))	基本每股盈利(美仙)	0.72	0.41	0.82	1.92	7.73	0.19
Net assets value per share (US cents)	每股資產淨值(美仙)	23.32	25.02	23.16	25.01	27.98	20.58
Equity attributable to owners of the Company	本公司股東應佔權益	555,573	596,074	551,780	595,826	676,272	497,592
Cash and deposits with banks	現金及銀行存款	266,410	330,127	300,963	369,770	438,171	48,787
Total borrowings (Note)	總借貸(附註)	51,554	–	6,835	–	–	27,584
Current ratio	流動比率	2.81 to/比1	4.89 to/比1	4.16 to/比1	4.30 to/比1	3.17 to/比1	2.34 to/比1
Gearing ratio	資本與負債比率	0.09	N/A不適用	0.01	N/A不適用	N/A不適用	0.06
Annualised Return on equity (%)	年化股本回報率(%)	6.19	3.28	3.50	7.80	27.6	0.9

Note: Total borrowings represent the aggregate amount of interest-bearing borrowings.

附註：總借貸包括所有付息借貸。

REPORT ON REVIEW OF CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

TO THE BOARD OF DIRECTORS OF SINGAMAS CONTAINER HOLDINGS LIMITED

(Incorporated in Hong Kong with limited liability)

INTRODUCTION

We have reviewed the condensed consolidated financial statements of Singamas Container Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) set out on pages 4 to 32, which comprise the condensed consolidated statement of financial position as of 30 June 2024 and the related condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended, and notes to the condensed consolidated financial statements. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” (“HKAS 34”) issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). The directors of the Company are responsible for the preparation and presentation of these condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on these condensed consolidated financial statements based on our review, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

簡明綜合財務報表審閱報告

致勝獅貨櫃企業有限公司董事會

(於香港註冊成立之有限公司)

緒言

本核數師行已審閱勝獅貨櫃企業有限公司（「貴公司」）及其附屬公司（以下合稱「貴集團」）載於第4至第32頁之簡明綜合財務報表，簡明綜合財務報表包括於二零二四年六月三十日之簡明綜合財務狀況表與截至該日止六個月期度之相關簡明綜合損益及其他全面收益表、簡明綜合權益變動表及簡明綜合現金流量報表，以及其他附註解釋。香港聯合交易所有限公司證券上市規則規定簡明綜合財務報表須根據香港會計師公會頒布之香港會計準則第34號「中期財務報告」（「香港會計準則第34號」）及其他有關規定而編製。貴公司董事須負責根據香港會計準則第34號編製及呈列簡明綜合財務報表。本行的責任是根據本行審閱工作之結果，對該等簡明綜合財務報表作出結論，並按照雙方同意之獲委聘條款，只向整體董事報告。除此以外，本行之報告不可用作其他用途。本行概不就本報告之內容，對任何其他人士負責或承擔法律責任。

SCOPE OF REVIEW

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

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
23 August 2024

審閱範圍

本所已按照香港會計師公會頒布的香港審閱準則第2410號「由實體獨立核數師審閱的中期財務資料」進行審閱工作。審閱簡明綜合財務報表主要包括向負責財務和會計事務的人員作出查詢，及進行分析性和其他審閱程序。審閱的範圍遠較根據香港審計準則進行審計的範圍為小，故不能令本所可保證本所將知悉在審計中可能被發現的所有重大事項。因此，本所不會發表審計意見。

結論

按照本所的審閱結果，本所並無發現任何事項，令本所相信隨附的簡明綜合財務報表在各重大方面未有根據香港會計準則第34號而編製。

德勤•關黃陳方會計師行
執業會計師
香港
二零二四年八月二十三日

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the six months ended 30 June 2024

簡明綜合損益及其他全面 收益表

截至二零二四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	
			2024	2023
			二零二四年	二零二三年
			(unaudited)	(unaudited)
			(未經審核)	(未經審核)
			US\$'000	US\$'000
			千美元	千美元
		Notes 附註		
Revenue	營業額		242,864	189,391
Cost of Sales	銷售成本	3A & 3B	(206,186)	(163,003)
Gross profit	毛利		36,678	26,388
Other income	其他收入	4	9,687	11,123
Distribution expenses	分銷費用		(6,809)	(5,013)
Administrative expenses	行政費用		(17,761)	(14,868)
Finance costs	財務費用	5	(520)	(168)
Other gains and losses	其他收益及虧損	6	489	(2,996)
Share of results of associates	應佔聯營公司之業績		709	708
Share of results of joint ventures	應佔合資企業之業績		62	76
Profit before taxation	除稅前溢利	7	22,535	15,250
Income tax expense	所得稅項開支	8	(5,313)	(3,660)
Profit for the period	期內溢利		17,222	11,590
Profit for the period attributable to:	期內應佔溢利：			
Owners of the Company	本公司股東		17,199	9,776
Non-controlling interests	非控股股東權益		23	1,814
			17,222	11,590

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

For the six months ended 30 June 2024

**簡明綜合損益及其他全面
收益表(續)**

截至二零二四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	
		2024	2023
		二零二四年	二零二三年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
		US\$'000	US\$'000
		千美元	千美元
	Note 附註		
Other comprehensive expense	其他全面支出		
Item that will not be reclassified to profit or loss:	不會被重新分類至損益的項目：		
Fair value loss on equity instrument at fair value through other comprehensive income (“FVTOCI”), net of tax effect	按公允價值計入其他全面收益之權益工具(扣除稅務影響)之公允價值虧損	(960)	(2,274)
Item that may be subsequently reclassified to profit or loss:	其後可能會被重新分類至損益的項目：		
Exchange differences arising on translation	換算外匯折算差額	(281)	(1,326)
Other comprehensive expense for the period	期內其他全面支出	(1,241)	(3,600)
Total comprehensive income for the period	期內全面收益總額	15,981	7,990
Total comprehensive income (expense) attributable to:	應佔全面收益(支出)總額：		
Owners of the Company	本公司股東	15,995	6,327
Non-controlling interests	非控股股東權益	(14)	1,663
		15,981	7,990
Basic earnings per share	基本每股盈利	US0.72 cent	US0.41 cent
		美仙	美仙

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

簡明綜合財務狀況表

於二零二四年六月三十日

			As at 30 June 2024 於二零二四年 六月三十日 (unaudited) (未經審核) US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 (audited) (經審核) US\$'000 千美元
		Notes 附註		
Non-current assets	非流動資產			
Property, plant and equipment	物業、機器及設備	11	104,455	97,641
Right-of-use assets	使用權資產		33,498	35,582
Investment properties	投資物業		31,094	32,380
Interests in associates	於聯營公司之權益		15,311	15,569
Interests in joint ventures	於合資企業之權益		6,375	6,353
Equity instrument at FVTOCI	按公允價值計入其他 全面收益之權益工具		25,097	26,163
Financial asset at fair value through profit and loss ("FVTPL")	按公允價值計入損益之 金融資產		2,959	3,052
Trade receivables	應收賬款	13	65,128	30,092
Deposits for non-current assets	非流動資產按金		936	72
			284,853	246,904
Current assets	流動資產			
Inventories	存貨	12	120,868	106,593
Trade receivables	應收賬款	13	71,893	71,124
Prepayments and other receivables	預付及其他應收款項	14	77,358	30,032
Amounts due from associates	應收聯營公司款項		274	276
Amounts due from joint ventures	應收合資企業款項		412	415
Tax recoverable	可收回之稅項		101	160
Bank deposits with original maturity over 3 months	原到期日超過三個月的 銀行存款		92,717	173,130
Cash and cash equivalents	現金及等同現金		173,693	127,833
			537,316	509,563

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

簡明綜合財務狀況表(續)

As at 30 June 2024

於二零二四年六月三十日

			As at 30 June 2024 於二零二四年 六月三十日 (unaudited) (未經審核) US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 (audited) (經審核) US\$'000 千美元
		Notes 附註		
Current liabilities	流動負債			
Trade payables	應付賬款	15	46,663	34,990
Lease liabilities	租賃負債		1,247	2,099
Accruals and other payables	應計費用及其他應付賬款		45,600	45,968
Advances from customers	預收賬款		30,316	36,525
Amount due to immediate holding company	應付直接控股公司款項		1	75
Amounts due to fellow subsidiaries	應付同系附屬公司		13	-
Amounts due to associates	應付聯營公司款項		355	370
Amounts due to joint ventures	應付合資企業款項		24	8
Tax payable	應付稅項		2,912	1,261
Bank and other borrowings	銀行及其他貸款	16	51,554	1,246
Dividend payable	應付股息		12,202	-
			190,887	122,542
Net current assets	流動資產淨值		346,429	387,021
Total assets less current liabilities	資產總額減流動負債		631,282	633,925
Capital and reserves	資本及儲備			
Share capital	股本	17	268,149	268,149
Accumulated profits	累計溢利		206,143	201,672
Other reserves	其他儲備		81,281	81,959
Equity attributable to owners of the Company	本公司股東應佔權益		555,573	551,780
Non-controlling interests	非控股股東權益		61,687	62,855
Total equity	權益總額		617,260	614,635
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		982	1,787
Deferred tax liabilities	遞延稅項負債		13,040	11,914
Bank and other borrowings	銀行及其他貸款	16	-	5,589
			14,022	19,290
			631,282	633,925

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the six months ended 30 June 2024

截至二零二四年六月三十日止六個月

		Attributable to owners of the Company 本公司股東應佔							Non-controlling interests	Total	
	Share capital	Exchange translation reserve	PRC statutory reserve	Property revaluation reserve	Investment revaluation reserve	Other reserve	Accumulated profits	Sub-total	非控股股東權益	總額	
	股本	外匯折算儲備	中國法定儲備	物業重估價儲備	投資重估價儲備	其他儲備	累計溢利	總額	股東權益	總額	
	US\$'000 千美元	US\$'000 千美元	US\$'000 千美元 (Note b) (附註b)	US\$'000 千美元	US\$'000 千美元	US\$'000 千美元 (Note a) (附註a)	US\$'000 千美元	US\$'000 千美元	US\$'000 千美元	US\$'000 千美元	
At 1 January 2023 (audited)	於二零二三年一月一日 (經審核)	268,149	4,334	37,756	18,141	19,583	(721)	248,584	595,826	63,051	658,877
Profit for the period	期內溢利	-	-	-	-	-	9,776	9,776	1,814	11,590	
Fair value loss on equity instrument at FVTOCI, net of tax effect	按公允價值計入其他全面收益之權益工具(扣除稅務影響)之公允價值虧損	-	-	-	-	(2,274)	-	(2,274)	-	(2,274)	
Exchange differences arising on translation	換算外匯折算差額	-	(1,175)	-	-	-	-	(1,175)	(151)	(1,326)	
Total comprehensive (expense) income for the period	期內全面(支出)收益總額	-	(1,175)	-	-	(2,274)	-	9,776	6,327	1,663	7,990
Dividend paid to non-controlling interests	支付非控股股東權益股息	-	-	-	-	-	-	-	(782)	(782)	
Dividend payable to owners of the Company	應付本公司股東股息	-	-	-	-	-	(6,079)	(6,079)	-	(6,079)	
Transfer from accumulated profits	轉撥自累計溢利	-	-	291	-	-	(291)	-	-	-	
At 30 June 2023 (unaudited)	於二零二三年六月三十日 (未經審核)	268,149	3,159	38,047	18,141	17,309	(721)	251,990	596,074	63,932	660,006
At 1 January 2024 (audited)	於二零二四年一月一日 (經審核)	268,149	3,900	43,039	18,141	17,600	(721)	201,672	551,780	62,855	614,635
Profit for the period	期內溢利	-	-	-	-	-	17,199	17,199	23	17,222	
Fair value loss on equity instrument at FVTOCI, net of tax effect	按公允價值計入其他全面收益之權益工具(扣除稅務影響)之公允價值虧損	-	-	-	-	(960)	-	(960)	-	(960)	
Exchange differences arising on translation	換算外匯折算差額	-	(244)	-	-	-	-	(244)	(37)	(281)	
Total comprehensive (expense) income for the period	期內全面(支出)收益總額	-	(244)	-	-	(960)	-	17,199	15,995	(14)	15,981
Dividend paid to non-controlling interests	支付非控股股東權益股息	-	-	-	-	-	-	-	(1,154)	(1,154)	
Dividend payable to owners of the Company (Note 9)	應付本公司股東股息(附註9)	-	-	-	-	-	(12,202)	(12,202)	-	(12,202)	
Transfer from accumulated profits	轉撥自累計溢利	-	-	526	-	-	(526)	-	-	-	
At 30 June 2024 (unaudited)	於二零二四年六月三十日 (未經審核)	268,149	3,656	43,565	18,141	16,640	(721)	206,143	555,573	61,687	617,260

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY *(Continued)*

For the six months ended 30 June 2024

Notes:

- (a) Other reserve included the difference between consideration and book value attributable of the related net assets arose when acquiring additional shares of subsidiaries.
- (b) Pursuant to the relevant regulations in the People's Republic of China ("PRC") (other than Hong Kong, Macau and Taiwan) applicable to the Group's PRC subsidiaries, these entities have to provide for the PRC statutory reserves before declaring dividends to their shareholders as approved by the board of directors. The reserves are not distributable until the end of the operation periods of the respective entities, at which time any remaining balance of the reserves can be distributed to shareholders upon liquidation of the subsidiaries. The reserves can be used to offset accumulated losses of the entities or increase capital upon approval from the PRC's relevant authority. The distributable profits of the subsidiaries are determined based on their accumulated profits calculated in accordance with the PRC accounting rules and regulations.

簡明綜合權益變動表 *(續)*

截至二零二四年六月三十日止六個月

附註：

- (a) 其他儲備包括收購附屬公司額外股份時的對價與相關淨資產的賬面價值之間的差額。
- (b) 根據適用於本集團設於中華人民共和國(「中國」)(香港、澳門及台灣除外)之附屬公司之中國相關法例，此等公司在經董事會批准派發股息前需要提取中國的法定儲備。儲備直至該等公司之營運年期結束前均不可分派。在該等附屬公司清盤時，餘下之儲備將可派發給股東。儲備可用作扣減該等公司之累計虧損或在經中國有關機關批准後可用作增加股本。附屬公司之可派發利潤乃根據中國會計守則及規定按其累計溢利計算而確定。

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量報表

For the six months ended 30 June 2024

截至二零二四年六月三十日止六個月

		Six months ended 30 June	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
		US\$'000	US\$'000
		千美元	千美元
Net cash used in operating activities	營業活動所耗現金淨額	(79,193)	(45,458)
Net cash from (used in) investing activities	投資活動所得(所耗)現金淨額		
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備所得	88	328
Purchase of property, plant and equipment	購買物業、機器及設備	(2,917)	(909)
Deposits paid for non-current assets	繳付非流動資產按金	(919)	(242)
Interest received	已收利息	6,749	6,638
Dividends received from associates and joint ventures	已收聯營公司及合資企業股息	849	1,344
Dividends received from unlisted equity investment	已收非上市股權投資股息	1,173	1,831
Proceeds received from disposal of subsidiaries in prior years	收取於以前年度出售附屬公司之款項	53	-
Cash settlement paid for derivative financial instruments	支付衍生金融工具現金結算	-	(826)
Placement of bank deposits with original maturity over 3 months	存放原到期日超過三個月的銀行存款	(123,707)	(76,285)
Withdrawal of bank deposit with original maturity over 3 months	提取原到期日超過三個月的銀行存款	204,120	-
		85,489	(68,121)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS *(Continued)*

For the six months ended 30 June 2024

簡明綜合現金流量報表(續)

截至二零二四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	
		2024	2023
		二零二四年	二零二三年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
		US\$'000	US\$'000
		千美元	千美元
Net cash from (used in) financing activities	融資活動所得(所耗)現金淨額		
New bank loans	新銀行貸款	43,791	–
Repayment of bank loans	償還銀行貸款	(1,299)	–
Dividend paid to non-controlling interests	支付非控股股東權益股息	(1,154)	(782)
Repayment of lease liabilities	償還租賃負債	(1,471)	(1,855)
Advance from immediate holding company	借入直接控股公司款項	7	14
Repayment to immediate holding company	償還直接控股公司款項	(81)	(76)
Advance from fellow subsidiaries	借入同系附屬公司款項	13	–
Advances from associates	借入聯營公司款項	331	1,731
Repayments to associates	償還聯營公司款項	(346)	(1,235)
Advances from joint ventures	借入合資企業款項	27	44
Repayments to joint ventures	償還合資企業款項	(11)	(33)
		39,807	(2,192)
Net increase (decrease) in cash and cash equivalents	現金及等同現金之增加(減少)淨額	46,103	(115,771)
Cash and cash equivalents at 1 January	於一月一日之現金及等同現金	127,833	329,770
Effect of foreign exchange rate changes	匯率變動之影響	(243)	(157)
Cash and cash equivalents at 30 June	於六月三十日之現金及等同現金	173,693	213,842

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

1 BASIS OF PREPARATION

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

The financial information relating to the year ended 31 December 2023 that is included in these condensed consolidated financial statements as comparative information does not constitute the Company’s statutory annual consolidated financial statements for that year but is derived from those financial statements. Further information relating to these statutory financial statements is as follows:

The Company has delivered the financial statements for the year ended 31 December 2023 to the Registrar of Companies as required by section 662(3) of, and Part 3 of Schedule 6 to, the Hong Kong Companies Ordinance.

The Company’s auditor has reported on those financial statements. The auditor’s report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its report; and did not contain a statement under sections 406(2), 407(2) or (3) of the Hong Kong Companies Ordinance.

簡明綜合財務報表附註

1 編製基準

本簡明綜合財務報表乃根據由香港會計師公會（「香港會計師公會」）所頒布之香港會計準則第34號*中期財務報告*，及香港聯合交易所有限公司證券上市規則的適用披露規定而編製。

包括於本簡明綜合財務報表作為比較的數據之截至二零二三年十二月三十一日止年度財務資料，並不構成為本公司該年度之法定年度綜合財務報表之一部份而是撮取於該等報表。其他有關於該等法定財務報表之資料如下：

本公司已按照香港《公司條例》第662(3)條及附表6第3部份所要求向公司註冊處送呈截至二零二三年十二月三十一日止年度財務報表。

本公司的核數師已對這些財務報表提交報告。該核數師報告並無保留意見；並無載有核數師在不對其報告出具保留意見之情況下，以強調的方式提請使用者注意的任何事項；亦無載有根據香港《公司條例》第406(2)條、第407(2)或(3)條作出的聲明。

2 PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared on the historical cost basis except for equity instrument at FVTOCI, financial asset at FVTPL and investment properties, that are measured at fair values, as appropriate.

Other than changes in accounting policies resulting from application of amendments to Hong Kong Financial Reporting Standards (“HKFRSs”), the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2024 are the same as those presented in the Group’s annual consolidated financial statements for the year ended 31 December 2023.

Application of amendments to HKFRSs

In the current interim period, the Group has applied the following amendments to HKFRSs issued by the HKICPA, for the first time, which are mandatorily effective for the Group’s annual period beginning on 1 January 2024 for the preparation of the Group’s condensed consolidated financial statements:

Amendments to HKFRS 16	<i>Lease Liability in a Sale and Leaseback</i>
Amendments to HKAS 1	<i>Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020)</i>
Amendments to HKAS 1	<i>Non-current Liabilities with Covenants</i>
Amendments to HKAS 7 and HKFRS 7	<i>Supplier Finance Arrangements</i>

The application of the amendments to HKFRSs in the current interim period has had no material impact on the Group’s financial positions and performance for the current and prior periods and/or on the disclosures set out in these condensed consolidated financial statements.

2 主要會計政策

簡明綜合財務報表乃按歷史成本基準編製，惟按公允價值計入其他全面收益之權益工具、按公允價值計入損益之金融資產及投資物業按適當的公允價值計算。

除因經修訂香港財務報告準則（「香港財務報告準則」）而導致會計政策變更外，截至二零二四年六月三十日止六個月的簡明綜合財務報表所採納之會計政策及計算方法與本集團截至二零二三年十二月三十一日止年度之財務報表所呈報的相符一致。

應用經修訂的香港財務報告準則

本集團已於本中中期期間首次採納以下由香港會計師公會頒布並強制於二零二四年一月一日開始的年度起生效之經修訂之香港財務報告準則，以編製本集團簡明綜合財務報表：

香港財務報告準則第16號的修訂	<i>售後租回中的租賃負債</i>
香港會計準則第1號的修訂	<i>將負債分類為流動或非流動及香港詮釋第5號的相關修訂(2020)</i>
香港會計準則第1號的修訂	<i>附帶契約的非流動負債</i>
香港會計準則第7號及香港財務報告準則第7號的修訂	<i>供應商融資協議</i>

本中中期期間應用經修訂的香港財務報告準則並未對本集團本期間及以前期間之財務狀況及表現及／或本簡明綜合財務報表中所載之披露構成重大影響。

3A REVENUE

Revenue represents sales of goods from manufacturing, containers leasing and services income from logistics services operations, less sales related taxes, and is analysed as follows:

3A 營業額

營業額指製造業務之商品銷售、集裝箱租賃及物流服務之服務收益減有關銷售稅，並分析如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Manufacturing and leasing	製造及租賃業務	228,730	175,702
Logistics services	物流服務	14,134	13,689
		242,864	189,391

Disaggregation of revenue from contracts with customers

拆分來自客戶合約的收益

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Types of goods or services	商品或服務的類別		
Manufacturing	製造業務		
Sales of dry freight containers	乾集裝箱銷售	165,306	89,424
Sales of tank containers	罐箱銷售	10,344	35,713
Sales of other specialised containers and container parts	其他特種集裝箱及集裝箱配件銷售	50,217	49,675
		225,867	174,812
Logistics services	物流服務		
Container storage and handling services	集裝箱儲存及處理服務	2,180	1,935
Repair and drayage services	維修及運輸服務	2,358	2,434
Container freight station services	集裝箱貨運站服務	8,351	7,668
Other container related services	其他集裝箱相關服務	1,245	1,652
		14,134	13,689
Revenue from contracts with customers	來自客戶合約的收益	240,001	188,501
Leasing	租賃業務		
Finance leases interest income	融資租賃利息收入	968	266
Operating leases income	經營租賃收入	1,895	624
Total revenue arising from leases (Note)	租賃收入總額(附註)	2,863	890
Total revenue	總營業額	242,864	189,391

3A REVENUE (Continued)

Disaggregation of revenue from contracts with customers (Continued)

Note: During the second half of year 2023, the management of the Group considered leasing of containers as ordinary course of business of the Group and accordingly has classified leases interest income as the Group's revenue. As a result, the corresponding comparative figures have been reclassified from "other income" to "revenue" to conform with current period's presentation.

3B SEGMENT INFORMATION

Information reported to the Group's chief operating decision maker (i.e. Chief Executive Officer) for the purposes of resource allocation and assessment of segment performance are organised into two operating divisions – manufacturing and leasing and logistics services. These divisions are the basis on which the Group reports its segment information under HKFRS 8 *Operating Segments*.

Principal activities are as follows:

- | | | |
|---------------------------|---|--|
| Manufacturing and leasing | – | manufacturing of dry freight containers, tank containers, other specialised containers (including but not limited to collapsible flatrack containers, energy storage system containers and offshore containers) and container parts and leasing of dry freight containers. |
| Logistics services | – | provision of container storage, repair and trucking services, serving as a freight station, container/cargo handling and other container related services. |

3A 營業額(續)

拆分來自客戶合約的收益(續)

附註：於二零二三年下半年起，本集團管理層將集裝箱租賃視為本集團的日常業務，並據此將租賃利息收入歸類於本集團的營業額。因此，相應的比較數字已從「其他收入」重分類於「營業額」內，以符合本期的呈報方式。

3B 分部資料

就資源分配及分部表現評估向本集團主要營運決策者(即首席行政總監)呈報之資料，劃分為兩個經營部門－製造及租賃業務及物流服務。採納香港財務報告準則第8號經營分部後，本集團以該等部門為基準呈報其分部資料。

主要業務如下：

- | | | |
|---------|---|--|
| 製造及租賃業務 | – | 生產乾集裝箱、罐箱、其他特種集裝箱(包括但不限於可摺疊式平架集裝箱、能源儲能集裝箱及海工集裝箱)及集裝箱配件及出租乾集裝箱。 |
| 物流服務 | – | 提供集裝箱儲存、維修及拖運服務、貨運站、集裝箱／散貨處理，以及其他集裝箱相關服務。 |

3B SEGMENT INFORMATION (Continued)

Information regarding these segments is presented below:

Segment revenue and results

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

Six months ended 30 June 2024

		Manufacturing and leasing 製造及租賃業務 US\$'000 千美元	Logistics services 物流服務 US\$'000 千美元	Total 總額 US\$'000 千美元
REVENUE	營業額			
External sales	對外銷售	228,730	14,134	242,864
SEGMENT RESULTS	分部業績	12,385	1,967	14,352
Finance costs	財務費用			(520)
Investment income	投資收入			8,005
Fair value loss on financial asset at FVTPL	按公允價值計入損益之金融 資產之公允價值虧損			(73)
Share of results of associates	應佔聯營公司之業績			709
Share of results of joint ventures	應佔合資企業之業績			62
Profit before taxation	除稅前溢利			22,535

Six months ended 30 June 2023

截至二零二三年六月三十日止六個月

		Manufacturing and leasing 製造及租賃業務 US\$'000 千美元	Logistics services 物流服務 US\$'000 千美元	Total 總額 US\$'000 千美元
REVENUE	營業額			
External sales	對外銷售	175,702	13,689	189,391
SEGMENT RESULTS	分部業績	4,407	1,808	6,215
Finance costs	財務費用			(168)
Investment income	投資收入			8,784
Fair value loss on derivative financial instruments	衍生金融工具之公允價值虧損			(365)
Share of results of associates	應佔聯營公司之業績			708
Share of results of joint ventures	應佔合資企業之業績			76
Profit before taxation	除稅前溢利			15,250

3B 分部資料(續)

該等分部資料呈報如下：

分部營業額及業績

本集團經營及可報告分部之營業額及業績分析如下：

截至二零二四年六月三十日止六個月

3B SEGMENT INFORMATION (Continued)

Segment revenue and results (Continued)

Segment results represent the profit earned by each segment without allocation of finance costs, investment income (including interest or dividend income), fair value loss on financial asset at FVTPL, fair value loss on derivative financial instruments, share of results of associates and share of results of joint ventures. This is the measure reported to the Group's Chief Executive Officer for the purposes of resource allocation and assessment of segment performance.

Segment assets and liabilities

The following is an analysis of the Group's total assets and total liabilities by operating and reportable segment:

As at 30 June 2024

		Manufacturing and leasing 製造及租賃業務 US\$'000 千美元	Logistics services 物流服務 US\$'000 千美元	Total 總額 US\$'000 千美元
ASSETS	資產			
Segment assets	分部資產	482,591	17,886	500,477
Interests in associates	於聯營公司之權益			15,311
Interests in joint ventures	於合資企業之權益			6,375
Unallocated corporate assets	未分配公司資產			300,006
Consolidated total assets	綜合資產總額			822,169
LIABILITIES	負債			
Segment liabilities	分部負債	117,553	7,255	124,808
Unallocated corporate liabilities	未分配公司負債			80,101
Consolidated total liabilities	綜合負債總額			204,909

3B 分部資料(續)

分部營業額及業績(續)

分部業績指各分部之所得溢利，且未分配財務費用、投資收入(包括利息或股息收入)、按公允價值計入損益之金融資產之公允價值虧損、衍生金融工具之公允價值虧損、應佔聯營公司之業績及應佔合資企業之業績。此乃就資源分配及評估分部表現而向本集團首席行政總監呈報之基準。

分部資產及負債

本集團經營及可報告分部之總資產及總負債分析如下：

於二零二四年六月三十日

3B SEGMENT INFORMATION (Continued)

Segment assets and liabilities (Continued)

As at 31 December 2023

3B 分部資料(續)

分部資產及負債(續)

於二零二三年十二月三十一日

		Manufacturing and leasing 製造及租賃業務 US\$'000 千美元	Logistics services 物流服務 US\$'000 千美元	Total 總額 US\$'000 千美元
ASSETS	資產			
Segment assets	分部資產	379,469	19,294	398,763
Interests in associates	於聯營公司之權益			15,569
Interests in joint ventures	於合資企業之權益			6,353
Unallocated corporate assets	未分配公司資產			335,782
Consolidated total assets	綜合資產總額			756,467
LIABILITIES	負債			
Segment liabilities	分部負債	109,438	11,931	121,369
Unallocated corporate liabilities	未分配公司負債			20,463
Consolidated total liabilities	綜合負債總額			141,832

For the purposes of monitoring segment performances and allocating resources between segments:

- all assets are allocated to operating segments other than interests in associates, interests in joint ventures and unallocated corporate assets, which include equity instrument at FVTOCI, financial asset at FVTPL, certain property, plant and equipment, certain other receivables, tax recoverable and cash and deposits with banks. Assets used jointly by reportable segments are allocated on the basis of the revenue earned by individual reportable segments; and
- all liabilities are allocated to operating segments other than unallocated corporate liabilities, which included amount due to immediate holding company, amounts due to fellow subsidiaries, amounts due to associates, amounts due to joint ventures, tax payable, bank and other borrowings, dividend payable and deferred tax liabilities. Liabilities for which reportable segments are jointly liable are allocated in proportion to segment assets.

為達致監控分部表現和分部間資源分配目的：

- 除於聯營公司之權益、於合資企業之權益及未分配公司資產(包括按公允價值計入其他全面收益之權益工具、按公允價值計入損益之金融資產、若干物業、機器及設備、若干其他應收款項、可收回之稅項及現金及銀行存款)外，所有資產均分配至經營分部。可報告分部互相聯繫之資產乃按個別可報告分部之營業額為基準作分配；及
- 除未分配公司負債(包括應付直接控股公司款項、應付同系附屬公司款項、應付聯營公司款項、應付合資企業款項、應付稅項、銀行及其他貸款、應付股息及遞延稅項負債)外，所有負債均分配至經營分部。可報告分部互相聯繫之負債乃按分部資產所佔比例作分配。

3B SEGMENT INFORMATION (Continued)

Geographical information

The following table provides an analysis of the Group's revenue by geographical market, based on the location of customers for manufacturing and leasing segment and based on the origin of the goods/services for logistics services segment:

		Six months ended 30 June 2024 截至二零二四年六月三十日止六個月			Six months ended 30 June 2023 截至二零二三年六月三十日止六個月		
		Manufacturing and leasing 製造及 租賃業務 US\$'000 千美元	Logistic services 物流服務 US\$'000 千美元	Total 總額 US\$'000 千美元	Manufacturing and leasing 製造及 租賃業務 US\$'000 千美元	Logistic services 物流服務 US\$'000 千美元	Total 總額 US\$'000 千美元
Middle East	中東	51,848	-	51,848	12,365	-	12,365
Europe	歐洲	47,926	-	47,926	24,486	-	24,486
PRC	中國	43,020	14,134	57,154	41,234	13,689	54,923
Singapore	新加坡	27,998	-	27,998	7,536	-	7,536
Taiwan	台灣	18,649	-	18,649	14,396	-	14,396
United States of America	美利堅合眾國	18,113	-	18,113	23,500	-	23,500
Hong Kong	香港	10,791	-	10,791	38,884	-	38,884
South Africa	南非	3,667	-	3,667	222	-	222
Australia	澳洲	1,977	-	1,977	123	-	123
Malaysia	馬來西亞	1,038	-	1,038	1,968	-	1,968
Korea	韓國	69	-	69	431	-	431
Canada	加拿大	38	-	38	1,068	-	1,068
India	印度	-	-	-	65	-	65
Others	其他	3,596	-	3,596	9,424	-	9,424
Total	總額	228,730	14,134	242,864	175,702	13,689	189,391

3B 分部資料(續)

地區分部資料

下表提供了本集團按製造及租賃業務分部基於客戶所在地及物流服務分部基於商品/服務來源而劃分的地域市場收入分析：

4 OTHER INCOME

4 其他收入

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Interest earned on bank deposits	銀行存款利息收入	3,876	1,967
Interest earned on bank deposits with original maturity over 3 months	原到期日超過三個月的銀行存款利息收入	2,873	4,814
Imputed interest income from consideration receivable	應收代價之推算利息收入	83	172
Dividend income from equity instrument at FVTOCI	按公允價值計入其他全面收益之權益工具股息收入	1,173	1,831
Government grants	政府補助	261	411
Rental income from leased properties	租賃物業的租金收入	1,261	1,015
Others	其他	160	913
		9,687	11,123

5 FINANCE COSTS

5 財務費用

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Interest on bank borrowings	銀行貸款利息	391	–
Interest on lease liabilities	租賃負債利息	91	120
Bank charges	銀行手續費	38	48
		520	168

6 OTHER GAINS AND LOSSES

6 其他收益及虧損

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Net exchange gain (loss)	匯兌收益(虧損)淨額	2,583	(2,641)
Fair value loss on derivative financial instruments	衍生金融工具之公允價值虧損	–	(365)
Fair value loss on financial asset at FVTPL	按公允價值計入損益之金融資產之公允價值虧損	(73)	–
Fair value loss on investment properties (Note)	投資物業之公允價值虧損(附註)	(1,191)	–
Impairment losses under expected credit loss model, net of reversal	預期信用損失模式下扣除回撥的減值損失	(883)	75
Gain arising from modification of lease agreement	修改租賃合約引起的收益	250	–
Loss on disposal of property, plant and equipment, net	出售物業、機器及設備之虧損，淨值	(3)	(36)
Loss on property, plant and equipment written off	註銷物業、機器及設備之虧損	(194)	(29)
		489	(2,996)

Note: Fair value loss on investment properties was mainly related to the Group's property in Hong Kong. The existing rental agreement with the tenant will expire in November 2024. Neither the tenant has the intention to renew the agreement, nor has the Group secured a new rental agreement with a third party. Due to the drop in rental value in Hong Kong, based on the income approach, the valuation of this investment property decreased by approximately US\$895,000.

附註： 投資物業之公允價值虧損主要與本集團於香港的物業有關。與租戶的現有租賃協議將於二零二四年十一月到期。租戶並無意續簽新協議，本集團亦未與第三方訂立新的租賃協議。由於香港租金價值下跌，按收入法計算，此物業的估值下跌約895,000美元。

7 PROFIT BEFORE TAXATION

7 除稅前溢利

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Profit before taxation has been arrived at after charging the following:	除稅前溢利已扣除下列各項：		
Staff costs, including directors' emoluments	僱員成本，包括董事酬金		
– Salaries and other benefits	– 薪金及其他福利	43,859	36,345
– Retirement benefit costs	– 退休福利供款	1,521	1,384
Total staff costs	僱員成本總計	45,380	37,729
Depreciation expense	折舊費用		
– Property, plant and equipment	– 物業、機器及設備	4,546	4,192
– Right-of-use assets	– 使用權資產	2,082	2,431
Total depreciation expense	折舊費用總計	6,628	6,623
Cost of inventories recognised as expenses	已確認為費用之存貨成本	206,186	163,003

8 INCOME TAX EXPENSE

8 所得稅項開支

PRC Enterprise Income Tax has been calculated on the estimated assessable profit for the period at the rates of taxation prevailing in the PRC in which the Group operates.

中國企業所得稅乃以期內估計應課稅溢利按本集團於中國經營地區之現行稅率計算。

Pursuant to the relevant law and regulations in the PRC, PRC subsidiaries qualified as Hi-Tech Enterprise are entitled to a favorable tax rate of 15% for PRC enterprise income tax. The tax rate of the other PRC subsidiaries is 25%.

根據中國相關法律及法規，符合高新技術企業資格的中國附屬公司可享有15%的中國企業所得稅優惠稅率。其他中國附屬公司的稅率為25%。

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Current tax:	本期間稅項：		
PRC Enterprise Income Tax	中國企業所得稅		
– Current period	– 本期間	3,914	3,289
– Over provision in prior years	– 前年度超額撥備	(82)	(95)
Deferred tax:	遞延稅項：		
– Current period charge (credit)	– 本期期間支出(抵免)	863	(153)
– Withholding tax on undistributed profits	– 未分配利潤的代繳稅	618	619
		5,313	3,660

9 DIVIDENDS

The final dividend of HK4 cents in respect of the year ended 31 December 2023 per ordinary share, total of which equivalent to approximately HK\$95,288,000 (equivalent to approximately US\$12,202,000) was approved by the shareholders in the annual general meeting held on 26 June 2024 and subsequently paid on 19 July 2024.

The directors of the Company have determined that an interim dividend of HK3 cents (six months ended 30 June 2023: HK1 cent) per ordinary share, total of which equivalent to approximately HK\$71,466,000 (equivalent to approximately US\$9,162,000) (six months ended 30 June 2023: HK\$23,822,000 (equivalent to approximately US\$3,055,000)) will be paid to owners of the Company whose names appear on the register of members on 11 September 2024.

10 BASIC EARNINGS PER SHARE

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

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Earnings:	盈利：		
Profit for the purposes of calculating basic earnings per share	藉以計算基本每股盈利之溢利	17,199	9,776
Number of shares:	股份數目：		
Number of ordinary shares for the purpose of calculating basic earnings per share	藉以計算基本每股盈利之普通股數目	2,382,205,918	2,382,205,918

No diluted earnings per share for the six months ended 30 June 2024 and 2023 was presented as the Company has no potential ordinary shares in issue during both periods.

11 MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2024, there was an addition of US\$3,228,000 (six months ended 30 June 2023: US\$1,270,000) in property, plant and equipment for upgrading existing manufacturing and logistics services facilities of the Group. In addition, inventories amounted to US\$8,448,000 (six months ended 30 June 2023: US\$4,845,000) were transferred to leased assets during the current period.

9 股息

截至二零二三年十二月三十一日止年度每股普通股4港仙末期股息，合共約95,288,000港元（相等於約12,202,000美元）已於二零二四年六月二十六日舉行的股東周年大會上獲股東批准，及期後於二零二四年七月十九日派發。

本公司董事決議派發每股普通股3港仙（二零二三年六月三十日止六個月：1港仙）之中期股息，合共約71,466,000港元（相等於約9,162,000美元）（二零二三年六月三十日止六個月：23,822,000港元（相等於約3,055,000美元）），將派發予於二零二四年九月十一日名列本公司股東名冊之股東。

10 基本每股盈利

本公司股東應佔基本每股盈利乃按以下數據計算：

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元

截至二零二四年及二零二三年六月三十日止六個月沒有呈報攤薄後的每股盈利，因為本公司在兩個期間均沒有潛在的普通股發行。

11 物業、機器及設備之變動

截至二零二四年六月三十日止六個月內，物業、機器及設備之增加為3,228,000美元（二零二三年六月三十日止六個月：1,270,000美元），用作提升集團現有製造及物流服務設備。此外，存貨合共8,448,000美元（二零二三年六月三十日止六個月：4,845,000美元）於期內轉移至租賃資產。

12 INVENTORIES

12 存貨

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
Raw materials	原材料	58,341	38,160
Work in progress	在製品	31,493	22,827
Finished goods	製成品	31,034	45,606
		120,868	106,593

13 TRADE RECEIVABLES

13 應收賬款

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
Trade receivables from third parties	第三方應收賬款	65,737	65,964
Trade receivables from fellow subsidiaries	同系附屬公司應收賬款	559	385
Operating lease receivables from immediate holding company	直接控股公司經營租賃應收款	296	233
Finance lease receivables from third parties	第三方融資租賃應收款	71,417	34,739
Less: allowance for credit losses	減：信用損失準備	(988)	(105)
Net trade receivables	應收賬款淨值	137,021	101,216
Analysed for reporting purpose of:	為報告目的而分析：		
Amount shown under non-current assets	非流動資產項下顯示的金額	65,128	30,092
Amount shown under current assets	流動資產項下顯示的金額	71,893	71,124
		137,021	101,216

13 TRADE RECEIVABLES (Continued)

Trade receivables from third parties

A defined credit policy is maintained within the Group. The credit terms are agreed with each of its trade customers depending on the creditworthiness of the customers ranging from 30 days to 120 days (31 December 2023: 30 days to 120 days).

The aged analysis of trade receivables from third parties, net of allowance for credit losses, is prepared based on invoice date of each transaction which approximated the respective revenue recognition dates or date of rendering of services, at the end of the reporting period is as follows:

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
0 to 30 days	零至三十天	38,576	34,711
31 to 60 days	三十一至六十天	10,031	19,052
61 to 90 days	六十一至九十天	4,295	7,309
91 to 120 days	九十一至一百二十天	2,804	471
Over 120 days	一百二十天以上	9,062	4,326
Classified as current portion	分類為流動部份	64,768	65,869

As at 30 June 2024, total bills received amounting to US\$3,706,000 (31 December 2023: US\$5,352,000) are held by the Group for future settlement of trade receivables, of which certain bills were further discounted/endorsed by the Group. The Group continues to recognise their full carrying amounts at the end of the reporting period. All bills received by the Group are with a maturity period of less than one year.

13 應收賬款(續)

第三方應收賬款

本集團已制定一套明確之信貸政策。信貸期由30天至120天不等(二零二三年十二月三十一日：由30天至120天不等)，視乎客戶之信譽而定。

以下為於報告期末扣除信用損失準備之第三方應收賬款，以每宗交易之發票日期計算，並與相應收入確認日期或提供服務日期相約之賬齡分析：

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
0 to 30 days	零至三十天	38,576	34,711
31 to 60 days	三十一至六十天	10,031	19,052
61 to 90 days	六十一至九十天	4,295	7,309
91 to 120 days	九十一至一百二十天	2,804	471
Over 120 days	一百二十天以上	9,062	4,326
Classified as current portion	分類為流動部份	64,768	65,869

於二零二四年六月三十日，本集團共持有合共3,706,000美元(二零二三年十二月三十一日：5,352,000美元)的票據，以作日後清償應收款項之用，其中若干票據已由集團進一步貼現／背書。本集團於報告期末繼續確認其全部帳面金額。本集團收到的所有票據之到期日均少於一年。

13 TRADE RECEIVABLES (Continued)

Trade receivables from fellow subsidiaries

The payment term with fellow subsidiaries is that the transaction amount shall be settled within 60 days (31 December 2023: 60 days) from the invoice date.

The aged analysis of trade receivables from fellow subsidiaries, net of allowance for credit losses, is prepared based on invoice date of each transaction, which approximated the respective revenue recognition dates, at the end of the reporting period is as follows:

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
0 to 30 days	零至三十天	213	175
31 to 60 days	三十一至六十天	162	178
61 to 90 days	六十一至九十天	141	32
91 to 120 days	九十一至一百二十天	43	-
		559	385

Operating lease receivables from immediate holding company

For operating lease receivables from immediate holding company, the lease rental shall be settled within 45 days (31 December 2023: 45 days) from the invoice date.

The aged analysis of operating lease receivables from immediate holding company, net of allowance for credit losses, is prepared based on invoice date of each transaction at the end of the reporting period is as follows:

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
0 to 30 days	零至三十天	151	137
31 to 60 days	三十一至六十天	145	96
		296	233

13 應收賬款(續)

同系附屬公司應收賬款

與同系附屬公司的付款條款為交易金額需於發票日期60天(二零二三年十二月三十一日：60天)內結算。

以下為於報告期末扣除信用損失準備之同系附屬公司應收賬款，以每宗交易之發票日期計算，並與相應收入確認日期相約之賬齡分析：

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
0 to 30 days	零至三十天	213	175
31 to 60 days	三十一至六十天	162	178
61 to 90 days	六十一至九十天	141	32
91 to 120 days	九十一至一百二十天	43	-
		559	385

直接控股公司經營租賃應收款

關於與直接控股公司的經營租賃應收款，租賃租金需於發票日期45天(二零二三年十二月三十一日：45天)內結清。

以下為於報告期末扣除信用損失準備之直接控股公司經營租賃應收款，以每宗交易之發票日期計算之賬齡分析：

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
0 to 30 days	零至三十天	151	137
31 to 60 days	三十一至六十天	145	96
		296	233

13 TRADE RECEIVABLES (Continued)

Finance lease receivables from third parties

The Group entered into finance lease arrangements as a lessor for dry freight containers. The average terms of finance leases entered into usually range from 3 to 15 years. All interest rates inherent in the leases are fixed at the contract date over the lease terms.

As at 30 June 2024, unguaranteed residual values of assets leased under finance leases are estimated at US\$17,342,000 (31 December 2023: US\$7,746,000). The risk arising from unguaranteed residual value on dry freight containers under lease is not significant, because of the existence of a secondary market with respect to the dry freight containers.

For the period ended 30 June 2024, the finance lease receivables, net of allowance for credit losses, increased due to more finance lease contracts were entered.

13 應收賬款(續)

第三方融資租賃應收款

本集團作為乾貨集裝箱的出租人訂立融資租賃安排。簽訂的融資租賃的平均期限通常從3年到15年不等。租約中固有的所有利率均在合同日期固定於租賃期限內。

於二零二四年六月三十日，以融資租賃方式租賃的資產的無擔保殘值估計為17,342,000美元(二零二三年十二月三十一日：7,746,000美元)。由於乾貨集裝箱存在二手市場，因此來自租賃乾貨集裝箱的無擔保殘值所產生的風險並不重大。

截至二零二四年六月三十日期內，融資租賃應收款(扣除信用損失準備)因訂立更多融資租賃合約而增加。

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
Finance lease receivables comprise:	融資租賃應收款包括：		
Within one year	一年內	9,795	6,168
In the second year	第二年	7,123	3,793
In the third year	第三年	7,006	2,654
In the fourth year	第四年	7,020	2,654
In the fifth year	第五年	6,820	2,627
After five years	五年後	45,816	22,196
		83,580	40,092
Unguaranteed residual values	無擔保餘額	17,342	7,746
Gross investment in the lease	租賃總投資	100,922	47,838
Less: unearned finance income	減：未獲得之財務收入	(29,524)	(13,109)
Present value of minimum lease payments	最少租賃付款額的現值	71,398	34,729
Analyse as:	分析為：		
Current portion	流動部分	6,270	4,637
Non-current portion	非流動部分	65,128	30,092
		71,398	34,729

14 PREPAYMENTS AND OTHER RECEIVABLES

The Group's prepayments and other receivables comprise:

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
Consideration receivables in connection with disposal of subsidiaries	出售附屬公司應收代價	4,753	4,753
Advance to suppliers	預付供應商款項	63,335	15,920
Value added tax	可退增值稅款	2,890	2,567
Other advance payments	其他預付款	6,380	6,792
		77,358	30,032

14 預付及其他應收款項

本集團預付及其他應收款項包括：

15 TRADE PAYABLES

Included in the Group's trade payables at 30 June 2024 are bills presented by the Group to relevant creditors of US\$331,000 (31 December 2023: US\$8,611,000) which are for future settlement. All bills presented by the Group are aged within 365 days and not yet due at the end of the reporting period. The Group continues to recognise these trade payables as the relevant banks are obliged to make payments only on due dates of the bills, under the same conditions as agreed with the suppliers without further extension. The following is an analysis of trade payables by age based on invoice date of each transaction:

15 應付賬款

本集團於二零二四年六月三十日的應付賬款中包括本集團向相關債權人提交的331,000美元(二零二三年十二月三十一日：8,611,000美元)的票據，這些票據將用於未來結算。本集團提交的所有票據的賬齡均在365天內，且於報告期末尚未到期。本集團持續確認該等應付賬款，因為其與供應商協定的條件相同，相關銀行僅在票據到期日付款，而不會進一步延期。以下是根據每筆交易的發票日的應付賬款之賬齡分析：

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
0 to 30 days	零至三十天	30,052	20,528
31 to 60 days	三十一至六十天	9,467	6,182
61 to 90 days	六十一至九十天	3,295	6,175
91 to 120 days	九十一至一百二十天	1,643	305
Over 120 days	一百二十天以上	2,206	1,800
		46,663	34,990

16 BANK AND OTHER BORROWINGS

During the current interim period, the Group obtained new bank loans amounting to US\$43,791,000 (six months ended 30 June 2023: nil) in terms of RMB borrowings. The loans carry interest at fixed rate of 2.8% per annum or floating rate at borrowing rate offered by the People's Bank of China plus certain basis points. The loans are repayable within one year. The proceeds were used to finance manufacturing operation.

17 SHARE CAPITAL

16 銀行及其他貸款

於本中期期內，本集團取得新的人民幣銀行貸款，金額為43,791,000美元（二零二三年六月三十日止六個月：無）。貸款利率為每年2.8%的固定年利率或中國人民銀行提供的浮動利率加上若干基點。貸款需在一年內償還。貸款所得款項用於製造業務的營運。

17 股本

		Number of shares 股份數目		Share Capital 股本			
		As at 30 June 2024 於二零二四年 六月三十日	As at 31 December 2023 於二零二三年 十二月三十一日	As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元
Issued and fully paid:	已發行及繳足：						
At beginning and at end of the period/year	期/年初及 期/年終	2,382,205,918	2,382,205,918	268,149	2,078,513	268,149	2,078,513

18 FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

Fair value of the Group's financial assets that are measured at fair value on a recurring basis

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

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

18 金融工具之公允價值計量

按經常性公允價值基準計量本集團的金融資產之公允價值

於各報告期末，本集團部份金融資產乃按公允價值計量。下列表格提供了如何決定這些金融資產的公允價值（特別是已使用之估值方法及數據），以及根據不同程度的公允價值計量數據的可觀察度來釐定公允價值的分類層級（第一至三級）。

- 第一級公允價值計量方法乃按相同資產於活躍市場中的報價（未經調整）；
- 第二級公允價值計量方法乃根據（除第一級的報價以外）資產的其他直接（即價格）或間接（即源自價格）之可觀察數據；及
- 第三級公允價值計量方法乃運用估值方法並包括使用非根據可觀察市場之資產值數據（不可觀察數據）所得。

18 FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (Continued)

18 金融工具之公允價值計量(續)

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

按經常性公允價值基準計量本集團的金融資產之公允價值(續)

Financial assets	Fair value as at 30 June 2024 於二零二四年六月三十日之公允價值 US\$'000 千美元	Fair value as at 31 December 2023 於二零二三年十二月三十一日之公允價值 US\$'000 千美元	Fair value hierarchy	Valuation techniques and key inputs
金融資產			公允價值層級	估值方法及主要數據
Unquoted equity investment at FVTOCI	25,097	26,163	Level 3	Market approach* The key inputs are: (1) price-to-earnings multiples of comparables and (2) discount for lack of marketability.
按公允價值計入其他全面收益之非上市股權投資			第三級	市場法* 主要數據為： (1) 可比較物的市盈率倍數和 (2) 缺乏市場性折扣。
Financial asset at FVTPL	2,959	3,052	Level 3	Share of the net asset values of the investee, determined with reference to the fair values of underlying assets and liabilities and adjustments of related expenses, if any.
按公允價值計入損益之金融資產			第三級	應佔被投資單位資產淨值所佔的份額，根據相關資產和負債的公允價值以及相關費用(如有)的調整而釐定。

* Significant unobservable inputs include:

- price-to-earnings multiples of comparables, taking into account of the scale of the business of the comparables and other individual factors such as dividend yield generated by the comparables at 8.55 times (31 December 2023: 6.91 times). A slight increase in the price-to-earnings multiples would result in a slight increase in fair value and vice versa.
- discount for lack of marketability, taking into account of the results from the Finnerty option pricing model of 20% (31 December 2023: 21%). A slight increase in the discount for the marketability would result in a slight decrease in fair value and vice versa.

The management considers that the exposure of fair value in relation to the unobservable inputs of the unquoted equity instrument is insignificant. No sensitivity analysis is presented accordingly.

There were no transfers between different levels during both periods.

* 主要不可觀察的數據包括：

- 可比較物的市盈率倍數，考慮到可比較物的業務規模和其他個別因素如可比較物產生的股息收益率為8.55倍(二零二三年十二月三十一日：6.91倍)。市盈率倍數的輕微增加將導致公允價值輕微增加，反之亦然。
- 缺乏市場性折扣，考慮到20%(二零二三年十二月三十一日：21%)的Finnerty期權定價模型的結果。市場性折扣的輕微增加將導致公允價值輕微下降，反之亦然。

管理層認為，非上市權益工具的不可觀察投入相關公允價值的風險敞口微不足道。因此沒有提供敏感性分析。

各級之間於兩個期間並無任何轉換。

18 FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS *(Continued)*

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

Reconciliation of Level 3 fair value measurements of unquoted equity investment at FVTOCI

		Unquoted equity investment at FVTOCI 按公允價值計入其他全面收益之非上市股權投資 US\$'000 千美元
As at 1 January 2024	於二零二四年一月一日	26,163
Fair value loss in other comprehensive income	於其他全面收益中的公允價值虧損	(1,066)
As at 30 June 2024	於二零二四年六月三十日	25,097

Reconciliation of Level 3 fair value measurements of financial asset at FVTPL

按公允價值計入損益之金融資產的第三級公允價值計量對賬

		Financial asset at FVTPL 按公允價值計入損益之金融資產 US\$'000 千美元
As at 1 January 2024	於二零二四年一月一日	3,052
Fair value loss in profit or loss	於損益中的公允價值虧損	(73)
Exchange adjustment	匯兌調整	(20)
As at 30 June 2024	於二零二四年六月三十日	2,959

Fair value of the Group's financial assets and financial liabilities that are not measured at fair value on a recurring basis (but fair value disclosure is required)

不按經常性公允價值基準來計量本集團的金融資產和金融負債之公允價值(但需要披露公允價值)

The directors of the Company consider that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the condensed consolidated financial statements approximate their fair values, determined in accordance with generally accepted pricing models based on discounted cash flow analysis.

本公司董事認為於簡明綜合財務報表上的金融資產及金融負債之攤銷後賬面值與其公允價值相若，根據折現現金流量分析，按照普遍接受的定價模式確定。

19 CAPITAL COMMITMENTS

19 資本承擔

		As at 30 June 2024 於二零二四年 六月三十日 US\$'000 千美元	As at 31 December 2023 於二零二三年 十二月三十一日 US\$'000 千美元
Capital expenditure in respect of the acquisition of property, plant and equipment contracted but not provided for in the condensed consolidated financial statements	已訂約惟未於簡明綜合財務報表撥備之購入物業、機器及設備之資本支出	5,906	4,571
Capital injection in an associate contracted but not provided for in the condensed consolidated financial statements	已訂約惟未於簡明綜合財務報表撥備之對一聯營公司注資	3,925	3,925

20 RELATED PARTY TRANSACTIONS

20 有關連公司交易

During the six months ended 30 June 2024, the Group entered into the following transactions with related parties that are not members of the Group:

截至二零二四年六月三十日止六個月，本集團與非本集團成員之有關連公司達成以下交易：

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 US\$'000 千美元	2023 二零二三年 US\$'000 千美元
Sales to immediate holding company	向直接控股公司銷售貨品	1,452	–
Sales to fellow subsidiaries (Note)	向同系附屬公司銷售貨品(附註)	1,070	1,250
Leasing income from immediate holding company	向直接控股公司收取租賃收入	764	584
Transportation expenses to a fellow subsidiary (Note)	向一同系附屬公司支付運輸費用(附註)	1,195	683
Interest expense on lease to a fellow subsidiary (Note)	向一同系附屬公司支付租賃利息費用(附註)	2	1

Note: The fellow subsidiaries are Pacific International Lines (China) Ltd., PIL Logistics (China) Co., Ltd., and Mariana Express Lines Pte. Ltd., in which Pacific International Lines (Private) Limited, the immediate holding company of the Company, has controlling interest.

附註： 同系附屬公司為太平洋船務(中國)有限公司、太平洋集運(中國)有限公司及Mariana Express Lines Pte. Ltd.，太平洋船務有限公司—本公司之直接控股公司—持有該等公司之控股權益。

20 RELATED PARTY TRANSACTIONS (Continued)

Compensation of key management personnel

The remuneration of the directors of the Company and other members of key management during the period was as follows:

		Six months ended 30 June	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		US\$'000	US\$'000
		千美元	千美元
Short-term employee benefits	短期僱員福利	879	942
Post-employment benefits	離職後福利	30	30
		909	972

The remuneration of the directors of the Company and key executives is reviewed by the remuneration committee having regard to the performance of individuals and market trends.

20 有關連公司交易(續)

主要管理人員之報酬

本期期間本公司董事及其他主要管理人員之報酬如下：

		Six months ended 30 June	
		截至六月三十日止六個月	
		2024	2023
		二零二四年	二零二三年
		US\$'000	US\$'000
		千美元	千美元

本公司董事及其他主要管理人員之報酬已由薪酬委員會根據個人表現及市場趨勢審閱。

BUSINESS REVIEW

During the six months ended 30 June 2024 (the “review period”), the demand for dry freight containers experienced an upsurge when compared with the same period in 2023. This increase was due to The Red Sea crisis. Vessels were rerouted to the Cape of Good Hope starting in December 2023, resulting in an increase in travel distances. Aside from the aforementioned, another catalyst for dry freight demand has been the uptick in restocking activities in the US, and increasing exports to Africa and Latin America from China, driving higher trade volume and increasing container demand. Separately, new vessel delivered as scheduled in the first half of 2024, which also contributed to the strong demand for containers during the review period.

The Group’s customised container business continued to grow healthily, especially the Energy Storage System (“ESS”) containers for tapping the green energy sector. We continued to focus on developing products with higher technological requirements which, along with ESS, include data equipment and Modular Integrated Construction (“MIC”) containers. This allows the Group to benefit from market differentiation, higher entry barriers and greater resilience against seasonality and demand volatility with higher margins. Aside from bolstering the manufacturing operation, the management also sought to expand the leasing business arm of the Group.

For the six months ended 30 June 2024, the Group’s consolidated revenue increased by 28.2% to US\$242,864,000 (1H2023: US\$189,391,000). Consolidated net profit attributable to owners of the Company rose by 75.9% to US\$17,199,000 (1H2023: US\$9,776,000). Earnings per share were US0.72 cent (1H2023: US0.41 cent).

業務回顧

截至二零二四年六月三十日止六個月(「回顧期」)，乾集裝箱製造行業的需求受紅海危機所帶動，較二零二三年同比大幅上升。自二零二三年十二月起，貨船改道來往好望角的航線，導致運輸距離延長。此外，貿易量及集裝箱需求也受惠於美國增補庫存活動回升，以及中國對非洲及拉丁美洲的出口增加而提高。除上述因素外，新貨船於二零二四年上半年按時交付，也於回顧期內刺激市場對集裝箱的強勁需求。

本集團的定製集裝箱業務維持健康增長，尤其是與綠色能源行業相關的能源儲能集裝箱。我們繼續專注於開發具較高技術要求的產品，除能源儲能集裝箱外，亦包括貯存數據設備及用於組裝合成建築法的集裝箱等。這些產品具有差異化、高門檻的特點，使本集團得以抵禦季節性的需求波動，從而實現更高的利潤率。在加強製造業務以外，管理層亦計劃擴大租賃業務。

於截至二零二四年六月三十日止六個月，本集團的綜合營業額增長28.2%至242,864,000美元(二零二三年上半年：189,391,000美元)。本公司股東應佔綜合淨溢利上升75.9%至17,199,000美元(二零二三年上半年：9,776,000美元)。每股基本盈利為0.72美仙(二零二三年上半年：0.41美仙)。

BUSINESS REVIEW (Continued)

Manufacturing and Leasing

The manufacturing and leasing business generated US\$228,730,000 (1H2023: US\$175,702,000) in revenue, which accounted for 94.2% (1H2023: 92.8%) of the Group's total revenue for the review period. A segment profit before taxation and non-controlling interests of US\$18,169,000 (1H2023: US\$10,332,000) was recorded. The total sales volume of dry freight and ISO specialised containers was approximately 93,000 twenty-foot equivalent units ("TEUs") (1H2023: 49,000 TEUs). During the review period, the average selling price ("ASP") of a 20' dry freight container dropped to US\$1,918 (1H2023: US\$2,078). However, with increased demand and higher utilization rate of the production facilities, the Group achieved better gross profit margin.

With the increase in demand, revenue derived from dry freight containers accounted for approximately 73.2% of manufacturing segment revenue, with specialised containers taking up approximately 26.8% (1H2023: Dry freight containers 51.2%, Specialised containers 48.8%). During the review period, revenue generated from ESS containers rose steadily by 24% compared to the same period last year. Other customised containers like MIC, car racks and digital-data-related containers have also continued to achieve progress. Recurring orders have been received, especially from the Group's major customers, including a global technology leader, and an international player in the electric vehicle and clean energy segments. However, the demand for tank containers and ISO specialised containers was not satisfactory and recorded a drop in revenue.

As for the leasing business, it has been able to sustain strong growth momentum during the review period. Since leasing agreements involve terms of between 3 and 10 years or more, revenue is also relatively stable. The Group therefore holds a high opinion of the leasing business and envisages its ability to serve as a future growth driver. We plan to increase investment in this business through effective treasury management, like structured financing. The leasing operation also plays an important role in complementing our manufacturing business, helping enhance overall margin and allowing the Group to optimise operations and profitability.

業務回顧(續)

製造及租賃業務

製造及租賃業務於回顧期內錄得營業額228,730,000美元(二零二三年上半年: 175,702,000美元), 佔本集團總營業額的94.2%(二零二三年上半年: 92.8%)。除稅前及非控股股東權益前分部溢利為18,169,000美元(二零二三年上半年: 10,332,000美元)。乾集裝箱及ISO特種集裝箱的總銷售量約為93,000個廿呎標準集裝箱(二零二三年上半年: 49,000個廿呎標準集裝箱)。於回顧期內, 廿呎乾集裝箱的平均售價下降至1,918美元(二零二三年上半年: 2,078美元)。然而, 隨著需求及生產設施的使用率上升, 本集團的毛利率有所改善。

隨著乾集裝箱的需求增加, 其收入佔製造業務分部營業額約73.2%, 而特種集裝箱佔約26.8%(二零二三年上半年: 乾集裝箱佔51.2%, 特種集裝箱佔48.8%)。於回顧期內, 能源儲能集裝箱產生的收入與去年同期相比穩步增長24%。其他定製集裝箱, 包括用於組裝合成建築法、汽車架及貯存數據設備的集裝箱, 亦持續取得進展。本集團亦接獲來自主要客戶的經常性訂單, 其中包括一家領先全球的科技企業, 以及一家國際性的電動車及清潔能源企業。然而, 罐箱和ISO特種集裝箱的需求並未如理想, 收入有所下降。

回顧期內, 租賃業務維持強勁的增長勢頭。由於租賃協議的期限一般為三年至十年, 甚或更長時間, 能為本集團帶來相對穩定的營業額; 因此, 本集團對租賃業務抱有高度期望, 冀其能成為本集團未來的增長動力。管理層計劃通過有效的資金管理(如結構性融資)來增加對租賃業務的投資。租賃業務與製造業務相輔相成, 有助提升本集團整體的毛利率, 在優化本集團營運及盈利能力方面發揮重要作用。

BUSINESS REVIEW (Continued)

Logistics Services

With containers in high demand and tight supply, depots invariably experienced a decline in container storage days. However, with additional revenue generated from other logistics services, like container freight station services, the Group's logistics business recorded revenue of US\$14,134,000 (1H2023: US\$13,689,000), slightly higher than the same period last year. Profit before taxation and non-controlling interests was US\$4,366,000 (1H2023: US\$4,918,000). During the six months ended 30 June 2024, the logistics operation handled approximately 381,000 TEUs (1H2023: 337,000 TEUs), with total number of containers repaired at 59,000 TEUs (1H2023: 66,000 TEUs), and average daily container storage totalling 21,000 TEUs (1H2023: 24,000 TEUs). The Group will continue to closely monitor the logistics operation with the objective of further boosting efficiency and bolstering its business portfolio. Internally, the Group will seek to strengthen the management team as it strives to build an even more robust business model for generating greater profits.

Prospects

The Group anticipates demand for dry freight containers to remain strong in the upcoming half year as the impact of The Red Sea crisis is expected to extend for a period of time. Thus far, orders for the third quarter of 2024 are looking favourable, as retailers in the US stock up on goods ahead of the shopping season. As for the remaining quarter of 2024, demand is less certain as it is traditionally a quieter period. Moreover, the result of the US presidential election in early November holds the potential for affecting Sino-US ties, which in turn could have a knock-on effect on trade. In respect of customised containers, their demand is expected to further rise. ESS containers have particularly strong potential as they are applicable to the renewable energy sector, which itself is a growing market. Other specialised containers, such as digital-data-related containers and MIC containers, are also anticipated to continue enjoying healthy growth.

Going forward, the Group will maintain an open mind, continue exploring fresh opportunities that align with its present business direction. Amid challenging times, the Group will continue to strengthen its business foundation, be flexible and humble, so that it is fully prepared to capture opportunities ahead and create greater value for all shareholders.

業務回顧(續)

物流服務

由於集裝箱需求殷切且供應緊張，集裝箱堆場的集裝箱存儲天數無可避免有所下降。然而，由於其他物流服務(如集裝箱貨運站服務)產生額外收入，本集團的物流業務錄得營業額14,134,000美元(二零二三年上半年：13,689,000美元)，略高於去年同期。除稅前及非控股股東權益前分部溢利為4,366,000美元(二零二三年上半年：4,918,000美元)。截至二零二四年六月三十日止六個月，物流服務業務處理了約381,000個廿呎標準集裝箱(二零二三年上半年：337,000個廿呎標準集裝箱)及維修達到59,000個廿呎標準集裝箱(二零二三年上半年：66,000個廿呎標準集裝箱)，日均儲存量為21,000個廿呎標準集裝箱(二零二三年上半年：24,000個廿呎標準集裝箱)。本集團將繼續密切檢視物流業務營運，旨在進一步提高效率及強化其業務組合。內部方面，本集團將致力加強管理團隊及打造更穩健的業務模式，以提升盈利能力。

前景

本集團預計紅海危機將於二零二四年下半年持續對乾集裝箱的需求產生正面影響，加上美國零售商在購物旺季前增加庫存，故到目前為止，本集團對二零二四年第三季度的訂單情況表示樂觀。然而，二零二四年餘下季度裡，一方面，屬乾集裝箱行業傳統淡季；另一方面，十一月初美國總統大選結果有可能影響中美關係並對貿易產生連鎖反應，故綜合而言，管理層難以估計第四季度的乾集裝箱需求。本集團預期待製集裝箱的市場需求將進一步上揚。當中，適用於可再生能源領域的能源儲能集裝箱就處於一個高速增長的市場，有巨大的發展潛力，其他如貯存數據設備的集裝箱，及用於組裝合成建築法的集裝箱，預期亦會持續健康增長。

展望未來，本集團將保持開放態度，不斷發掘與現有業務方向一致的新機遇。在充滿挑戰的環境下，本集團會繼續夯實業務基礎，保持靈活和謙遜，為把握未來機遇作好準備，為股東創造更大價值。

INTERIM DIVIDEND

The Directors are pleased to declare an interim dividend of HK3 cents per ordinary share for the six months ended 30 June 2024 (six months ended 30 June 2023: HK1 cent per ordinary share), payable on Friday, 20 September 2024 to shareholders whose names appear on the register of members of the Company at the close of business on Wednesday, 11 September 2024.

CLOSURE OF REGISTER OF MEMBERS

The register of members of the Company will be closed from Monday, 9 September 2024 to Wednesday, 11 September 2024, both days inclusive, during which period no transfer of shares of the Company will be effected. In order to qualify for this interim dividend, all transfers accompanied by the relevant share certificates must be lodged with the Company's share registrar, Computershare Hong Kong Investor Services Limited at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong for registration no later than 4:30 p.m. on Friday, 6 September 2024.

AUDIT COMMITTEE

The Audit Committee of the Company has reviewed with management the accounting principles and practices adopted by the Group and discussed auditing, internal controls, risk management and financial reporting matters including a review of the unaudited interim financial statements for the six months ended 30 June 2024 ("Interim Report"). At the request of the Directors, the Group's external auditors have carried out a review of the Interim Report in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the HKICPA.

中期股息

董事會欣然宣派截至二零二四年六月三十日止六個月之中期股息每股普通股3港仙(二零二三年六月三十日止六個月：每股普通股1港仙)，予於二零二四年九月十一日(星期三)營業時間結束時名列本公司股東名冊上之股東。中期股息將於二零二四年九月二十日(星期五)派付。

暫停辦理股份過戶登記手續

本公司將於二零二四年九月九日(星期一)至二零二四年九月十一日(星期三)期間(包括首尾兩天在內)暫停辦理股份過戶登記手續，於該期間內將不會處理任何本公司股份過戶登記。如欲獲得派發中期股息的資格，股東須最遲於二零二四年九月六日(星期五)下午四時三十分前，將所有過戶文件連同有關股票一併交回本公司的股份過戶登記處—香港中央證券登記有限公司，地址為香港灣仔皇后大道東183號合和中心17樓1712至1716號舖，以辦理登記手續。

審核委員會

本公司審核委員會與管理層已審閱本集團採用之會計原則及實務準則及已就核數、內部監控運作、風險管理及財務匯報等事項作出商討，亦已審閱截至二零二四年六月三十日止六個月未經審核之中期財務報表(「中期報告」)。按董事會要求，本集團之外聘核數師已按由香港會計師公會頒布之香港審閱委聘準則第2410號「由實體之獨立核數師審閱中期財務資料」審閱本中期報告。

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2024, the Group had bank balance and cash of US\$266,410,000 (31 December 2023: US\$300,963,000) and interest-bearing debts of US\$51,554,000 (31 December 2023: US\$6,835,000). This represented a gearing ratio, calculated on the basis of the Group's total interest-bearing debts over equity attributable to owners of the Company, of 0.09 (31 December 2023: 0.01). The Group was in net cash as at 30 June 2024 and 31 December 2023, calculation of net gearing ratio was not applicable.

TREASURY POLICIES

The Group's revenue is largely transacted in US dollars ("US\$") or Renminbi ("RMB"). To match with the revenue stream, the Group's interest-bearing debts will be mainly transacted in US\$ or RMB.

Of the total interest-bearing debts as at 30 June 2024, all bank borrowings are repayable within 1 year. The Group's interest-bearing debts are principally on a floating rate basis.

Several subsidiaries of the Group have foreign currency sales and purchases, which expose the Group to foreign currency risk. To mitigate the foreign currency risk, the Group might enter into forward contracts to hedge against its exposure to currency risk when necessary.

CHARGES ON ASSETS

As at 30 June 2024, no asset of the Group was pledged as securities to any third parties (31 December 2023: Nil).

REMUNERATION POLICIES AND NUMBER OF EMPLOYEES

The remuneration policies adopted for the six months ended 30 June 2024 are consistent with those disclosed in the Group's 2023 Annual Report. As at 30 June 2024, the Group, including its subsidiaries employed 4,362 full-time employees; its associates and joint ventures, employed 871 full-time employees.

流動現金及財政資源

於二零二四年六月三十日，本集團持有銀行結餘及現金266,410,000美元（二零二三年十二月三十一日：300,963,000美元）及付息借貸51,554,000美元（二零二三年十二月三十一日：6,835,000美元）。即資本與負債比率為0.09（二零二三年十二月三十一日：0.01），以本集團付息借貸總額佔本公司股東應佔權益總額為計算基準。本集團於二零二四年六月三十日及二零二三年十二月三十一日擁有淨現金，計算淨資本與負債比率並不適用。

理財政策

本集團之大部份收益以美元（「美元」）或人民幣（「人民幣」）結算。為配合業務所需，本集團之付息借貸將主要為美元或人民幣。

於二零二四年六月三十日，所有銀行借貸均於1年內償還。本集團付息借貸主要以浮息為基準。

本集團屬下附屬公司會以外幣進行銷售及採購，本集團因而須承受外幣風險。為了減低外幣匯率風險，本集團將會在有需要時訂立遠期合約以對沖其所承受的外幣風險。

資產按揭

於二零二四年六月三十日，本集團並無資產抵押予任何第三者作為抵押品（二零二三年十二月三十一日：無）。

薪酬政策及僱員數目

於二零二四年六月三十日止六個月，本集團所採納的薪酬政策與二零二三年年報所披露的相符一致。於二零二四年六月三十日，本集團，包括其附屬公司，僱用了4,362名全職僱員；其聯營公司及合資企業合共僱用了871名全職僱員。

DIRECTORS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 June 2024, the interests or short positions of the Directors or chief executive of the Company in the shares, underlying shares or debentures of the Company or any associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) which (a) were required notification to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which any such Director or chief executive of the Company is taken or deemed to have under such provisions of the SFO); or which (b) were required pursuant to Section 352 of the SFO to be entered into the register maintained by the Company; or which (c) were required, pursuant to Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") contained in the Appendix C3 of the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules"), to be notified to the Company and the Stock Exchange were as follows:

董事於股份、相關股份或債權證之權益及淡倉

於二零二四年六月三十日，各董事或本公司最高行政人員所持有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、相關股份或債權證之權益或淡倉，並須(a)根據《證券及期貨條例》第XV部第7及8分部規定知會本公司及香港聯合交易所有限公司(「港交所」)之權益或淡倉(包括董事或本公司最高行政人員根據《證券及期貨條例》之有關條文被視作或當作為擁有之權益或淡倉)；或(b)根據《證券及期貨條例》第352條須記錄於本公司按該條款存置之登記冊內之權益或淡倉；或(c)根據港交所證券上市規則(「上市規則」)附錄C3所載上市發行人董事進行證券交易的標準守則(「標準守則」)須知會本公司及港交所之權益或淡倉如下：

The Ordinary Shares of the Company (the "Shares") 本公司普通股(「股份」)

Name 姓名	Capacity 身份	Number of Shares/ Underlying Shares Held 持有之股份／相關股份數目			Total Interest 總權益	Percentage of Total Issued Shares (Note) 佔全部 已發行股份 百分比 (附註)
		Personal Interest 個人權益	Corporate Interest 公司權益	Other 其他		
Mr. Teo Siong Seng 張松聲先生	Beneficial Owner 實益擁有人	47,377,250	–	–	47,377,250	1.99%
Ms. Chung Pui King, Rebecca 鍾佩琮女士	Beneficial Owner 實益擁有人	195,291	–	–	195,291	0.01%

Note: The percentages were computed based on the total number of issued shares of the Company as at 30 June 2024 (i.e. ordinary share of 2,382,205,918 shares).

附註：百分比乃按本公司於二零二四年六月三十日已發行之股份總數(即2,382,205,918股普通股)計算。

DIRECTORS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES *(Continued)*

The Ordinary Shares of the Company (the "Shares") *(Continued)*

All the interests disclosed above represent long position in the Shares and underlying Shares.

At no time during the period was the Company, its holding companies, fellow subsidiaries or any of its subsidiaries a party of any arrangement to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Save as disclosed above, none of the Directors nor their associates, had any other 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 SFO) which (a) were required notification 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 any such Director or chief executive of the Company is taken or deemed to have under such provisions of the SFO); or which (b) were required pursuant to Section 352 of the SFO to be entered into the register maintained by the Company; or which (c) were required, pursuant to the Model Code contained in the Listing Rules, to be notified to the Company or the Stock Exchange and none of Directors, nor their spouse or children under the age of 18, had any right to subscribe for securities of the Company, or had exercised any such right during the period.

董事於股份、相關股份或債權證之權益及淡倉 *(續)*

本公司普通股(「股份」) *(續)*

以上披露之所有權益皆為於股份及相關股份上持有的好倉權益。

本公司、其控股公司、同系附屬公司，或其任何附屬公司概無於期內任何時間訂立任何安排，以致本公司董事可藉購入本公司或任何其他法人團體之股份或債券而獲益。

除上文所披露者外，各董事及彼等之聯繫人士概無持有本公司或其任何相聯法團(定義見《證券及期貨條例》第XV部)之股份、相關股份及債權證之權益或淡倉，並須(a)根據《證券及期貨條例》第XV部第7及8分部規定知會本公司及港交所之權益或淡倉(包括董事或本公司最高行政人員根據《證券及期貨條例》之有關條文被視作或當作為擁有之權益或淡倉)；或(b)根據《證券及期貨條例》第352條須記錄於本公司按該條款存置之登記冊內之權益或淡倉；或(c)根據上市規則所載的標準守則須知會本公司及港交所之權益或淡倉；以及本公司董事、其配偶或十八歲以下之子女亦沒有任何認購本公司證券之權利或於期內行使該項權利。

SUBSTANTIAL SHAREHOLDERS' INTERESTS

主要股東之權益

As at 30 June 2024, according to the register kept by the Company pursuant to Section 336 of the SFO, and so far as was known to any Director or chief executive of the Company, the following persons (other than the interests of certain Directors disclosed under the section headed “Directors’ Interests and Short Positions in Shares, Underlying Shares and Debentures” above), had an interest or a short position in the Shares and 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:

於二零二四年六月三十日，根據本公司按《證券及期貨條例》第336條存置之登記冊內所示，以及就董事或本公司最高行政人員所知，下列人士（除以上「董事於股份、相關股份或債權證之權益及淡倉」一段披露若干董事擁有之權益外），在股份及相關股份擁有之權益或淡倉，並須根據《證券及期貨條例》第XV部第2及3分部向本公司披露如下：

Name 姓名	Notes 附註	Number of Shares 股數		Percentage of Total Issued Shares (Note 1)
		Direct Interest 直接權益	Indirect Interest 間接權益	佔全部已發行 股份百分比 (附註1)
Temasek Holdings (Private) Limited (“Temasek”) 淡馬錫控股(私人)有限公司(「淡馬錫」)	(2)	–	993,825,345	41.72%
PIL Pte. Ltd.	(3)	–	993,825,345	41.72%
Pacific International Lines (Private) Limited (“PIL”) 太平船務有限公司(「太平船務」)	(3)	993,825,345	–	41.72%
Shah Capital Management	(4)	152,624,418	–	6.41%

SUBSTANTIAL SHAREHOLDERS' INTERESTS

(Continued)

Notes:

- (1) The percentages were computed based on the total number of issued shares of the Company as at 30 June 2024 (i.e. ordinary share of 2,382,205,918 shares).
- (2) Temasek is deemed interested in the Shares held by PIL via Ivy 2 Investments VCC ("Ivy 2"). Ivy 2 is a controlling shareholder of PIL Pte. Ltd.. Ivy 2 is controlled by Heliconia Capital Management Pte Ltd. ("Heliconia"), an indirect wholly-owned subsidiary of 65 Equity Partners Pte. Ltd. ("65EP"). In turn, 65EP is an indirect wholly-owned subsidiary of Temasek. 65EP and Heliconia are independently-managed Temasek portfolio entities.
- (3) A total of 993,825,345 Shares are directly held by PIL which is 100% owned by PIL Pte. Ltd..
- (4) A total of 152,624,418 Shares are directly held by Shah Capital Management in the capacity of investment manager.

All the interests disclosed above represent long position in the Shares.

Save as disclosed above, there was no other person known to the Directors or chief executive of the Company, other than the Directors or chief executive of the Company, who, as at 30 June 2024, had an interest or a short position in the Shares and 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.

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

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities during the period.

主要股東之權益(續)

附註：

- (1) 百分比乃按本公司於二零二四年六月三十日已發行之股份總數(即2,382,205,918股普通股)計算。
- (2) 淡馬錫透過Ivy 2 Investments VCC(「Ivy 2」)被視為在太平船務持有的股份中擁有權益。Ivy 2是PIL Pte. Ltd.的控股股東。Ivy 2由Heliconia Capital Management Pte Ltd.(「Heliconia」)所控制。而Heliconia是65 Equity Partners Pte. Ltd.(「65EP」)的間接全資附屬公司。65EP則是淡馬錫的間接全資附屬公司，而65EP和Heliconia是獨立管理的淡馬錫投資組合實體。
- (3) 總數為993,825,345股股份由太平船務直接持有，而太平船務之100%權益則由PIL Pte. Ltd.持有。
- (4) 總數為152,624,418股股份由Shah Capital Management以投資經理身份直接持有。

以上披露之所有權益皆為於股份上持有的好倉權益。

除上文所披露者外，各董事或本公司最高行政人員並無知悉任何人士(不計董事或本公司最高行政人員)於二零二四年六月三十日須按《證券及期貨條例》第XV部第2及3分部向本公司披露其股份及相關股份擁有之權益或淡倉。

購回、出售或贖回本公司之上市證券

本公司或其任何附屬公司概無於期內購回、出售或贖回本公司任何上市證券。

UPDATE ON DIRECTORS' INFORMATION PURSUANT TO RULE 13.51B(1) OF THE LISTING RULES

根據上市規則第13.51B(1)條提 供董事之最新資料

In accordance with Rule 13.51B(1) of the Listing Rules, the change in information required to be disclosed by the Directors pursuant to paragraphs (a) to (e) and (g) of Rule 13.51(2) of the Listing Rules since the date of Annual Report 2023 up to 23 August 2024 (being the date of approval of the Interim Report 2024) is set out below:

根據上市規則第13.51B(1)條規定，自本公司二零二三年年報刊發日期至二零二四年八月二十三日（為通過二零二四年中期報告當日）期間，董事按上市規則第13.51(2)條第(a)至(e)段及第(g)段規定披露資料的變動如下：

Name of directors 董事姓名	Details of changes 變動詳情
Mr. Teo Siong Seng 張松聲先生	<ul style="list-style-type: none"> Re-designated as member of the nomination committee of the Board with effect from the conclusion of the annual general meeting of the Company held on 26 June 2024 (“AGM”). 調任為董事會轄下之提名委員會成員，自二零二四年六月二十六日舉行的本公司股東周年大會（「股東周年大會」）結束後生效。
Mr. Ho Teck Cheong 何德昌先生	<ul style="list-style-type: none"> Retired as independent director and non-executive chairman of China Shenshan Orchard Holdings Co. Ltd. with effect from 26 April 2024. 退任中國神山果農控股有限公司之獨立董事及非執行主席，自二零二四年四月二十六日起生效。 Appointed as chairman of the nomination committee of the Board with effect from the conclusion of the AGM. 獲委任為董事會轄下之提名委員會主席，自股東周年大會結束後生效。
Mr. Cheng Fu Kwok, David 鄭輔國先生	<ul style="list-style-type: none"> Retired as independent non-executive director of the Company, the chairman of the remuneration committee and the member of each of the audit committee and nomination committee of the Board with effect from the conclusion of the AGM. 退任本公司的獨立非執行董事及董事會轄下之薪酬委員會主席以及審核委員會及提名委員會成員，自股東周年大會結束後生效。
Mr. Lau Ho Kit, Ivan 劉可傑先生	<ul style="list-style-type: none"> Retired as independent non-executive director of the Company, the chairman of the audit committee and the member of each of the nomination committee and the remuneration committee of the Board with effect from the conclusion of the AGM. 退任本公司的獨立非執行董事及董事會轄下之審核委員會主席以及提名委員會及薪酬委員會成員，自股東周年大會結束後生效。

UPDATE ON DIRECTORS' INFORMATION PURSUANT TO RULE 13.51B(1) OF THE LISTING RULES *(Continued)*

根據上市規則第13.51B(1)條提
供董事之最新資料^(續)

Name of directors 董事姓名	Details of changes 變動詳情
Mr. Ng Wai Lim 吳維廉先生	<ul style="list-style-type: none">Appointed as a non-executive director of the Company and a member of each of the audit committee and the remuneration committee of the Board with effect from the conclusion of the AGM.獲委任為本公司的非執行董事及董事會轄下之審核委員會及薪酬委員會成員，自股東周年大會結束後生效。
Mr. Lam Sze Ken, Kenneth 林詩鍵先生	<ul style="list-style-type: none">Appointed as an independent non-executive director of the Company and the chairman of remuneration committee and a member of the nomination committee of the Board with effect from the conclusion of the AGM.獲委任為本公司的獨立非執行董事及董事會轄下之薪酬委員會主席以及提名委員會成員，自股東周年大會結束後生效。
Ms. Wong Sau Pik 黃繡碧女士	<ul style="list-style-type: none">Appointed as an independent non-executive director of the Company and the chairman of audit committee and a member of the remuneration committee of the Board with effect from the conclusion of the AGM.獲委任為本公司的獨立非執行董事及董事會轄下之審核委員會主席以及薪酬委員會成員，自股東周年大會結束後生效。

Saved as disclosed above, there is no other changes in the directors' information required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

除上文所披露者外，並無其他董事資料變更須根據上市規則第13.51B(1)條作出披露。

COMPLIANCE WITH THE CODE OF CORPORATE GOVERNANCE CODE

Throughout the period from 1 January 2024 to 30 June 2024, the Company has consistently adopted and complied with the applicable code provisions of the Corporate Governance Code (the "Code") as set out in Appendix C1 of the Listing Rules as guidelines to reinforce our corporate governance principles, except for the deviation stated below.

Code Provision C.2.1 – As Mr. Teo Siong Seng took up both roles as the Chairman of the Board and the Chief Executive Officer of the Company, the roles of chairman and chief executive officer are not separated. The Board considers that this structure has the advantage of a strong and consistent leadership which is conducive to making and implementing decisions efficiently and consistently.

遵守企業管治守則之守則條文

由二零二四年一月一日起至二零二四年六月三十日止期間，本公司一貫地採納及遵守上市規則附錄C1所載之企業管治守則（「守則」）之守則條文，作為強化本公司企業管治原則之方針，下列所述之偏離行為除外。

守則條文第C.2.1條—張松聲先生同時擔任本公司之董事會主席及首席行政總監，而主席及首席行政總監兩職並未分為獨立之職務。董事會認為此結構有助強化及貫徹領導之職能，因而有利於作出及實施有效及一致之決策。

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR FINANCIAL STATEMENTS

All Directors acknowledge that they are responsible for overseeing the preparation of the financial statements of the Company. In preparing the financial statements for the six months ended 30 June 2024, the Directors have selected suitable accounting policies and applied them consistently, adopted all applicable new Hong Kong Financial Reporting Standards which are in conformity to the International Financial Reporting Standards, made judgments and estimates that are prudent and reasonable and prepared the accounts on a going concern basis.

COMPLIANCE WITH THE MODEL CODE

The Company has adopted the Model Code as set out in Appendix C3 to the Listing Rules as the code of conduct regarding Directors' securities transactions. Having made specific enquiry of the Directors, all of the Directors have complied with, for any part of the accounting period covered by the Interim Report, the required standard set out in the Model Code.

By Order of the Board
Singamas Container Holdings Limited
Teo Siong Seng
Chairman and Chief Executive Officer

Hong Kong, 23 August 2024

The Directors as at the date of this Interim Report are Mr. Teo Siong Seng, Ms. Siu Wai Yee, Winnie and Ms. Chung Pui King, Rebecca as executive Directors, Mr. Ng Wai Lim and Ms. Lau Man Yee, Vanessa as non-executive Directors and Mr. Ho Teck Cheong, Mr. Lam Sze Ken, Kenneth and Ms. Wong Sau Pik as independent non-executive Directors.

董事就財務報告的責任聲明

全體董事確認彼等有監督編製本公司財務報表的責任。在編製二零二四年六月三十日止六個月之財務報表時，董事已貫徹地採用合適的會計政策，並已全面採納適用的新香港財務報告準則（該等準則符合國際財務報告準則），並且謹慎及合理地作出一切判斷及估計，擬備的賬目以公司持續經營為基礎。

遵守標準守則

本公司已採納上市規則附錄C3所列之標準守則為本公司就董事證券交易的行為守則。本公司向所有董事作出特定查詢後，本公司全體董事在中期報告所包括之會計期間之任何時間，已遵守標準守則的標準。

承董事會命
勝獅貨櫃企業有限公司
主席兼首席行政總監
張松聲

香港，二零二四年八月二十三日

於本中期報告當日，董事會成員如下：張松聲先生、蕭慧儀女士及鍾佩琮女士為執行董事，吳維廉先生及劉敏儀女士為非執行董事，何德昌先生、林詩鍵先生及黃繡碧女士為獨立非執行董事。

勝獅貨櫃企業有限公司
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