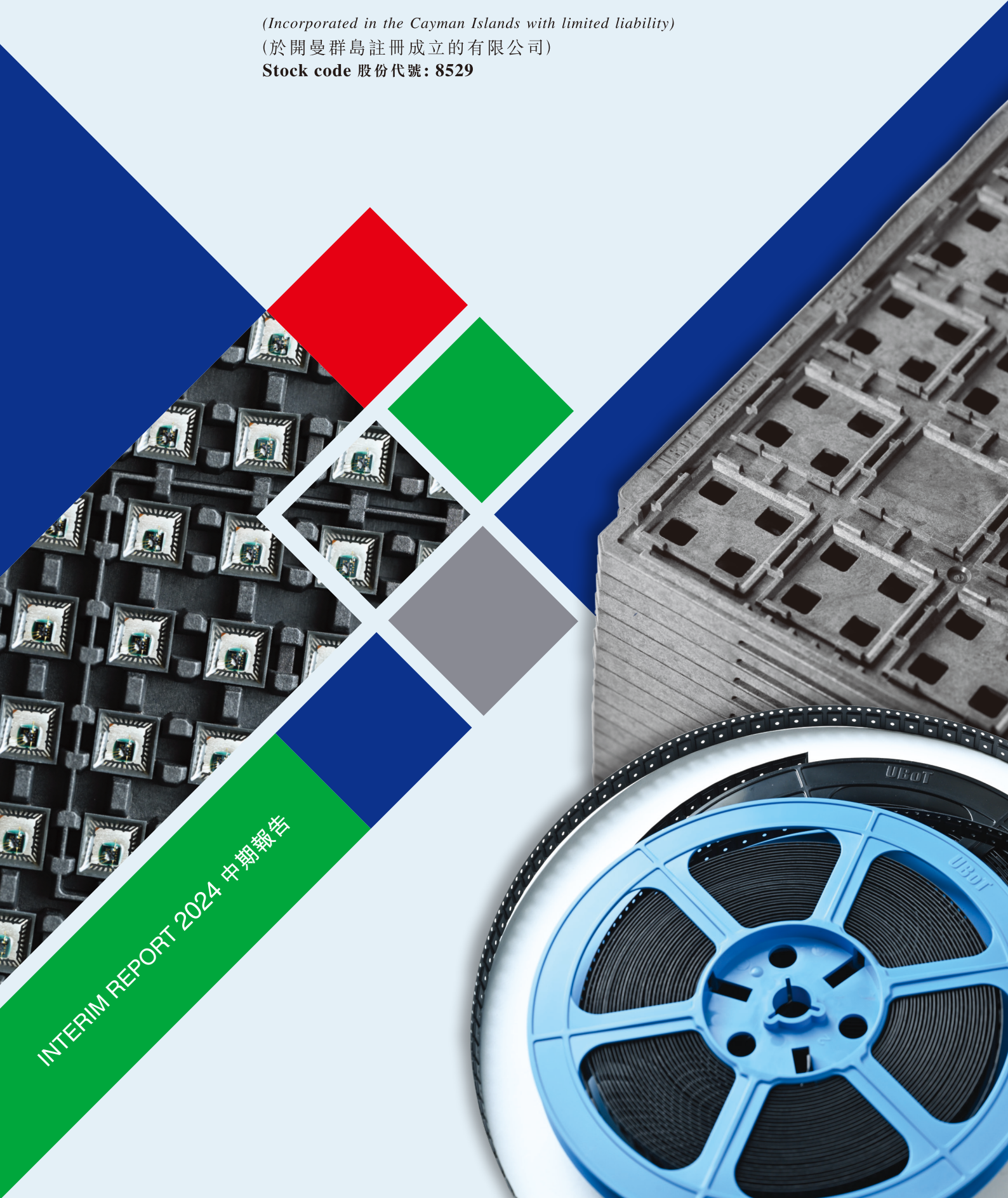


# UBoT UBoT Holding Limited 優博控股有限公司

*(Incorporated in the Cayman Islands with limited liability)*

(於開曼群島註冊成立的有限公司)

Stock code 股份代號: 8529



INTERIM REPORT 2024 中期報告

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## BOARD OF DIRECTORS

### Executive Directors

Mr. Tong Yuen To (*Chairman and Chief Executive Officer*)  
Mr. Chan Kai Leung  
Mr. Shek Kam Pun  
Mr. Tam Ming Wa

### Non-executive Director

Mr. Wong Tsz Lun

### Independent Non-executive Directors

Mr. Chan Oi Fat  
Ms. Ma Jay Suk Lin  
Mr. Wong Lok Man

## AUDIT COMMITTEE

Mr. Chan Oi Fat (*Chairman*)  
Ms. Ma Jay Suk Lin  
Mr. Wong Lok Man

## NOMINATION COMMITTEE

Mr. Tong Yuen To (*Chairman*)  
Mr. Chan Oi Fat  
Mr. Wong Lok Man

## REMUNERATION COMMITTEE

Mr. Wong Lok Man (*Chairman*)  
Mr. Tong Yuen To  
Mr. Chan Oi Fat

## COMPANY SECRETARY

Ms. Liu Ningyuan

## AUTHORISED REPRESENTATIVES

Mr. Tong Yuen To  
Mr. Chan Kai Leung

## 董事會

### 執行董事

湯遠濤先生(*主席兼行政總裁*)  
陳啟亮先生  
石錦斌先生  
譚明華先生

### 非執行董事

黃梓麟先生

### 獨立非執行董事

陳愛發先生  
馬淑蓮女士  
王樂民先生

## 審核委員會

陳愛發先生(*主席*)  
馬淑蓮女士  
王樂民先生

## 提名委員會

湯遠濤先生(*主席*)  
陳愛發先生  
王樂民先生

## 薪酬委員會

王樂民先生(*主席*)  
湯遠濤先生  
陳愛發先生

## 公司秘書

劉寧遠女士

## 授權代表

湯遠濤先生  
陳啟亮先生

## REGISTERED OFFICE

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Cayman Islands

## HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS

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Hong Kong

## PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Conyers Trust Company (Cayman) Limited  
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Grand Cayman KY1-1111  
Cayman Islands

## HONG KONG BRANCH SHARE REGISTRAR

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## PRINCIPAL BANKER

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## INDEPENDENT AUDITOR

Moore CPA Limited

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Cayman Islands

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Grand Cayman KY1-1111  
Cayman Islands

## 香港股份過戶登記分處

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## 主要往來銀行

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皇后大道中1號

## 獨立核數師

大華馬施雲會計師事務所有限公司

## COMPLIANCE ADVISER

Yue Xiu Capital Limited

## LEGAL ADVISER AS TO HONG KONG LAW

Loeb & Loeb LLP

## COMPANY WEBSITE

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

## STOCK CODE

8529

## 合規顧問

越秀融資有限公司

## 香港法律方面的法律顧問

樂博律師事務所有限法律責任合夥

## 公司網址

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

## 股份代號

8529

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### BUSINESS REVIEW

The Group is a renowned player in the back-end semiconductor transport media industry, specifically in the manufacture of tray and tray related products. Among the global manufacturers in this sector, the Group proudly ranked the third in terms of sales revenue, capturing approximately 8.4% of the global market share in 2023. This achievement underscores its position as a key driver in the industry, reflecting its commitment to excellence and innovation.

Specialising in precision manufacturing of engineering plastics, the Group has a strong focus on the design, development, manufacture, and sales of tray and tray related products. Additionally, the Group is a provider of Micro-Electro-Mechanical-System (MEMS) and sensor packaging. Over the years, the Group has established a strong reputation and gained recognition from its customers by delivering a diversified product portfolio of over 1,500 product specifications with varying thermal, mechanical and physical properties metrics. This wide selection has been able to meet customers' quality standards and specifications.

During the first half of 2024, the global economy demonstrated unexpected resilience despite significant interest rate hikes by central banks aimed at restoring market stability, alongside heightened tensions in the Middle East and ongoing conflicts between Russia and Ukraine. The semiconductor industry exhibited a mixed landscape with signs of recovery during the Period. On one hand, advancements in artificial intelligence (AI) and other technologies led to increased market demand for chips, contributing positively to the industry's growth. On the other, the broader semiconductor sector saw a more tempered recovery, primarily due to subdued consumer spending.

Leveraging its extensive experience and strong reputation, the Group has established a diverse and robust clientele that includes international integrated device manufacturers (IDMs), fabless-foundry semiconductor enterprises, and IC assembly and packaging test houses with notable names.

### 業務回顧

本集團為後段半導體傳輸介質的知名企業，專門從事托盤及托盤相關產品的製造。在該領域的全球製造商中，本集團按銷售收益計榮居第三，於二零二三年佔據全球市場份額約8.4%。此項成就彰顯我們於業內的領導地位，展現出我們致力追求卓越和創新的承諾。

本集團專注於工程塑膠的精密製造，並著重於托盤及托盤相關產品的設計、開發、製造及銷售。此外，本集團為微機電系統(MEMS)及傳感器封裝的供應商。多年來，本集團提供超過1,500款的多元化產品組合，規格具有不同的熱學、機械及物理性能指標，從而建立了良好的聲譽並獲得客戶的認可。如此廣泛的產品選擇總能符合客戶的質量標準及規格要求。

於二零二四年上半年，儘管各國央行為恢復市場穩定而大幅加息，且中東緊張局勢加劇及俄烏衝突持續，惟全球經濟表現仍展現出意料之外的韌性。於期內，半導體行業呈現喜憂參半的局面，同時出現復甦跡象。一方面，人工智能(AI)等技術的進步推動了市場對晶片的需求增長，為行業發展帶來正面貢獻；但另一方面，主要由於消費者支出疲軟，導致整體半導體行業出現較為溫和的復甦。

憑藉豐富經驗及良好聲譽，本集團已建立多元化及穩健的客戶群，包括知名國際整合裝置製造商(IDM)、無晶圓廠代工半導體企業以及IC組裝及封裝測試機構。

Geographically, the Group's revenue was predominantly driven by Southeast Asia, which collectively contributed to approximately 32.6% of the total revenue during the six months ended 30 June 2024 (the "Period"). Within this region, Singapore, Malaysia, Indonesia, the Philippines and Thailand were the primary markets. China and Taiwan followed as significant contributors, accounting for approximately 28.9% and 20.1% of the Group's revenue during the Period, respectively, thereby ranking as the second and third largest markets. Additionally, the Group maintained a strong presence in other key regions, including the United States, Europe, Hong Kong, Korea and Japan, which together contributed to approximately 18.4% of the Group's revenue during the Period. This diverse geographical footprint underscores the Group's global reach and its ability to cater to an array of worldwide markets.

The products of the Group are generally classified into three categories: (i) tray and tray related products; (ii) MEMS and sensor packaging; and (iii) carrier tape.

### Tray and Tray Related Products

Tray and tray related products serve as containers for storing semiconductor components during their production and delivery processes, primarily utilising precision engineering plastics. Revenue from this segment remained the Group's major revenue contributor, amounted to HK\$73.5 million, representing approximately 92.4% of the total revenue during the Period. The Group operates two production facilities in Dongguan, Guangdong Province, the PRC with four production units, with two of the production units dedicated to manufacturing tray and tray related products.

### MEMS and Sensor Packaging

The MEMS and sensor packaging segment provides specialised encasements designed to facilitate electrical connections for signal transmission to the circuit board of electronic devices. These packages also protect MEMS and sensors from harmful external elements as well as the detrimental effects of aging. Revenue from this segment amounted to HK\$5.5 million, representing approximately 7.0% of the total revenue during the Period and contributed the highest profit margin among all product categories.

按地區劃分，本集團的收入主要來自東南亞，於截至二零二四年六月三十日止六個月（「報告期內」）合計貢獻總收入約32.6%。於此區域內，新加坡、馬來西亞、印尼、菲律賓及泰國為主要市場。中國及台灣地區緊隨其後為重要貢獻者，分別佔本集團於報告期內收入的約28.9%及20.1%，為第二及第三大市場。此外，本集團在其他主要地區（包括美國、歐洲、香港、韓國及日本）亦擁有強大的市場佔有率，於報告期內合計為本集團的收入貢獻了約18.4%。多元化的地理足跡凸顯了本集團的全球覆蓋率及其迎合全球市場的能力。

本集團產品一般分為三類：(i)托盤及托盤相關產品；(ii) MEMS及傳感器封裝；及(iii)載帶。

### 托盤及托盤相關產品

托盤及托盤相關產品主要採用精密工程塑膠，作為儲存半導體組件於生產及交付過程中的載體。來自此分部的收入為73.5百萬港元，繼續為本集團的主要收入來源，於報告期內佔總收入約92.4%。本集團於中國廣東省東莞市經營兩間生產工廠，共設有四個生產單位，其中兩個專門製造托盤及托盤相關產品。

### MEMS及傳感器封裝

MEMS及傳感器封裝分部提供專門外殼，旨在促進電子設備電路板訊號傳輸的電力連接。該等封裝亦保護MEMS及傳感器免受有害外部元素以及老化的不利影響。於報告期內，來自此分部的收入為5.5百萬港元，約佔本集團總收入的7.0%，並在所有產品類別中貢獻最高的利潤率。



### Carrier Tape

Carrier tape serves primarily as a protective medium for semiconductor devices, including power discrete semiconductor devices, optoelectronics, integrated circuits (ICs), and sensors. Since the commencement of production in 2019, the carrier tape segment has demonstrated considerable growth potential. During the Period, revenue from this segment amounted to HK\$0.5 million, representing approximately 0.7% of the total revenue.

## OUTLOOK

The global semiconductor market is poised for significant expansion, driven by robust technological advancements and increasing demand across various sectors. The U.S. Semiconductor Industry Association (“SIA”) projects substantial expansion in the global semiconductor equipment market in the coming years, fuelled by a surge in demand in China and advancements in AI technologies. In China, the Outline of the Fourteenth Five-Year Plan and Long-Range Objectives Through the Year 2035 (《十四五規劃和2035年遠景目標綱要》) emphasises the acceleration of industrialisation in new materials and technologies associated with semiconductors, with the goal of fostering a new wave of rapidly growing enterprises in the technology-related sector. Against this promising backdrop, the Group is strategically positioned to capitalise on these favourable market dynamics.

The Board anticipates that the semiconductor industry has reached its cyclical bottom, setting the stage for a new phase of growth. The Group is proactively preparing for this expected market upturn by enhancing production capabilities and operational efficiencies. Key initiatives include advancing automation across manufacturing processes and modernising facilities at the production facilities of the Group. These measures are designed to increase productivity and efficiency, ensuring the Group’s competitive edge in an increasingly demanding market. The anticipated surge in demand for high-end semiconductor products, particularly in the Chinese market, presents a significant growth opportunity while the Group is well-prepared to meet this demand with its elevated competencies.

### 載帶

載帶主要用作為半導體裝置的保護介質，包括功率分立半導體器件、光電器件、集成電路(IC)及傳感器等。自二零一九年投產以來，載帶分部已展現出可觀的增長潛力。於報告期內，來自此分部的收入為0.5百萬港元，約佔總收入的0.7%。

## 前景

得益於技術進步日新月異，以及各行各業對半導體產品的殷切需求，全球半導體市場有望實現大規模擴張。美國半導體工業協會(「SIA」)預計，在中國市場需求激增及AI技術進步的推動下，全球半導體設備市場於未來數年將大幅擴張。在中國，《十四五規劃和2035年遠景目標綱要》強調要加快半導體相關的新材料及新技術的產業化進程，目標是於科技領域培育新一批的快速成長型企業。在如此利好的大環境下，本集團的戰略定位勢要把此等有利的市場動態。

董事會預計半導體行業已達週期性低谷，正處於新一輪增長期的前夕。本集團正積極部署，透過提升生產力及營運效率，為預期的市場回升做好準備。重點舉措包括在本集團的生產設施推進自動化製造流程，以及對設施進行現代化升級。該等措施旨在提高生產力及效率，確保本集團在日益嚴格的市場中保持競爭優勢。高端半導體產品的需求預期將會激增，尤其以中國市場最為顯著，這為本集團帶來重大增長機遇。本集團已做好充分準備，憑藉其提升的實力滿足市場需求。

In alignment with its strategic objectives to expand its geographical footprint and enhance production capabilities, the Group intends to advance operations in the Philippines, focusing on carrier tape manufacturing. This expansion involves the acquisition of advanced manufacturing lines and supporting systems that are integral to the Group's commitment to increasing operational efficiency. The decision to establish production in the Philippines is based on a thorough analysis of regional cost structures, with the Directors identifying it as a highly advantageous location within Southeast Asia due to lower labour costs, a skilled engineering workforce and proximity to major customers. This move is expected to strengthen the Group's competitive position in the Southeast Asian market by enhancing delivery efficiencies, reducing lead times and improving responsiveness to market demands.

In parallel, the Group intends to intensify its sales and marketing efforts in key global markets, particularly in China. This includes plans to establish new sales points in Shenzhen and Chengdu, along with the recruitment of dedicated sales representatives. Moreover, to enhance customer service in Southeast Asia, additional sales representatives focused on technical support will be recruited in Malaysia and the Philippines. These initiatives aim to deepen market penetration, improve customer satisfaction and solidify the Group's leadership in the back-end semiconductor transport media industry.

Recognising the importance of innovation and technological advancement, the Group is intensifying its research and development initiatives. It is committed to refining product offerings to meet the evolving needs of clients that demand the highest quality and precision. By leveraging strong relationships with global customers and industry expertise, the Group is confident in its ability to deliver products that exceed market expectations and sustain long-term growth.

為配合其擴大全球佈局及提高生產能力的戰略目標，本集團擬進一步拓展菲律賓業務，重點發展載帶製造業務。此次擴展涉及收購先進生產線及支援系統，為本集團致力提高營運效率不可或缺的一環。於菲律賓建立生產基地的決定乃基於對區域成本結構的深入分析，董事認為菲律賓為東南亞內極具優勢的地點，皆因勞動力成本較低、工程勞動力技術純熟且地理位置鄰近主要客戶。此舉有望提高交付效率、縮短交付週期以及提高對市場需求的響應能力，從而增強本集團於東南亞市場的競爭地位。

與此同時，本集團擬加強在全球主要市場的銷售及市場推廣工作，尤其是中國。其中包括計劃在深圳及成都建立新的銷售點，以及招募專門銷售代表。此外，為加強東南亞地區的客戶服務，我們將在馬來西亞及菲律賓招募更多專注於技術支援的銷售代表。此等措施旨在深化市場滲透、提高客戶滿意度並鞏固本集團在後段半導體傳輸介質行業的領導地位。

有鑑於創新及技術進步的重要性，本集團正加強其研發計劃。其致力於完善產品供應，以滿足要求最高品質及精確度的客戶不斷變化的需求。憑藉與全球客戶的牢固關係及行業專業知識，本集團有信心提供超越市場預期的產品，並維持長期增長。

As the global semiconductor market grows, with China emerging as a dominant player, the Group, as a player in the back-end semiconductor transport media industry, is well-positioned to benefit from these momentum. China's substantial investments and support for high-tech enterprises, particularly in technology-related sector, is expected to drive significant industry growth. The Group's proven track record, experienced management team and strong market reputation provide a solid foundation to navigate the complexities of the current business landscape and seize emerging opportunities. As the Group continues to enhance its competitiveness, advance product innovation and expand market share, its ultimate objective remains the maximisation of shareholder value. The Group is fully prepared to lead the next phase of growth in the back-end semiconductor transport media industry.

There was no change in the intended use of net proceeds as disclosed in the prospectus of the Company dated 24 May 2024 (the "Prospectus") and the expected timeline for the use of net proceeds will be subject to the business development of the Company. Since the date of Listing and up to 30 June 2024, the Group has utilised part of the net proceeds in accordance with the intended purposes as stated in the Prospectus. Please refer to "Use of proceeds" in this report for details.

## FINANCIAL REVIEW

### Revenue

During the Period, the Group recorded revenue of HK\$79.6 million, representing a decrease of approximately 16.4% compared to the six months ended 30 June 2023 (the "Corresponding Period"). This was primarily because of the moderate recovery of the semiconductor industry from the slowdown in 2023. Nevertheless, the Group noted signs of recovery as the revenue generated in the second quarter of 2024 showed an increase as compared to the first quarter of 2024.

The Directors believe that the business of the Group is stabilizing. This outlook is supported by the receipt of orders for 40 additional customised products in the first half of 2024, reflecting an accelerated growth rate relative to the second half of 2023. The increased demand for customised products signals heightened market interest, particularly in 2024, suggesting that the strategic focus of the Group on customisation is resonating well with key customers. The robust order pipeline and the strategic emphasis on customised products are anticipated to contribute positively to the Group's financial outcomes in the future.

隨著全球半導體市場增長，以及中國逐漸成為市場主導者，本集團作為後段半導體傳輸介質行業參與者，已做好充分準備從此等發展勢頭中受惠。中國對高科技企業(尤其是技術相關領域)的大量投資及支援預期將推動行業顯著增長。本集團的卓越往績、經驗豐富的管理團隊和良好的市場聲譽，為其提供穩固基礎，以應對當前複雜的商業環境及把握新興機遇。隨著本集團不斷提升競爭力、推動產品創新以及擴大市場份額，其最終目標仍為股東創造最大價值。本集團已做好充分準備，引領後段半導體傳輸介質行業的下一階段增長。

本公司於日期為二零二四年五月二十四日之招股章程(「招股章程」)所披露之所得款項淨額擬定用途並無變動，而所得款項淨額之預期使用時間表將視乎本公司之業務發展而定。自上市日期起至二零二四年六月三十日止，本集團已根據招股章程所述之擬定用途動用部分所得款項淨額。詳情請參閱本報告「所得款項用途」一節。

### 財務回顧

#### 收入

於報告期內，本集團錄得收入79.6百萬港元，較截至二零二三年六月三十日止六個月(「去年同期」)減少約16.4%，主要由於二零二三年半導體行業放緩後溫和復甦。儘管如此，本集團注意到復甦的跡象，皆因二零二四年第二季度產生的收入較二零二四年第一季度有所增長。

董事相信本集團業務趨於穩定。此前景可見於二零二四年上半年收到40種新增客製化產品訂單，反映增長率相對二零二三年下半年加快。對客製化產品的需求增加顯示市場興趣增加，尤其是於二零二四年，反映本集團策略性地專注於客製化與主要客戶產生良好共鳴。預期穩健的訂單渠道及策略性地專注於客製化產品將為本集團未來的財務業績作出積極貢獻。

### Cost of sales

During the Period, cost of sales decreased by approximately 10.2% to HK\$51.7 million (Corresponding Period: HK\$57.6 million), which was due to the decrease in production activities in line with the drop in sales volume and revenue of the Group during the Period, partially offset by the relatively fixed manufacturing overheads costs.

### Gross profits and gross profit margin

During the Period, gross profit decreased by approximately 25.8% to HK\$27.9 million (Corresponding Period: HK\$37.6 million), as a result of the decrease in revenue. The gross profit margin for the Period was 35.1% (Corresponding Period: 39.5%). The decrease in gross profit margin was primarily attributable to the relatively fixed nature of the manufacturing overhead component in the Group's cost of sales despite the decrease in production activities.

### Administrative expenses

During the Period, administrative expenses increased by approximately 11.3% to HK\$13.9 million (Corresponding Period: HK\$12.5 million), which was primarily attributable to the increase in professional fee incurred related to the consultancy fee for the factory renovation of the Group.

### Selling and distribution expenses

During the Period, selling and distribution expenses decreased by approximately 2.7% to HK\$10.0 million (Corresponding Period: HK\$10.3 million), which was contributed by the decrease in sales volume and revenue in the Period.

### Profit/(Loss) for the period

Excluding non-recurring listing expenses, the adjusted net profit before taxation (Non-IFRS measures) was HK\$535,000 for the Period, as compared to HK\$6.8 million for the Corresponding Period. Taking into account the listing expenses of approximately HK\$8.4 million charged to the profit and loss statement of the Group for the Period, the Group recorded a loss for the period of HK\$9.5 million, as compared to a profit for the period of HK\$3.7 million for the Corresponding Period.

### 銷售成本

於報告期內，銷售成本減少約10.2%至51.7百萬港元(去年同期：57.6百萬港元)，乃由於本集團於報告期內銷量及收入下降導致生產活動減少所致，部分被相對固定的製造成本所抵銷。

### 毛利及毛利率

於報告期內，由於收入減少，毛利減少約25.8%至27.9百萬港元(去年同期：37.6百萬港元)。毛利率於報告期內為35.1%(去年同期：39.5%)。毛利率下降主要由於生產活動減少，惟本集團銷售成本中的製造費用部分相對固定。

### 行政開支

於報告期內，行政開支增加約11.3%至13.9百萬港元(去年同期：12.5百萬港元)，主要由於本集團廠房裝修所產生的顧問相關專業費用增加所致。

### 銷售及分銷費用

於報告期內，銷售及分銷費用減少約2.7%至10.0百萬港元(去年同期：10.3百萬港元)，皆因報告期內銷量及收入減少。

### 期內溢利／(虧損)

撇除非經常性上市開支後，報告期內經調整除稅前純利(非國際財務報告準則計量)為535,000港元，而去年同期則為6.8百萬港元。經計及本集團於報告期內損益表內扣除之上市開支約8.4百萬港元，本集團於報告期內錄得虧損9.5百萬港元，而去年同期則錄得溢利3.7百萬港元。

### Liquidity, financial resources and capital structure

The Group has adopted a prudent financial management approach towards its cash management and thus maintained a healthy liquidity position for the Period. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

During the Period, the Group upheld a strong financial position, underpinned by its successful listing on GEM of The Stock Exchange of Hong Kong Limited in June 2024. As at 30 June 2024, the Group had cash and cash equivalents of HK\$33.6 million (as at 31 December 2023: HK\$1.1 million), ensuring sufficient liquidity to support ongoing operations and strategic initiatives. The current ratio of 1.3 times (as at 31 December 2023: 1.1 times) and gearing ratio of 0.6 time (as at 31 December 2023: 0.8 time) of the Group further underscore its robust financial health.

The issued share capital of the Company comprised of 512,500,000 ordinary shares of nominal value of HK\$0.001 each.

The Group's bank borrowings increased from HK\$51.0 million as at 31 December 2023 to HK\$54.2 million as at 30 June 2024. The Group's bank borrowings carry variable interest at 4.5% to 8.7% per annum during the Period (year ended 31 December 2023: 4.5% to 9.1% per annum). The Listing has significantly enhanced the Group's capital resources and shareholder base, providing a solid financial foundation for future growth initiatives.

### Property, plant and equipment

Property, plant and equipment of the Group as at 30 June 2024 increased to HK\$48.5 million from HK\$44.0 million as at 31 December 2023, primarily due to the increase in acquisition of moulds during the Period.

### 流動資金、財務資源及資本架構

本集團對現金管理採取審慎的財務管理方法，因此於期內維持穩健的流動資金狀況。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，以確保本集團的資產、負債及其他承擔的流動資金結構能滿足其不時的資金需求。

於報告期內，本集團財務狀況穩健，得益於其於二零二四年六月在香港聯合交易所有限公司GEM成功上市。於二零二四年六月三十日，本集團的現金及現金等價物為33.6百萬港元(於二零二三年十二月三十一日：1.1百萬港元)，可確保有足夠流動資金支持持續經營及策略計劃。本集團的流動比率為1.3倍(於二零二三年十二月三十一日：1.1倍)以及資產負債比率為0.6倍(於二零二三年十二月三十一日：0.8倍)，進一步凸顯其財務狀況穩健。

本公司已發行股本包括512,500,000股普通股，每股面值0.001港元。

本集團的銀行借款由二零二三年十二月三十一日的51.0百萬港元增加至二零二四年六月三十日的54.2百萬港元。本集團的銀行借款於報告期內按浮動年利率4.5%至8.7%計息(截至二零二三年十二月三十一日止年度：年利率4.5%至9.1%)。上市顯著增強本集團的資本資源及股東基礎，為未來的增長計劃奠定穩固財務基礎。

### 物業、廠房及設備

於二零二四年六月三十日，本集團物業、廠房及設備由二零二三年十二月三十一日的44.0百萬港元增加至48.5百萬港元，主要由於報告期內採購模具增加所致。

### Net current assets

Net current assets of the Group as at 30 June 2024 increased to HK\$29.4 million from HK\$9.8 million as at 31 December 2023, primarily because of the increase in cash and cash equivalents during the Period.

### Trade and other receivables, deposits and prepayment

Trade receivables of the Group as at 30 June 2024 decreased to HK\$29.2 million from HK\$32.7 million as at 31 December 2023.

### Trade and other payables

The credit period on purchases from suppliers is ranging from 0–120 days or payable upon delivery. Trade payables of the Group as at 30 June 2024 decreased to HK\$31.5 million from HK\$36.5 million as at 31 December 2023.

### Pledge of assets

As at 30 June 2024, the Group had no pledge of assets.

### Capital commitments

As at 30 June 2024, the Group was committed to acquire property, plant and equipment for its manufacturing and sales operation of HK\$0.9 million (31 December 2023: HK\$2.8 million). Details of capital commitments of the Group are set out in note 14 to the unaudited condensed consolidated financial statements.

### Contingent liabilities

As at 30 June 2024, the Group did not have any outstanding guarantees or other material contingent liabilities.

### Material acquisition and disposal of subsidiaries, associates companies and joint ventures

During the Period, the Group did not have any material acquisition or disposal of subsidiaries, associates or joint ventures.

### 流動資產淨值

本集團於二零二四年六月三十日的流動資產淨值由二零二三年十二月三十一日的9.8百萬港元增加至29.4百萬港元，主要由於報告期內的現金及現金等價物增加。

### 貿易及其他應收款項、按金以及預付款項

本集團貿易應收款項由二零二三年十二月三十一日的32.7百萬港元減少至二零二四年六月三十日29.2百萬港元。

### 貿易及其他應付款項

向供應商採購的信貸期為0至120天或於交貨時付款。本集團貿易應付款項由二零二三年十二月三十一日的36.5百萬港元減少至二零二四年六月三十日的31.5百萬港元。

### 資產質押

於二零二四年六月三十日，本集團並無任何資產質押。

### 資本承擔

於二零二四年六月三十日，本集團已承諾為其製造及銷售業務購置物業、廠房及設備0.9百萬港元(二零二三年十二月三十一日：2.8百萬港元)。本集團的資本承擔詳情載於未經審核簡明綜合財務報表附註14。

### 或然負債

於二零二四年六月三十日，本集團並無任何尚未償還擔保或其他重大或然負債。

### 附屬公司、聯營公司及合資企業的重大收購及出售

於報告期內，本集團並無任何重大收購或出售附屬公司、聯營公司或合營企業的情況。

### Significant investments held by the Group

The Group did not have any significant investments held during the Period.

## PRINCIPAL RISKS AND UNCERTAINTIES FACED BY THE COMPANY

The Group's financial instruments include financial assets at fair value through profit or loss, trade and other receivables and deposits, amount due from related company, bank balances, time deposits, trade and other payables, bank overdrafts and bank borrowings. The risks associated with these financial instruments include market risk (foreign currency risk and interest rate risk), credit risk and liquidity risk. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner. To keep the Group's exposure to these risks at a minimum, the Group has not used any derivatives and other instruments for hedging purposes. The Group does not hold or issue derivative financial instruments for trading purposes.

### Foreign currency risk

Majority of the Group's revenue is denominated in US\$ and RMB. However, the Group has certain trade and other receivables, trade and other payables, bank balances, bank overdrafts and bank borrowings that are denominated in foreign currencies relative to functional currencies of the respective group entities. As a result, the Group is exposed to fluctuations in foreign exchanges rate.

The Group currently does not have a foreign exchange hedging policy. However, the management of the Group monitors foreign exchange exposure and will consider hedging significant foreign exchange exposure should the need arise.

### Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Management has assessed there is minimal exposure of the interest rate risk on the variable rate of interest incurred on the bank borrowings, bank overdrafts and bank balances.

The Group currently does not have an interest rate hedging policy. However, the management monitors interest rate risk exposure and will consider interest rate hedging should the need arises.

### 本集團持有的重大投資

本集團於報告期內並無持有任何重大投資。

## 本公司面臨的主要風險及不確定因素

本集團金融工具包括按公平值計入損益的金融資產、貿易及其他應收款項以及按金、應收關聯公司款項、銀行結餘、定期存款、貿易及其他應付款項、銀行透支及銀行借款。與該等金融工具相關的風險包括市場風險(外幣風險及利率風險)、信貸風險及流動資金風險。管理層會管理及監察該等風險，以確保及時而有效地採取適當的措施。為將本集團面臨的該等風險降至最低，本集團並未使用任何用於對沖的衍生及其他工具。本集團並未持有或發行用於交易的衍生金融工具。

### 外幣風險

本集團大部分收入以美元及人民幣計值。然而，本集團有若干貿易及其他應收款項、貿易及其他應付款項、銀行結餘、銀行透支及銀行借貸乃以外幣計值(相對於各集團實體的功能貨幣)。因此，本集團面臨外匯匯率波動之風險。

本集團目前並無外匯對沖政策。然而，本集團管理層會監察外匯風險，並於有需要時考慮對沖重大外匯風險。

### 利率風險

利率風險指金融工具的公平值或未來現金流量因市場利率變動而波動的風險。管理層已評估銀行借款、銀行透支及銀行結餘所產生的浮息利率所面臨的利率風險極低。

本集團目前並無利率對沖政策。然而，管理層監察利率風險敞口，並將於必要時考慮進行利率對沖。

### Credit risk

The Group's credit risk is primarily attributable to trade and other receivables and deposits, amount due from related company, time deposits and bank balances.

In order to minimise credit risk, the Group has policies in place for determination of credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. Before acceptance any new customers, the Group carries out research on the credit risk of the new customer and assesses the potential customers' credit quality and defines credit limits by customer. Limits attributed to customers are reviewed at the end of each reporting period or when necessary. In this regard, the management of the Group considers that the Group's credit risk is significantly reduced. The Group does not hold any collateral or other credit enhancements to cover its credit risks associated with its financial assets.

### Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulties in meeting its financial obligations as and when they fall due. In the management of the liquidity risk, the Group monitors and maintains a level of cash and cash equivalents deemed adequate by the management to finance the Group's operations and mitigate the effects of fluctuations in cash flows.

### Future plans for major investments

The Group intends to utilise the net proceeds from the Listing in accordance with the section headed "Future Plans and Use of Proceeds" in the Prospectus. Save as disclosed therein, the Company did not have any other future plans for material investments or capital assets as at 30 June 2024.

## EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2024, the Group had a total of 389 employees (31 December 2023: 410). The Group's remuneration policies are aligned with relevant legislation, market conditions, and employee performance. Employees are compensated based on their job responsibilities, skills, expertise, experience, and prevailing market trends. All employees are also eligible for discretionary bonuses, which are awarded based on individual performance. The Group regularly reviews its remuneration policies and packages, making necessary adjustments to ensure they remain in line with industry standards.

### 信貸風險

本集團的信貸風險主要來自貿易及其他應收款項及按金、應收關聯公司款項、定期存款及銀行結餘。

為將信貸風險降至最低，本集團已釐定信貸限額、信貸審批及其他監控程序制訂措施政策，以確保採取後續行動收回逾期債務。於接受任何新客戶前，本集團對新客戶的信貸風險進行研究，並評估潛在客戶的信貸質素，按客戶界定信貸限額。歸屬於客戶的限額於各報告期末或必要時進行審查。就此而言，本集團管理層認為，本集團的信貸風險已大大降低。本集團並無持有任何抵押品或其他信貸增強措施為與其金融資產相關的信貸風險提供保障。

### 流動資金風險

流動資金風險為本集團於履行到期財務責任時遇到困難的風險。在管理流動資金風險方面，本集團監察現金及現金等價物水平，將其維持在管理層認為充足的水平，為本集團的營運提供資金及減低現金流量波動的影響。

### 未來重大投資計劃

本集團擬根據招股章程中「未來計劃及所得款項用途」一節動用上市所得款項淨額。除招股章程所披露者外，於二零二四年六月三十日，本公司並無任何其他重大投資或資本資產的未來計劃。

### 僱員及薪酬政策

於二零二四年六月三十日，本集團共有389名僱員(二零二三年十二月三十一日：410名)。本集團的薪酬政策緊跟相關法例、市況，亦與僱員表現掛鈎。僱員的薪酬乃根據其職責、技能、專業知識、經驗及現行市場趨勢釐定。全體僱員亦有資格獲得酌情花紅，其發放以個人工作表現為依據。本集團定期檢討其薪酬政策及待遇，並作出必要調整，確保與行業標準保持一致。



## USE OF PROCEEDS

The aggregate net proceeds from the Listing (involving the issue of a total of 137,500,000 ordinary shares (the “Shares”) of the Company at the offer price of HK\$0.50 per Share (taking into account the exercise of the Offer Size Adjustment Option)), after deducting related underwriting fees and other expenses in connection with the Listing, were approximately HK\$31.35 million (the “Net Proceeds”). The Group intends to utilise the Net Proceeds in accordance with the section headed “Future Plans and Use of Proceeds” in the Prospectus.

As at 30 June 2024, the Group’s planned allocation and the actual utilisation of the Net Proceeds are set out below:

Usage	用途	Planned allocation of Net Proceeds	Planned allocation of Net Proceeds	Utilised	Unutilised	Expected timeframe of full utilisation of the Net Proceeds
				Net Proceeds up to 30 June 2024	Net Proceeds up to 30 June 2024	
		%	HK\$ million	截至二零二四年六月三十日 已動用所得款項淨額 HK\$ million 百萬港元	截至二零二四年六月三十日 未動用所得款項淨額 HK\$ million 百萬港元	
Increasing production capacity and capabilities in the PRC	提高於中國的產能及能力	78.2%	24.51	1.2	23.31	By 31 December 2026 二零二六年十二月三十一日前
Intensifying sales and marketing efforts in the global market including PRC market	於全球市場(包括中國市場)加強銷售及市場推廣工作	6.2%	1.95	-	1.95	By 31 December 2026 二零二六年十二月三十一日前
Purchasing ERP system and upgrading the information system in support of the ERP system	購買ERP系統及升級ERP系統支援信息系統	4.2%	1.32	-	1.32	By 31 December 2025 二零二五年十二月三十一日前
Strengthening R&D and material engineering capabilities	加強研發及材料工程的能力	3.1%	0.97	-	0.97	By 31 December 2026 二零二六年十二月三十一日前
General working capital	一般營運資金	8.3%	2.6	0.6	2.0	By 30 June 2025 二零二五年六月三十日前
		100%	31.35	1.8	29.55	

The unutilised Net Proceeds are currently held in bank deposits and it is intended to be applied in the manner consistent with the allocations as disclosed in the Prospectus. During the Period, there were no material differences between the disclosure in the Prospectus and actual business progress in the Company’s achievement of business objectives.

## 所得款項用途

上市所得款項淨額總額(涉及發行合共137,500,000股本公司普通股(「股份」),發售價為每股0.50港元(經考慮行使發售量調整權)(扣除相關包銷費及與上市有關的其他開支後)約為31.35百萬港元(「所得款項淨額」)。本集團擬根據招股章程「未來計劃及所得款項用途」一節動用所得款項淨額。

於二零二四年六月三十日,本集團的所得款項淨額計劃分配及實際使用情況如下:

未動用所得款項淨額目前以銀行存款方式持有,擬按與招股章程所披露分配一致的方式運用。於報告期內,招股章程所披露的資料與本公司實現業務目標的實際業務進展並無重大差異。

### INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2024.

### COMPLIANCE WITH THE CORPORATE GOVERNANCE CODE

The Board is committed to achieving and maintaining high standards of corporate governance practices and procedures. The Board believes that good corporate governance practices are essential to enhance stakeholders' confidence and support. Save for the deviation from code provision C.2.1 of the corporate governance code as set out in appendix C1 to the GEM Listing Rules ("CG Code") as disclosed below, during the Period, the Company has complied with the code provisions prescribed in the establishment and implementation of the corporate governance guidelines containing principles and code provisions of the CG Code.

Pursuant to code provision C.2.1 of the CG Code, the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. However, the Group does not have a separate chairman and chief executive officer and Mr. Tong is currently performing both roles. With his extensive experience in the semiconductor industry and precision engineered plastics manufacturing, Mr. Tong is responsible for the overall strategic planning and general management of the Group and his knowledge and insight has been instrumental to the growth and expansion of the business of the Group since the founding of the Group. The Board believes that it is in the best interest of the Group to have Mr. Tong taking up both the role of chairman and chief executive officer for continued effective management and business development of the Group. The Board considers that the balance of power and authority between the Board and the management can still be maintained under the current structure, and therefore, the Directors consider that such deviation from the code provision C.2.1 of the CG Code is appropriate under such circumstance.

### COMPETING INTERESTS

The Directors are not aware that any of the Directors, the controlling shareholders of the Company and their respective close associates (as defined in the GEM Listing Rules) competes or may compete with the business of the Group and has or may have any other conflict of interest with the Group during the Period.

### 中期股息

董事會不建議派付截至二零二四年六月三十日止六個月的中期股息。

### 遵守企業管治守則

董事會致力達致及維持高標準的企業管治常規及程序。董事會相信，良好的企業管治常規對提振持份者信心及取得其支持不可或缺。除下文所披露的偏離GEM上市規則附錄C1所載企業管治守則(「企業管治守則」)守則條文第C.2.1條外，於報告期內，本公司已遵守已制定並實施的企業管治指引中規定的守則條文，當中載有企業管治守則所訂明的原則及守則條文。

根據企業管治守則的守則條文第C.2.1條，主席及行政總裁的角色應有區分，且不應由同一人兼任。然而，本集團並無單獨的主席及行政總裁，湯先生目前同時兼任兩個職位。憑藉其於半導體行業及精密工程塑膠製造方面的豐富經驗，湯先生負責本集團的整體戰略規劃及一般管理，自本集團成立以來，其知識及洞察力對本集團的業務的增長及擴展發揮重要角色。董事會相信，湯先生同時擔任主席及行政總裁，以持續有效管理及發展本集團業務，乃符合本集團的最佳利益。董事會認為，在目前架構下，董事會與管理層之間的權力及職能平衡仍可維持，因此，董事認為，在該情況下有關偏離企業管治守則守則條文第C.2.1條屬適當。

### 競爭權益

於報告期內，董事並不知悉任何董事、本公司控股股東及彼等各自的緊密聯繫人(定義見GEM上市規則)與本集團的業務構成或可能構成競爭，以及與或可能與本集團有任何其他利益衝突。

## DEED OF NON-COMPETITION

The controlling shareholders as defined in the GEM Listing Rules, in the context of the Company, means Sino Success, Mr. Tong, Busy Trade, Mr. Tang, Ms. Tang, Mr. CL Tang and Mr. CM Tang (the “Controlling Shareholders”) and the executive Directors have entered into a deed of non-competition (the “Deed of Non-competition”) on 20 May 2024 in favour of the Company (for itself and as trustee for and on behalf of its subsidiaries), details of which are set out in the Prospectus.

Pursuant to the Deed of Non-competition, the Controlling Shareholders and the executive Directors have undertaken to the Company (for itself and as trustee and on behalf of its subsidiaries) that with effect from the date of Listing, among others, he/she/it would not and would procure that none of their close associates and/or companies controlled by him/her/it, whether on his/her/its own account or in conjunction with or on behalf of any person, firm or company and whether directly or indirectly, not to, carry on a business which is, or be interested or involved or engaged in or acquire or hold any rights or interest or otherwise involved in (in each case whether as a shareholder, partner, agent or otherwise and whether for profit, reward or otherwise) any business which is similar to or competes or is likely to compete directly or indirectly with the business currently and from time to time engaged by the Group (including but not limited to back-end semiconductor transport media design, development, manufacture and sales of tray and tray related products and carrier tape as well as provision of MEMS and sensor packaging, and businesses ancillary to any of the foregoing), in Hong Kong and any other country or jurisdiction to which the Group markets, supplies or otherwise provides such services and/or in which any member of the Group carries on business mentioned above from time to time.

## CODE OF CONDUCT FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted a code of conduct regarding securities transactions by the Directors on terms which are the same as the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. The Company has confirmed, having made specific enquiry of the Directors, that all the Directors have complied with the required standards of dealings throughout the Period. The Company was not aware of any non-compliance during the Period.

## 不競爭契據

GEM上市規則釋義下的控股股東，就本公司而言，指Sino Success、湯先生、生意、鄧先生、鄧女士、鄧澤良先生及鄧澤民先生(「控股股東」)與執行董事已於二零二四年五月二十日訂立以本公司(為其本身及作為其附屬公司的受託人以及代表其附屬公司)為受益人的不競爭契據(「不競爭契據」)，有關詳情載於招股章程內。

根據不競爭契據，控股股東及執行董事自上市日期起已向本公司(為其本身及作為其附屬公司的受託人以及代表其附屬公司)承諾(其中包括)其不會並將不會促使其緊密聯繫人及／或其控制的公司，各自不會自行或聯同或代表任何人士、商號或公司直接或間接從事、涉及、參與或收購以下業務或於其中存在利害關係、擁有權利或權益或以其他方式牽涉其中，而於各情況下不論其作為股東、合夥人、代理或其他身份，亦無論是出於利益、回報或其他原因。上述業務為與本集團目前及不時於香港及營銷、供應或以其他方式提供有關服務及／或本集團任何成員公司不時從事(包括但不限於)後段半導體傳輸介質設計、開發、生產、托盤及托盤相關產品及載帶的銷售及提供MEMS及傳感器封裝以及前項附帶的業務的任何其他國家或司法權區從事的上述業務類似或直接或間接構成競爭或可能競爭的業務。

## 董事進行證券交易的操守守則

本公司已採納有關董事進行證券交易的操守守則，其條款與GEM上市規則第5.48至5.67條所載交易規定標準相同。經向董事作出具體查詢後，本公司已確認，所有董事於報告期內均遵守交易規定標準。本公司於報告期內並不知悉任何不合規情況。

## DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATION

As at 30 June 2024, the interests or short positions of the Directors and chief executives in the shares (the “Shares”), underlying Shares and debentures of the Company and its associated corporation (within the meaning of Part XV of the Securities and Futures Ordinance (the “SFO”) which were 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 they were taken or deemed to have under such provision of the SFO) or which were required to be recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to Rules 5.48 to 5.67 of the GEM Listing Rules as follows:

## 董事及主要行政人員於本公司或任何相聯法團的股份、相關股份及債權證中的權益及淡倉

於二零二四年六月三十日，董事及主要行政人員於本公司及其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)的股份(「股份」)、相關股份及債權證中，擁有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的權益或淡倉(包括根據證券及期貨條例的該等條文被當作或視為擁有的權益或淡倉)，或根據證券及期貨條例第352條的規定須記入須存置的登記冊內的權益或淡倉，或根據GEM上市規則第5.48條至第5.67條須另行知會本公司及聯交所的權益或淡倉如下：

Name of Director	Capacity/Nature of interest	Number of Shares held (L)	Percentage of issued share capital
董事姓名	身份／權益性質	持有股份數目(L)	股本之百分比
		(Note 1) (附註1)	
Mr. Tong Yuen To (“Mr. Tong”) 湯遠濤先生(「湯先生」)	Interest in controlled corporation (Note 2) 受控制法團權益(附註2)	193,125,000	37.68%
	Concert party interest (Note 3) 一致行動人士權益(附註3)	157,500,000	30.73%
Mr. Chan Kai Leung 陳啟亮先生	Beneficial owner 實益擁有人	7,500,000	1.46%
Mr. Shek Kam Pun 石錦斌先生	Beneficial owner 實益擁有人	5,625,000	1.10%
Mr. Tam Ming Wa 譚明華先生	Beneficial owner 實益擁有人	5,625,000	1.10%

## OTHER INFORMATION (Continued)

### 其他資料(續)

#### Notes:

1. The letter “L” denotes the entity/person’s long position in the Shares.
2. These Shares are held by Sino Success. The issued share capital of Sino Success is legally and beneficially wholly-owned by Mr. Tong. Mr. Tong is deemed to be interested in the Shares in which Sino Success is interested in under Part XV of the SFO.
3. Pursuant to the concert party deed dated 15 September 2023, entered into among Sino Success, Mr. Tong, Busy Trade, Mr. Tang, Mr. CL Tang, Mr. CM Tang and Ms. Tang, Mr. Tong is deemed to be interested in 157,500,000 Shares held by Busy Trade under Part XV of the SFO.

Save as disclosed above, as at 30 June 2024, none of the Directors or chief executive of the Company or their respective associates had interests and short positions in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO), as recorded in the register to be kept by the Company under Section 352 of SFO.

## DIRECTORS’ RIGHTS TO ACQUIRE SHARES OR DEBENTURES

None of the Directors or their respective associate (as defined under the GEM Listing Rules) was granted by the Company, or any of its subsidiaries, any rights or options to acquire Shares or debentures during the Period.

#### 附註：

1. 「L」指實體/ 個人於股份的好倉。
2. 該等股份由 Sino Success 持有。Sino Success 已發行股本由湯先生合法實益全資擁有。因此，根據證券及期貨條例第 XV 部，湯先生被視為於 Sino Success 擁有權益的股份中擁有權益。
3. 根據 Sino Success、湯先生、生意、鄧先生、鄧澤良先生、鄧澤民先生及鄧女士所訂立日期為二零二三年九月十五日的一致行動人士契據，根據證券及期貨條例第 XV 部，湯先生被視為於生意所持有的 157,500,000 股股份中擁有權益。

除上文所披露者外，於二零二四年六月三十日，本公司董事或主要行政人員或彼等各自之聯繫人概無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)之股份、相關股份或債券中擁有須記入本公司根據證券及期貨條例第 352 條存置之登記冊之權益及淡倉。

## 董事購入股份或債權證的權利

於報告期內，本公司或其任何附屬公司概無授予董事或彼等各自的聯繫人(定義見 GEM 上市規則)任何購入股份或債權證的權利或購股權。

## SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 June 2024, so far as is known to the Directors or chief executive of the Company, the following persons (other than Directors or chief executives of the Company) had or deemed or taken to have interest or short position in Shares or underlying Shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or which would be required, pursuant to Section 336 of the SFO, to be entered in the register referred to therein:

## 主要股東及其他人士於本公司股份及相關股份的權益及淡倉

於二零二四年六月三十日，就董事或本公司主要行政人員所知，下列人士(不包括董事或本公司主要行政人員)曾經或被視為或被當作於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司及聯交所披露的權益或淡倉，或須記錄於根據證券及期貨條例第336條須予存置的登記冊的權益或淡倉：

Name	Nature of interest	Number of Share(s) held (L)	Percentage of shareholding
姓名	權益性質	持有的股份數目(L) (Note 1) (附註1)	持股百分比
Sino Success Ventures Limited ("Sino Success")	Beneficial owner (Note 2) 實益擁有人(附註2)	193,125,000	37.68%
	Concert party interest (Note 4) 一致行動人士權益(附註4)	157,500,000	30.73%
Busy Trade Limited ("Busy Trade") 生意有限公司(「生意」)	Beneficial owner (Note 3) 實益擁有人(附註3)	157,500,000	30.73%
	Concert party interest (Note 4) 一致行動人士權益(附註4)	193,125,000	37.68%
Mr. Tang Ming ("Mr. Tang") 鄧明先生(「鄧先生」)	Interest in controlled corporation (Note 3) 受控法團擁有權益(附註3)	157,500,000	30.73%
	Concert party interest (Note 4) 一致行動人士權益(附註4)	193,125,000	37.68%
Mr. Tang Chak Leung ("Mr. CL Tang") 鄧澤良先生(「鄧澤良先生」)	Concert party interest (Note 4) 一致行動人士權益(附註4)	350,625,000	68.41%
Mr. Tang Chak Man ("Mr. CM Tang") 鄧澤民先生(「鄧澤民先生」)	Concert party interest (Note 4) 一致行動人士權益(附註4)	350,625,000	68.41%
Ms. Tang Wai Ling ("Ms. Tang") 鄧惠玲女士(「鄧女士」)	Concert party interest (Note 4) 一致行動人士權益(附註4)	350,625,000	68.41%
Ms. Wong Mei Yee 黃美儀女士	Interest of spouse (Note 5) 配偶權益(附註5)	350,625,000	68.41%
Ms. Wong Ching Wa 王靜華女士	Interest of spouse (Note 6) 配偶權益(附註6)	350,625,000	68.41%
Ms. Wong Bik Kwan 黃碧君女士	Interest of spouse (Note 7) 配偶權益(附註7)	350,625,000	68.41%
Mr. Cheng To Yin 鄭道彥先生	Interest of spouse (Note 8) 配偶權益(附註8)	350,625,000	68.41%

## OTHER INFORMATION (Continued)

### 其他資料(續)

#### Notes:

1. The letter "L" denotes the entity/person's long position in the Shares.
2. The entire issued share capital of Sino Success is legally and beneficially owned by Mr. Tong. Mr. Tong is deemed to be interested in the Shares in which Sino Success is interested in under Part XV of the SFO.
3. The issued share capital of Busy Trade is legally and beneficially owned as to 70.2% by Mr. Tang, 12.4% by Mr. CL Tang, 12.4% by Mr. CM Tang and 5% by Ms. Tang. Mr. Tang is deemed to be interested in the Shares in which Busy Trade is interested in under Part XV of the SFO.
4. Pursuant to the concert party deed dated 15 September 2023, entered into among Sino Success, Mr. Tong, Busy Trade, Mr. Tang, Mr. CL Tang, Mr. CM Tang and Ms. Tang, (a) each of Sino Success and Mr. Tong is deemed to be interested in 157,500,000 Shares held by Busy Trade, (b) Each of Busy Trade and Mr. Tang is deemed to be interested in 193,125,000 Shares held by Sino Success, (c) each of Mr. CL Tang, Mr. CM Tang and Ms. Tang is deemed to be interested in 193,125,000 Shares held by Sino Success and 157,500,000 Shares held by Busy Trade under Part XV of the SFO.
5. Ms. Wong Mei Yee is the spouse of Mr. Tang and she is deemed to be interested in 350,625,000 Shares that Mr. Tang is interested in or deemed to be interested in under Part XV of the SFO.
6. Ms. Wong Ching Wa is the spouse of Mr. CL Tang and she is deemed to be interested in 350,625,000 Shares that Mr. CL Tang is interested in or deemed to be interested in under Part XV of the SFO.
7. Ms. Wong Bik Kwan is the spouse of Mr. CM Tang and she is deemed to be interested in 350,625,000 Shares that Mr. CM Tang is interested in or deemed to be interested in under Part XV of the SFO.
8. Mr. Cheng To Yin is the spouse of Ms. Tang and he is deemed to be interested in 350,625,000 Shares that Ms. Tang is interested in or deemed to be interested in under Part XV of the SFO.

#### 附註：

1. 「L」指實體/個人於股份的好倉。
2. Sino Success全部已發行股本由湯先生合法實益擁有。根據證券及期貨條例第XV部，湯先生被視為於Sino Success擁有權益的股份中擁有權益。
3. 生意的已發行股本由鄧先生、鄧澤良先生、鄧澤民先生及鄧女士分別合法實益擁有70.2%、12.4%、12.4%及5%。根據證券及期貨條例第XV部，鄧先生被視為於生意擁有權益的股份中擁有權益。
4. 根據Sino Success、湯先生、生意、鄧先生、鄧澤良先生、鄧澤民先生及鄧女士所訂立日期為二零二三年九月十五日的一致行動人士契據，根據證券及期貨條例第XV部，(a) Sino Success與湯先生各自被視為於生意所持有的157,500,000股股份中擁有權益；(b)生意與鄧先生各自被視為於Sino Success所持有的193,125,000股股份中擁有權益；(c)鄧澤良先生、鄧澤民先生及鄧女士各自被視為於Sino Success所持有的193,125,000股股份以及生意所持有的157,500,000股股份中擁有權益。
5. 黃美儀女士為鄧先生的配偶，根據證券及期貨條例第XV部，彼被視為於鄧先生擁有或被視為擁有權益的350,625,000股股份中擁有權益。
6. 王靜華女士為鄧澤良先生的配偶，根據證券及期貨條例第XV部，彼被視為於鄧澤良先生擁有或被視為擁有權益的350,625,000股股份中擁有權益。
7. 黃碧君女士為鄧澤民先生的配偶，根據證券及期貨條例第XV部，彼被視為於鄧澤民先生擁有或被視為擁有權益的350,625,000股股份中擁有權益。
8. 鄭道彥先生為鄧女士的配偶，根據證券及期貨條例第XV部，彼被視為於鄧女士擁有或被視為擁有權益的350,625,000股股份中擁有權益。

Save as disclosed above, as at 30 June 2024, the Directors have not been notified of any person (other than the Directors or chief executives of the Company) who had interests or short positions in the Shares or underlying Shares of the Company which would be required to be disclosed under the provisions of Divisions 2 and 3 of Part XV of the SFO or to be recorded in the register maintained under Section 336 of the SFO.

## SHARE OPTION SCHEME

The Company approved and adopted a share option scheme on 20 May 2024 (the “Scheme”). The terms of the Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules. The purpose of the Scheme is to provide an incentive or a reward to eligible persons for their contribution to the Group and/or to enable the Group to recruit and retain high-calibre employees and attract human resources that are valuable to the Group. Under the Scheme, the Directors may grant options to any eligible persons of the Group (“Eligible Participant(s)”), including (i) the directors (including executive, non-executive and independent non-executive directors) and employee(s) (whether full-time or part-time) of the Group (including persons who are granted Shares or the Options under the Scheme as inducement to enter into employment contracts with the Company or the Subsidiaries); (ii) any director(s) and employee(s) of the holding companies, fellow subsidiaries or associated companies of the Company; and (iii) any person (whether a natural person, a corporate entity or otherwise) who provides services to the Group on a continuing or recurring basis in its ordinary and usual course of business which are in the interests of the long-term growth of the Group, including independent contractor, consultant and/or advisors for research and development, product commercialization, marketing, innovation upgrading, strategic/commercial planning on corporate image and investor relations in investment environment of the Company but excluding any placing agents or financial advisers providing advisory services for fundraising, mergers or acquisitions, and auditors or valuers (“Service Providers”).

The Board may consider various factors to determine the basis of eligibility of the potential Eligible Participant, including but not limited to the performance, length of engagement and contribution to the Group.

除上文所披露者外，於二零二四年六月三十日，董事並未獲知會有任何人士（董事或本公司主要行政人員除外）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及第3分部的條文須予披露或須記錄於根據證券及期貨條例第336條存置的登記冊的權益或淡倉。

## 購股權計劃

本公司於二零二四年五月二十日批准及採納一項購股權計劃（「該計劃」）。該計劃的條款符合GEM上市規則第23章的條文。購股權計劃旨在鼓勵或獎賞合資格人士對本集團所作出的貢獻及／或使本集團能夠聘請及挽留優秀僱員及吸引對本集團具價值的人力資源。根據該計劃，董事可向任何本集團合資格人士（「合資格參與者」）授出購股權，包括(i)本集團董事（包括執行、非執行及獨立非執行董事）及員工（不論全職或兼職）（包括根據計劃獲授股份或購股權作為與本公司或附屬公司訂立僱傭合約的誘因的人士）；(ii)本公司控股公司、同系附屬公司或關聯公司的任何董事及員工；及(iii)於本集團的日常及一般業務過程中向本集團持續或經常性地提供有利於本集團長期發展的服務的任何人士，包括有關本公司研發、產品商業化、市場推廣、創新升級、企業形象策略／商業規劃及投資環境中的投資者關係的獨立承辦商、諮詢公司及／或顧問，但不包括為集資、合併或收購提供諮詢服務的任何配售代理或財務顧問以及核數師或估值師（「服務供應商」）。

董事會或會考慮多項因素以釐定潛在合資格參與者的資格基準，包括但不限於表現、委聘時間及對本集團的貢獻。



## OTHER INFORMATION (Continued)

其他資料(續)

As at 30 June 2024, the total number of Shares in respect of which options may be granted under the Scheme and any other schemes of the Company shall not exceed 10% of the total number of Shares in issue as at Listing, i.e. 51,250,000 Shares (“Scheme Mandate Limit”) (inclusive of (1) Shares representing 1.5 per cent. of the total number of Shares in issue, being the maximum number of options which may be granted to Service Providers under the Scheme (the “Service Provider Sublimit”); and (2) if applicable, Shares to be issued and allotted under any share award scheme of the Company) unless the Company obtains the approval of the Shareholders in general meeting for renewing the Scheme Mandate Limit provided that options lapsed in accordance with the terms of the Scheme or any other schemes of the Company will not be counted for the purpose of calculating the Scheme Mandate Limit and/or the Service Provider Sublimit (as the case may be).

Since the date of adoption and up to the date of this report, the Company has not granted or agreed to grant any share options under the Scheme.

## 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 listed Shares during the Period.

## SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

There were no other significant events that might affect the Group after 30 June 2024 and up to the date of this report.

於二零二四年六月三十日，根據該計劃及本公司任何其他計劃可授出購股權的股份總數不得超過上市時已發行股份總數的10%，即51,250,000股股份(「計劃授權上限」)(包括(1)佔已發行股份總數1.5%的股份，即根據計劃可授予服務供應商的購股權上限(「服務供應商上限」)；及(2)(如適用)根據本公司任何股份獎勵計劃將予發行及配發的股份)，倘本公司於股東大會上取得股東批准更新計劃授權限額，惟於計算計劃授權限額及／或服務供應商上限(視情況而定)時，根據計劃或本公司任何其他計劃之條款失效之購股權將不會計算在內。

自採納日期起至本報告日期，本公司尚未根據該計劃授出或同意授出任何購股權。

## 購買、出售或贖回本公司的上市證券

於報告期內，本公司或其任何附屬公司概無購買、出售或贖回任何已上市股份。

## 報告期後重大事件

於二零二四年六月三十日後至本報告日期止，並無其他可能影響本集團的重大事件。

## AUDIT COMMITTEE AND REVIEW OF INTERIM RESULTS

The Company has established an audit committee (the “Audit Committee”) with specific written terms of reference formulated in accordance with the requirements of rules 5.28 to 5.29 of the GEM Listing Rules. The Audit Committee currently consists of all the three independent non-executive Directors, namely Mr. Chan Oi Fat, Ms. Ma Jay Suk Lin and Mr. Wong Lok Man. Mr. Chan Oi Fat is the chairman of the Audit Committee.

The Company has engaged the external auditor of the Company, Moore CPA Limited (“Moore”), to review the Group’s unaudited condensed consolidated financial statements for the Period. Based on Moore’s review, nothing has come to Moore’s attention that causes Moore to believe that the unaudited condensed consolidated financial statements are not prepared, in all material respects, in accordance with IFRS.

The Audit Committee has reviewed the unaudited consolidated results of the Group for the Period with the management and is of the view that such results comply with the applicable accounting standards, the requirements under the GEM Listing Rules and other applicable legal requirements, and that adequate disclosures have been made.

## 審核委員會及審閱中期業績

本公司已成立審核委員會(「審核委員會」)，並根據GEM上市規則第5.28至5.29條規定制訂其特定書面職權範圍。審核委員會目前由全體三名獨立非執行董事組成，即陳愛發先生、馬淑蓮女士及王樂民先生。陳愛發先生為審核委員會主席。

本公司已聘用本公司外聘核數師大華馬施雲會計師事務所有限公司(「大華馬施雲」)審閱本集團於報告期內的未經審核簡明綜合財務報表。根據大華馬施雲的審閱，大華馬施雲並無發現任何事項令大華馬施雲相信未經審核簡明綜合財務報表於各重大方面未有根據國際財務報告準則編製。

審核委員會與管理層已審閱本集團於報告期內的未經審核綜合業績，且認為該等業績已遵守適用會計準則、GEM上市規則項下的規定以及其他適用法律規定，並已作充分披露。

# REPORT ON REVIEW OF CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表審閱報告



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To the Board of Directors of UBoT Holding Limited

致優博控股有限公司董事會

## INTRODUCTION

## 引言

We have reviewed the condensed consolidated financial statements of UBoT Holding Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) set out on pages 28 to 64, 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 GEM of 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 International Accounting Standard 34 “Interim Financial Reporting” (“IAS 34”) issued by the International Accounting Standards Board. The directors of the Company are responsible for the preparation and presentation of these condensed consolidated financial statements in accordance with IAS 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.

吾等已審閱優博控股有限公司(「貴公司」)及其附屬公司(統稱為「貴集團」)載於第28至64頁之簡明綜合財務報表。此簡明綜合財務報表包括截至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間之相關簡明綜合損益及其他全面收入表、簡明綜合權益變動表及簡明綜合現金流量表以及簡明綜合財務報表附註。香港聯合交易所有限公司GEM證券上市規則規定須根據當中相關條文及國際會計準則理事會頒佈之國際會計準則第34號「中期財務報告」(「國際會計準則第34號」)編製中期財務資料。貴公司董事負責根據國際會計準則第34號編製及呈列該等簡明綜合財務報表。吾等之責任為根據吾等之審閱對該等簡明綜合財務報表作出結論，並按照吾等經協定之委聘條款，僅向閣下整體報告吾等之結論，除此以外，本報告不可用作其他用途。吾等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” (“HKSRE 2410”) issued by the Hong Kong Institute of Certified Public Accountants (“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 IAS 34.

Moore CPA Limited  
Certified Public Accountants

Hong Kong  
28 August 2024

## 審閱範圍

吾等已按照香港會計師公會(「香港會計師公會」)頒佈的香港審閱委聘準則第2410號「由實體的獨立核數師執行中期財務資料審閱」(「香港審閱委聘準則第2410號」)進行審閱。審閱該等簡明綜合財務報表包括主要向負責財務及會計事務的人員作出查詢，並應用分析及其他審閱程序。審閱範圍遠小於根據香港核數準則進行審核的範圍，故吾等無法保證知悉在審核中可能識別的所有重大事項。因此，吾等並不發表審核意見。

## 結論

基於吾等之審閱，吾等並無注意到有任何事項致使吾等相信簡明綜合財務報表於所有重大方面並無根據國際會計準則第34號編製。

執業會計師  
大華馬施雲會計師事務所有限公司

香港  
二零二四年八月二十八日

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

## 簡明綜合損益及其他全面收入表

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 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
		Notes 附註	
Revenue	收益	4	79,612
Cost of sales	銷售成本		(51,676)
Gross profit	毛利		27,936
Other income	其他收入	5	27
Other gains and losses	其他收益及虧損	6	595
Reversal of impairment losses on financial assets	金融資產減值虧損撥回		70
Administrative expenses	行政開支		(13,943)
Selling and distribution expenses	銷售及分銷開支		(10,023)
Research and development expenses	研發開支		(1,827)
Finance costs	財務成本	7	(2,300)
Profit before listing expenses	除上市開支前溢利		535
Listing expenses	上市開支		(8,363)
(Loss) profit before taxation	除稅前(虧損)溢利	8	(7,828)
Income tax (expense) credit	所得稅(開支)抵免	9	(1,633)
(Loss) profit for the period, attributable to owners of the Company	本公司擁有人應佔期內(虧損)溢利		(9,461)
<b>Other comprehensive (expense) income</b>	<b>其他全面(開支)收益</b>		
<i>Item that may be reclassified to profit or loss:</i>	<i>可能重新分類至損益的項目：</i>		
Exchange differences arising on translation of foreign operations	換算海外業務所產生的匯兌差額		(1,453)
Other comprehensive (expense) income for the period	期內其他全面(開支)收益		(1,453)
Total comprehensive (expense) income for the period, attributable to owners of the Company	本公司擁有人應佔期內全面(開支)收益總額		(10,914)
(Loss) earnings per share	每股(虧損)盈利		
Basic (HK cents)	基本(港仙)	11	(2.4)
			1.0

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

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 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	12	48,470	44,028
Right-of-use assets	使用權資產	12	15,164	18,355
Deferred tax assets	遞延稅項資產		1,141	1,167
Deposits and prepayments	按金及預付款項	13	4,314	2,947
			<u>69,089</u>	<u>66,497</u>
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		63,622	65,588
Trade and other receivables, deposits and prepayments	貿易及其他應收款項、按金及預付款項	13	42,973	51,717
Financial assets at fair value through profit or loss ("FVTPL")	按公平值計入損益(「按公平值計入損益」)的金融資產		8,086	13,748
Amount due from a director	應收一名董事款項	14	–	6,318
Cash and cash equivalents	現金及現金等價物		33,631	1,073
			<u>148,312</u>	<u>138,444</u>
<b>Current liabilities</b>	<b>流動負債</b>			
Trade and other payables	貿易及其他應付款項	15	52,466	55,828
Contract liabilities	合約負債		140	20
Income tax provision	所得稅撥備		5,104	14,171
Lease liabilities	租賃負債		6,997	7,670
Bank borrowings	銀行借款	16	54,207	50,996
			<u>118,914</u>	<u>128,685</u>
<b>Net current assets</b>	<b>流動資產淨值</b>		<u>29,398</u>	<u>9,759</u>
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<u>98,487</u>	<u>76,256</u>

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

AT 30 JUNE 2024  
於二零二四年六月三十日

			As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		12,255	14,742
Deferred tax liabilities	遞延稅項負債		137	137
			<u>12,392</u>	<u>14,879</u>
<b>Net assets</b>	<b>資產淨值</b>		<u>86,095</u>	<u>61,377</u>
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	17	512	—*
Reserves	儲備		85,583	61,377
<b>Total equity</b>	<b>權益總額</b>		<u>86,095</u>	<u>61,377</u>

\* Amount less than HK\$1,000

\* 金額少於1,000港元

# 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 owner of the Company 本公司擁有人應佔					
		Share capital	Share premium	Other reserve	Translation reserve	Retained profits	Total
		股本	股份溢價	其他儲備	換算儲備	保留溢利	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
				(Note)			
				(附註)			
At 1 January 2023 (audited)	於二零二三年一月一日 (經審核)	-*	-	15,788	395	39,608	55,791
Profit for the period	期內溢利	-	-	-	-	3,668	3,668
Other comprehensive income for the period	期內其他全面收益	-	-	-	977	-	977
Total comprehensive income for the period	期內全面收益總額	-	-	-	977	3,668	4,645
At 30 June 2023 (unaudited)	於二零二三年六月三十日(未經審核)	-*	-	15,788	1,372	43,276	60,436
At 1 January 2024 (audited)	於二零二四年一月一日 (經審核)	-*	-	15,788	943	44,646	61,377
Loss for the period	期內虧損	-	-	-	-	(9,461)	(9,461)
Other comprehensive expense for the period	期內其他全面開支	-	-	-	(1,453)	-	(1,453)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	(1,453)	(9,461)	(10,914)
Capitalisation issue	資本化發行	375	(375)	-	-	-	-
Share issued pursuant to the share offer	根據股份發售發行股份	137	68,613	-	-	-	68,750
Transaction costs attributable to the share offer	股份發售應佔交易成本	-	(13,738)	-	-	-	(13,738)
Dividend declared (note 10)	宣派股息(附註10)	-	-	-	-	(19,380)	(19,380)
At 30 June 2024 (unaudited)	於二零二四年六月三十日(未經審核)	512	54,500	15,788	(510)	15,805	86,095

\* Amount less than HK\$1,000

\* 金額少於1,000港元

Note: Other reserve represents the difference between the amount of share capital of the Company issued, and the share capital of UBoT Incorporated Limited ("UBoT Inc. (HK)") exchanged in connection with the Reorganisation.

附註：其他儲備指本公司已發行股本金額與就重組交換的優博企業有限公司(「優博企業」)股本之間的差額。



# CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 簡明綜合現金流量表

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 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
<b>OPERATING ACTIVITIES</b>	<b>經營活動</b>		
Net cash generated from operations	經營所產生的現金淨額	3,051	21,812
Income tax paid	已付所得稅	(10,700)	(604)
<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES</b>	<b>經營活動(所用)所得現金淨額</b>	<b>(7,649)</b>	<b>21,208</b>
<b>INVESTING ACTIVITIES</b>	<b>投資活動</b>		
Purchase of property, plant and equipment	購置物業、廠房及設備	(8,778)	(6,970)
Advance to a director	向一名董事墊款	(6,366)	(5)
Deposits paid for acquisition of property, plant and equipment	購買物業、廠房及設備的已付按金	(1,227)	(683)
Repayment from a director	來自一名董事還款	6,304	–
Proceeds from disposal of financial assets at FVTPL	出售按公平值計入損益的金融資產所得款項	5,922	–
Interest received	已收利息	8	6
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	–	5
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>投資活動所用現金淨額</b>	<b>(4,137)</b>	<b>(7,647)</b>
<b>FINANCING ACTIVITIES</b>	<b>融資活動</b>		
New bank borrowings raised	新籌集的銀行借款	134,616	106,425
Proceeds from issue of shares	發行股份所得款項	68,750	–
Repayment of bank borrowings	償還銀行借款	(131,338)	(116,324)
Dividend paid	已付股息	(13,000)	–
Issue costs paid	已付發行成本	(9,142)	(397)
Repayment of lease liabilities	償還租賃負債	(3,724)	(3,903)
Interest paid	已付利息	(1,810)	(1,753)
<b>NET CASH FROM (USED IN) FINANCING ACTIVITIES</b>	<b>融資活動所得(所用)現金淨額</b>	<b>44,352</b>	<b>(15,952)</b>

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

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加(減少)淨額	32,566	(2,391)
Effect of foreign exchange rate changes	匯率變動影響	(8)	(65)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	期初現金及現金等價物	1,073	5,900
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD, REPRESENTED BY CASH AND CASH EQUIVALENTS	期末現金及現金等價物， 即現金及現金等價物	33,631	3,444

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

### 1. GENERAL INFORMATION

The Company was incorporated and registered as an exempted company with limited liability in the Cayman Islands under the Companies Act (as revised) of the Cayman Islands on 7 February 2022 and its shares have been listed on the GEM of the Stock Exchange on 3 June 2024 (the “Listing”).

The Company is controlled by Sino Success Ventures Limited and Busy Trade Limited collectively. Sino Success Ventures Limited is wholly-owned by Mr. Tong Yuen To (“Mr. Tong”), an executive director of the Company, and Busy Trade Limited (“Busy Trade”) is owned by Mr. Tang Ming, Ms. Tang Wai Ling, Mr. Tang Chak Leung and Mr. Tang Chak Man (collectively as “Tang Family”, Mr. Tong and Tang Family collectively referred to as the “Controlling Shareholders”).

The Company is an investment holding company and its subsidiaries (collectively referred to as the “Group”), are research and development, manufacturing and sales of back-end semiconductor transport media and Micro-Electro-Mechanical-System (“MEMS”) and sensor packaging (“Listing Business”).

The condensed consolidated financial statements are presented in Hong Kong dollars (“HK\$”), which is different from the functional currency of the Company, United States dollars (“US\$”). The directors of the Company consider that presenting the condensed consolidated financial statements in HK\$ is preferable when controlling and monitoring the performance and financial position of the Group.

### 1. 一般資料

本公司於二零二二年二月七日根據開曼群島公司法(經修訂)在開曼群島註冊成立及登記為獲豁免有限公司，其股份已於二零二四年六月三日於聯交所GEM上市(「上市」)。

本公司由 Sino Success Ventures Limited 及生意有限公司共同控制。Sino Success Ventures Limited 由本公司執行董事湯遠濤先生(「湯先生」)全資擁有，而生意有限公司(「生意」)由鄧明先生、鄧惠玲女士、鄧澤良先生及鄧澤民先生(統稱為「鄧氏家族」)擁有，湯先生與鄧氏家族統稱為「控股股東」。

本公司為一間投資控股公司，連同其附屬公司(統稱為「本集團」)的主要業務為研發、製造及銷售後段半導體傳輸介質以及微機電系統(「MEMS」)及傳感器封裝(「上市業務」)。

簡明綜合財務報表以港元(「港元」)呈列，與本公司的功能貨幣美元(「美元」)不同。本公司董事認為，於控制及監察本集團表現及財務狀況時，以港元呈列簡明綜合財務報表更為合適。

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

## 2. GROUP REORGANISATION AND BASIS OF PREPARATION

In preparing for the Listing of the shares of the Company on GEM of the Stock Exchange, the entities in the Group underwent a group reorganisation (the “Reorganisation”) which involves interspersing the Company and other investment holding companies between UBoT Incorporated Limited (“UBoT Inc. (HK)”), and UBOTIC Company Limited (“UBOTIC”) with the then shareholders.

Details of the principal steps of the Reorganisation are set out in note 2 to the accountants’ report (the “Accountants’ Report”) as included in the prospectus of the Company dated 24 May 2024 (the “Prospectus”).

Pursuant to the Reorganisation described above, the Company became the holding company of the companies now comprising the Group on 20 April 2022. The Company has not been involved in any other business prior to the Reorganisation and does not meet the definition of a business. The Reorganisation is merely a recapitalisation of the Listing Business with no change in management of such business and the ultimate Controlling Shareholders of the Listing Business remain the same. And the Company is considered as the acquiree for accounting purposes.

The condensed consolidated financial statements have been prepared in accordance with International Accounting Standard 34 (“IAS 34”) “Interim Financial Reporting” issued by the International Accounting Standards Board (“IASB”) as well as the applicable disclosure requirements of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited.

The condensed consolidated interim financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual financial statements for the year ended 31 December 2023 which were contained in the Prospectus.

## 2. 集團重組及呈列基準

在籌備本公司股份於聯交所GEM上市時，本集團實體曾進行集團重組(「重組」)，當中涉及將本公司以及優博企業有限公司(「優博企業」)及優博創新科技有限公司(「優博創新科技」)之間的其他投資控股公司加入至其時股東。

重組主要步驟的詳情載於本公司日期為二零二四年五月二十四日的招股章程(「招股章程」)所載會計師報告(「會計師報告」)附註2。

根據上文所述的重組，本公司於二零二二年四月二十日成為現組成本集團公司的控股公司。本公司於重組前並無從事任何其他業務，且並不符合業務的定義。重組僅為上市業務的資本重組，並不導致該業務的管理層出現任何變動，且上市業務的最終控股股東維持不變。而就會計目的而言，本公司被視為被收購方。

簡明綜合財務報表已根據國際會計準則理事會(「國際會計準則理事會」)頒佈的國際會計準則第34號(「國際會計準則第34號」)「中期財務報告」以及香港聯合交易所有限公司GEM證券上市規則的適用披露規定編製。

簡明綜合中期財務報表並未包括年度財務報表所需的所有資訊及披露，並應與招股章程所載的本集團截至二零二三年十二月三十一日止年度的年度財務報表一併閱讀。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)  
簡明綜合財務報表附註(續)

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

### 3. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared on the historical cost basis except for financial assets at FVTPL, which are measured at fair values, as appropriate.

#### Application of amendments to International Financial Reporting Standards (“IFRSs”)

In the current interim period, the Group has applied the following amendments to IFRSs issued by the IASB, 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 IFRS 16	Lease Liability in a Sale and Leaseback
Amendments to IAS 1	Classification of Liabilities as Current or Non-current
Amendments to IAS 1	Non-current Liabilities with Covenants
Amendments to IAS 7 and IFRS 7	Supplier Finance Arrangements

The application of the amendments to IFRSs 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.

### 3. 主要會計政策

除按公平值計入損益的金融資產按公平值(按適用者)計量外，簡明綜合財務報表已根據歷史成本法予以編製。

#### 應用國際財務報告準則(「國際財務報告準則」)之修訂本

於本中期期間，本集團已首次應用國際會計準則理事會頒佈的國際財務報告準則的以下修訂本，該等修訂本於本集團自二零二四年一月一日開始的年度期間強制生效，用於編製本集團的簡明綜合財務報表：

國際財務報告準則第16號之修訂本	售後租回之租賃負債
國際會計準則第1號之修訂本	負債分類為流動或非流動
國際會計準則第1號之修訂本	附帶契諾之非流動負債
國際會計準則第7號及國際財務報告準則第7號之修訂本	供應商融資安排

本中期期間應用國際財務報告準則的修訂本並未對本集團當期及過往期間的財務狀況及表現及／或本簡明綜合財務報表所載的披露事項產生重大影響。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)  
簡明綜合財務報表附註(續)

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION

(i) Disaggregation of revenue from contracts with customers

Type of goods – at a point in time	貨品類別 – 於某一時間點
Sales of tray and tray related products	銷售托盤及托盤相關產品
Sales of carrier tape	銷售載帶
Sales of MEMS and sensor packaging	銷售MEMS及傳感器封裝
<b>Geographical markets</b>	<b>地區市場</b>
Southeast Asia	東南亞
People’s Republic of China (“PRC”)	中華人民共和國(「中國」)
Taiwan	台灣
United States of America	美利堅合眾國
Europe	歐洲
Hong Kong, Korea and Japan	香港、韓國及日本

Notes:

- (a) These revenue has been classified as revenue under back-end semiconductor transport media segment in the segment information.
- (b) These revenue has been classified as revenue under MEMS and sensor packaging segment in the segment information.

4. 收入及分部資料

(i) 分拆來自客戶合約的收入

Six months ended 30 June  
截至六月三十日止六個月

Notes 附註	2024	2023
	二零二四年	二零二三年
	HK\$'000	HK\$'000
	千港元	千港元
	(unaudited)	(unaudited)
	(未經審核)	(未經審核)
a	73,535	87,980
a	539	152
b	5,538	7,084
	<b>79,612</b>	<b>95,216</b>
	<b>79,612</b>	<b>95,216</b>

附註：

- (a) 該等收入已於分部資料內獲分類為後段半導體傳輸介質分部項下的收入。
- (b) 該等收入已於分部資料內獲分類為MEMS及傳感器封裝分部項下的收入。

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

#### 4. REVENUE AND SEGMENT INFORMATION (continued)

##### (ii) Performance obligations for contracts with customers

Revenue is recognised when control of the goods has transferred to customers, being when the goods have been shipped to the designated location (delivery). Following the delivery, the customer has full discretion over the manner of distribution and price to sell the goods, has the primary responsibility when on selling the goods and bears the risks of obsolescence and loss in relation to the goods. The normal credit term is 90 days upon delivery.

##### (iii) Segment information

Information reported to the chief executive of the Company, being the chief operating decision maker, for the purposes of resource allocation and assessment of segment performance focuses on types of goods or services delivered or provided. This is also the basis upon which the Group is organised. No operating segments identified by the chief operating decision maker have been aggregated in arriving at the reportable segments of the Group.

The Group's reportable and operating segments under IFRS 8 "Operating Segments" are as follows:

- Back-end semiconductor transport media – Manufacture and sale of back-end semiconductor transport media products, including JEDEC tray, carrier tape and other accessories
- MEMS and sensor packaging – Manufacture and sale of MEMS and sensor products packages

#### 4. 收入及分部資料(續)

##### (ii) 與客戶合約的履行責任

收入乃於貨品控制權轉讓予客戶(即貨品已付運至指定地點時(交付))予以確認。交付後,客戶可全權酌情決定分銷方式及出售貨品的價格,並於出售貨品時承擔主要責任及承擔貨品報廢及虧損的風險。一般信貸期為交付後的90天。

##### (iii) 分部資料

就資源分配及分部表現評估向本公司主要行政人員(即主要經營決策者)報告的資料專注於所交付貨品或所提供服務的類型。此亦為本集團之組織基準。主要經營決策者所識別的經營分部並無合併成為本集團可呈報分部。

本集團根據國際財務報告準則第8號「經營分部」的可呈報及經營分部如下:

- 後段半導體傳輸介質—製造及銷售後段半導體傳輸介質產品,包括JEDEC托盤、載帶及其他配件
- MEMS及傳感器封裝—製造及銷售MEMS及傳感器產品封裝

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)  
簡明綜合財務報表附註(續)

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION  
(continued)

(iii) Segment information (continued)

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

For the six months ended 30 June 2024 (unaudited)

4. 收入及分部資料(續)

(iii) 分部資料(續)

以下為本集團來自可呈報及經營分部的收入及業績分析：

截至二零二四年六月三十日止六個月(未經審核)

		Back-end semiconductor transport media 後段半導 體傳輸介質 HK\$'000 千港元	MEMS and sensor packaging MEMS及 傳感器封裝 HK\$'000 千港元	Elimination 抵銷 HK\$'000 千港元	Consolidated 綜合 HK\$'000 千港元
Revenue	收入				
External sales	外部銷售	74,074	5,538	-	79,612
Inter-segment sales	分部間銷售	178	-	(178)	-
		<u>74,252</u>	<u>5,538</u>	<u>(178)</u>	<u>79,612</u>
Segment profit	分部溢利	10,416	1,828	-	12,244
Other gains and losses	其他收益及虧損				595
Bank interest income	銀行利息收入				8
Central administrative costs	中央行政成本				(10,630)
Finance costs	財務成本				<u>(1,682)</u>
Profit before listing expenses	除上市開支前溢利				535
Listing expenses	上市開支				<u>(8,363)</u>
Loss before taxation	除稅前虧損				<u><u>(7,828)</u></u>



NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)  
簡明綜合財務報表附註(續)

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION  
(continued)

(iii) Segment information (continued)  
For the six months ended 30 June 2024 (unaudited)

Amounts included in the measure of segment profit or loss or segment assets:	計入計量分部溢利或虧損或分部資產的金額：
Additions to non-current assets	添置非流動資產
Depreciation of property, plant and equipment	物業、廠房及設備折舊
Reversal of impairment losses on trade receivables recognised in profit or loss	於損益確認的貿易應收款項減值虧損撥回
Research and development expenses	研發開支

4. 收入及分部資料(續)

(iii) 分部資料(續)  
截至二零二四年六月三十日止六個月(未經審核)

Back-end semiconductor transport media 後段半導體 傳輸介質 HK\$'000 千港元	MEMS and sensor packaging MEMS及 傳感器封裝 HK\$'000 千港元	Elimination 抵銷 HK\$'000 千港元	Consolidated 綜合 HK\$'000 千港元
	8,339	439	8,778
	3,149	237	3,386
	(78)	8	(70)
	<u>1,827</u>	<u>-</u>	<u>1,827</u>

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)  
簡明綜合財務報表附註(續)

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION  
(continued)

(iii) Segment information (continued)

For the six months ended 30 June 2023 (unaudited)

4. 收入及分部資料(續)

(iii) 分部資料(續)

截至二零二三年六月三十日止  
六個月(未經審核)

		Back-end semiconductor transport media 後段半導體 傳輸介質 HK\$'000 千港元	MEMS and sensor packaging MEMS及 傳感器封裝 HK\$'000 千港元	Elimination 抵銷 HK\$'000 千港元	Consolidated 綜合 HK\$'000 千港元
Revenue	收入				
External sales	外部銷售	88,132	7,084	-	95,216
Inter-segment sales	分部間銷售	186	-	(186)	-
		<u>88,318</u>	<u>7,084</u>	<u>(186)</u>	<u>95,216</u>
Segment profit	分部溢利	18,138	2,858	-	20,996
Other gains and losses	其他收益及虧損				(3,698)
Bank interest income	銀行利息收入				6
Central administrative costs	中央行政成本				(8,749)
Finance costs	財務成本				<u>(1,759)</u>
Profit before listing expenses	除上市開支前溢利				6,796
Listing expenses	上市開支				<u>(3,910)</u>
Profit before taxation	除稅前溢利				<u>2,886</u>

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)  
簡明綜合財務報表附註(續)

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION  
(continued)

(iii) Segment information (continued)

For the six months ended 30 June 2023 (unaudited)

		Back-end semiconductor transport media 後段半導體 傳輸介質 HK\$'000 千港元	MEMS and sensor packaging MEMS及 傳感器封裝 HK\$'000 千港元	Elimination 抵銷 HK\$'000 千港元	Consolidated 綜合 HK\$'000 千港元
Amounts included in the measure of segment profit or loss or segment assets:	計入計量分部溢利或虧損或分部資產的金額：				
Additions to non-current assets	添置非流動資產	7,084	97	-	7,181
Depreciation of property, plant and equipment	物業、廠房及設備折舊	5,018	213	-	5,231
Reversal of impairment losses on trade receivables recognised in profit or loss	於損益確認的貿易應收款項減值虧損撥回	(418)	(21)	-	(439)
Research and development expenses	研發開支	2,504	-	-	2,504

4. 收入及分部資料(續)

(iii) 分部資料(續)

截至二零二三年六月三十日止  
六個月(未經審核)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)  
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4. REVENUE AND SEGMENT INFORMATION  
(continued)

(iv) Geographical information

Information about the Group's non-current assets is presented based on the location of the assets.

Hong Kong	香港
PRC (excluding Hong Kong)	中國(不包括香港)
Southeast Asia	東南亞
United States of America	美利堅合眾國

Note: Non-current assets excluded financial instruments and deferred tax assets.

4. 收入及分部資料(續)

(iv) 地理資料

有關本集團非流動資產之資料按資產所在地理位置呈列。

As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)
1,275	1,792
65,218	62,242
26	53
6	7
<b>66,525</b>	<b>64,094</b>

附註：非流動資產並不包括金融工具及遞延稅項資產。

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4. REVENUE AND SEGMENT INFORMATION  
(continued)

(v) Information about major customers

The revenue from customers individually contributing over 10% of the total revenue of the Group during each of the period is as follows:

Customer I	客戶I
Revenue from back-end semiconductor transport media	來自後段半導體傳輸介質的收入
Revenue from MEMS and sensor packaging	來自MEMS及傳感器封裝的收入
Customer II	客戶II
Revenue from back-end semiconductor transport media	來自後段半導體傳輸介質的收入
Customer III	客戶III
Revenue from back-end semiconductor transport media	來自後段半導體傳輸介質的收入
Revenue from MEMS and sensor packaging	來自MEMS及傳感器封裝的收入

\* The revenue from these customers did not contribute over 10% of the total revenue of the Group during that period.

4. 收入及分部資料(續)

(v) 有關主要客戶的資料

於各個期間內，來自個別佔本集團總收入超過10%的客戶的收入如下：

Six months ended 30 June  
截至六月三十日止六個月

2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
13,758	16,296
36	108
13,794	16,404
8,234	—*
—*	5,683
—*	3,871
—*	9,554
22,028	25,958

\* 來自該等客戶的收入並無貢獻本集團期內總收入10%以上。

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## 5. OTHER INCOME

Government grants	政府補助
Interest income	利息收入
Sundry income	雜項收入

## 5. 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 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
–	20
8	6
19	10
<u>27</u>	<u>36</u>

## 6. OTHER GAINS AND LOSSES

Gain (loss) on exchange differences, net	匯兌差額收益(虧損)·淨額
Gain on fair value change of financial assets at FVTPL	按公平值計入損益的金融資產的公平值變動收益
Gain on disposal of property, plant and equipment	出售物業、廠房及設備收益

## 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 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
367	(3,928)
228	230
–	2
<u>595</u>	<u>(3,696)</u>

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## 7. FINANCE COSTS

Interests on:

- Bank borrowings and overdrafts
- Lease liabilities

以下各項的利息：

- 銀行借款及透支
- 租賃負債

## 7. 財務成本

Six months ended 30 June  
截至六月三十日止六個月

2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
1,810	1,753
490	539
<u>2,300</u>	<u>2,292</u>

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截至二零二四年六月三十日止六個月

## 8. (LOSS) PROFIT BEFORE TAXATION

(Loss) profit before taxation has been arrived at after charging:

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
Auditors' remuneration	核數師薪金	200	225
Depreciation of property, plant and equipment	物業、廠房及設備折舊	3,386	5,231
Depreciation of right-of-use assets	使用權資產折舊	3,378	3,230
Total depreciation	折舊總額	6,764	8,461
Directors' remuneration	董事薪酬		
Other staff costs	其他僱員成本		
– Salaries and other benefits	– 薪金及其他福利	29,033	25,786
– Retirement benefit scheme contributions	– 退休福利計劃供款	3,551	3,400
Total staff costs (Note i)	總僱員成本(附註i)	32,584	29,186
Cost of inventories recognised as costs of sales (Note ii)	確認為銷售成本的存貨成本(附註ii)	51,676	57,581
Net changes in allowance for inventories (included in cost of sales)	存貨撥備變動淨額(計入銷售成本)	–	432
Listing expenses	上市開支	8,363	3,910

Notes:

- (i) Other staff costs of HK\$18,088,000 (unaudited) and HK\$19,193,000 (unaudited) were capitalised as cost of inventories for the six months ended 30 June 2024 and 2023, respectively, the remaining staff costs were recognised in administrative expenses, selling and distribution expenses and research and development expenses.
- (ii) Cost of inventories included (i) cost of materials amounting to HK\$18,383,000 (unaudited) and HK\$25,756,000 (unaudited) for the six months ended 30 June 2024 and 2023, respectively.

## 5. 除稅前(虧損)溢利

除稅前(虧損)溢利經扣除下列項目後達致：

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
Auditors' remuneration	核數師薪金	200	225
Depreciation of property, plant and equipment	物業、廠房及設備折舊	3,386	5,231
Depreciation of right-of-use assets	使用權資產折舊	3,378	3,230
Total depreciation	折舊總額	6,764	8,461
Directors' remuneration	董事薪酬		
Other staff costs	其他僱員成本		
– Salaries and other benefits	– 薪金及其他福利	29,033	25,786
– Retirement benefit scheme contributions	– 退休福利計劃供款	3,551	3,400
Total staff costs (Note i)	總僱員成本(附註i)	32,584	29,186
Cost of inventories recognised as costs of sales (Note ii)	確認為銷售成本的存貨成本(附註ii)	51,676	57,581
Net changes in allowance for inventories (included in cost of sales)	存貨撥備變動淨額(計入銷售成本)	–	432
Listing expenses	上市開支	8,363	3,910

附註：

- (i) 截至二零二四年及二零二三年六月三十日止六個月，其他僱員成本18,088,000港元(未經審核)及19,193,000港元(未經審核)分別資本化為存貨成本，其餘僱員成本於行政開支、銷售及分銷開支以及研發開支內確認。
- (ii) 截至二零二四年及二零二三年六月三十日止六個月，存貨成本包括材料成本18,383,000港元(未經審核)及25,756,000港元(未經審核)。



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## 9. INCOME TAX EXPENSE (CREDIT)

Income tax expense (credit) comprises:	所得稅開支(抵免)包括：
Hong Kong Profits Tax	香港利得稅
– Current period	– 本期間
PRC Enterprise Income Tax (“EIT”)	中國企業所得稅(「企業所得稅」)
– Current period	– 本期間
– Overprovision in prior period	– 過往期間超額撥備
Singapore Corporate Income Tax	新加坡企業所得稅
– Current period	– 本期間
Deferred tax	遞延稅項

## 9. 所得稅開支(抵免)

Six months ended 30 June  
截至六月三十日止六個月

2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
1,617	–
1	1
(7)	–
23	–
(1)	(783)
<b>1,633</b>	<b>(782)</b>

## 10. DIVIDENDS

On 31 March 2022, subject to the Listing of the Company as the condition, UBoT Inc. (HK) had declared conditionally an interim dividend of HK\$0.33 per share of UBoT Inc. (HK) amounting in the aggregate of HK\$11,220,000. Once become unconditional, the dividend payable of HK\$5,778,000, to one of the ultimate controlling shareholders, Mr. Tong, was settled through offsetting the amount due from Mr. Tong before Listing. The dividends declared to the other shareholders of HK\$5,442,000 were settled by cash on 31 May 2024 before Listing.

## 10. 股息

於二零二二年三月三十一日，在本公司上市作為前提的規限下優博企業已有條件地宣派中期股息每股優博企業股份0.33港元，總額為11,220,000港元。待有關事宜成為無條件後，應付其中一名最終控股股東湯先生股息5,778,000港元於上市前透過應收湯先生款項予以抵銷。向其他股東宣派的股息5,442,000港元於上市前於二零二四年五月三十一日以現金償付。

FOR THE SIX MONTHS ENDED 30 JUNE 2024  
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## 10. DIVIDENDS (continued)

During the current interim period, the Company declared conditionally an interim dividend of HK\$4,080 (six months ended 30 June 2023: nil) per share amounting in the aggregate of HK\$8,160,000 to its shareholders. Part of the dividend payable to Sino Success, one of the ultimate controlling shareholders and wholly owned company of Mr. Tong, was settled by offsetting the amount due from Mr. Tong in the amount of HK\$602,000. All the other dividends declared to shall be payable to the shareholders of the Company was settled by cash of HK\$7,558,000 (using the internally generated funds) before Listing.

## 11. (LOSS) EARNINGS PER SHARE

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

## 10. 股息(續)

於本中期期間，本公司已有條件地向其股東宣派中期股息每股4,080港元（截至二零二三年六月三十日止六個月：無），總額為8,160,000港元。應付Sino Success（最終控股股東之一及湯先生全資擁有的公司）的部分股息以抵銷應收湯先生的款項602,000港元的方式結付。宣派予本公司股東的所有其他股息7,558,000港元於上市前以現金（使用內部產生的資金）支付。

## 11. 每股(虧損)盈利

本公司擁有人應佔每股基本(虧損)盈利乃按以下數據計算：

<b>(Loss) earnings:</b>	<b>(虧損)盈利：</b>
(Loss) earning for the period attributable to owners of the Company for the purpose of calculating basic (loss) earnings per share	就計算每股基本(虧損)盈利而言的本公司擁有人應佔期內(虧損)盈利
<b>Number of shares:</b>	<b>股份數目：</b>
Weighted average number of ordinary shares for the purpose of basic (loss) earnings per share	就計算每股基本(虧損)盈利而言的普通股加權平均數

### Six months ended 30 June

截至六月三十日止六個月

2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
<u>(9,461)</u>	<u>3,668</u>
<u>396,154,000</u>	<u>375,000,000</u>

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## 11. (LOSS) EARNINGS PER SHARE (continued)

The number of ordinary shares for the purpose of calculating basic (loss) earnings per share for both periods are based on the assumption that the shares issued pursuant to the capitalisation issue that took place on 3 June 2024, which is the issue of 374,998,000 shares to be made upon capitalisation of certain sums standing to the credit of the share premium account of our Company as detailed in note 17.

There were no potential dilutive ordinary shares outstanding for both periods, and hence the diluted (loss) earnings per share is the same as basic (loss) earnings per share.

## 12. PROPERTY, PLANT AND EQUIPMENT AND RIGHT-OF-USE ASSETS

During the six months ended 30 June 2023, the Group disposed of certain fixtures, furniture and equipment with an aggregate carrying amount of HK\$3,000 (six months ended 30 June 2024: nil) for cash proceeds of HK\$5,000 (six months ended 30 June 2024: nil), resulting in a gain on disposal of HK\$2,000 (six months ended 30 June 2024: nil).

During the six months ended 30 June 2024, the Group acquired certain plant and equipment with an amount of HK\$8,778,000 (six months ended 30 June 2023: certain plant and equipment with an amount of HK\$7,181,000).

During the current interim period, the Group renewed several lease agreements and entered into several new lease agreements with lease terms of 3 years (six months ended 30 June 2023: 1 to 2 years). On date of lease modification or lease commencement, the Group recognised right-of-use assets of HK\$552,000 (six months ended 30 June 2023: HK\$81,000) and lease liabilities of HK\$552,000 (six months ended 30 June 2023: HK\$81,000).

## 11. 每股(虧損)盈利(續)

於兩個期間，就計算每股基本(虧損)盈利而言的普通股數目乃按根據於二零二四年六月三日進行的資本化發行已發行股份的假設得出，即於存入本公司股份溢價賬的若干金額撥充資本時將予發行374,998,000股股份(於附註17詳述)。

兩個期間均並無發行在外的潛在攤薄普通股，因此每股攤薄(虧損)盈利與每股基本(虧損)盈利相同。

## 12. 物業、廠房及設備以及使用權資產

截至二零二三年六月三十日止六個月，本集團出售總賬面值為3,000港元(截至二零二四年六月三十日止六個月：無)的若干固定裝置、傢俬及辦公室設備，現金所得款項為5,000港元(截至二零二四年六月三十日止六個月：無)，產生出售收益2,000港元(截至二零二四年六月三十日止六個月：無)。

截至二零二四年六月三十日止六個月，本集團購置金額為8,778,000港元的若干廠房及設備(截至二零二三年六月三十日止六個月：金額為7,181,000港元的若干廠房及設備)。

於本中期期間，本集團重續若干租賃協議，並訂立若干新租賃協議，租期為3年(截至二零二三年六月三十日止六個月：1至2年)。於租賃修改或租賃開始日期，本集團確認使用權資產552,000港元(截至二零二三年六月三十日止六個月：81,000港元)及租賃負債552,000港元(截至二零二三年六月三十日止六個月：81,000港元)。

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13. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

13. 貿易及其他應收款項、按金及預付款項

		As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)
Trade receivables	貿易應收款項	29,791	33,400
Less: Allowance for credit losses	減：信貸虧損撥備	(582)	(658)
		<u>29,209</u>	<u>32,742</u>
Other receivables and deposits (Note a)	其他應收款項及按金(附註a)	4,424	4,635
Value added tax recoverable	可收回增值稅	2,729	2,274
Prepayments paid to suppliers	已付供應商預付款項	3,966	3,682
Prepaid expenses	預付開支	6,959	4,855
Prepayments for listing expenses	上市開支的預付款項	-	1,438
Deferred issue costs	遞延發行成本	-	5,038
		<u>18,078</u>	<u>21,922</u>
Less: Rental deposits under non-current assets	減：非流動資產項下租賃按金	(1,423)	(1,236)
Less: Prepayment for acquisition of property, plant and equipment under non-current assets	減：非流動資產項下購買物業、廠房及設備的預付款項	(2,891)	(1,711)
Amount shown under current assets	流動資產項下所示金額	<u>42,973</u>	<u>51,717</u>

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截至二零二四年六月三十日止六個月

### 13. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS (continued)

Notes:

- (a) Included in other receivables and deposits of HK\$89,000 (unaudited) and HK\$54,000 (audited) as at 30 June 2024 and 31 December 2023 respectively, represented amount due from 東莞柏輝玩具有限公司 (“Dongguan Baihui”). Dongguan Baihui is wholly-owned by Tang Family. The amount represented the electricity bills paid on behalf for Dongguan Baihui by the Group for the electricity utilised by Dongguan Baihui as the electric power company only provided one electricity meter for the area where Dongguan Baihui’s and the Group’s factories are located.

The Group grants credit terms to customers for a period ranging from 90 days from the invoice date for trade receivables. The following is an aged analysis of trade receivables, net of allowance for doubtful debts, presented based on the invoice date at the end of each reporting period:

Within 30 days	30日內
31 days to 60 days	31日至60日
61 days to 90 days	61日至90日
91 days to 180 days	91日至180日
Over 180 days	超過180日

### 13. 貿易及其他應收款項、按金及預付款項(續)

附註：

- (a) 於二零二四年六月三十日及二零二三年十二月三十一日，其他應收款項及按金分別包括89,000港元(未經審核)及54,000港元(經審核)，即應收東莞柏輝玩具有限公司(「東莞柏輝」)款項。東莞柏輝由鄧氏家族全資擁有。該金額指本集團為東莞柏輝所用電力代表東莞柏輝支付的電費，原因為電力公司僅為東莞柏輝及本集團工廠所在地區提供一台電錶。

本集團就貿易應收款項向客戶授予自發票日期起計90日的信貸期。於各報告期末，貿易應收款項(扣除呆賬撥備)按發票日期劃分的賬齡分析如下：

As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)
13,803	13,807
10,523	11,591
3,574	5,788
806	1,284
503	272
<b>29,209</b>	<b>32,742</b>

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13. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS (continued)

The trade receivables financing with banks at each of the end of reporting period was as follows:

Carrying amount of trade receivables financing	貿易應收款項融資賬面值
Carrying amount of associated borrowings (Note 16)	關聯借款賬面值(附註16)
Net position	淨狀況

13. 貿易及其他應收款項、按金及預付款項(續)

於報告期末銀行貿易應收款項融資如下：

As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (unaudited) (未經審核)
16,859	15,196
(14,694)	(13,406)
<u>2,165</u>	<u>1,790</u>

14. AMOUNT DUE FROM A DIRECTOR

Mr. Tong

湯先生

As at 30 June 2024 於 二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於 二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)	Maximum amounts outstanding 最高尚未償還金額 During the six months ended 30 June 2024 截至 二零二四年 六月三十日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	During the year ended 31 December 2023 截至 二零二三年 十二月三十一日 止年度 HK\$'000 千港元 (audited) (經審核)
-	6,318	6,318	6,386

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**14. AMOUNT DUE FROM A DIRECTOR (continued)**

The amount is non-trade nature, unsecured, interest and repayable on demand. During the six months ended 30 June 2024, the amount due from Mr. Tong of HK\$6,318,000 offset simultaneously with the interim dividend declared by UBoT Inc. (HK) before Listing (note 10). The remaining outstanding amount due from Mr. Tong was settled by cash before Listing.

**14. 應收一名董事款項(續)**

該筆款項為非貿易性質、無抵押、計息及須應要求償還。截至二零二四年六月三十日止六個月，應收湯先生款項6,318,000港元於優博企業在上市前宣派中期股息的同時予以抵銷(附註10)。應收湯先生餘款已於上市前以現金償付。

**15. TRADE AND OTHER PAYABLES**

**15. 貿易及其他應付款項**

Trade payables	貿易應付款項
Payroll and retirement benefit plan payables	工資及退休福利計劃應付款項
Accrued expenses	應計開支
Accrued listing expenses	應計上市開支
Accrued shipping and freight-outbound fees	應計運輸及貨運出境費用
Payables for acquisition of property, plant and equipment	購買物業、廠房及設備的應付款項
Others	其他
Total	總計

As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)
31,492	36,495
5,934	7,499
5,797	3,411
4,695	3,061
869	1,264
95	829
3,584	3,269
<b>52,466</b>	<b>55,828</b>

The credit period on purchases from suppliers is ranging from 0–120 days or payable upon delivery.

自供應商購買的信貸期介乎0至120日或於交付時支付。

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15. TRADE AND OTHER PAYABLES (continued)

The following is an aging analysis of trade payables presented based on the invoice date:

Within 30 days	30日內
31 days to 60 days	31日至60日
61 days to 90 days	61日至90日
91 days to 180 days	91日至180日
Over 180 days	超過180日

15. 貿易及其他應付款項(續)

下表載列按發票日期呈列的貿易應付款項賬齡分析：

As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)
5,785	4,384
812	5,299
1,572	2,427
4,131	12,531
19,192	11,854
<b>31,492</b>	<b>36,495</b>



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## 16. BANK BORROWINGS

Bank borrowings:	銀行借款：
Secured	有抵押
Bank overdraft	銀行透支
Trade receivables financing (Note 13)	貿易應收款項融資(附註13)

The carrying amounts of the above borrowings that contain a repayment on demand clause (shown under current liabilities) but repayable*:	載有按要求償還條款但應予償還的上述借款(在流動負債下列示)的賬面值*：
Within one year	一年內
Within a period of more than one year but not exceeding two years	超過一年但不超過兩年的期間內
Within a period of more than two years but not exceeding five years	超過兩年但不超過五年的期間內

\* The amounts due are based on scheduled repayment dates set out in the loan agreements.

## 16. 銀行借款

As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (audited) (經審核)
36,558	34,658
2,955	2,932
14,694	13,406
<b>54,207</b>	<b>50,996</b>
49,262	44,675
549	1,750
4,396	4,571
<b>54,207</b>	<b>50,996</b>

\* 到期金額根據貸款協議所載的預定還款日期得出。

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## 16. BANK BORROWINGS (continued)

Bank borrowings carry variable interest at 4.5% to 8.7% (year ended 31 December 2023: 4.5% to 9.1%) per annum during the six months ended 30 June 2024. The weighted average effective interest rate on bank borrowings as at 30 June 2024 and 31 December 2023 was 6.9% and 7.1% per annum, respectively. The Group's bank borrowings carry interests at margins over Hong Kong Interbank Offer Rate ("HIBOR"), the bank's US\$ best lending rate or the bank's HK\$ best lending rate, as appropriate.

Bank borrowing with carrying amount of HK\$2,600,000 (unaudited) and HK\$3,800,000 (audited) as at 30 June 2024 and 31 December 2023, respectively, is under the SME Loan Guarantee Scheme operated by HMC Insurance Limited ("HKMCI") and is secured by HKMCI and Mr. Tong's personal guarantee.

As at 30 June 2024, bank borrowings with carrying amount of HK\$36,913,000 (unaudited) are secured by:

- Life insurance policy entered into by a subsidiary of the Group.

As at 31 December 2023, bank borrowings with carrying amount of HK\$33,790,000 (audited) are secured by:

- Legal charge over a property owned by Mr. Tong's company (not in the Group);
- Life insurance policy entered into by a subsidiary of the Group; and
- Unlimited guarantees from Mr. Tong's company (not in the Group), Mr. Tong, Mr. Tang Ming and Mr. Tang Chak Leung.

## 16. 銀行借款(續)

截至二零二四年六月三十日止六個月，銀行借款按每年4.5%至8.7%（截至二零二三年十二月三十一日止年度：4.5%至9.1%）的浮動利率計息。於二零二四年六月三十日及二零二三年十二月三十一日，銀行借款的加權平均實際利率分別為每年6.9%及7.1%。本集團的銀行借款按香港銀行同業拆息（「香港銀行同業拆息」）、銀行美元最優惠貸款利率或銀行港元最優惠貸款利率（按適用者）計息。

於二零二四年六月三十日及二零二三年十二月三十一日，銀行借款的賬面值分別為2,600,000港元（未經審核）及3,800,000港元（經審核），根據HMC Insurance Limited（「HKMCI」）營運的中小企業貸款擔保計劃借入，並由HKMCI及湯先生的個人擔保提供擔保。

於二零二四年六月三十日，賬面值為36,913,000港元（未經審核）的銀行借款由以下各項提供擔保：

- 本集團附屬公司所投購的人壽保險。

於二零二三年十二月三十一日，賬面值為33,790,000港元（經審核）的銀行借款由以下各項提供擔保：

- 湯先生的公司（並非本集團旗下的公司）擁有的物業的法定抵押；
- 本集團附屬公司所投購的人壽保險；及
- 湯先生的公司（並非本集團旗下的公司）、湯先生、鄧明先生及鄧澤良先生提供的無限擔保。

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## 16. BANK BORROWINGS (continued)

As represented by the directors of the Company, based on the bank facilities letter signed with the bank, the legal charge over a property owned by Mr. Tong's company, the unlimited guarantees provided by a subsidiary of the Group, Mr. Tong, Mr. Tang Ming and Mr. Tang Chak Leung was released upon Listing.

## 17. SHARE CAPITAL

Authorised share capital of the Company: 本公司法定股本：

		Number of shares 股份數目	Par value 面值 HK\$ 港元	Share capital 股本 HK\$ 港元
At the date of incorporation on 7 February 2022	於二零二二年二月七日註冊 成立日期	380,000,000	0.001	380,000
Increase in authorised share capital on 20 May 2024 (Note b)	於二零二四年五月二十日 增加法定股本(附註b)	<u>49,620,000,000</u>	0.001	<u>49,620,000</u>
As at 30 June 2024 (unaudited)	於二零二四年六月三十日 (未經審核)	<u>50,000,000,000</u>		<u>50,000,000</u>

Issued and fully paid share capital of the  
Company:

		Number of ordinary shares 普通股數目	Share capital 股本 HK\$ 港元
At the date of incorporation on 7 February 2022 (Note a)	於二零二二年二月七日註冊成立日期 (附註a)	2,000	2
Issue of shares pursuant to the capitalisation issue (Note b)	根據資本化發行發行股份(附註b)	374,998,000	374,998
Issue of shares pursuant to the share offer (Note c)	根據股份發售發行股份(附註c)	<u>137,500,000</u>	<u>137,500</u>
As at 30 June 2024 (unaudited)	於二零二四年六月三十日(未經審核)	<u>512,500,000</u>	<u>512,500</u>

## 16. 銀行借款(續)

誠如本公司董事表示，根據與銀行簽訂的銀行融資函件，湯先生的公司擁有的物業的法定抵押、本集團附屬公司、湯先生、鄧明先生及鄧澤良先生提供的無限擔保於上市後解除。

## 17. 股本

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## 17. SHARE CAPITAL (continued)

Notes:

- (a) On 7 February 2022, the Company was incorporated in the Cayman Islands as an exempted company with limited liability, with an authorised share capital of HK\$380,000 divided into 380,000,000 shares of HK\$0.001 each.
- (b) Pursuant to the resolution passed at the extraordinary general meeting of the then shareholders of the Company held on 20 May 2024, it was resolved that the authorised share capital of the Company increased HK\$380,000 divided into 380,000,000 shares to HK\$50,000,000 divided into 50,000,000,000 shares by the creation of an additional 49,620,000,000 shares with immediate effect; and conditional upon the share premium account of the Company being credited as a result of the offer of the Company's shares, an amount of HK\$374,998 which will then be standing to the credit of the share premium account of the Company be capitalised and applied to pay up in full at par a total of 374,998,000 shares for allotment and issue to holders of the Company's shares.
- (c) On 3 June 2024, the shares of the Company were successfully listed on GEM of the Stock Exchange by way of placing of 75,000,000 ordinary shares and public offer of 62,500,000 ordinary shares at the price of HK\$0.50 per share.

## 17. 股本(續)

附註：

- (a) 於二零二二年二月七日，本公司於開曼群島註冊成立為獲豁免有限公司，法定股本為380,000港元，分為380,000,000股每股面值0.001港元的股份。
- (b) 根據本公司當時股東於二零二四年五月二十日舉行的股東特別大會上通過的決議案，其已議決將本公司法定股本由380,000港元分為380,000,000股股份增加至50,000,000,000股股份，方式為增設49,620,000,000股股份，即時生效；及以因發售本公司股份而於本公司股份溢價賬入賬為條件，屆時將計入本公司股份溢價賬的374,998港元撥充資本及用於繳足合共374,998,000股股份的面值，以供配發及發行予本公司股份持有人。
- (c) 於二零二四年六月三日，本公司股份以每股0.50港元的價格配售75,000,000股普通股及公開發售62,500,000股普通股的方式在聯交所GEM成功上市。

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## 18. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

The fair values of these financial assets and financial liabilities are determined (in particular, the valuation technique(s) 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 based on quoted prices (unadjusted) in active market for identical assets or liabilities;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, 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 or liability that are not based on observable market data (unobservable inputs).

## 18. 金融工具之公平值計量

該等金融資產及金融負債的公平值乃按公平值計量輸入數據之可觀察程度釐定(尤其是所用之估值方法及輸入數據), 且公平值層級乃按公平值計量輸入數據之可觀察程度劃分(第一至三級)。

- 第一級公平值計量指以在活躍市場就相同資產或負債取得之報價(未經調整)所進行之計量;
- 第二級公平值計量指以第一級報價以外之資產或負債之可觀察輸入數據, 無論是直接(即價格)或間接(即按價格推算)所進行之計量; 及
- 第三級公平值計量指以並非根據可觀察市場數據之資產或負債的輸入數據(不可觀察輸入數據)之估值方法所進行之計量。

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18. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (continued)

The reconciliation of the fair value measurement is shown below:

18. 金融工具之公平值計量(續)

公平值計量的對賬列示如下：

		Financial assets at FVTPL 按公平值計入 損益的金融資產 HK\$'000 千港元
At 1 January 2023 (audited)	於二零二三年一月一日(經審核)	13,335
Fair value adjustments	公平值調整	230
Exchange realignment	匯兌調整	50
		<hr/>
At 30 June 2023 (unaudited)	於二零二三年六月三十日(未經審核)	13,615
		<hr/>
At 1 January 2024 (audited)	於二零二四年一月一日(經審核)	13,748
Fair value adjustments	公平值調整	228
Exchange realignment	匯兌調整	28
Redemption	贖回	(5,918)
		<hr/>
At 30 June 2024 (unaudited)	於二零二四年六月三十日(未經審核)	8,086
		<hr/> <hr/>

Of the total gains for the period included in profit or loss, HK\$228,000 (unaudited) relates to financial assets at FVTPL held at the end of current reporting period (six months ended 30 June 2023: a gain of HK\$230,000 (unaudited)). Fair value gains or losses on financial assets at FVTPL are included in 'other gains and losses'.

計入損益的期內總收益中，228,000港元(未經審核)與本報告期末持有的按公平值計入損益的金融資產有關(截至二零二三年六月三十日止六個月：收益230,000港元(未經審核))。按公平值計入損益的金融資產的公平值收益或虧損計入「其他收益及虧損」。

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## 19. RELATED PARTY TRANSACTIONS

The directors of the Company are of the opinion that all the related party transactions have been transacted under terms as negotiated with the related parties.

### (a) Transactions with related companies

Related parties 關聯方	Relationships 關係	Nature of transactions 交易性質	Six months ended 30 June 截至六月三十日止六個月	
			2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
東莞市成田置業有限公司	A company which Mr. Tang Chak Man (one of the member of the Tang Family) has 30% interest with significant influence on it 鄧澤民先生(鄧氏家族成員之一)擁有30%權益並對其有重大影響的公司	Repayment of lease liabilities 償還租賃負債	480	492

### (b) Significant balances with related parties

The significant balances with related parties have been disclosed in notes 13 and 14.

## 19. 關聯方交易

本公司董事認為，所有關聯方交易已根據與關聯方磋商的條款進行。

### (a) 與關聯公司的交易

### (b) 與關聯方的重大結餘

與關聯方的重大結餘已於附註13及14內披露。

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## 19. RELATED PARTY TRANSACTIONS (continued)

### (c) Guarantees provided by related parties

Details of the guarantees provided by related parties for the Group's bank borrowings have been disclosed in note 16 and was released upon Listing.

The Controlling Shareholders have undertaken to indemnify the Group against any additional tax payment requested by the Inland Revenue Department of Hong Kong on UBoT Inc. (HK) in relation to the offshore profit claim, that exceeds the income tax provision provided by the Group for the years of assessment from 2017/18 (i.e. for the year ended 31 December 2017) to 2022/23 (i.e. for the year ended 31 December 2022) and for year ended 31 December 2023 which has been included in the income tax provision under current liabilities as at 31 December 2023. Besides, the Controlling Shareholders have also undertaken to indemnify any liability which might be incurred by the Group as a direct or indirect result of or in consequence of any claim relating to the amount of any and all taxation (other than offshore profit claim as stated above) the falling on the Group resulting from or by reference to any income, profits, gains, transactions, events, matters or things earned, accrued, received, entered into or occurring or deemed to occur up to the date before the initial listing of shares of the Company on the GEM of the Stock Exchange. Mr. Tong has undertaken to indemnify the Group: (1) against any difference in full, should the relevant authorities request the PRC subsidiaries to pay the historical outstanding social insurance and housing provident funds contributions or any late charges or penalties more than the additional provisions made in relation to the shortfall in social insurance plans and housing provident fund contributions; and (2) any liability which might be incurred by the Group as a direct or indirect result of or in consequence of any claim relating to the amount of any and all taxation (other than offshore profit claim that Mr. Tong has undertaken to indemnify as stated above) the falling on the Group resulting from or by reference to any income, profits, gains, transactions, events, matters or things earned, accrued, received, entered into or occurring or deemed to occur up to the date before the initial listing of shares of the Company on the GEM of the Stock Exchange.

## 19. 關聯方交易(續)

### (c) 關聯方所提供的擔保

有關關聯方為本集團銀行借款提供擔保的詳情已於附註16披露，並自上市後獲解除。

控股股東已承諾向本集團彌償香港稅務局就二零一七／一八(即截至二零一七年十二月三十一日止年度)至二零二二／二三(即截至二零二二年十二月三十一日止年度)評稅年度及截至二零二三年十二月三十一日止年度的境外利潤豁免對優博企業要求超過本集團計提的所得稅撥備的任何額外稅項付款，其已計入二零二三年十二月三十一日的流動負債項下的所得稅撥備。此外，控股股東亦已承諾，就本集團因或參考直至本公司股份於聯交所GEM首次上市前當日已賺取、累計、收取、訂立或發生或被視為發生的任何收入、利潤、收益、交易、事件、事項或事宜而產生的任何及所有稅項金額(不包括上文所述的境外利潤豁免)的任何索償直接或間接引起或導致而對本集團可能產生的任何負債作出彌償。湯先生已承諾向本集團彌償：(1)倘相關當局要求中國附屬公司支付的過往未繳社會保險及住房公積金供款或任何滯納金或罰款超出就社會保險計劃及住房公積金供款的不足金額作出的額外撥備，彌償任何差額的全額；及(2)本集團因或參考直至本公司股份於聯交所GEM首次上市前當日已賺取、累計、收取、訂立或發生或被視為發生的任何收入、利潤、收益、交易、事件、事項或事宜而產生的任何及所有稅項金額(不包括上文所述的境外利潤豁免)的任何索償直接或間接引起或導致而對本集團可能產生的任何負債。



FOR THE SIX MONTHS ENDED 30 JUNE 2024  
截至二零二四年六月三十日止六個月

## 19. RELATED PARTY TRANSACTIONS (continued)

### (d) Sharing of electricity supply with related parties

During the six months ended 30 June 2024 and 2023, the Group has paid the electricity bills and charged back Dongguan Baihui of HK\$32,000 (unaudited) and HK\$23,000 (unaudited) respectively, utilised by Dongguan Baihui, as the electric power company only provided one electricity meter for the area where Dongguan Baihui's and the Group's factories are located. No additional income or expenses incurred by the Group for this sharing of electricity supply as the Group charged back Dongguan Baihui the electricity utilised at cost. Dongguan Baihui is wholly-owned by Tang Family.

### (e) Compensation of key management personnel

During the six months ended 30 June 2024 and 2023, the remuneration received by related parties is as follows:

Salaries, allowance and benefits in kind	薪金、津貼及實物福利
Contribution to Mandatory Provident Fund	強制性公積金供款
Total	總計

## 19. 關聯方交易(續)

### (d) 與關聯方共用電力供應

截至二零二四年及二零二三年六月三十日止六個月，由於電力公司僅為東莞柏輝及本集團工廠所在地區提供一台電錶，本集團已支付東莞柏輝所使用的電費並向東莞柏輝收取32,000港元(未經審核)及23,000港元(未經審核)。由於本集團按成本價向東莞柏輝收取所使用的電費，因此本集團並無因共用電力供應而產生額外的收入或開支。東莞柏輝由鄧氏家族全資擁有。

### (e) 主要管理人員薪酬

截至二零二四年及二零二三年六月三十日止六個月，關聯方已收的薪酬如下：

Six months ended 30 June  
截至六月三十日止六個月

2024 二零二四年 HK\$'000 千港元 (unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (unaudited) (未經審核)
3,492	2,835
36	36
<u>3,528</u>	<u>2,871</u>

## 20. CAPITAL COMMITMENTS

As at the end of the current interim period, the Group was committed to acquire some property, plant and equipment for its manufacturing and sales operation of HK\$888,000 (unaudited) (31 December 2023: HK\$2,836,000 (audited)).

## 20. 資本承諾

於本中期期末，本集團承諾為其製造及銷售業務收購部分物業、廠房及設備，金額為888,000港元(未經審核)(二零二三年十二月三十一日：2,836,000港元(經審核))。

