

Century Group International Holdings Limited

世紀集團國際控股有限公司

(incorporated in the Cayman Islands with limited liability)

Stock Code: 2113

(於開曼群島註冊成立之有限公司)

股份代號: 2113



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CORPORATE INFORMATION

企業信息

BOARD OF DIRECTORS

Executive Director

Mr. Man Wai Lun

Independent Non-executive Directors

Mr. Law, Michael Ka Ming

Mr. Chung Man Lai

Ms. Lam Yuen Man Maria

AUDIT COMMITTEE

Ms. Lam Yuen Man Maria (*Chairman*)

Mr. Law, Michael Ka Ming

Mr. Chung Man Lai

REMUNERATION COMMITTEE

Mr. Law, Michael Ka Ming (*Chairman*)

Mr. Chung Man Lai

Ms. Lam Yuen Man Maria

NOMINATION COMMITTEE

Mr. Chung Man Lai (*Chairman*)

Mr. Law, Michael Ka Ming

Ms. Lam Yuen Man Maria

COMPANY SECRETARY

Mr. Lee Cheuk Man

AUTHORISED REPRESENTATIVES

Mr. Man Wai Lun

Mr. Lee Cheuk Man

董事會

執行董事

文偉麟先生

獨立非執行董事

羅家明先生

鍾文禮先生

林婉雯女士

審核委員會

林婉雯女士 (*主席*)

羅家明先生

鍾文禮先生

薪酬委員會

羅家明先生 (*主席*)

鍾文禮先生

林婉雯女士

提名委員會

鍾文禮先生 (*主席*)

羅家明先生

林婉雯女士

公司秘書

李卓文先生

授權代表

文偉麟先生

李卓文先生



HEADQUARTER AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

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Kings Wing Plaza 1
No. 3 On Kwan Street
Shek Mun
New Territories
Hong Kong

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

PRINCIPAL BANK

Shanghai Commercial Bank Ltd.

AUDITOR

OOP CPA & Co.
Certified Public Accountants
Registered Public Interest Entity Auditors
Unit A, 21/F, LL Tower
2-4 Shelley Street
Central, Hong Kong

COMPANY WEBSITE

www.centurygroup.com.hk

STOCK CODE

2113

總部及香港主要營業地點

香港
新界
石門
安群街3號
京瑞廣場一期
16樓D室

香港股份過戶登記分處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

主要往來銀行

上海商業銀行有限公司

核數師

奧柏國際會計師事務所
註冊會計師
註冊公眾利益實體核數師
香港中環
些利街2-4號
LL Tower 21樓A室

公司網站

www.centurygroup.com.hk

股份代號

2113

FINANCIAL HIGHLIGHTS

財務摘要

The board (the “Board”) of directors (the “Directors”) of Century Group International Holdings Limited (the “Company”) is pleased to present the unaudited consolidated interim results of the Company and its subsidiaries (collectively, the “Group”) for the six months ended 30 September 2024 (the “Reporting Period”), together with the comparative figures for the corresponding period in 2023:

FINANCIAL HIGHLIGHTS

- Revenue of the Group for the Reporting Period amounted to approximately HK\$8.3 million (for the six months ended 30 September 2023: approximately HK\$29.7 million).
- Loss attributable to owners of the Company for the Reporting Period amounted to approximately HK\$6.2 million (for the six months ended 30 September 2023: approximately HK\$6.2 million).
- Basic and diluted loss per share for the Reporting Period amounted to approximately HK cent 1 (for the six months ended 30 September 2023: approximately HK cents 1).
- The Board does not declare any interim dividend for the Reporting Period (for the six months ended 30 September 2023: nil).

世紀集團國際控股有限公司（「本公司」）董事（「董事」）會（「董事會」）欣然提呈本公司及其附屬公司（統稱「本集團」）截至二零二四年九月三十日止六個月（「報告期間」）之未經審核綜合中期業績連同二零二三年同期之比較數字：

財務摘要

- 本集團於報告期間之收益約為8,300,000港元（截至二零二三年九月三十日止六個月：約29,700,000港元）。
- 於報告期間本公司擁有人應佔虧損約為6,200,000港元（截至二零二三年九月三十日止六個月：約6,200,000港元）。
- 於報告期間之每股基本及攤薄虧損約為1港仙（截至二零二三年九月三十日止六個月：約1港仙）。
- 董事會不就報告期間宣派任何中期股息（截至二零二三年九月三十日止六個月：無）。



MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS REVIEW

Construction and site formation services

During the Reporting Period, the Group was engaged to undertake site formation works in Hong Kong as a subcontractor.

During the Reporting Period, revenue amounted to approximately HK\$8.3 million, approximately HK\$21.4 million lower than the corresponding period in 2023. Such decrease was mainly attributable to the projects on hand from previous years were at their later stage of completion while no new project was awarded during the Reporting Period.

As at 30 September 2024, the two projects with related variation orders on hand are in progress, with a total contract sum of approximately HK\$323.6 million (2023: four projects, approximately HK\$437.7 million). Approximately HK\$8.3 million was recognised as revenue from these two projects during the Reporting Period.

Set out below is a list of projects completed during the Reporting Period and those projects which are still in progress at 30 September 2024:

Site Location 地盤位置	Type of Work 工程類型	Status 狀態	Contract Sum 合約金額 (HK\$ Million) (百萬港元)
Kwun Tong District 觀塘區	Site formation works 地盤平整工程	In progress 在建	310.0
Shatin District 沙田區	Blasting and tunnel works 爆破及隧道工程	In progress 在建	13.6

Trading of Liquefied Natural Gas (“LNG”)

During the year ended 31 March 2024, the Group discontinued its trading of LNG business in the People’s Republic of China.

業務回顧

建築及地盤平整服務

於報告期間，本集團在香港作為分包商從事承接地盤平整工程。

於報告期間，收益約為8,300,000港元，較二零二三年同期減少約21,400,000港元。有關減少主要由於於報告期間手頭來自往年之項目處於後期完工階段，而且並無獲授新項目。

於二零二四年九月三十日，兩個手頭在建中的項目及其相關的工程變更，總合約金額為323,600,000港元（二零二三年：四個項目，約437,700,000港元）。於報告期間，此兩個項目已確認約8,300,000港元收益。

下表載列於報告期間已竣工項目及於二零二四年九月三十日的在建項目：

液化天然氣貿易

於二零二四年三月三十一日止年度，本集團已終止於中華人民共和國經營買賣液化天然氣業務。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

FINANCIAL REVIEW

The Group recorded revenue of approximately HK\$8.3 million for the Reporting Period, representing a decrease of approximately 21.4 million or 71.9% compared with approximately HK\$29.7 million for the corresponding period in 2023. The decrease was mainly due to the failure in awarding significant new projects in the construction and site formation services.

The Group's gross loss amounted to approximately HK\$4.6 million for the Reporting Period, a decrease of approximately HK\$0.6 million or 11.8% compared with approximately HK\$5.2 million for the corresponding period in 2023. The Group's gross loss margin during the Reporting Period was approximately 55.6% (2023: approximately 17.7%).

The other revenue of the Group for the Reporting Period amounted to approximately HK\$0.3 million, representing a decrease of approximately HK\$1.8 million or 84.9% compared with approximately HK\$2.1 million for the corresponding period of 2023.

The administrative expenses of the Group for the Reporting Period amounted to approximately HK\$1.5 million, representing a decrease of approximately HK\$1.3 million or 47.2% compared with approximately HK\$2.8 million for the corresponding period of 2023. The decrease was mainly attributable to a reduction of staff cost, depreciation of plant and equipment, rent and rates and legal and professional fees in the Reporting Period.

For the Reporting Period, the Group recorded a net loss of approximately HK\$6.2 million, as compared to approximately HK\$6.2 million for the corresponding period in 2023.

PROSPECTS

The Chief Executive unveiled a number of future infrastructure development directions for Hong Kong in the "Policy Address", vigorously promoting infrastructure construction, promoting technology application and talent training in the construction industry, and supporting the industry to enhance its competitiveness.

The "Policy Address" outlines the Government's determination to build land and develop affordable housing. The relevant development blueprint provides a boost to the construction industry and proposes a number of measures to help the construction industry leverage its strengths to "benefit people's livelihood and build the future". The goal is to create more job opportunities for the industry.

The "Policy Address" also focuses on support for enterprises, especially small and medium-sized enterprises including the construction industry, reflecting the financing needs of the industry. In addition, a number of streamlined construction approval procedures will help enterprises improve efficiency and reduce costs.

財務回顧

本集團於報告期間錄得收益約8,300,000港元，較二零二三年同期約29,700,000港元減少約21,400,000港元或71.9%。該減少主要由於未能獲得建築及地盤平整服務重大的新項目。

本集團於報告期間的毛損總額約為4,600,000港元，較二零二三年同期約5,200,000港元減少約600,000港元或11.8%。本集團於報告期間的毛損率約為55.6%（二零二三年：約17.7%）。

本集團於報告期間的其他收益約為300,000港元，較二零二三年同期約2,100,000港元減少約1,800,000港元或84.9%。

本集團於報告期間的行政開支約為1,500,000港元，較二零二三年同期約2,800,000港元減少約1,300,000港元或47.2%。該減少主要由於報告期間減少員工成本、廠房及設備折舊、租金差餉及法律及專業費用所致。

於報告期間，本集團錄得淨虧損約6,200,000港元，相比二零二三年同期約6,200,000港元。

前景

行政長官於《施政報告》展示多項香港未來基建發展方向，大力推動基建建設，促進建造業科技應用和人才培訓，以及支援行業提升競爭力。

《施政報告》勾勒出政府建地造地、發展安居的決心，有關發展藍圖為建造業注入強心針，並提出多項措施協助建造業界發揮優勢，達至「惠民生、建未來」的目標，同時為業界創造更多就業機會。

《施政報告》亦重點關顧對企業的支援，尤其是包括建造業在內的中小企，反映業界融資需要。此外，多項精簡建造審批程序將有助企業提升效率及減低成本。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL RESOURCES

As at 30 September 2024, the Group had bank balances of approximately HK\$0.6 million (31 March 2024: approximately HK\$2.1 million). As at 30 September 2024, the amount of total interest-bearing borrowing of the Group was approximately HK\$6.2 million (31 March 2024: approximately HK\$5.1 million).

The gearing ratio is calculated based on the amount of total interest-bearing debts divided by total equity. As at 30 September 2024, the gearing ratios of the Group were (0.31) (31 March 2024: (0.37)).

GOING CONCERN

The Directors are aware that the net liabilities, loss and operating cash outflow for the Period. More information is set out in note 2 to the Condensed Consolidated Financial Statements.

PLEDGE OF ASSETS

As at 30 September 2024, the Group did not pledge any assets to secure any loans.

FOREIGN EXCHANGE RISK

The Group mainly operates in Hong Kong. Most of the operating transactions such as sales, expenses, monetary assets and liabilities are denominated in Hong Kong dollars. It is very stable in the period under review. As such, the Directors are of the view that the Group's risk in foreign exchange is insignificant and that we should have sufficient resources to meet foreign exchange requirements if and when they arise. Therefore, the Group has not engaged in any derivative contracts to hedge its exposure to foreign exchange risk during the Reporting Period.

流動資金、財務資源及資本資源

於二零二四年九月三十日，本集團銀行結存約為600,000港元（二零二四年三月三十一日：約2,100,000港元）。於二零二四年九月三十日，本集團計息債務總額約為6,200,000港元（二零二四年三月三十一日：約5,100,000港元）。

資產負債比率乃根據計息債務總額除以總權益計算。於二零二四年九月三十日，本集團的資產負債比率為(0.31)（二零二四年三月三十一日：(0.37)）。

持續經營

董事知悉期內的負債淨額、虧損及經營現金流出。更多資料載於簡明綜合財務報表附註2。

資產抵押

於二零二四年九月三十日，本集團並無抵押任何資產為任何貸款作擔保。

外匯風險

本集團主要在香港經營業務。大部分經營交易（例如銷售、開支、貨幣資產及負債）以港元計值。彼等於回顧期間非常穩定。因此，董事認為，本集團的外匯風險並不重大，且本集團擁有充裕資源可隨時應對外匯需要。故本集團於報告期間概無應用任何衍生合約用以對沖其可能面臨的外匯風險。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

EMPLOYEES AND REMUNERATION POLICY

As at 30 September 2024, the Group employed 31 staff (2023: 83 staff). Total staff costs including directors' emoluments for the Reporting Period, amounted to approximately HK\$7.7 million (2023: approximately HK\$22.4 million). The salary and benefit levels of the employees of the Group are competitive and individual performance is rewarded through the Group's salary and bonus system. The Group conducts annual review on salary increase, discretionary bonuses and promotions based on the performance of each employee.

During the Reporting Period, the Group has not experienced any significant problems with its employees due to labour disputes nor has it experienced any difficulty in the recruitment and retention of experienced staff.

CAPITAL STRUCTURE

During the six months ended 30 September 2024, there has been no change in capital structure of the Company. The capital of the Company comprises ordinary shares and capital reserves.

CAPITAL COMMITMENTS

As at 30 September 2024, the Group did not make any capital commitments (31 March 2024: nil).

CONTINGENT LIABILITIES

As at 30 September 2024, the Group did not have any significant contingent liabilities (31 March 2024: nil).

PURCHASE, SALE AND REDEMPTION OF LISTED SECURITIES OF THE COMPANY

Neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities during the Reporting Period.

僱員及薪酬政策

於二零二四年九月三十日，本集團僱用31名員工（二零二三年：83名員工）。報告期間內員工成本總額（包括董事酬金）約為7,700,000港元（二零二三年：約22,400,000港元）。本集團僱員的薪金及福利水平具有競爭力，並會透過本集團的薪金及花紅制度獎勵個人表現。根據各僱員的表現，本集團每年檢討薪金增長、酌情花紅及晉升情況。

於報告期間，本集團概無因勞工爭議而與其僱員發生任何重大問題，亦無在招聘及留用有經驗的員工方面出現任何困難。

資本架構

截至二零二四年九月三十日止六個月，本公司資本架構概無變動。本公司資本包括普通股及資本儲備。

資本承擔

於二零二四年九月三十日，本集團並無任何資本承擔（二零二四年三月三十一日：無）。

或然負債

於二零二四年九月三十日，本集團並無任何重大或然負債（二零二四年三月三十一日：無）。

購買、出售及贖回本公司上市證券

於報告期間，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。



CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

簡明綜合損益及其他全面收益表

For the six months ended 30 September 2024

截至二零二四年九月三十日止六個月

Six months ended 30 September

截至九月三十日止六個月

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)

(Re-presented)

(重新呈列)

		Notes 附註	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) (Re-presented) (重新呈列)
Continuing operations	持續經營業務			
Revenue	收益	4	8,331	29,684
Cost of services	服務成本		(12,966)	(34,939)
Gross loss	毛損		(6,635)	(5,255)
Other income, other gains and losses, net	其他收入、其他收益及虧損淨額	5	324	2,139
Administrative expenses	行政開支		(1,503)	(2,846)
Finance costs	融資成本		(338)	(226)
Loss before taxation	除稅前虧損		(6,152)	(6,188)
Income tax	所得稅	6	-	-
Loss for the period from continuing operations	持續經營業務期內虧損	8	(6,152)	(6,188)
Discontinued operations	已終止經營業務			
Profit (loss) for the period from discontinued operations	已終止經營業務年度溢利(虧損)	7	-	-
Loss for the period	期內虧損		(6,152)	(6,188)
Other comprehensive expense	其他全面開支			
Item that may be classified subsequently to profit or loss:	其後或會重新分類至損益的項目：			
Exchange differences arising on translation of foreign operations	換算海外業務產生之匯兌差額		-	(84)
Total comprehensive expense for the period	期內全面開支總額		(6,152)	(6,272)
Loss per share (HK cents)	每股虧損(港仙)			
From continuing and discontinued operations	來自持續及已終止經營業務			
- Basic and diluted	- 基本及攤薄	10	(1)	(1)
From continuing operations	來自持續經營業務			
- Basic and diluted	- 基本及攤薄	10	(1)	(1)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

As at 30 September 2024

於二零二四年九月三十日

			As at 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Notes 附註		
Non-current assets	非流動資產			
Plant and equipment	廠房及設備		27	176
Right-of-use assets	使用權資產		20	80
			47	256
Current assets	流動資產			
Trade and other receivables, deposits and prepayments	貿易及其他應收款項、 按金及預付款項	11	1,218	1,502
Contracts assets	合約資產	12	34,486	38,004
Bank balances and cash	銀行結存及現金		621	2,121
			36,325	41,627
Current liabilities	流動負債			
Trade and other payables	貿易及其他應付款項	13	28,978	28,955
Other short-term borrowing	其他短期借款	14	6,238	5,120
Amount due to a director of a subsidiary	應付一間附屬公司 的一名董事款項		15,037	15,537
Amount due to a shareholder	應付一名股東款項		3,555	3,555
Provisions	撥備		2,572	2,572
Tax payable	應付稅項		45	45
			56,425	55,784
Net current liabilities	流動負債淨值		(20,100)	(14,157)
Total assets less current liabilities	總資產減流動負債		(20,053)	(13,901)
Capital and reserves	資本及儲備			
Share capital	股本	15	8,048	8,048
Deficits	虧絀		(28,101)	(21,949)
Total equity	總權益		(20,053)	(13,901)



CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the six months ended 30 September 2024

截至二零二四年九月三十日止六個月

Attributable to owners of the Company

本公司擁有人應佔

		Share capital	Share premium	Merger reserve	Statutory reserve	Translation reserve	Accumulated losses	Total
		股本	股份溢價	合併儲備	法定儲備	換算儲備	累計虧損	總計
		HK\$'000	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	千港元
			(note a) (附註a)	(note b) (附註b)	(note c) (附註c)			
At 1 April 2023 (audited)	於二零二三年四月一日 (經審核)	8,048	109,951	-*	162	(63)	(118,999)	(901)
Loss for the period	期內虧損	-	-	-	-	-	(6,188)	(6,188)
Other comprehensive expense for the period	期內其他全面開支	-	-	-	-	(84)	-	(84)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	(84)	(6,188)	(6,272)
At 30 September 2023 (unaudited)	於二零二三年九月三十日 (未經審核)	8,048	109,951	-*	162	(147)	(125,187)	(7,173)
At 1 April 2024 (audited)	於二零二四年四月一日 (經審核)	8,048	109,951	-*	185	(150)	(131,935)	(13,901)
Loss for the period	期內虧損	-	-	-	-	-	(6,152)	(6,152)
Other comprehensive expense for the period	期內其他全面開支	-	-	-	-	-	-	-
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	-	(6,152)	(6,152)
At 30 September 2024 (unaudited)	於二零二四年九月三十日 (未經審核)	8,048	109,951	-*	185	(150)	(138,087)	(20,053)

* Less than HK\$1,000

* 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 September 2024

截至二零二四年九月三十日止六個月

Notes:

- a. Under the Company Law (as revised) of the Cayman Islands, the share premium account of the Company is distributable to its shareholders, provided that immediately following the date on which the dividend is proposed to be paid, the Company shall be able to pay its debts as they fall due in the ordinary course of business.
- b. Merger reserve represents the difference between the nominal value of the issued capital of subsidiaries acquired pursuant to a group reorganization over the consideration paid for acquiring these subsidiaries.
- c. The statutory reserve represents the amount set aside from the retained earnings by a subsidiary incorporated in the People's Republic of China ("PRC") and is not distributable as dividend. In accordance with the relevant regulations and its articles of association, the Company's subsidiary incorporated in the PRC is required to allocate at least 10% of its after-tax profit according to the PRC accounting standards and regulations to legal reserves until such reserves have reached 50% of registered capital. The reserve can only be used for specific purposes and is not distributable or transferable to loans, advances and cash dividends.

附註：

- a. 根據開曼群島公司法(修訂本)，本公司股份溢價賬可分派予其股東，惟緊隨建議分派股息之日後，本公司將有能力於日常業務過程中償還到期的債項。
- b. 合併儲備指根據集團重組收購的附屬公司已發行股本賬面值與就收購該等附屬公司已支付代價間的差額。
- c. 法定儲備指於中華人民共和國(「中國」)註冊成立的附屬公司的保留盈利中的留存金額，且不可分配作股息。根據相關規定及組織章程細則，本公司於中國註冊成立的附屬公司須根據中國會計準則及規定分配其除稅後溢利的至少10%至法定儲備，直至該等儲備達到註冊資本的50%。該儲備僅可用作特殊用途且不可分配或轉讓至貸款、墊款及現金股息。



CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

For the six months ended 30 September 2024

截至二零二四年九月三十日止六個月

Six months ended 30 September

截至九月三十日止六個月

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)

NET CASH USED IN OPERATING ACTIVITIES	經營活動所用現金淨額	(2,118)	(11,410)
NET CASH GENERATED FROM INVESTING ACTIVITIES	投資活動所得現金淨額	–	137
NET CASH GENERATED FROM FINANCING ACTIVITIES	融資活動所得現金淨額	618	4,929
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少淨額	(1,500)	(6,344)
Effect of foreign exchange rate changes	外匯匯率變動的影響	–	(87)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	期初現金及現金等價物	2,121	6,867
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD, represented by bank balances and cash	期末現金及現金等價物，以銀行結存及現金呈列	621	436

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

1. GENERAL INFORMATION

Century Group International Holdings Limited (the “Company”) is an exempted company with limited liability incorporated in the Cayman Islands and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). D’ Legem Group Limited (“D’ Legem”), a company with limited liability incorporated in Hong Kong, owns 225,330,000 shares of the Company, representing 28% of the total issued share capital of the Company. D’ Legem is the immediate and ultimate shareholder of the Company. Its ultimate controlling party is Mr. Chow Hon.

The addresses of the registered office and principal place of business of the Company are disclosed in the corporate information section to the interim report.

The Company is an investment holding company and its subsidiaries are principally engaged in provision of construction and site formation services.

The condensed consolidated financial statements are presented in Hong Kong dollars (“HK\$”), which is also the functional currency of the Company.

2. BASIS OF PREPARATION

The unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2024 (“Reporting Period”) have been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and the applicable disclosure requirements of the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”).

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis except for financial asset at fair value through profit or loss which is measured at fair values.

1. 一般資料

世紀集團國際控股有限公司（「本公司」）為於開曼群島註冊成立的獲豁免有限公司，其股份於香港聯合交易所有限公司（「聯交所」）主板上市。杰豹集團有限公司（「杰豹」，一間於香港註冊成立的有限公司）擁有本公司225,330,000股股份，佔本公司已發行股本總額28%。杰豹為本公司之直接及最終股東。其最終控股方為鄒航先生。

本公司的註冊辦事處地址及主要營業地點於中期報告企業信息章節予以披露。

本公司為投資控股公司。其附屬公司主要從事提供建築及地盤平整服務。

簡明綜合財務報表以港元（「港元」）呈列，而港元亦為本公司功能貨幣。

2. 編製基準

本集團於截至二零二四年九月三十日止六個月（「報告期間」）的未經審核簡明合併財務報表乃按照香港會計師公會（「香港會計師公會」）頒佈的香港會計準則（「香港會計準則」）第34號「中期財務報告」及聯交所證券上市規則（「上市規則」）的適用披露規定編製。

未經審核簡明合併財務報表乃按歷史成本基準編製，惟按公允值計量的按公允值計入損益的金融資產除外。



NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

2. BASIS OF PREPARATION (CONTINUED)

The Group incurred a net loss of approximately HK\$6.2 million for the six months ended 30 September 2024, the Group had net current liabilities and net liabilities of approximately HK\$20.1 million (31 March 2024: approximately HK\$14.2 million) and HK\$20.1 million (31 March 2024: approximately HK\$13.9 million) as at 30 September 2024 respectively. Moreover, the Group incurred a net operating cash outflow of approximately HK\$2.1 million for the six months ended 30 September 2024. The Directors prepared the unaudited condensed consolidated financial statements on a going concern basis and implemented some measures in order to improve the working capital and liquidity and cash flow position of the Group. More information is set out in the Company's annual report for the year ended 31 March 2024.

3. ACCOUNTING POLICIES

The accounting policies and methods of computation used in the preparation of the unaudited condensed consolidated financial statements of the Group for the Reporting Period are consistent with those used in the audited financial statements of the Group for the year ended 31 March 2024 and should be used in conjunction with the audited consolidated financial statements for the year ended 31 March 2024.

HKICPA has issued a number of new and revised Hong Kong Financial Reporting Standards ("HKFRSs") and interpretations that are first effective or available for early adoption for the Reporting Period. There have been no significant changes to the accounting policies applied in these financial statements for the Reporting Period presented as a result of these developments.

Adoption of new and amended HKFRSs

In the Reporting Period, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operation and effective for its accounting period beginning on 1 April 2024, comprise HKFRSs, HKAS and Interpretations.

The Group has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective. A number of new or amended standards are effective from 1 April 2024 but they do not have a material effect on the Group's unaudited condensed consolidated interim financial statements.

2. 編製基準 (續)

截至二零二四年九月三十日止六個月，本集團產生虧損淨額約6,200,000港元，且於二零二四年九月三十日，本集團的流動負債淨額及負債淨額分別約為20,100,000港元（二零二四年三月三十一日：約14,200,000港元）及20,100,000港元（二零二四年三月三十一日：約13,900,000港元）。此外，截至二零二四年九月三十日止六個月，本集團產生經營現金流出淨額約2,100,000港元。董事以持續經營基準編製未經審核簡明合併財務報表，並採取若干措施以改善本集團的營運資金及流動資金及現金流量狀況。更多資料載於本公司截至二零二四年三月三十一日止年度的年報。

3. 會計政策

編製本集團報告期間的未經審核簡明合併財務報表時採用的會計政策及計算方法與本集團截至二零二四年三月三十一日止年度的經審核財務報表所採用者一致，並應與截至二零二四年三月三十一日止年度的經審核合併財務報表一併使用。

香港會計師公會已頒佈多項就報告期間首次生效或可供提早採納的新訂及經修訂香港財務報告準則（「香港財務報告準則」）及詮釋。此等發展並未導致已呈列報告期間的本財務報表所應用的會計政策出現重大變動。

採用新訂及經修訂香港財務報告準則

於報告期間，本集團已採納由香港會計師公會頒佈，與本集團的營運有關，及於二零二四年四月一日開始的會計期間生效的全部新訂及經修訂香港財務報告準則，包括香港財務報告準則、香港會計準則及詮釋。

本集團尚未提早採納已頒佈但尚未生效的任何其他準則、詮釋或修訂。若干新訂或經修訂準則自二零二四年四月一日起生效，但並無對本集團未經審核簡明合併中期財務報表造成重大影響。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

4. REVENUE AND SEGMENT INFORMATION

(a) Revenue

		Six months ended 30 September	
		截至九月三十日止六個月	
		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)
Disaggregation of revenue from contracts with customers	客戶合約收益明細		
Construction and site formation services in Hong Kong	於香港的建築及地盤平整服務		
– Public sector	– 公共領域	8,331	29,684
Timing of revenue recognition	收益確認時間		
Over time	隨時間確認	8,331	29,684

(b) Segment information

Information reported to the directors of the Group, being the chief operating decision maker (“CODM”), for the purposes of resource allocation and assessment of segment performance is based on the nature of business.

An operating segment regarding the trading of liquefied natural gas was discontinued in last year. The information for the discontinued operations are described in more detail in note 7. The Group has only one reportable segment which is construction and site formation. All of the Group’s revenues are derived from Hong Kong. Therefore, no geographical segments are presented. No other discrete financial information is provided other than the Group’s results and financial position as a whole. Accordingly, only entity-wide disclosures and major customers are presented.

4. 收益及分部資料

(a) 收益

		Six months ended 30 September	
		截至九月三十日止六個月	
		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)

(b) 分部資料

就資源分配及分部表現評估而向本集團董事（即主要營運決策者（「主要營運決策者」））匯報之資料乃基於業務性質劃分業務分部。

有關買賣液化天然氣的經營分部已於去年度終止。有關已終止經營業務的資料的更多詳情載於附註7。本集團只有一個可呈報分部，即建築及地盤平整。本集團的所有收入均來自香港。因此，並無呈列地理分部。除本集團整體業績及財務狀況外，不提供其他離散財務資料。因此，僅呈列整個實體的披露資料及主要客戶。



NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

5. OTHER INCOME, OTHER GAINS AND LOSSES, NET

5. 其他收入、其他收益及虧損淨額

		Six months ended 30 September	
		截至九月三十日止六個月	
		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)
Continuing operations	持續經營業務		
Gain on disposal of plant and equipment	出售廠房及設備的收益	-	136
Others	其他	324	2,003
		324	2,139

6. INCOME TAX

6. 所得稅

		Six months ended 30 September	
		截至九月三十日止六個月	
		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)
Continuing operations	持續經營業務		
Current tax	即期稅項		
- Hong Kong Profits Tax	- 香港利得稅	-	-
Deferred taxation	遞延稅項	-	-
Income tax	所得稅	-	-

Pursuant to the laws and regulations of the Cayman Islands and the BVI, the Group is not subject to any income tax in the Cayman Islands and the BVI as there is no income tax imposed in such jurisdictions.

No provision for Hong Kong Profits Tax has been made for both periods as there was no assessable profits generated for the period.

根據開曼群島及英屬處女群島法律及法規，本集團毋須繳納開曼群島及英屬處女群島任何所得稅，由於該等司法權區並無徵收所得稅。

由於期內並無錄得應課稅溢利，故並無於兩個期間就香港利得稅作出撥備。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

7. DISCONTINUED OPERATIONS

In last year, the directors of the Company resolved to discontinue the Group's trading of liquefied natural gas operation. The results for the period from the discontinued trading of liquefied natural gas operation is set out below. The comparative figures in the consolidated statement of profit or loss and other comprehensive income have been restated to re-present the trading of liquefied natural gas operation as a discontinued operation.

7. 已終止經營業務

於去年度，本公司董事議決終止本集團的買賣液化天然氣業務。已終止買賣液化天然氣業務之期內業績載於下文。綜合損益及其他全面收益表的比較數字經已重述，以重新呈列買賣液化天然氣為已終止經營業務。

		Six months ended 30 September 截至九月三十日止六個月	
		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)
Revenue	收益	-	-
Cost of sales	銷售成本	-	-
Other income	其他收入	-	-
Administrative expenses	行政開支	-	-
Profit (loss) before taxation	除稅前溢利(虧損)	-	-
Income tax	所得稅	-	-
Profit (loss) for the period	期內溢利(虧損)	-	-

8. LOSS FOR THE PERIOD

8. 期內虧損

		Six months ended 30 September 截至九月三十日止六個月	
		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)
Loss for the period from continuing operations has been arrived at after charging:	持續經營業務期內虧損經扣除下列各項後達致：		
Staff costs, including directors' emoluments	員工成本(包括董事酬金)		
- Salaries, wages, allowances and other benefits	- 薪金、工資、津貼及其他福利	7,390	21,778
- Contributions to retirement benefits scheme	- 退休福利計劃供款	284	667
Total staff costs	員工成本總額	7,674	22,445
Depreciation of plant and equipment	廠房及設備折舊	149	204
Depreciation of right-of-use assets	使用權資產折舊	60	100

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

9. DIVIDENDS

No dividend was paid or proposed for ordinary shareholders of the Company during the Reporting Period, nor has any dividend been proposed since the end of the Reporting Period (2023: Nil).

10. LOSS PER SHARE

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

9. 股息

本公司於報告期間並未向普通股股東派付或擬派付任何股息，自報告期間期末起亦無擬派任何股息（二零二三年：無）。

10. 每股虧損

本公司擁有人應佔每股基本虧損乃按照下列數據計算：

		Six months ended 30 September 截至九月三十日止六個月	
		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)
Loss	虧損		
Loss for the period attributable to the owners of the Company	本公司擁有人應佔期內虧損	(6,152)	(6,188)
Less:	減：		
Loss (profit) for the period from discontinued operations	已終止經營業務之期內虧損(溢利)	-	-
Loss for the purpose of basic loss per share from continuing operations	用於計算持續經營業務每股基本虧損之虧損	(6,152)	(6,188)

		Six months ended 30 September 截至九月三十日止六個月	
		2024 二零二四年 '000 千股 (Unaudited) (未經審核)	2023 二零二三年 '000 千股 (Unaudited) (未經審核)
Number of shares	股份數目		
Weighted average number of ordinary shares for the purpose of basic loss per share	用以計算每股基本虧損之普通股加權平均數	804,750	804,750

No diluted loss per share were presented as there were no dilutive potential ordinary shares in issue for both periods ended 30 September 2024 and 2023.

由於截至二零二四年及二零二三年九月三十日止兩個期間並無任何具攤薄潛力的已發行普通股，故並無呈列每股攤薄虧損。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

11. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

11. 貿易及其他應收款項、按金及預付款項

		As at 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables from contracts with customers	來自客戶合約的貿易應收款項	575	1,134
Less: Allowance for credit losses	減：信貸虧損撥備	(15)	(15)
		560	1,119
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	658	383
Less: Allowance for credit losses	減：信貸虧損撥備	-	-
		658	383
		1,218	1,502

The Group does not hold any collateral over these balances.

本集團並無就該等結存持有任何抵押品。



NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

11. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS (CONTINUED)

The Group does not have a standardised and universal credit period granted to its customers of construction contracts, and the credit period of individual customer of construction contracts is considered on a case-by-case basis and stipulated in the project contract, as appropriate. In respect of sales of liquefied natural gas, payment is required to be settled by 30 days from presentation of sale invoices. The following is an aged analysis of trade receivables, presented based on the date of the certified report and invoice date which approximates revenue recognition date at the end of the reporting period:

11. 貿易及其他應收款項、按金及預付款項（續）

本集團並未向建築合約的客戶授予標準劃一的信貸期，而建築合約的個別客戶的信貸期乃按情況考慮，並於項目合約中訂明（倘適當）。有關銷售液化天然氣，須自呈列銷售發票起30日內報告日期作出付款。以下為於報告期末根據核證報告日期及與收益確認日期相若之發票日期呈列的貿易應收款項的賬齡分析：

		As at 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
0 to 30 days	0 – 30 日	485	1,134
31 to 60 days	31 – 60 日	90	–
61 to 365 days	61 – 365 日	–	–
Over 365 days	超過 365 日	–	–
		575	1,134
Less: Allowance for credit losses	減：信貸虧損撥備	(15)	(15)
		560	1,119

No trade receivables balance is past due over 90 days and considered in default as at 30 September 2024.

於二零二四年九月三十日，並無貿易應收款項結餘逾期超過90日及被視為違約。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

12. CONTRACT ASSETS

12. 合約資產

		As at 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Unbilled revenue of construction contracts	建築合約未開發票收益	393	1,764
Retention receivables of construction	建築合約應收保留金	35,227	37,374
		35,620	39,138
Less: Allowance for credit losses	減：信貸虧損撥備	(1,134)	(1,134)
		34,486	38,004

The Group typically agrees to one to two years retention period for 5% to 10% of the contract value. This amount is included in contract assets until the end of the retention period as the Group's entitlement to this final payment is conditional on the satisfaction of the service quality by the customers over a certain period as stipulated in the contracts.

The contract assets also include the Group's rights to consideration for work completed but not yet billed at the period end date. The contract assets are transferred to trade receivables when the rights become unconditional.

本集團基本上同意就5%至10%的合約價值設有一至兩年保證期。因本集團獲得此最終款項的權利按合約規定須待客戶於若干期間內滿意服務質量後方可作實，故此金額計入合約資產，直至保證期結束為止。

合約資產亦包括本集團收取於期末日期已完成工程但未發出發票的代價之權利。合約資產於權利成為無條件時轉至貿易應收款項。



NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

13. TRADE AND OTHER PAYABLES

		As at	As at
		30 September	31 March
		2024	2024
		於二零二四年	於二零二四年
		九月三十日	三月三十一日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Trade payables	貿易應付款項	11,312	11,457
Retention payables	應付保留金	2,267	2,267
Accrued expenses and other payables	應計費用及其他應付款項	15,399	15,231
		28,978	28,955

Trade payables represent payables to suppliers and subcontractors. The credit terms granted to subcontractors are stipulated in the relevant contracts and the payables are usually due for settlement within 60 days. In respect of purchases of liquefied natural gas, the credit period is 30 days. The Group has financial risk management policies in place to ensure that all payables are settled within the credit time-frame. The following is an aged analysis of trade payables presented based on the invoice date at the end of the reporting period:

貿易應付款項指應付供應商及分包商款項。授予分包商的信貸期於相關合約規定且應付款項通常應於60日內結算。就購買液化天然氣而言，信貸期為30日。本集團已制定財務風險管理政策，確保所有應付款項於信貸期限內清償。以下為於報告期末根據發票日期呈列的貿易應付款項的賬齡分析：

		As at	As at
		30 September	31 March
		2024	2024
		於二零二四年	於二零二四年
		九月三十日	三月三十一日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
0 to 30 days	0 – 30 日	1,320	678
31 to 60 days	31 – 60 日	980	383
61 to 90 days	61 – 90 日	140	153
91 to 365 days	91 – 365 日	8,872	10,243
		11,312	11,457

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

14. OTHER SHORT-TERM BORROWING

14. 其他短期借款

	As at 30 September 2024 於二零二四年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2024 於二零二四年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Other short-term borrowing 其他短期借款	6,238	5,120

As at 31 March 2022, the Group entered into a loan agreement with a third party to borrow an on demand loan facility amounted to HK\$25,000,000 which is interest-bearing. All the interests shall be repaid every quarter and the principal loan amount shall be repaid within twelve months from the date of the first drawdown.

As at 31 March 2023, the loan facility has been renewed with amount of HK\$18,000,000 and extended for 18 months effective from the reporting date.

As at 31 March 2024, the loan facility has been further renewed with an amount of HK\$15,000,000 and extended for 18 months effective from the reporting date.

於二零二二年三月三十一日，本集團與一名第三方訂立貸款協議，以借入一筆總額為25,000,000港元的計息貸款。每季度須償付全部利息，及貸款本金須自首次提款之日起十二個月內償還。

於二零二三年三月三十一日，貸款融資18,000,000港元已續新並已延期18個月，自報告日期起生效。

於二零二四年三月三十一日，貸款融資15,000,000港元已進一步續新並已延期18個月，自報告日期起生效。

15. SHARE CAPITAL

15. 股本

		Number of shares 股份數目		Share Capital 股本	
		30 September 2024 於二零二四年 九月三十日 (Unaudited) (未經審核)	31 March 2024 於二零二四年 三月三十一日 (Audited) (經審核)	30 September 2024 於二零二四年 九月三十日 (Unaudited) (未經審核)	31 March 2024 於二零二四年 三月三十一日 (Audited) (經審核)
Ordinary shares of HK\$0.01 each Authorised At the beginning and at the end of the period/year	每股面值0.01港元之普通股 法定 於期/年初及於期/年末	2,000,000,000	2,000,000,000	20,000	20,000
Issued and fully paid At the beginning of the period/year	已發行及繳足 於期/年初	804,750,000	804,750,000	8,048	8,048
At the end of the period/year	於期/年末	804,750,000	804,750,000	8,048	8,048

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

SIGNIFICANT INVESTMENT, ACQUISITIONS AND DISPOSALS

During the Reporting Period, the Group did not have any significant investments held or any material acquisitions or disposals of subsidiaries or associated companies.

FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

The Company does not have any plans for material investments or capital assets.

COMPETING INTERESTS

The Directors confirm that none of the controlling shareholders of the Company or the Directors and their respective close associates (as defined in the Listing Rules) is interested in any business apart from the business operated by the Group which competes or is likely to compete, directly or indirectly, with the Group's business.

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

As at 30 September 2024, no Directors and chief executive of the Company had interests and short positions in the Shares, underlying Shares and debentures of the Company or any of the associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance, Chapter 571 of the Laws of Hong Kong (the "SFO")) which fell to be disclosed to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests or short positions which they are taken or deemed to have under such provisions of the SFO) or which, pursuant to section 352 of the SFO, have been entered in the register referred to therein, or have been, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix C3 of the Listing Rules, notified to the Company and the Stock Exchange.

RIGHTS TO PURCHASE SHARES OR DEBENTURES OF DIRECTORS AND CHIEF EXECUTIVE

Save for the existing share option scheme of the Company, no arrangements to which the Company, its subsidiary, its holding company or a subsidiary of its holding company is or was a party to enable the Directors and the chief executive of the Company to acquire benefits by means of acquisitions of shares in or debentures of the Company or any other body corporate subsisted at the end of the period or at any time during the period.

重大投資、收購及出售

於報告期間，本集團概無持有任何重大投資或進行任何有關附屬公司或聯營公司的重大收購或出售。

關於重大投資或資本資產的未來計劃

本公司概無任何其他關於重大投資或資本資產的計劃。

競爭權益

董事確認，除本集團所經營業務以外，本公司控股股東或董事及彼等各自之緊密聯繫人（定義見上市規則）概無於任何直接或間接與本集團業務構成競爭或可能構成競爭的業務當中擁有權益。

董事及主要行政人員於股份、相關股份及債權證中擁有的權益及淡倉

於二零二四年九月三十日，本公司董事及主要行政人員並無於本公司或任何相關法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益及淡倉（包括根據證券及期貨條例有關條文彼等被視為或當作持有之任何權益或淡倉），或根據證券及期貨條例第352條已記錄於該條所指的登記冊之權益及淡倉，或根據上市規則附錄C3所載之上市發行人董事進行證券交易的標準守則（「標準守則」）須知會本公司及聯交所之權益及淡倉。

董事及主要行政人員購買股份或債權證的權利

除本公司現有購股權計劃外，本公司、其附屬公司、其控股公司或其控股公司的附屬公司概無達成任何安排，從而使本公司董事及主要行政人員可經由收購本公司或任何其他於期末或於期內任何時間仍存續的法團的股份或債權證而獲取利益。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

SUBSTANTIAL SHAREHOLDERS' AND OTHERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30 September 2024, so far as is known to the Directors, the following persons (not being a Director or chief executive of the Company) had interest or short position in Shares or underlying Shares which fell to be disclosed to the Company and the Stock Exchange under the provision of Divisions 2 and 3 of Part XV of the SFO or would be, directly or indirectly, be interested in 5% or more of the issued share capital of the Company, as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:

主要股東及其他人士於股份及相關股份的權益及淡倉

於二零二四年九月三十日，據董事所知，下列人士（並非本公司董事或主要行政人員）於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將直接或間接於本公司5%或以上已發行股本中擁有權益，須記錄於本公司根據證券及期貨條例第336條須備存的登記冊內的權益或淡倉：

Name of substantial shareholder	Capacity/Nature	Number of Shares held/ interested	Percentage of interest
股東名稱	身份／性質	所持股份數目／權益	權益百分比
Chow Hon 鄒航	Interest of controlled corporation (Note 2) 受控法團權益（附註2）	225,330,000 (L) (Note 1) (附註1)	28%
Wang Feng 王鋒	Interest of controlled corporation (Note 3) 受控法團權益（附註3）	225,330,000 (L) (Note 1) (附註1)	28%
D' Legem Group Limited 杰豹集團有限公司	Beneficial owner 實益擁有人	225,330,000 (L) (Note 1) (附註1)	28%

Notes:

- The letter "L" demonstrates long position in such securities.
- The Shares are held by D' Legem Group Limited. Mr. Chow Hon beneficially owns 98% of the issued shares of D' Legem Group Limited.
- The Shares are held by D' Legem Group Limited. Mr. Wang Feng beneficially owns 2% of the issued shares of D' Legem Group Limited.

附註：

- 英文字母「L」指於相關證券中擁有的好倉。
- 股份由杰豹集團有限公司持有。鄒航先生實益擁有杰豹集團有限公司已發行股份98%。
- 股份由杰豹集團有限公司持有。王鋒先生實益擁有杰豹集團有限公司已發行股份2%。

DIVIDEND

No dividend was paid or proposed for ordinary shareholders of the Company during the Reporting Period, nor has any dividend been proposed since the end of the Reporting Period (2023: Nil).

股息

本公司於報告期間並未向普通股股東派付或擬派付任何股息，自報告期間期末起亦無擬派任何股息（二零二三年：無）。



CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

COMPLIANCE WITH THE CORPORATE GOVERNANCE CODE

The Group recognise the importance of achieving the highest standard of corporate governance consistent with the needs and requirements of its businesses and the best interest of all of its stakeholders, and the Board is fully committed to doing so. The Board believes that high standards of corporate governance provide a framework and solid foundation for the Group to manage business risks, enhance transparency, achieve high standard of accountability and protect stakeholders' interests.

The Group has adopted a corporate governance statement of policy which provides guidance on the application of the corporate governance principles on the Group, with reference to the Code on Corporate Governance Practices (the "CG Code") as set out in Appendix C1 of the Listing Rules.

In the opinion of the Directors, the Company has complied with all code provisions as set out in the CG Code during the Reporting Period and, where appropriate, the applicable recommended best practices of the CG Code, except the CG Code provisions C.2.1 with considered reasons explained below.

Under the CG Code provision C.2.1, the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. There is no separation between the roles of the chairman of the Board (the "Chairman") and the chief executive officer of the Company ("CEO"). Although the responsibilities of the Chairman and CEO are vested in one person, all major decisions are made in consultation with the Board members and the senior management of the Company. The Board considers that there is sufficient balance of power and the current arrangement maintains a strong management position of the Company. Subsequent to the resignation of the Chairman as a member of the Board, there was no Chairman in the Company.

The Board will continue to regularly review and monitor its corporate governance practices to ensure compliance with the CG Code, and maintain a high standard of corporate governance practices of the Company.

COMPLIANCE WITH THE MODEL CODE

The Company has adopted a code of conduct regarding Directors' securities transactions on terms no less exacting than the required standard as set out in the Model Code. In response to a specific enquiry by the Company, all Directors have confirmed that they complied with the requirements of the Model Code during the Reporting Period.

遵守企業管治守則

本集團深明達致配合其業務需要及要求且符合其所有持份者最佳利益之最高標準企業管治之重要性，而董事會一直致力進行有關工作。董事會相信，高標準企業管治能為本集團奠定良好架構，紮穩根基，不單有助管理業務風險及提高透明度，亦能維持高標準問責性及保障持份者之利益。

本集團已參照上市規則附錄C1所載企業管治常規守則（「企業管治守則」）採納企業管治政策，為就本集團應用企業管治原則提供指引。

董事認為，於報告期間，本公司一直遵守載於企業管治守則之所有守則條文及（倘適用）企業管治守則之適用建議最佳常規，惟於下文解釋已闡明原因而未符合之企業管治守則條文C.2.1除外。

根據企業管治守則條文C.2.1，主席與行政總裁之角色應有區別，並不應由一人同時兼任。並無區分董事會主席（「主席」）與本公司行政總裁（「行政總裁」）之職務。儘管主席與行政總裁之責任由同一人士履行，但所有重大決策均經諮詢董事會成員及本公司高級管理層後作出。董事會認為已有足夠之權力平衡，且現有之安排可維持本公司管理層之強勢地位。自主席辭任董事會成員後，本公司再無主席。

董事會將繼續定期審閱及監管企業管治常規，確保本公司遵守企業管治守則及維持高標準的企業管治常規。

遵守標準守則

本公司已按不遜於標準守則所載規定標準的條款採納董事證券交易之相關行為守則。作為對本公司所作特定查詢的答覆，所有董事均已確認其於報告期間已遵守標準守則的規定。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

CHANGES IN INFORMATION OF DIRECTORS

Changes in information of Directors since the date of the 2024 annual report required to be disclosed pursuant to Rule 13.51(2) of the Listing Rules are as follows:

- (1) Ms. Lam Yuen Man Maria has been appointed as a non-executive director of PanAsialum Holdings Company Limited (stock code: 02078), the shares of which are listed on the main board of the Stock Exchange, with effect from 1 July 2024.
- (2) Mr. Chung Man Lai (“Mr. Chung”) has resigned as a non-executive director of Century Plaza Hotel Group (formerly known as Greatwalle Inc.) (stock code: 08315), the shares of which are listed on GEM of the Stock Exchange, with effect from 27 June 2024.

Mr. Chung has been appointed as an executive director of CBK Holdings Limited (stock code: 08428), the shares of which are listed on GEM of the Stock Exchange, with effect from 29 August 2024.

AUDIT COMMITTEE

The Company has established an audit committee (the “Audit Committee”) in accordance with the requirements of the Listing Rules with terms of reference aligned with the provision of the CG Code as set out in Appendix C1 to the Listing Rules. The Audit Committee is to serve as a focal point for communication between other directors, the external auditors, and the management as their duties relate to financial and other reporting, internal controls, risk management and the audits; and to assist the Board in fulfilling its responsibilities by providing an independent review of financial reporting, be satisfying themselves as to the effectiveness of the Company’s risk management and internal controls systems and as to the efficiency of the audits. The Audit Committee comprises three independent non-executive directors, namely Ms. Lam Yuen Man Maria (Chairman), Mr. Law, Michael Ka Ming and Mr. Chung Man Lai.

REVIEW OF INTERIM RESULTS

The Group’s unaudited condensed consolidated interim results and financial report for the Reporting Period have been reviewed and approved by the Audit Committee.

By order of the Board
Century Group International Holdings Limited
Man Wai Lun
Executive Director

Hong Kong, 28 November 2024

董事資料的變動

自二零二四年度報告日期以來，根據上市規則第13.51(2)條須予披露之董事資料之變動載列如下：

- (1) 林婉雯女士已獲委任為榮陽實業集團有限公司（於聯交所主板上市之公司，股份代號：02078）之非執行董事，自二零二四年七月一日起生效。
- (2) 鍾文禮先生（「鍾先生」）已辭任新都酒店集團（前稱為長城匯理公司）（於聯交所GEM上市之公司，股份代號：08315）之非執行董事，自二零二四年六月二十七日起生效。

鍾先生已獲委任為漢諾佳池控股有限公司（前稱為國茂控股有限公司）（於聯交所GEM上市之公司，股份代號：08428）之執行董事，自二零二四年八月二十九日起生效。

審核委員會

本公司已根據上市規則之規定成立審核委員會（「審核委員會」），其職權範圍與上市規則附錄C1所載之企業管治守則條文一致。審核委員會的職責為其他董事、外聘核數師及管理層之間的主要溝通途徑，如有關財務及其他申報、內部控制、風險管理、和審計等職責；為協助董事會履行其責任而提供有關財務申報之獨立意見，令彼等信納本公司風險管理及內部監控系統之有效性及審計工作之效率。審核委員會包括三名獨立非執行董事，即林婉雯女士（主席）、羅家明先生及鍾文禮先生。

審閱中期業績

本集團於報告期間之未經審核簡明綜合中期業績及財務報告已由審核委員會審閱及批准。

承董事會命
世紀集團國際控股有限公司
執行董事
文偉麟

香港，二零二四年十一月二十八日

The logo consists of a stylized, multi-layered geometric shape made of thin, parallel lines in a light orange or gold color. The shape is composed of several overlapping rectangular and triangular forms, creating a sense of depth and complexity.

Century Group International Holdings Limited
世紀集團國際控股有限公司