



# Chinese Energy Holdings Limited 華夏能源控股有限公司

(Incorporated in Hong Kong with limited liability)

(於香港註冊成立之有限公司)

Stock Code 股份代號: 8009

Interim Report  
中期報告

2022/23

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Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board and no assurance is given that there will be a liquid market in the securities traded on GEM.

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## 香港聯合交易所有限公司 （「聯交所」）GEM之特色

GEM之定位，乃為中小型公司提供一個上市之市場，此等公司相比起其他在聯交所上市之公司可能帶有較高投資風險。有意投資者應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。

由於GEM上市公司普遍為中小型公司，在GEM買賣之證券可能會較於主板買賣之證券承受較大之市場波動風險，同時無法保證在GEM買賣之證券會有高流通量之市場。

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## HIGHLIGHTS

### 摘要

- The Company and its subsidiaries (collectively referred to as the “**Group**”) recorded a revenue of approximately HK\$56,090,000 (2021: HK\$202,925,000) for the six months ended 30 September 2022, representing a significant decrease of approximately 72.36% when compared with the same period in 2021.
- The Group recorded an unaudited consolidated loss attributable to owners of the Company of approximately HK\$6,223,000 for the six months ended 30 September 2022 as compared with a profit of approximately HK\$2,023,000 for the same period of last year. The board (the “**Board**”) of Directors considered that the deterioration in the performance of the Group was mainly attributable to global supply chain disruptions and increase in provision of impairment loss under expected credit loss (“**ECL**”) model on trade receivables.
- The Board does not recommend the payment of an interim dividend for the six months ended 30 September 2022 (2021: Nil).
- 截至二零二二年九月三十日止六個月，本公司及其附屬公司（統稱「**本集團**」）錄得收益約56,090,000港元（二零二一年：202,925,000港元），與二零二一年同期相比大幅減少約72.36%。
- 截至二零二二年九月三十日止六個月，本集團錄得本公司擁有人應佔未經審核綜合虧損約6,223,000港元，而去年同期則錄得溢利約2,023,000港元。董事會（「**董事會**」）認為本集團表現轉差主要歸因於全球供應鏈中斷及貿易應收款項預期信貸虧損（「**預期信貸虧損**」）模型項下之減值虧損撥備增加。
- 董事會不建議派發截至二零二二年九月三十日止六個月之中期股息（二零二一年：無）。

## RESULTS

The Board of the Company hereby announces the unaudited consolidated results of the Group for the three months and six months ended 30 September 2022, together with the comparative unaudited figures for the corresponding periods in 2021, as follows:

## 業績

本公司董事會謹此宣佈本集團截至二零二二年九月三十日止三個月及六個月之未經審核綜合業績，連同二零二一年同期之未經審核比較數字如下：

## 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

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月		
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	
		Notes 附註				
Revenue	收益	4	27,484	101,726	56,090	202,925
Cost of sales	銷售成本		(26,679)	(98,800)	(54,398)	(197,374)
Gross profit	毛利		805	2,926	1,692	5,551
Other income	其他收入	6	65	4,356	642	4,932
Other gain	其他收益	7	-	-	11	-
Provision of impairment loss under ECL model on trade receivables	貿易應收款項預期信貸虧損模型項下之減值虧損撥備		(911)	(1,204)	(4,271)	(2,403)
Administrative expenses	行政開支		(1,981)	(1,829)	(4,399)	(3,871)
Finance costs	融資成本		(19)	(25)	(43)	(36)
(Loss) profit before tax	除稅前(虧損)溢利	8	(2,041)	4,224	(6,368)	4,173
Income tax credit (expense)	所得稅抵免(開支)	9	26	(1,798)	145	(2,150)
(Loss) profit for the period	期內(虧損)溢利		(2,015)	2,426	(6,223)	2,023

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

**簡明綜合損益及其他全面  
收益表 (續)**

	Three months ended 30 September		Six months ended 30 September	
	截至九月三十日止三個月 2022	2021	截至九月三十日止六個月 2022	2021
	二零二二年 HK\$'000 千港元	二零二一年 HK\$'000 千港元	二零二二年 HK\$'000 千港元	二零二一年 HK\$'000 千港元
	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)
<b>Other comprehensive (expense) income for the period, net of income tax</b>	<b>期內其他全面 (開支) 收益，已扣除所得稅</b>			
<i>Item that may be reclassified subsequently to profit or loss:</i>	<i>隨後可重新分類至損益之項目：</i>			
Exchange differences arising on translation of foreign operations	換算海外業務所產生之匯兌差額			
	(18,704)	484	(33,869)	5,061
<i>Item that will not be reclassified to profit or loss:</i>	<i>將不會重新分類至損益之項目：</i>			
Fair value loss on investment in financial assets at fair value through other comprehensive income ("FVTOCI")	按公允值計入其他全面收益 (「按公允值計入其他全面收益」) 之金融資產投資之公允值虧損			
	(8,519)	(4,424)	(3,157)	(3,219)
<b>Other comprehensive (expense) income for the period</b>	<b>(27,223)</b>	<b>(3,940)</b>	<b>(37,026)</b>	<b>1,842</b>
<b>Total comprehensive (expense) income for the period</b>	<b>(29,238)</b>	<b>(1,514)</b>	<b>(43,249)</b>	<b>3,865</b>
<b>(Loss) profit for the period attributable to:</b>	<b>由下列人士應佔期內 (虧損) 溢利：</b>			
Owners of the Company	本公司擁有人	2,426	(6,223)	2,023
Non-controlling interests ("NCI")	非控股權益 (非控股權益)	-	-	-
	<b>(2,025)</b>	<b>2,426</b>	<b>(6,223)</b>	<b>2,023</b>

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

**簡明綜合損益及其他全面  
收益表 (續)**

		Three months ended 30 September		Six months ended 30 September	
		截至九月三十日止三個月		截至九月三十日止六個月	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>Total comprehensive (expense) income for the period attributable to:</b>	<b>由下列人士應佔期內全面(開支)收益總額：</b>				
<b>Owners of the Company</b>	<b>本公司擁有人</b>	<b>(29,238)</b>	<b>(1,514)</b>	<b>(43,249)</b>	<b>3,865</b>
<b>NCI</b>	<b>非控股權益</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>(29,238)</b>	<b>(1,514)</b>	<b>(43,249)</b>	<b>3,865</b>
<b>(Loss) earnings per share</b>	<b>每股(虧損)盈利</b>				
- basic (HK cents)	- 基本 (港仙)	<b>(3.42)</b>	4.12	<b>(10.57)</b>	3.43
- diluted (HK cents)	- 攤薄 (港仙)	<b>(3.42)</b>	4.12	<b>(10.57)</b>	3.43

Note  
附註

10

**CONDENSED CONSOLIDATED  
STATEMENT OF FINANCIAL  
POSITION**

**簡明綜合財務狀況表**

			As at 30 September 2022 於 二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Notes 附註		
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment ("PPE")	物業、廠房及設備 (「物業、廠房及設備」)	12	388	500
Right-of-use assets	使用權資產		957	1,179
Financial assets at FVTOCI	按公允值計入其他全面 收益之金融資產	13	48,099	51,257
			<b>49,444</b>	<b>52,936</b>
<b>Current assets</b>	<b>流動資產</b>			
Trade and other receivables	貿易及其他應收款項	14	150,633	173,890
Financial asset at fair value through profit or loss ("FVTPL")	透過損益按公允值計量 (「透過損益按公允 值計量」)之金融資產	13	-	1,229
Tax recoverable	可收回稅項		26	-
Cash and cash equivalents	現金及現金等價物		179,105	198,808
			<b>329,764</b>	<b>373,927</b>

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

			As at 30 September 2022 於 二零二二 年九月三十 日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二 年三月三十 一日 HK\$'000 千港元 (Audited) (經審核)
		Notes 附註		
<b>Current liabilities</b>	<b>流動負債</b>			
Other payables and accruals	其他應付款項及應計款項	15	2,596	4,762
Lease liabilities	租賃負債		826	946
Tax payables	應付稅項		3,469	5,514
			<b>6,891</b>	<b>11,222</b>
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>322,873</b>	<b>362,705</b>
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>372,317</b>	<b>415,641</b>
<b>Non-current liability</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		143	242
<b>Net assets</b>	<b>資產淨值</b>		<b>372,174</b>	<b>415,399</b>
<b>Capital and reserves</b>	<b>股本及儲備</b>			
Share capital	股本	16	847,601	847,601
Reserves	儲備		(475,451)	(432,202)
<b>Equity attributable to owners of the Company</b>	<b>本公司擁有人應佔權益</b>		<b>372,150</b>	<b>415,399</b>
NCI	非控股權益		24	-
<b>Total equity</b>	<b>權益總額</b>		<b>372,174</b>	<b>415,399</b>



# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

# 簡明綜合權益變動表

		Equity attributable to owners of the Company 本公司擁有人應佔權益								
		Share capital	Exchange reserve	Merger reserve	Translation reserve	Investment revaluation reserve	Accumulated losses	Sub-total	NCI	Total
		股本 HK\$'000 千港元	外匯儲備 HK\$'000 千港元	合併儲備 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	重估儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	小計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總計 HK\$'000 千港元
As at 1 April 2021 (audited)	於二零二一年四月一日 (經審核)	847,601	(808)	45,918	54,761	21,727	(561,777)	407,422	-	407,422
Profit for the period	期內溢利	-	-	-	-	-	2,023	2,023	-	2,023
Other comprehensive income (expenses)	其他全面收益(開支)	-	-	-	-	-	-	-	-	-
- Exchange differences arising on translation of foreign operations	一換算海外業務所產生之匯兌差額	-	-	-	5,061	-	-	5,061	-	5,061
- Fair value gain (loss) on investment in financial assets at FVTOCI	一按公允值計入其他全面收益之金融資產投資之公允值收益(虧損)	-	845	-	-	(4,064)	-	(3,219)	-	(3,219)
Total comprehensive income (expenses) for the period	期內全面收益(開支)總額	-	845	-	5,061	(4,064)	2,023	3,865	-	3,865
As at 30 September 2021 (unaudited)	於二零二一年九月三十日 (未經審核)	847,601	37	45,918	59,822	17,663	(559,754)	411,287	-	411,287

		Equity attributable to owners of the Company 本公司擁有人應佔權益								
		Share capital	Exchange reserve	Merger reserve	Translation reserve	Investment revaluation reserve	Accumulated losses	Sub-total	NCI	Total
		股本 HK\$'000 千港元	外匯儲備 HK\$'000 千港元	合併儲備 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	重估儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	小計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總計 HK\$'000 千港元
As at 1 April 2022 (audited)	於二零二二年四月一日 (經審核)	847,601	1,069	45,918	66,947	15,312	(561,448)	415,399	-	415,399
Share of NCI	應佔非控股權益	-	-	-	-	-	-	-	24	24
Loss for the period	期內虧損	-	-	-	-	-	(6,223)	(6,223)	-	(6,223)
Other comprehensive (expense) income	其他全面(開支)收益	-	-	-	-	-	-	-	-	-
- Exchange differences arising on translation of foreign operations	一換算海外業務所產生之匯兌差額	-	-	-	(33,869)	-	-	(33,869)	-	(33,869)
- Fair value (loss) gain on investment in financial assets at FVTOCI	一按公允值計入其他全面收益之金融資產投資之公允值(虧損)收益	-	(5,221)	-	-	2,064	-	(3,157)	-	(3,157)
Total comprehensive (expenses) income for the period	期內全面(開支)收益總額	-	(5,221)	-	(33,869)	2,064	(6,223)	(43,249)	-	(43,249)
As at 30 September 2022 (unaudited)	於二零二二年九月三十日 (未經審核)	847,601	(4,152)	45,918	33,078	17,376	(567,671)	372,150	24	372,174

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

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Net cash (used in) generated from operating activities	經營業務所 (動用) 獲得的現金淨額	(5,378)	5,894
Net cash generated from (used in) investing activities	投資業務所獲得 (動用) 的現金淨額	1,775	(1,285)
Net cash used in financing activities	融資業務所動用的現金淨額	(554)	(514)
Net (decrease) increase in cash and cash equivalents	現金及現金等價物 (減少) 增加淨額	(4,157)	4,095
Cash and cash equivalents at beginning of period	期初現金及現金等價物	198,808	169,835
Effect of foreign exchange rate changes	匯率變動之影響	(15,546)	1,921
Cash and cash equivalents at end of period	期末現金及現金等價物	179,105	175,851
Analysis of balances of cash and cash equivalents:	現金及現金等價物結餘分析：		
Represented by deposit in financial institutions, bank balances and cash	指於金融機構之存款、銀行結餘及現金	179,105	175,851

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 1. GENERAL INFORMATION

The Company is a public limited company incorporated in Hong Kong (“HK”) and its ordinary shares (“Shares” and each a “Share”) are listed on the GEM of the Stock Exchange. The address of its registered office and principle place of business of the Company is Unit 3517, Floor 35, West Tower, Shun Tak Centre, No. 168-200 Connaught Road Central, HK. The Group principally engaged in trading of liquefied natural gas (“LNG”), investment in financial assets, general trading (including market sourcing of technical and electronic products) and provision of money lending.

### 2. BASIS OF PREPARATION

The condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard 34 (“HKAS 34”) Interim Financial Reporting issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) as well as with the applicable disclosure requirements of Chapter 18 of the GEM Listing Rules.

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

Except for the amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) applied by the Group in the current period, the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 September 2022 are consistent with those adopted in preparing the Group’s annual financial statements for the year ended 31 March 2022.

### 1. 一般資料

本公司是一間在香港（「香港」）註冊成立之公眾有限公司，其普通股（「股份」及各股份「各股份」）在聯交所GEM上市。本公司註冊辦事處及主要營業地點之地址為香港干諾道中168-200號信德中心西座35樓3517室。本集團主要從事液化天然氣（「液化天然氣」）貿易、投資於金融資產、一般貿易（包括市場採購技術及電子產品）及提供放貸。

### 2. 編製基準

簡明綜合財務報表乃遵照香港會計師公會（「香港會計師公會」）頒佈之香港會計準則第34號（「香港會計準則第34號」）中期財務報告及《GEM上市規則》第十八章之適用披露規定而編製。

簡明綜合財務報表乃根據歷史成本基準編製，惟按公允值（如適用）計量之若干金融工具除外。

除本集團於本期間採用之香港財務報告準則（「香港財務報告準則」）之修訂外，截至二零二二年九月三十日止六個月之簡明綜合財務報表所用之會計政策及計算方法與編製本集團截至二零二二年三月三十一日止年度之年度財務報表所採用者一致。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 2. BASIS OF PREPARATION (CONTINUED)

The financial information relating to the year ended 31 March 2022 included in these financial statements as comparative information does not constitute the Company's statutory annual consolidated financial statements for that financial year but is derived from those financial statements. Further information relating to these statutory financial statements required to be disclosed in accordance with section 436 of the Companies Ordinance is as follows:

The Company has delivered the financial statements for the year ended 31 March 2022 to the Registrar of Companies in accordance with section 662(3) of, and Part 3 of Schedule 6 to, the Companies Ordinance.

The Company's external auditor has reported on the financial statements for the years ended 31 March 2021 and 2022. The independent auditor's reports were unqualified; did not include references to any matter to which the auditor drew attention by way of emphasis without qualifying its reports; and did not contain statements under sections 406(2), 407(2) or (3) of the Companies Ordinance.

The condensed consolidated financial statements have been prepared in accordance with HKFRSs issued by the HKICPA. In addition, the condensed consolidated financial statements include applicable disclosures required by the GEM Listing Rules and by the Companies Ordinance.

The condensed consolidated financial statements are unaudited, but have been reviewed by the audit committee (the "Audit Committee") of the Company and were approved for issue by the Board.

### 2. 編製基準 (續)

該等財務報表所載有關截至二零二二年三月三十一日止年度之財務資料乃作為比較資料，並不構成本公司於該財政年度之法定年度綜合財務報表，惟有關資料摘錄自該等財務報表。根據《公司條例》第436條規定須予披露之有關該等法定財務報表之進一步資料如下：

本公司已根據《公司條例》第662(3)條及附表6第3部將截至二零二二年三月三十一日止年度之財務報表送呈公司註冊處處長。

本公司之外聘核數師已就截至二零二一年及二零二二年三月三十一日止年度之財務報表提交報告。該獨立核數師報告並無保留意見；並無載有核數師在不對其報告出具保留意見之情況下，以強調方式提請注意之任何事項；亦無載有《公司條例》第406(2)、407(2)或(3)條項下之聲明。

簡明綜合財務報表乃根據香港會計師公會頒佈之香港財務報告準則編製。此外，簡明綜合財務報表包括《GEM上市規則》及《公司條例》規定之適用披露。

簡明綜合財務報表乃未經審核，惟已經本公司審核委員會（「審核委員會」）審閱並經由董事會批准刊發。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs

*Amendments to HKFRSs that are mandatorily effective for the current period*

The Group has applied the following amendments to HKFRSs issued by the HKICPA for the first time in the current period:

Amendments to HKFRS 3	Reference to the Conception Framework
Amendments to HKAS 16	Property, Plant and Equipment – Proceeds before Intended Use
Amendments to HKAS 37	Onerous Contracts – Cost of Fulfilling a Contract
Amendments to HKFRSs	Annual Improvements to HKFRSs 2018-2020

*New and amendments to HKFRSs issued but not yet effective*

The Group has not early applied the following new and amendments to HKFRSs that have been issued but are not yet effective:

HKFRS 17	Insurance Contracts and the related Amendments <sup>1</sup>
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020) <sup>1</sup>
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies <sup>1</sup>
Amendments to HKAS 8	Definition of Accounting Estimates <sup>1</sup>

### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂

*於本期間強制生效之香港財務報告準則之修訂*

本集團已於本期間首次應用下列由香港會計師公會頒佈之香港財務報告準則之修訂：

香港財務報告準則第3號之修訂	概念框架之提述
香港會計準則第16號之修訂	物業、廠房及設備—擬定用途前之所得款項
香港會計準則第37號之修訂	虧損合約—履行合約之成本
香港財務報告準則之修訂	二零一八年至二零二零年香港財務報告準則之年度改進

*已頒佈但尚未生效之新訂香港財務報告準則及香港財務報告準則之修訂*

本集團並無提早應用下列已頒佈但尚未生效之新訂香港財務報告準則及香港財務報告準則之修訂：

香港財務報告準則第17號	保險合約及相關修訂 <sup>1</sup>
香港會計準則第1號之修訂	負債分類為流動或非流動及香港詮釋第5號(二零二零年)之相關修訂 <sup>1</sup>
香港會計準則第1號及香港財務報告準則實務報告第2號之修訂	會計政策披露 <sup>1</sup>
香港會計準則第8號之修訂	會計估計定義 <sup>1</sup>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (Continued)

*New and amendments to HKFRSs issued but not yet effective (Continued)*

Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction <sup>1</sup>
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>2</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2023.

<sup>2</sup> Effective date to be determined.

The Directors do not anticipate that the application of these new and amendments to HKFRSs will have any material impact on the Group's consolidated financial statements in the foreseeable future.

#### 4. REVENUE

Disaggregation of revenue from contracts with customers:

#### 3. 應用新訂香港財務報告準則及香港財務報告準則之修訂 (續)

*已頒佈但尚未生效之新訂香港財務報告準則及香港財務報告準則之修訂 (續)*

香港會計準則第12號之修訂	與單一交易產生之資產及負債有關之遞延稅項 <sup>1</sup>
香港財務報告準則第10號及香港會計準則第28號之修訂	投資者與其聯營公司或合營企業之間之資產出售或注資 <sup>2</sup>

<sup>1</sup> 於二零二三年一月一日或之後開始之年度期間生效。

<sup>2</sup> 生效日期待定。

董事預期，應用該等新訂香港財務報告準則及香港財務報告準則之修訂將不會於可見未來對本集團之綜合財務報表有任何重大影響。

#### 4. 收益

來自客戶合約收益之分拆：

	Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Types of goods and service</b>	<b>貨物及服務類型</b>			
Trading of LNG	27,484	101,726	56,090	202,925
<b>Revenue from contracts with customers</b>	<b>來自客戶合約收益</b>			
	27,484	101,726	56,090	202,925

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 4. REVENUE (CONTINUED)

Disaggregation of revenue from contracts with customers by timing of revenue recognition:

#### 4. 收益 (續)

按收益確認時間劃分之來自客戶合約收益之分拆：

		<b>Trading of LNG</b>	
		<b>液化天然氣貿易</b>	
		<b>2022</b>	2021
		二零二二年	二零二一年
		<i>HK\$'000</i>	<i>HK\$'000</i>
		千港元	千港元
		<b>(Unaudited)</b>	(Unaudited)
		<b>(未經審核)</b>	(未經審核)
<b>For three months ended</b>	<b>截至九月三十日止三個月</b>		
<b>30 September</b>			
Disaggregated by timing of revenue recognition	按收益確認時間劃分之分拆		
Point in time	某一時間點	<b>27,484</b>	101,726
<b>For six months ended</b>	<b>截至九月三十日止六個月</b>		
<b>30 September</b>			
Disaggregated by timing of revenue recognition	按收益確認時間劃分之分拆		
Point in time	某一時間點	<b>56,090</b>	202,925

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 5. SEGMENT INFORMATION

The Group's operating segments represent information reported to the Board, being the chief operating decision maker ("CODM"), for the purposes of resource allocation and assessment of segment performance focus on types of goods or services delivered or provided. No operating segments identified by the CODM have been aggregated in arriving at the reportable segments of the Group.

The Group's operating and reportable segments under HKFRS 8 are as follows:

- (a) Trading of LNG;
- (b) Investment in financial assets;
- (c) General trading (including market sourcing of technical and electronic products); and
- (d) Money lending.

#### 5. 分類資料

本集團之經營分類乃向董事會 (即主要營運決策者 (「**主要營運決策者**」)) 為資源分配及評估分類表現而報告之資料 (集中於所交付或提供之貨品或服務種類)。主要營運決策者於設定本集團之可報告分類時並無彙合所識別之經營分類。

根據香港財務報告準則第8號，本集團之經營及可報告分類如下：

- (a) 液化天然氣貿易；
- (b) 投資於金融資產；
- (c) 一般貿易 (包括市場採購技術及電子產品)；及
- (d) 放貸。



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 5. SEGMENT INFORMATION (CONTINUED)

#### Segment revenue and results

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

For the six months ended 30 September 2022

### 5. 分類資料 (續)

#### 分類收益及業績

本集團之收益及業績按可報告分類作出之分析如下。

截至二零二二年九月三十日止六個月

		Trading of LNG 液化天然氣貿易		Investment in financial assets 投資於金融資產		General trading 一般貿易		Money lending 放貸		Total 總計	
		2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
		HK\$'000	HK\$'000	HK\$'000	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	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>SEGMENT REVENUE</b>	<b>分類收益</b>	<b>56,090</b>	<b>202,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,090</b>	<b>202,925</b>
<b>SEGMENT RESULTS</b>	<b>分類業績</b>	<b>313</b>	<b>9,815</b>	<b>491</b>	<b>437</b>	<b>(2,916)</b>	<b>(2,403)</b>	<b>-</b>	<b>-</b>	<b>(2,112)</b>	<b>7,849</b>
Unallocated corporate income	未分配企業收入									162	231
Unallocated corporate expenses	未分配企業開支									(4,418)	(3,907)
(Loss) profit before tax	除稅前 (虧損) 溢利									(6,368)	4,173
Income tax credit (expense)	所得稅抵免 (開支)									145	(2,150)
(Loss) profit for the period	期內 (虧損) 溢利									(6,223)	2,023

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 5. SEGMENT INFORMATION (CONTINUED)

#### Segment assets and liabilities

As at 30 September 2022

### 5. 分類資料 (續)

#### 分類資產及負債

於二零二二年九月三十日

	Trading of LNG 液化天然氣貿易		Investment in financial assets 投資於金融資產		General trading 一般貿易		Money lending 放款		Total 總計		
	As at 30 September 2022 於 二零二二年 九月三十日 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 千港元 (Audited) (經審核)	As at 30 September 2022 於 二零二二年 九月三十日 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 千港元 (Audited) (經審核)	As at 30 September 2022 於 二零二二年 九月三十日 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 千港元 (Audited) (經審核)	As at 30 September 2022 於 二零二二年 九月三十日 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 千港元 (Audited) (經審核)	As at 30 September 2022 於 二零二二年 九月三十日 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 千港元 (Audited) (經審核)	
<b>ASSETS</b>											
Segment assets	資產										
Unallocated segment assets	分類資產	150,086	159,845	48,099	52,486	166	3,298	569	911	198,920	216,540
	未分配分類資產									180,288	210,323
Consolidated assets	綜合資產									379,208	426,863
<b>LIABILITIES</b>											
Segment liabilities	負債										
Unallocated segment liabilities	分類負債	(22)	(1,580)	-	-	(4,434)	(4,992)	(594)	(932)	(5,050)	(7,504)
	未分配分類負債									(1,984)	(3,960)
Consolidated liabilities	綜合負債									(7,034)	(11,464)

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

- all assets are allocated to reportable segments, other than part of PPE, part of right-of-use assets, part of other receivables, and cash and cash equivalents which cannot be allocated into these reportable segments; and
- all liabilities are allocated to reportable segments, other than part of lease liabilities, and part of other payables and accruals which cannot be allocated into these reportable segments.

就監控分類表現及在分類間分配資源而言：

- 除部分物業、廠房及設備、部分使用權資產、部分其他應收款項以及現金及現金等價物不可分配於該等可報告分類外，所有資產均分配於可報告分類中；及
- 除部分租賃負債以及部分其他應付款項及應計款項不可分配於該等可報告分類外，所有負債均分配於可報告分類中。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 5. SEGMENT INFORMATION (CONTINUED)

#### Geographical information

The Group's revenue from external customers by location of operations and information about its non-current assets by location of the assets are disclosed below:

### 5. 分類資料 (續)

#### 地區資料

本集團按經營所在地區劃分之來自外部客戶之收益及按資產所在地區劃分之其非流動資產的資料披露如下：

	Revenue from external customers 來自外部客戶之收益		Non-current assets* 非流動資產*		
	Six months ended 30 September 截至九月三十日止六個月 2022 二零二二年		As at 30 September 2022 於 二零二二年 九月三十日		
	2021 二零二一年		31 March 2022 於 二零二二年 三月三十一日		
	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Audited) (經審核)	
The People's Republic of China ("PRC")	中華人民共和國 (「中國」)	56,090	202,925	776	768
HK	香港	-	-	569	911
		<b>56,090</b>	<b>202,925</b>	<b>1,345</b>	<b>1,679</b>

\* Non-current assets exclude financial assets at FVTOCI.

\* 非流動資產不包括按公允價值計入其他全面收益之金融資產。

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 5. SEGMENT INFORMATION (CONTINUED)

##### *Information about major customers*

Revenue from customers contributing over 10% of the revenue of the corresponding periods for the Group from continuing business is as follows:

#### 5. 分類資料 (續)

##### *有關主要客戶之資料*

於同期對本集團持續業務之收益貢獻超過10%的客戶之收益如下：

		Six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		<i>HK\$'000</i>	<i>HK\$'000</i>
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
<b>Revenue from trading of LNG</b>	來自液化天然氣貿易之收益		
Customer A	客戶甲	<b>46,835</b>	171,455
Customer B	客戶乙	<b>9,255</b>	30,132

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 6. OTHER INCOME

#### 6. 其他收入

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Dividend income	股息收入	-	-	480	437
Government subsidies	政府補貼	11	-	43	-
Handling fee income	手續費收入	-	4,264	-	4,264
Interest income from banks and financial institutions	來自銀行及金融機構之利息收入	54	85	108	218
Net exchange gain	匯兌淨收益	-	7	-	7
Other refund	其他退款	-	-	11	6
		<b>65</b>	<b>4,356</b>	<b>642</b>	<b>4,932</b>

#### 7. OTHER GAIN

#### 7. 其他收益

		Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Gain on disposal of a financial asset at FVTPL	出售透過損益按公允值計量之一項金融資產之收益	-	-	11	-

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 8. (LOSS) PROFIT BEFORE TAX

(Loss) profit before tax has been arrived at after charging (crediting) the following items:

#### 8. 除稅前(虧損)溢利

除稅前(虧損)溢利已扣除(計入)以下項目：

	Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Staff costs (including Directors' emoluments)	員工成本(包括董事酬金)			
Salaries, allowances and other benefits	薪金、津貼及其他福利			
	930	895	1,865	1,708
Contributions to retirement benefits schemes	退休福利計劃供款			
	26	20	48	39
	956	915	1,913	1,747
External auditor's remuneration	外聘核數師酬金			
– audit services	– 審計服務			
	112	105	225	210
– other services	– 其他服務			
	–	25	–	50
Depreciation of PPE	物業、廠房及設備之折舊			
	31	32	62	54
Depreciation of right-of-use assets	使用權資產之折舊			
	255	249	510	509
Lease payments for short-term lease not included in the measurement of lease liabilities	並無計入租賃負債計量之短期租賃租賃付款			
	16	11	33	22
Legal and professional fees	法律及專業費用			
	45	99	361	223
Net exchange loss (gain)	匯兌淨虧損(收益)			
	113	(59)	270	(7)
Provision of impairment loss under ECL model on trade receivables	貿易應收款項預期信貸虧損模型項下之減值虧損撥備			
	911	1,204	4,271	2,403

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 9. INCOME TAX CREDIT (EXPENSE)

Under the Two-tiered Profits Tax Rates Regime, the first HK\$2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK\$2 million will be taxed at 16.5%. The profits of group entities not qualifying for the Two-tiered Profits Tax Rates Regime will continue to be taxed at a flat rate of 16.5%. The Directors considered the amount involved upon implementation of the Two-tiered Profits Tax Rates Regime is insignificant to the condensed consolidated financial statements. HK Profits Tax is calculated at 16.5% of the estimated assessable profits for both periods. No provision for HK profits tax had been made as the Group did not generate any assessable profits in HK for both periods.

Under the Law of PRC on Enterprise Income Tax (“EIT Law”) and Implementation Regulation of the EIT Law, the tax rate of PRC subsidiaries is 25% for both periods. Taxation for other entities of the Group is charged at their respective applicable income tax rates ruling in the relevant jurisdictions.

#### 9. 所得稅抵免 (開支)

根據利得稅兩級制，合資格集團實體首二百萬港元溢利將按8.25%徵稅，其後二百萬港元以上之溢利則按16.5%徵稅。不符合利得稅兩級制資格之集團實體的溢利將持續劃一按16.5%徵稅。董事認為，利得稅兩級制實施後所涉及金額對簡明綜合財務報表而言並不重大。於該兩個期間，香港利得稅均按估計應課稅溢利之16.5%計算。由於本集團於兩個期間內並無於香港產生任何應課稅溢利，故並無就香港利得稅計提撥備。

根據中國企業所得稅法（「**企業所得稅法**」）及企業所得稅法實施條例，中國之附屬公司於兩個期間內之稅率均為25%。本集團其他實體之稅項均按相關司法權區規定彼等各自適用之所得稅稅率繳納。

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

### 10. (LOSS) EARNINGS PER SHARE

The basic and diluted (loss) earnings per Share attributable to owners of the Company are calculated on the following data:

### 10. 每股(虧損)盈利

本公司擁有人應佔每股基本及攤薄(虧損)盈利按下列數據計算：

	Three months ended 30 September 截至九月三十日止三個月		Six months ended 30 September 截至九月三十日止六個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>(Loss) earnings</b> (Loss) profit for the period attributable to owners of the Company	<b>(2,015)</b>	2,426	<b>(6,223)</b>	2,023
	'000 千股	'000 千股	'000 千股	'000 千股
<b>Number of Shares</b> Number of Shares as at 30 September	<b>58,901</b>	58,901	<b>58,901</b>	58,901
	股份數目	股份數目	股份數目	股份數目

The calculation of basic and diluted (loss) earnings per Share are based on the (loss) profit attributable to owners of the Company, and number of 58,900,537 (2021: 58,900,537) Shares in issue.

No diluted (loss) earnings per Share for both periods were presented as there were no potential Shares in issue for both periods.

每股基本及攤薄(虧損)盈利乃根據本公司擁有人應佔(虧損)溢利及58,900,537股(二零二一年：58,900,537股)已發行股份數目計算。

由於兩個期間並無潛在已發行股份，故於兩個期間並無呈列每股攤薄(虧損)盈利。



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 11. INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 September 2022 (2021: Nil).

### 12. PPE

During the six months ended 30 September 2022, the Group did not spend any expenditure on PPE (2021: HK\$549,000).

### 13. FINANCIAL INSTRUMENTS

#### 13a. Categories of financial instruments

### 11. 中期股息

董事會不建議派發截至二零二二年九月三十日止六個月之中期股息 (二零二一年：無)。

### 12. 物業、廠房及設備

於截至二零二二年九月三十日止六個月，本集團並無斥資購買任何物業、廠房及設備 (二零二一年：549,000港元)。

### 13. 金融工具

#### 13a. 金融工具類別

	As at 30 September 2022 於 二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)	
<b>Financial assets:</b>			
Financial assets at FVTOCI	金融資產： 按公允值計入其他 全面收益之金融資產	48,099	51,257
Financial asset at FVTPL	透過損益按公允值計量之 金融資產	-	1,229
Financial assets at amortised cost	按攤銷成本計量之 金融資產	<b>323,972</b>	362,652
		<b>372,071</b>	415,138
<b>Financial liability:</b>			
Financial liabilities at amortised cost	金融負債： 按攤銷成本計量之 金融負債	<b>1,996</b>	4,604

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 13. FINANCIAL INSTRUMENTS (CONTINUED)

#### 13b. Fair value measurement

##### (i) *Financial instruments carried at fair value*

The following table presents the fair value of the Group's financial instruments measured at the end of the reporting period on a recurring basis, categorised into the three-level fair value hierarchy as defined in HKFRS 13, fair value measurement. The level into which a fair value measurement is classified with reference to the observability and significance of the inputs used in the valuation technique as follows:

- Level 1 valuations: Fair value measured using only Level 1 inputs i.e. unadjusted quoted prices in active markets for identical assets or liabilities as at the measurement date.
- Level 2 valuations: Fair value measured using Level 2 inputs i.e. observable inputs which fail to meet Level 1, and not using significant unobservable inputs. Unobservable inputs are inputs for which market data are not available.
- Level 3 valuations: Fair value measured using significant unobservable inputs.

### 13. 金融工具 (續)

#### 13b. 公允值計量

##### (i) 按公允值列賬之金融工具

下表呈列於報告期末，按香港財務報告準則第13號公允值計量所界定分類為三層公允值等級之按經常性基準計量之本集團金融工具之公允值。公允值計量之等級參照估值技術所用輸入數據之可觀察及重要程度分類如下：

- 第一級估值：僅利用第一級輸入數據（即在活躍市場上相同資產或負債於計量日期之未經調整報價）計量之公允值。
- 第二級估值：利用第二級輸入數據（即不能符合第一級之可觀察輸入數據，亦非利用重大不可觀察輸入數據）計量之公允值。不可觀察輸入數據為無法取得市場數據之輸入數據。
- 第三級估值：利用重大不可觀察輸入數據計量之公允值。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 13. FINANCIAL INSTRUMENTS (CONTINUED)

#### 13b. Fair value measurement (Continued)

##### (i) Financial instruments carried at fair value (Continued)

	Fair value as at 30 September 2022 於二零二二年 九月三十日 之公允價值 HK\$'000 千港元 (Unaudited) (未經審核)	Fair value measurement as at 30 September 2022 categorised into 於二零二二年九月三十日之 公允價值計量之分類		
		Level 1 第一級 HK\$'000 千港元 (Unaudited) (未經審核)	Level 2 第二級 HK\$'000 千港元 (Unaudited) (未經審核)	Level 3 第三級 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Financial assets:</b>	<b>金融資產：</b>			
Financial assets at FVTOCI	按公允價值計入其他全面收益之 金融資產			
– listed equity securities	– 上市股權證券	48,099	48,099	-

	Fair value as at 31 March 2022 於二零二二年 三月三十一日 之公允價值 HK\$'000 千港元 (Audited) (經審核)	Fair value measurement as at 31 March 2022 categorised into 於二零二二年三月三十一日之 公允價值計量之分類		
		Level 1 第一級 HK\$'000 千港元 (Audited) (經審核)	Level 2 第二級 HK\$'000 千港元 (Audited) (經審核)	Level 3 第三級 HK\$'000 千港元 (Audited) (經審核)
<b>Financial assets:</b>	<b>金融資產：</b>			
Financial assets at FVTOCI	按公允價值計入其他全面收益之 金融資產			
– listed equity securities	– 上市股權證券	51,257	51,257	-
Financial asset at FVTPL	透過損益按公允價值計量之 金融資產			
– unlisted investment fund	– 非上市投資基金	1,229	-	1,229

### 13. 金融工具 (續)

#### 13b. 公允價值計量 (續)

##### (i) 按公允價值列賬之金融工具 (續)

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 13. FINANCIAL INSTRUMENTS (CONTINUED)

##### 13b. Fair value measurement (Continued)

###### (i) **Financial instruments carried at fair value (Continued)**

During the reporting periods ended 30 September 2022 and 31 March 2022, there were no transfer between Level 1 and Level 2, or transfers into or out of Level 3. The Group's policy is to recognise transfers between levels of fair value hierarchy as at the end of the reporting periods in which they occur.

###### *Information about Level 1 fair value measurements*

The fair value of listed equity securities classified as Level 1 was determined with reference to quoted market closing prices in an active market.

###### *Information about Level 2 fair value measurements*

The fair value of the unlisted investment fund was estimated by the Directors with reference to quoted price provided by fund administrator.

###### (ii) **Fair values of financial instruments that are not measured at fair value (but fair value disclosure is required)**

In respect of trade and other receivables, cash and cash equivalents as well as other payables and accruals, the carrying amounts approximate their fair value due to the relatively short-term nature of these financial instruments.

#### 13. 金融工具 (續)

##### 13b. 公允值計量 (續)

###### (i) **按公允值列賬之金融工具 (續)**

於截至二零二二年九月三十日及二零二二年三月三十一日止報告期間，第一級及第二級之間概無轉移，或概無轉入或轉出第三級。本集團之政策為於公允值等級級別間之轉移所出現之報告期末確認有關轉移。

###### *有關第一級公允值計量之資料*

分類為第一級之上市股權證券之公允值乃參考活躍市場所報之收市價後釐定。

###### *有關第二級公允值計量之資料*

非上市投資基金之公允值乃由董事參考基金管理人提供之報價後估計。

###### (ii) **並非按公允值計量之金融工具之公允值 (惟公允值須予披露)**

就貿易及其他應收款項、現金及現金等價物以及其他應付款項及應計款項而言，由於該等金融工具之相對短期性質使然，賬面值與其公允值相若。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## 簡明綜合財務報表附註 (續)

### 14. TRADE AND OTHER RECEIVABLES

### 14. 貿易及其他應收款項

		As at <b>30 September</b> <b>2022</b> 於 二零二二年 九月三十日 <b>HK\$'000</b> 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 <b>HK\$'000</b> 千港元 (Audited) (經審核)
Trade receivables from contracts with customers	來自客戶合約之貿易應收款項	<b>163,214</b>	176,346
Less: allowance for credit losses	減：信貸虧損撥備	<b>(18,876)</b>	(16,407)
		<b>144,338</b>	159,939
Other receivables, prepayments and deposits	其他應收款項、預付款項及按金	<b>6,295</b>	13,951
		<b>150,633</b>	173,890

The Group's credit period granted to each customer was generally for an average period from Nil to 180 days. The following is an aging analysis of the Group's trade receivables presented based on the invoice date net of allowance for credit losses at the end of the reporting periods:

本集團向各客戶授出之信貸期一般平均為期零至180日。於報告期末，根據發票日期呈列本集團之貿易應收款項(扣除信貸虧損撥備)的賬齡分析如下：

		As at <b>30 September</b> <b>2022</b> 於 二零二二年 九月三十日 <b>HK\$'000</b> 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 <b>HK\$'000</b> 千港元 (Audited) (經審核)
Within 90 days	90日內	<b>25,871</b>	33,815
91 to 180 days	91至180日	<b>21,236</b>	78,118
181 to 365 days	181至365日	<b>93,906</b>	44,759
Over 365 days	超過365日	<b>3,325</b>	3,247
		<b>144,338</b>	159,939

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

### 15. OTHER PAYABLES AND ACCRUALS

### 15. 其他應付款項及應計款項

		As at 30 September 2022 於 二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2022 於 二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Other payables and accruals	其他應付款項及應計款項	1,027	3,416
PRC value-added tax and levies payables	中國增值稅及應付徵稅	1,569	1,346
		<b>2,596</b>	<b>4,762</b>

### 16. SHARE CAPITAL

### 16. 股本

		Number of Shares 股份數目 '000 千股	Amount 金額 HK\$'000 千港元
<b>Issued and fully paid</b>	<b>已發行及繳足</b>		
As at 1 April 2021, 30 September 2021, 31 March 2022, 1 April 2022 and 30 September 2022, Shares with no par value	於二零二一年四月一日、 二零二一年九月三十日、 二零二二年三月三十一日、 二零二二年四月一日及 二零二二年九月三十日、 並無面值之股份	58,901	847,601

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### 簡明綜合財務報表附註 (續)

#### 17. RELATED PARTY DISCLOSURE

##### *Remuneration for key management personnel*

Remuneration for key management personnel, including emoluments paid to the Directors and certain employees of the Group, are follows:

#### 17. 關連人士披露

##### **主要管理人員之薪酬**

主要管理人員之薪酬 (包括支付予本集團董事及若干僱員之酬金) 載列如下：

		<b>Six months ended</b>	
		<b>30 September</b>	
		<b>截至九月三十日止六個月</b>	
		<b>2022</b>	2021
		二零二二年	二零二一年
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(Unaudited)</b>	(Unaudited)
		<b>(未經審核)</b>	(未經審核)
Salaries, allowances and other benefits	薪金、津貼及其他福利	<b>951</b>	985
Contributions to retirement benefits schemes	退休福利計劃供款	<b>9</b>	9
Total remuneration paid to key management personnel	向主要管理人員支付之薪酬總額	<b>960</b>	994

## FINANCIAL REVIEW

For the six months ended 30 September 2022, the revenue of the Group was approximately HK\$56,090,000 (2021: HK\$202,925,000). The cost of sales of the Group for the six months ended 30 September 2022 was approximately HK\$54,398,000 (2021: HK\$197,374,000). The gross profit of the Group for the six months ended 30 September 2022 was approximately HK\$1,692,000 (2021: HK\$5,551,000). Dividend income received by the Group from investment in financial and investment products for the six months ended 30 September 2022 was approximately HK\$480,000 (2021: HK\$437,000). The administrative expenses of the Group for the six months ended 30 September 2022 was approximately HK\$4,399,000 (2021: HK\$3,871,000). The Group recorded an unaudited consolidated loss attributable to owners of the Company of approximately HK\$6,223,000 for the six months ended 30 September 2022 as compared with a profit of approximately HK\$2,023,000 for the same period of last year. The Board considered that the deterioration in the performance of the Group was mainly attributable to global supply chain disruptions and increase in provision of impairment loss under ECL model on trade receivables. The Group continues to be in a healthy financial condition with net current assets of approximately HK\$322,873,000 at the end of the reporting period (31 March 2022: HK\$362,705,000).

## 財務回顧

截至二零二二年九月三十日止六個月，本集團的收益約56,090,000港元（二零二一年：202,925,000港元）。截至二零二二年九月三十日止六個月，本集團的銷售成本約54,398,000港元（二零二一年：197,374,000港元）。截至二零二二年九月三十日止六個月，本集團的毛利約1,692,000港元（二零二一年：5,551,000港元）。截至二零二二年九月三十日止六個月，本集團收取來自投資於金融及投資產品之股息收入約480,000港元（二零二一年：437,000港元）。截至二零二二年九月三十日止六個月，本集團的行政開支約4,399,000港元（二零二一年：3,871,000港元）。截至二零二二年九月三十日止六個月，本集團錄得本公司擁有人應佔未經審核綜合虧損約6,223,000港元，而去年同期則錄得溢利約2,023,000港元。董事會認為本集團表現轉差主要歸因於全球供應鏈中斷及貿易應收款項預期信貸虧損模型項下之減值虧損撥備增加。於報告期末，本集團財務狀況維持穩健，流動資產淨值約322,873,000港元（二零二二年三月三十一日：362,705,000港元）。



## INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 September 2022 (2021: Nil).

## INVESTMENTS

The Company continues to identify suitable investments in HK stock equity market as well as any industry with high growth potential in PRC. As of 30 September 2022, the Group has investment classified as financial assets at FVTOCI of approximately HK\$48,099,000 (31 March 2022: HK\$51,257,000). In general, the investment strategy will be reviewed and monitored constantly with appropriate actions taken whenever necessary in response to the changes in global economic and market situations.

## MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND AFFILIATED COMPANIES

The Group did not make any material acquisition and disposal of subsidiaries and affiliated companies for the six months ended 30 September 2022.

## 中期股息

董事會不建議派發截至二零二二年九月三十日止六個月之中期股息（二零二一年：無）。

## 投資

本公司繼續在香港股票市場及於中國有高增長潛力之任何行業內物色合適之投資項目。截至二零二二年九月三十日，本集團分類為按公允值計入其他全面收益之金融資產之投資約48,099,000港元（二零二二年三月三十一日：51,257,000港元）。一般而言，本集團將會經常檢討及監控投資策略，並應對全球經濟及市況變動適時採取適當行動。

## 重大收購及出售附屬公司及聯屬公司

截至二零二二年九月三十日止六個月，本集團並無任何重大收購及出售附屬公司及聯屬公司。

## LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 September 2022, the Group had total current assets of approximately HK\$329,764,000 (31 March 2022: HK\$373,927,000). The management of the Group considers its financial resources to be liquid because approximately 54.31% (31 March 2022: 53.17%) of this total comprised of cash and cash equivalents. The Group's current ratio as at 30 September 2022 was approximately 47.85 times (31 March 2022: 33.32 times), as calculated by taking the ratio of the Group's current assets divided by its current liabilities. The Group's gearing ratio as at 30 September 2022 was 0% (31 March 2022: 0%), as calculated by taking the ratio of the Group's interest-bearing borrowings divided by its equity.

The Group's treasury policies are designed to mitigate the impact of fluctuations in interest and exchange rates on the Group's overall financial position and to minimise the Group's financial risks. The Group's treasury function operates as a centralised service for managing financial risks, including interest rate and foreign exchange risks and for providing cost-efficient funding to the Group.

## 流動資金、財務資源及資本結構

於二零二二年九月三十日，本集團錄得流動資產總額約329,764,000港元（二零二二年三月三十一日：373,927,000港元）。由於財務資源總額約54.31%（二零二二年三月三十一日：53.17%）為現金及現金等價物，本集團管理層認為其財務資源具有流動性。本集團於二零二二年九月三十日之流動比率約47.85倍（二零二二年三月三十一日：33.32倍），以本集團之流動資產除以其流動負債之比率計算。本集團於二零二二年九月三十日之資本負債比率為0%（二零二二年三月三十一日：0%），以本集團之計息借貸除以其權益之比率計算。

本集團之庫務政策旨在減輕利率及匯率波動對本集團整體財務狀況造成之影響，及盡量降低本集團之財務風險。本集團之庫務職能乃作為管理財務風險（包括利率風險及外匯風險）及為本集團提供具成本效益之資金的中央服務而營運。

## CONTINGENT LIABILITIES AND CHARGE ON ASSETS

The Group has no significant contingent liabilities as at 30 September 2022 (31 March 2022: Nil). As at 30 September 2022, the Group did not pledge any asset to financial institution in respect of the due and punctual payment of its obligations (31 March 2022: Nil).

## FOREIGN EXCHANGE EXPOSURE

During the period under review, most of the Group's business transactions, assets and liabilities are denominated in HK dollars and Renminbi. The Group's exposure to currency risk is minimal. The Group did not have any derivatives or financial instruments for hedging against the foreign exchange risk (31 March 2022: Nil).

## BUSINESS REVIEW AND OUTLOOK

Whilst the Group has implemented certain operational strategies, the strict PRC Coronavirus Disease 2019 related restrictions, the tightening global financial conditions, the geopolitical tensions and the global recession risks are expected to cause uneven business recovery for a prolonged period. These negative factors have dampened market sentiment across various industries.

## 或然負債及資產抵押

本集團於二零二二年九月三十日並無重大或然負債（二零二二年三月三十一日：無）。於二零二二年九月三十日，本集團並無任何資產抵押予金融機構，作為妥善及準時支付其債務之保證（二零二二年三月三十一日：無）。

## 外匯風險

於回顧期內，本集團大部分業務交易、資產及負債以港元及人民幣計值。本集團之貨幣風險屬輕微。本集團並無任何衍生或金融工具以對沖外匯風險（二零二二年三月三十一日：無）。

## 業務回顧及前景

儘管本集團已實施若干經營策略，但中國嚴格的2019冠狀病毒病相關限制、全球金融狀況趨緊、地緣政治局勢緊張及全球衰退風險預期會導致業務復甦步伐不一，維持一段較長時間。該等負面因素令各行各業市場情緒低迷。

## BUSINESS REVIEW AND OUTLOOK (CONTINUED)

With the PRC government's low-carbon emission goal, its persistence in preventing and controlling pollution as well as promoting clean operation in enterprises; and the implementation of coal-control objective in key regions, the demands of LNG will maintain steady growth. The Group expects that such policies in the LNG market would be conducive to the market environment. The Group will continue to develop its core business in LNG sector and to explore other business opportunities in order to create value for the shareholders (“Shareholders” and each a “Shareholder”) of the Company.

## SEGMENT INFORMATION

### Geographical segments

The geographical location of the Group's financial and investment products can be categorised into PRC and HK. Details of results by geographical segments are shown in note 5 to the condensed interim financial statements.

### Business segments

For management purposes, the Group is organised into four operating divisions during the period ended 30 September 2022. These divisions are the basis on which the Group reports its primary segment information.

## 業務回顧及前景 (續)

鑒於中國政府制定低碳排放目標、堅持防控污染和推動企業清潔營運；以及在重點地區實施控煤目標，液化天然氣需求將會保持穩定增長。本集團預期液化天然氣市場的該等政策將有利於市場環境。本集團將繼續發展其液化天然氣行業的核心業務，亦會發掘其他商機，務求為本公司股東（「股東」及各股東「各股東」）締造價值。

## 分類資料

### 地區分類

本集團之金融及投資產品可按中國及香港作地區分類。地區分類業績詳情於簡明中期財務報表附註5列示。

### 業務分類

為便於管理，截至二零二二年九月三十日止期間，本集團分為四個營運部門。本集團按此等部門申報主要分類資料。

## SEGMENT INFORMATION (CONTINUED)

### Business segments (Continued)

Principal activities are as follows:

- (a) Trading of LNG;
- (b) Investment in financial assets;
- (c) General trading (including market sourcing of technical and electronic products); and
- (d) Money lending.

Details of results by business segments are shown in note 5 to the condensed interim financial statements.

## EMPLOYEES

As at 30 September 2022, the Group had 20 (2021: 18) full-time employees and 3 (2021: 1) part-time employees. Remuneration for the Directors and employees of the Group is typically reviewed once a year by the remuneration committee (the “**Remuneration Committee**”) of the Company or as the management deems appropriate. For the six months ended 30 September 2022, the Group’s staff costs including Directors’ emoluments, employees’ salaries and retirement benefits schemes amounted to approximately HK\$1,913,000 (2021: HK\$1,747,000).

## 分類資料 (續)

### 業務分類 (續)

主要業務如下：

- (a) 液化天然氣貿易；
- (b) 投資於金融資產；
- (c) 一般貿易（包括市場採購技術及電子產品）；及
- (d) 放貸。

業務分類業績詳情於簡明中期財務報表附註5列示。

## 僱員

於二零二二年九月三十日，本集團擁有20名（二零二一年：18名）全職僱員及3名（二零二一年：1名）兼職僱員。本集團董事及僱員的薪酬通常由本公司薪酬委員會（「**薪酬委員會**」）每年檢討一次，或於管理層認為適當時檢討。截至二零二二年九月三十日止六個月，本集團員工成本包括董事酬金、僱員薪酬及退休福利計劃約1,913,000港元（二零二一年：1,747,000港元）。

## EMPLOYEES (CONTINUED)

Employees are rewarded on the basis of merits, qualifications, competences and market conditions and in accordance with the statutory requirements of the respective jurisdictions where the employees are located. Since the 2011 share option scheme expired on 11 December 2021, there was no renewal of new share option scheme adopted until the end of the reporting period.

## DIRECTOR'S INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY OF ITS ASSOCIATED CORPORATION

As at 30 September 2022, the interests of the Directors, chief executives of the Company and their associates in Shares or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the “SFO”) (Chapter 571, Laws of HK)) which are required (a) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they are taken or deemed to have under such provisions of the SFO), or (b) pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or (c) to be notified to the Company and the Stock Exchange pursuant to the required standards of dealing by Directors as referred to in Rules 5.48 to 5.67 of the GEM Listing Rules, were as follows:

## 僱員 (續)

僱員乃基於個人表現、資歷、能力及市況以及根據僱員所在各司法權區之法定規定取得報酬。自二零一一年購股權計劃已於二零二一年十二月十一日到期，直至報告期末為止並無更新採納的新購股權計劃。

## 董事於本公司或任何其相聯法團之股份、相關股份及債券之權益及淡倉

於二零二二年九月三十日，董事、本公司主要行政人員及彼等之聯繫人於股份或其任何相聯法團（定義見《證券及期貨條例》（「《證券及期貨條例》」）（香港法例第571章）第XV部）擁有(a)根據《證券及期貨條例》第XV部第7及第8分部須知會本公司及聯交所（包括彼等根據《證券及期貨條例》之有關條文被當作或視為擁有之權益或淡倉），或(b)根據《證券及期貨條例》第352條須登記於該條文所指股東登記冊，或(c)根據《GEM上市規則》第5.48至5.67條所載之董事交易必守標準須知會本公司及聯交所之權益如下：

**DIRECTOR'S INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY OF ITS ASSOCIATED CORPORATION (CONTINUED)**

**董事於本公司或任何其相聯法團之股份、相關股份及債券之權益及淡倉 (續)**

**Long position in Shares:**

**於股份之好倉：**

Name of a Director	Capacity	Number of Shares held	Approximate percentage of issued share capital of the Company 佔本公司已發行股本之概約百分比
一名董事名稱	身份	所持股份數目	
Mr. Chen Haining ("Mr. HN Chen") 陳海寧先生 (「陳海寧先生」)	Held by controlled corporation (Note) 由受控制法團持有 (附註)	7,141,000	12.12%

*Note:*

*附註：*

These Shares are registered in the name of Wise Triumph Limited ("WTL"), which is wholly-owned by Mr. HN Chen who is deemed to be interested in all the shares in which WTL is interested by virtue of the SFO.

此等股份以智勝有限公司 (「智勝有限公司」) 之名義登記，陳海寧先生全資擁有該公司，故根據《證券及期貨條例》，陳海寧先生被視為於智勝有限公司擁有權益之所有股份中擁有權益。

Save as disclosed above, none of the Directors, chief executive of the Company or their associates had or was deemed to have any interests or short positions in Shares, underlying shares or debentures of the Company or any of its associated corporations.

除上文所披露者外，董事、本公司主要行政人員或彼等之聯繫人並無於本公司或其任何相聯法團之股份、相關股份或債券中擁有或被視作擁有任何權益或淡倉。

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

As at 30 September 2022, the following persons or companies (other than the Directors or chief executive of the Company) had interests or short positions 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 were recorded in the register required to be kept by the Company under Section 336 of the SFO.

### Long positions in Shares:

## 主要股東於股份及相關股份之權益及淡倉

於二零二二年九月三十日，下列人士或公司（董事或本公司主要行政人員除外）於股份或本公司相關股份中擁有須根據《證券及期貨條例》第XV部第2及第3分部之規定向本公司及聯交所披露，或根據《證券及期貨條例》第336條記錄於本公司須存置之股東登記冊內的權益或淡倉。

### 於股份之好倉：

Names of substantial Shareholders	Capacities/natures of interests	Numbers of Shares held	Approximate percentages of issued share capital of the Company 佔本公司已發行股本之概約百分比 (Note 4) (附註4)
主要股東名稱	身份／權益性質	所持股份數目	
Keen Insight Limited (“KIL”) (Note 1) (附註1)	Beneficial owner 實益擁有人	8,250,000	14.01%
Hony Capital Group L.P. (“HCGLP”) (Note 1) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%



**SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES (CONTINUED)**

**主要股東於股份及相關股份之權益及淡倉 (續)**

Long positions in Shares (Continued):

於股份之好倉 (續) :

Names of substantial Shareholders	Capacities/natures of interests	Numbers of Shares held	Approximate percentages of issued share capital of the Company 佔本公司已發行股本之概約百分比 (Note 4) (附註4)
主要股東名稱	身份／權益性質	所持股份數目	
Hony Group Management Limited ("HGML") (Note 1) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
Hony Managing Partners Limited ("HMPL") (Note 1) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
Exponential Fortune Group Limited ("EFGL") (Note 1) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
Mr. Zhao John Huan ("Mr. Zhao") (Note 1) 趙令歡先生 (「趙先生」) (附註1)	Interests in controlled corporation 於受控制法團之權益	8,250,000	14.01%
WTL (Note 2) 智勝有限公司 (附註2)	Beneficial owner 實益擁有人	7,141,000	12.12%

**SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES (CONTINUED)**

**主要股東於股份及相關股份之權益及淡倉 (續)**

Long positions in Shares (Continued):

於股份之好倉 (續) :

Names of substantial Shareholders	Capacities/natures of interests	Numbers of Shares held	Approximate percentages of issued share capital of the Company 佔本公司已發行股本之概約百分比 (Note 4) (附註4)
主要股東名稱	身份／權益性質	所持股份數目	
Mark Profit Development Limited ("MPDL") (Note 3) 卓益發展有限公司 ("卓益發展有限公司") (附註3)	Beneficial owner 實益擁有人	3,585,000	6.09%
Easyknit Properties Holdings Limited ("EPHL") (Note 3) (附註3)	Interests in controlled corporation 於受控制法團之權益	3,585,000	6.09%
Easyknit International Holdings Limited ("EIH") (Note 3) 永義國際集團有限公司 ("永義國際集團有限公司") (附註3)	Interests in controlled corporation 於受控制法團之權益	5,770,000	9.80%
Magical Profits Limited ("MPL") (Note 3) (附註3)	Interests in controlled corporation 於受控制法團之權益	5,770,000	9.80%

**SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES (CONTINUED)**

**主要股東於股份及相關股份之權益及淡倉 (續)**

Long positions in Shares (Continued):

於股份之好倉 (續) :

Names of substantial Shareholders	Capacities/natures of interests	Numbers of Shares held	Approximate percentages of issued share capital of the Company 佔本公司已發行股本之概約百分比 (Note 4) (附註4)
主要股東名稱	身份／權益性質	所持股份數目	
Accumulate More Profits Limited ("AMPL") (Note 3) (附註3)	Interests in controlled corporation 於受控制法團之權益	5,770,000	9.80%
The Winterbotham Trust Company Limited ("TWTCL") (Note 3) 溫特博森信託有限公司 (「溫特博森信託有限公司」) (附註3)	Interests in controlled corporation 於受控制法團之權益	5,770,000	9.80%
The Magical 2000 Trust ("The Magical") (Note 3) (附註3)	Interests in controlled corporation 於受控制法團之權益	5,770,000	9.80%
Ms. Koon Ho Yan Candy ("Ms. Koon") (Note 3) 官可欣女士 (「官女士」) (附註3)	Interests in controlled corporation 於受控制法團之權益	5,770,000	9.80%

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES (CONTINUED)

## 主要股東於股份及相關股份之權益及淡倉 (續)

Long positions in Shares (Continued):

於股份之好倉 (續) :

Names of substantial Shareholders	Capacities/natures of interests	Numbers of Shares held	Approximate percentages of issued share capital of the Company 佔本公司已發行股本之概約百分比 (Note 4) (附註4)
主要股東名稱	身份／權益性質	所持股份數目	
Winterbotham Holdings Limited ("WHL") (Note 3) (附註3)	Interests in controlled corporation 於受控制法團之權益	5,770,000	9.80%
Mr. Christopher Geoffrey Douglas Hooper ("Mr. Hooper") (Note 3) Christopher Geoffrey Douglas Hooper先生 (「Hooper先生」) (附註3)	Interests in controlled corporation 於受控制法團之權益	5,770,000	9.80%

Notes:

附註：

- KIL is a wholly-owned subsidiary of HCGLP. HCGLP is a wholly-owned subsidiary of HGML. HGML is owned as to 80% by HMPL, a wholly-owned subsidiary of EFGL. EFGL is held as to 49% by Mr. Zhao, and the remaining 51% is held by two individuals equally.
- WTL is wholly-owned by Mr. HN Chen.

- KIL為HCGLP之一間全資附屬公司。HCGLP為HGML之一間全資附屬公司。HGML由HMPL擁有80%權益，而後者為EFGL之一間全資附屬公司。EFGL由趙先生持有49%權益，而餘下51%權益則由兩名個人平均持有。
- 智勝有限公司由陳海寧先生全資擁有。

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES (CONTINUED)

### Long positions in Shares (Continued):

Notes (Continued):

3. MPDL is a wholly-owned subsidiary of EPHL, which in turn is a wholly-owned subsidiary of EIHL. Glory Link Investment Limited is a wholly-owned subsidiary of Eminence Enterprise Limited (“EEL”), which holds 2,185,000 Shares or approximately 3.71% of issued share capital of the Company. EEL is held as to approximately 22.79%, 26.45%, 1.10% and 1.27% by Ace Winner Investment Limited, Goodco Development Limited and Landmark Profits Limited (those are wholly-owned subsidiaries of EIHL) as well as EIHL respectively. As such, EEL is totally held by EIHL approximately 51.61%. EIHL is held as to approximately 39.44% by MPL, which in turn is a wholly-owned subsidiary of AMPL. AMPL is wholly-owned by TWTC in its capacity as a trustee of The Magical (beneficiaries include Ms. Koon). TWTC is held as to 75% by WHL, which in turn is held as to approximately 99.99% by Mr. Hooper. Furthermore, EIHL is held as to approximately 23.56% by Sea Rejoice Limited, which in turn is wholly-owned by Ms. Lui Yuk Chu, the spouse of Mr. Koon Wing Yee.
4. The percentage is based on 58,900,537 issued Shares as at 30 September 2022.

## 主要股東於股份及相關股份之權益及淡倉 (續)

### 於股份之好倉 (續) :

附註 (續) :

3. 卓益發展有限公司為EPHL之一間全資附屬公司，而EPHL為永義國際集團有限公司之一間全資附屬公司。邦興投資有限公司為高山企業有限公司（「高山企業有限公司」）之一間全資附屬公司，其持有2,185,000股股份或本公司已發行股本約3.71%。高山企業有限公司由運榮投資有限公司、佳豪發展有限公司及Landmark Profits Limited（均為永義國際集團有限公司之全資附屬公司）以及永義國際集團有限公司分別持有約22.79%、26.45%、1.10%及1.27%權益。因此，高山企業有限公司由永義國際集團有限公司合共持有約51.61%權益。永義國際集團有限公司由MPL持有約39.44%權益，而MPL為AMPL之一間全資附屬公司。AMPL由溫特博森信託有限公司以The Magical（受益人包括官女士）之一名受託人身份全資擁有。溫特博森信託有限公司由WHL持有75%權益，而WHL由Hooper先生持有約99.99%權益。此外，永義國際集團有限公司由樂洋有限公司持有約23.56%權益，而樂洋有限公司由官永義先生之配偶雷玉珠女士全資擁有。
4. 百分比乃基於二零二二年九月三十日之58,900,537股已發行股份計算。

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES (CONTINUED)

### Long positions in Shares (Continued):

Save as disclosed above, there was no long positions of the other persons and substantial Shareholders in the underlying shares and Shares recorded in the register.

### Short positions in the underlying shares and Shares:

As at 30 September 2022, no short positions of other persons and substantial Shareholders in the underlying shares of equity derivatives of the Company and Shares were recorded in the register.

As at 30 September 2022, save as disclosed above, the Directors and chief executive of the Company were not aware of any persons or companies (other than the Directors and the chief executive of the Company) who had, or was deemed to have, interests or short positions in Shares or underlying shares of the Company which were interested in 5% or more of the issued share capital carrying rights to vote in all circumstances at general meetings of any other members of the Group or any persons (not being a Director) have interests or short positions 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 were recorded in the register required to be kept by the Company under Section 336 of the SFO.

## 主要股東於股份及相關股份之權益及淡倉 (續)

### 於股份之好倉 (續) :

除上文所披露者外，股東登記冊並無記錄其他人士及主要股東於相關股份及股份的好倉。

### 於相關股份及股份之淡倉：

於二零二二年九月三十日，股東登記冊並無記錄其他人士及主要股東於本公司股本衍生工具相關股份及股份之淡倉。

於二零二二年九月三十日，除上文所披露者外，董事及本公司主要行政人員概無知悉擁有或被視為擁有附有權利可於任何情況下在本集團任何其他成員公司之股東大會上投票之5%或以上已發行股本權益之任何人士或公司（董事及本公司主要行政人員除外）於股份或本公司相關股份中擁有權益或淡倉，或任何人士（董事除外）於股份或本公司相關股份中擁有須根據《證券及期貨條例》第XV部第2及第3分部之規定向本公司及聯交所披露，或根據《證券及期貨條例》第336條記錄於本公司須存置之股東登記冊內的權益或淡倉。

## PRE-EMPTIVE RIGHTS

There are no provisions for pre-emptive rights under the Company's Articles of Associations ("Articles") which would oblige the Company to offer new Shares on a pro-rata basis to existing Shareholders.

## CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

During the period under review, the Group has adopted a code of conduct regarding securities transactions by Directors on terms no less exacting than the required standard of dealings as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. The Company had also made specific enquiry of all Directors, the Company was not aware of any non-compliance with the required standard of dealings and its code of conduct regarding securities transactions by Directors.

## ARRANGEMENTS TO PURCHASE SHARES OR DEBENTURES

At no time during the six months ended 30 September 2022 was the Company, its holding company or any of its subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of Shares in, or debentures of, the Company or any other body corporate and none of the Directors, their spouses or children under the age of eighteen, had any rights to subscribe for securities of the Company, or had exercised any such rights during the six months ended 30 September 2022.

## 優先購買權

本公司組織章程細則（「組織章程細則」）概無有關優先購買權之規定，以致本公司須按比例向現有股東提呈發售新股份。

## 有關董事進行證券交易之操守守則

於回顧期內，本集團已採納一套有關董事進行證券交易之操守守則，其條款不遜於《GEM上市規則》第5.48至5.67條所載之交易必守標準。本公司亦已向全體董事作出特定查詢，本公司並不知悉任何不遵守交易必守標準及有關董事進行證券交易之操守守則之情況。

## 購買股份或債券之安排

於截至二零二二年九月三十日止六個月內任何時間，本公司、其控股公司或其任何附屬公司概無參與任何能夠讓董事可藉著購入本公司或任何其他法人團體之股份或債券而獲得利益之安排，而董事、彼等之配偶或十八歲以下之子女於截至二零二二年九月三十日止六個月內亦無擁有可認購本公司證券之任何權利或已行使任何該等權利。

## PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES OF THE COMPANY

During the period under review, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

## 購買、出售或贖回本公司上市證券

於回顧期內，本公司或其任何附屬公司概無購買、出售或贖回任何本公司上市證券。

## COMPETITION AND CONFLICT OF INTERESTS

During the period under review, none of the Directors, the management Shareholders, substantial Shareholders or any of their respective associates (as defined in the GEM Listing Rules) had interests in a business which causes or may cause any significant competition and conflict of interests with the business of the Group.

## 競爭及權益衝突

於回顧期內，董事、管理層股東、主要股東或彼等各自之任何聯繫人（定義見《GEM上市規則》）概無在與本集團業務構成或可能構成任何重大競爭及權益衝突之業務中擁有權益。

## CORPORATE GOVERNANCE PRACTICES

The Company has complied with the code provisions set out in the Corporate Governance Code (the “CG Code”) contained in Appendix 15 of the GEM Listing Rules for the six months ended 30 September 2022 except for the following deviation:

## 企業管治常規

截至二零二二年九月三十日止六個月，本公司已遵守《GEM上市規則》附錄十五之企業管治守則（「企業管治守則」）所載之守則條文，惟以下偏離情況除外：



## CORPORATE GOVERNANCE PRACTICES (CONTINUED)

1. Code Provision C.2.1 of the CG Code stipulates that the roles of chairman (“**Chairman**”) of the Company and chief executive officer (“**Chief Executive Officer**”) of the Company should be separate and should not be performed by the same individual. The division of responsibilities between the Chairman and Chief Executive Officer should be clearly established and set out in writing.

At present, Mr. HN Chen currently performs these two roles. The Board believes that vesting the roles of both Chairman and Chief Executive Officer in the same person has the benefit of ensuring consistent leadership with the Group and enables more effective and efficient overall strategic planning for the Group. The Board considers that the balance of power and authority for the present arrangement will not be impaired and this structure will enable the Company to make and implement decision promptly and efficiently. The Group considers that, at its present size, there is no imminent need to segregate the roles of Chairman and Chief Executive Officer.

2. Code provision B.2.2 of the CG Code stipulates that every director, including those appointed for a specific term, should be subject to retirement by rotation at least once every three years. All independent (“**Independent**”) non-executive (“**Non-Executive**”) Directors were not appointed for a specific term but they are subject to retirement by rotation and re-election at annual general meetings of the Company in line with the Articles. As such, the Company considers that sufficient measures have been taken to ensure that the Company’s corporate governance practices are no less exacting than those in the CG Code.

## 企業管治常規 (續)

1. 企業管治守則守則條文第 C.2.1 條規定，本公司主席（「**主席**」）及本公司行政總裁（「**行政總裁**」）之角色須分開，而不應由同一人擔任。主席及行政總裁之職責須明確區分，並以書面形式訂明。

現時，陳海寧先生兼任該兩項職位。董事會相信，由同一人出任主席及行政總裁職務，可讓本集團得到一貫之領導，及能夠更有效及有效率地為本集團作出整體策略規劃。董事會認為，此並不會減弱現時安排權力及授權之平衡及此結構可使本公司即時及有效地作出及執行決定。本集團認為，按其現時之規模，並無迫切需要分開主席及行政總裁之角色。

2. 企業管治守則守則條文第 B.2.2 條規定，每位董事（包括指定任期的董事）應至少每三年輪值退任一次。所有獨立（「**獨立**」）非執行（「**非執行**」）董事並未獲指定任期，但彼等須輪值退任，且將於本公司股東週年大會上根據組織章程細則膺選連任。因此，本公司認為，已採取足夠措施確保本公司的企業管治常規不遜於企業管治守則所載列者。

## AUDIT COMMITTEE

The Audit Committee has three members comprising three Independent Non-Executive Directors, namely, Mr. Luk Chi Shing (“**Mr. Luk**”) (Chairman of the Audit Committee), Mr. Leung Fu Hang (“**Mr. Leung**”) and Mr. Chen Liang (“**Mr. L Chen**”).

The primary duties of the Audit Committee are to ensure the adequacy and effectiveness of the accounting and financial controls of the Group, oversee the performance of internal control systems, risk management, and financial reporting process, monitor the integrity of the financial statements and compliance with statutory and listing requirements.

The Group’s interim results for the six months ended 30 September 2022 have been reviewed by the members of the Audit Committee, who are of the opinion that the preparation of such financial results complied with the applicable accounting standards, the GEM Listing Rules and legal requirements, and that adequate disclosures have been made.

## 審核委員會

審核委員會由三名成員組成，包括三名獨立非執行董事，即陸志成先生（「**陸先生**」）（審核委員會主席）、梁富衡先生（「**梁先生**」）及陳亮先生（「**陳亮先生**」）。

審核委員會之主要職責為確保本集團之會計及財務監控充分及有效、監控內部監控系統、風險管理及財務申報過程之表現、監察財務報表是否完整及遵守法定及上市規定。

本集團截至二零二二年九月三十日止六個月之中期業績已由審核委員會成員審閱，彼等認為編製該財務業績乃遵照適用之會計準則、《GEM上市規則》及法律規定，並已作出充分披露。

## REMUNERATION COMMITTEE

The Remuneration Committee has three members comprising three Independent Non-Executive Directors, namely, Mr. Leung (Chairman of the Remuneration Committee), Mr. Luk and Mr. L Chen.

The primary duties of the Remuneration Committee, among others, are (i) to make recommendations to the Board on the Company's policy and structure for all Directors' and senior management remunerations and on the establishment of a formal and transparent procedure for developing remuneration policy; (ii) to review and approve the management's remuneration proposals with reference to the Board's corporate goals and objectives; and (iii) to make recommendations to the Board on the remuneration packages of individual executive (“**Executive**”) Directors and senior management.

## NOMINATION COMMITTEE

The nomination committee (the “**Nomination Committee**”) of the Company has three members comprising two Independent Non-Executive Directors, namely, Mr. L Chen (Chairman of the Nomination Committee) and Mr. Leung, and one Executive Director, namely, Mr. HN Chen.

## 薪酬委員會

薪酬委員會由三名成員組成，包括三名獨立非執行董事，即梁先生（薪酬委員會主席）、陸先生及陳亮先生。

薪酬委員會之主要職責為（其中包括）(i)就本公司有關全體董事及高級管理層之薪酬政策及結構，及就設立正規而具透明度的程序制訂薪酬政策，向董事會提出建議；(ii)參考董事會之企業目標及宗旨審閱及批准建議之管理層薪酬；及(iii)就各執行（「**執行**」）董事及高級管理層之薪酬組合，向董事會提出建議。

## 提名委員會

本公司提名委員會（「**提名委員會**」）由三名成員組成，包括兩名獨立非執行董事，即陳亮先生（提名委員會主席）及梁先生和一名執行董事，即陳海寧先生。

## NOMINATION COMMITTEE (CONTINUED)

The primary duties of the Nomination Committee include, among other things:

- (a) to review director nomination policy and board diversity policy;
- (b) to review the structure, size and composition (including the skills, knowledges and experiences) of the Board at least annually and make recommendations on any proposed changes to the Board to complement the Company's corporate strategies;
- (c) to identify individuals suitably qualified to become Board members and select or make recommendations to the Board on the selection of individuals nominated for directorships;
- (d) to assess the independence of Independent Non-Executive Directors; and
- (e) to make recommendations to the Board on the appointment or re-appointment of Directors and succession planning for Directors, in particular the Chairman and/ or chief executive of the Company.

## 提名委員會 (續)

提名委員會之主要職責包括 (其中包括) :

- (a) 檢討董事提名政策及董事會成員多元化政策；
- (b) 至少每年檢討一次董事會之架構、規模及組成 (包括技能、知識及經驗) 並就任何建議變動向董事會提出推薦意見以補充本公司之企業策略；
- (c) 物色合資格成為董事會成員之合適人士並進行篩選或提出推薦意見供董事會選擇獲提名為董事的人士；
- (d) 評估獨立非執行董事的獨立性；及
- (e) 就董事委任或續聘以及董事尤其是本公司主席及／或主要行政人員之繼任計劃向董事會提出推薦意見。

## DISCLOSURE OF INFORMATION OF DIRECTOR UNDER RULES 17.50(2) AND 17.50A(1) OF THE GEM LISTING RULES

Save as disclosed below, there is no change in the information of each Director that is required to be disclosed under Rules 17.50(2) and 17.50A(1) of the GEM Listing Rules during the six months ended 30 September 2022.

### Mr. Luk, an Independent Non-Executive Director of the Company

Mr. Luk has resigned as an independent non-executive director of China Financial Leasing Group Limited, a company listed on the Main Board of the Stock Exchange with stock code: 2312 from 30 June 2022. Furthermore, he resigned as an executive director of China Supply Chain Holdings Limited, a company listed on the Main Board of the Stock Exchange with stock code: 3708 from 1 October 2022.

By order of the Board

**Mr. Chen Haining**

*Chairman and Chief Executive Officer*

Hong Kong, 11 November 2022

*As at the date hereof, the Executive Directors are Mr. Chen Haining (Chairman and Chief Executive Officer) and Ms. Tong Jiangxia; and the Independent Non-Executive Directors are Mr. Luk Chi Shing, Mr. Leung Fu Hang and Mr. Chen Liang.*

## 根據《GEM上市規則》第17.50(2)及17.50A(1)條披露董事資料

除下文所披露者外，截至二零二二年九月三十日止六個月，各董事的資料概無出現變動，以致須根據《GEM上市規則》第17.50(2)及17.50A(1)條作出披露。

### 陸先生，本公司獨立非執行董事

自二零二二年六月三十日起，陸先生已辭任中國金融租賃集團有限公司（一間於聯交所主板上市之公司，股份代號：2312）之獨立非執行董事。此外，自二零二二年十月一日起，彼已辭任中國供應鏈產業集團有限公司（一間於聯交所主板上市之公司，股份代號：3708）之執行董事。

承董事會命

主席兼行政總裁

**陳海寧先生**

香港，二零二二年十一月十一日

於本報告日期，執行董事為陳海寧先生（主席兼行政總裁）及童江霞女士；而獨立非執行董事為陸志成先生、梁富衡先生及陳亮先生。



**Chinese Energy Holdings Limited**  
**華夏能源控股有限公司**