



CHINA LEON INSPECTION HOLDING LIMITED

中国力鸿检验控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：1586

2020

Interim Report 中期報告

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Definitions

釋義

In this interim report, unless the context otherwise requires, the following expressions shall have the following meanings:

於本中期報告內，除文義另有所指外，下列詞彙具有以下涵義：

“Audit Committee” 「審核委員會」	the audit committee of the Company 本公司的審核委員會
“Board of Directors” or “Board” 「董事會」	the board of Directors 董事會
“CEO” 「行政總裁」	the chief executive officer of the Company 本公司的行政總裁
“China” or “PRC” 「中國」	the People’s Republic of China 中華人民共和國
“Company”, “Group”, “our Group”, “China Leon”, “we” or “us” 「本公司」、「本集團」、「中國力鴻」 或「我們」	China Leon Inspection Holding Limited (中國力鴻檢驗控股有限公司), an exempted company incorporated under the laws of the Cayman Islands with limited liability on 29 July 2015 and, except where the context indicated otherwise, its subsidiaries 中國力鴻檢驗控股有限公司，一家於2015年7月29日根據開曼群島法律註冊成立的獲豁免有限責任公司及(除文義另有所指外)其附屬公司
“Director(s)” 「董事」	the director(s) of the Company 本公司董事
“HK\$” 「港元」	Hong Kong dollars, the lawful currency of Hong Kong 香港法定貨幣港元
“Listing Rules” 「《上市規則》」	the Rules Governing the Listing of Securities on the Stock Exchange (as amended from time to time) 《聯交所證券上市規則》(經不時修訂)
“Model Code” 「《標準守則》」	the “Model Code for Securities Transactions by Directors of Listed Issuers” set out in Appendix 10 to the Listing Rules 《上市規則》附錄10所載之《上市發行人董事進行證券交易的標準守則》
“Period” 「本期間」	the six months ended 30 June 2020 截至2020年6月30日止六個月
“RMB” 「人民幣」	Renminbi, the lawful currency of the PRC 中國的法定貨幣人民幣

Definitions

釋義

“SFO” 「《證券及期貨條例》」	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time 香港法例第571章《證券及期貨條例》，經不時修訂、補充或以其他方式修改
“Share Option Scheme” 「購股權計劃」	the share option scheme approved and adopted by the Company at the annual general meeting held on 5 May 2017 本公司於2017年5月5日舉行的股東週年大會上批准及採納的購股權計劃
“Share(s)” 「股份」	the ordinary share(s) of par value US\$0.00005 each in the issued share capital of the Company 本公司已發行股本中每股面值0.00005美元的普通股
“Shareholder(s)” 「股東」	the holder(s) of the Shares 股份持有人
“Stock Exchange” 「聯交所」	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
“%” 「%」	per cent. 百分比

Corporate Information

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. LI Xiangli (*Chairman and CEO*)
Ms. ZHANG Aiyi (*Vice President*)
Mr. LIU Yi (*Vice President*)
Mr. YANG Rongbing (*Vice Chairman*)

Non-executive Director

Mr. WANG Gang

Independent Non-executive Directors

Mr. WANG Zichen
Mr. ZHAO Hong
Mr. LIU Hoi Keung

COMPANY SECRETARY

Mr. CHAN Oi Fat

AUTHORISED REPRESENTATIVES

Mr. LI Xiangli
Mr. CHAN Oi Fat

AUDIT COMMITTEE

Mr. LIU Hoi Keung (*Chairman*)
Mr. WANG Zichen
Mr. ZHAO Hong

REMUNERATION COMMITTEE

Mr. ZHAO Hong (*Chairman*)
Ms. ZHANG Aiyi
Mr. WANG Zichen

NOMINATION COMMITTEE

Mr. LI Xiangli (*Chairman*)
Mr. ZHAO Hong
Mr. WANG Zichen

AUDITOR

Deloitte Touche Tohmatsu
Certified Public Accountants
35th Floor, One Pacific Place
88 Queensway
Hong Kong

董事會

執行董事

李向利先生 (*主席兼行政總裁*)
張愛英女士 (*副總裁*)
劉翊先生 (*副總裁*)
楊榮兵先生 (*副主席*)

非執行董事

王綱先生

獨立非執行董事

王梓臣先生
趙虹先生
廖開強先生

公司秘書

陳愛發先生

授權代表

李向利先生
陳愛發先生

審核委員會

廖開強先生 (*主席*)
王梓臣先生
趙虹先生

薪酬委員會

趙虹先生 (*主席*)
張愛英女士
王梓臣先生

提名委員會

李向利先生 (*主席*)
趙虹先生
王梓臣先生

核數師

德勤 • 關黃陳方會計師行
執業會計師
香港
金鐘道88號
太古廣場一座35樓

Corporate Information

公司資料

REGISTERED OFFICE

Clifton House
75 Fort Street
PO Box 1350
Grand Cayman KY1-1108
Cayman Islands

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN THE PRC

Building No. 78
Zhuyuan Road
No. 12 District
Tianzhu Free Trade Zone
Beijing, China

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit F, 16/F, Neich Tower
128 Gloucester Road
Wan Chai, Hong Kong

PRINCIPAL BANKER

China Merchants Bank Shuangyushu Sub-branch
Ligong Science & Technology Building
No. 9 Zhongguancun South Street
Haidian District
Beijing, China

HONG KONG LEGAL ADVISOR

Michael Li & Co.
19/F Prosperity Tower
39 Queen's Road Central
Central, Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Ocorian Trust (Cayman) Limited
Clifton House, 75 Fort Street
PO Box 1350
Grand Cayman KY1-1108
Cayman Islands

註冊辦事處

Clifton House
75 Fort Street
PO Box 1350
Grand Cayman KY1-1108
Cayman Islands

中國總部及主要營業地點

中國北京
天竺綜合保稅區
竺園路
12號院
78號樓

香港主要營業地點

香港灣仔
告士打道128號
祥豐大廈16樓F室

主要銀行

招商銀行雙榆樹支行
中國北京
海淀區
中關村南大街9號
理工科技大廈

香港法律顧問

李智聰律師事務所
香港中環
皇后大道中39號
豐盛創建大廈19樓

主要股份過戶登記處

Ocorian Trust (Cayman) Limited
Clifton House, 75 Fort Street
PO Box 1350
Grand Cayman KY1-1108
Cayman Islands

Corporate Information

公司資料

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Computershare Hong Kong Investor Services Limited
Shops 1712-1716, 17/F Hopewell Centre
183 Queen's Road East
Wan Chai, Hong Kong

STOCK CODE

1586

WEBSITE

www.huaxialihong.com

香港股份過戶登記分處

香港中央證券登記有限公司
香港灣仔
皇后大道東 183 號
合和中心 17 樓 1712-1716 室

股份代號

1586

網站

www.huaxialihong.com

Management Discussion and Analysis

管理層討論與分析

Business and Market Review

We are pleased to announce the excellent results of our Group for the first half of 2020. Our Group's total revenue increased to RMB242.1 million, and profit for the Period reached a record high of RMB31.7 million, exceeding even the whole of the last year 2019's profit. We have achieved a remarkable growth rate of 40.9% in revenue and 148.5% in profit for the Period. The strong growth is delivered by our core business segments in energy and commodity inspection services from the Asia Pacific region. The strategic investments we have made in the last two years and the organic growth from our traditional business lines have both contributed to the successful results of the Period.

In the first half of 2020, we increased our efforts in a set of new strategic goals in R&D, ERP systems, marketing, advanced cost control measures, staff training and employee incentive scheme. The whole range of new strategic initiatives have put us in a strong position as we enter the new economic era deeply impacted by the global pandemic and political tensions between China and the US. The combination of our strategic measures will also allow us to maintain our leading position as well as continue to deliver strong growth in our core business markets, and hence creating long-term value for our employees, customers, shareholders and society at large. Our continued investment in R&D and ERP systems during the first six months of 2020 included the integration of multiple business information systems across laboratory operations, finance, HR and robotic operations which have helped the Group to efficiently maintain productivity and control costs amid temporary lock-downs and business disruptions during the Period.

The digitalization of the global economy will continue to accelerate in the new normal environment amid worldwide pandemic. This trend will also reshape the TIC industry. In order to ensure our long term competitive advantage, we will continue to implement sustainable growth strategies, and focus on performance optimization across all business functions. Future organic growth will be driven by our continuous investments in further integration of our ERP systems and the enhancement of robotic operations. The TIC industry provides essential professional services to all industries and businesses, hence

業務和市場回顧

我們欣然宣佈，本集團於2020年上半年取得了優秀業績。本集團的總收入增加至人民幣242.1百萬元，而本期間利潤更創新高，錄得人民幣31.7百萬元，甚至超出了去年2019年的全年利潤。於本期間，我們收入及利潤的增長率十分可觀，分別為40.9%及148.5%。我們在亞太地區的能源及大宗商品檢驗服務的核心業務實現強勁增長。我們於過去兩年所完成的戰略投資及傳統業務線的有機增長，為本期間帶來驕人業績。

於2020年上半年，我們增加了在研發、ERP系統、市場推廣、改進成本控制措施、員工培訓及僱員激勵計劃的投入，以達成一系列全新戰略目標。隨著我們邁進全球疫情及中美之間的政治緊張局勢所影響的新經濟時代，全新的戰略舉措在整體上使我們處於有利位置。這些戰略措施的綜合成效，有利於我們保持領先地位，並繼續在核心業務上實現強勁增長，從而為我們的員工、客戶、股東以至整個社區創造長遠價值。於2020年首六個月，我們在研發及ERP系統方面持續投資，致力於跨實驗室運營、財務管理、人力資源及機器人應用的多個業務信息系統全面整合，使本集團於本期間在部份地區遭過臨時封鎖措施及業務受阻的情況下仍能有效確保運營效率及控制成本。

全球經濟環境在疫情影響的新常態下將會繼續加速信息化過渡。此趨勢亦將重塑TIC行業的格局。為保持長遠的競爭優勢，我們將繼續推行可持續增長策略，並專注於精細化管理。我們會通過持續投資，進一步整合ERP系統及優化機器人應用，為未來業務增長提供動力。TIC行業為所有行業及企業提供不可或缺的專業服務，因此，我們在現代社會中扮演著重要角色。展望未來，我們會以誠信、公平、優質及專業等商業道德原則

Management Discussion and Analysis

管理層討論與分析

we play an important role in modern society. Going forward, we are committed to building our brand based on our ethical business principles of integrity, fairness, quality and professionalism. We strive to continuously create value and increase returns for our shareholders through the combination of our high standard of corporate governance and the professional expertise of our colleagues. Finally, we would like to take this opportunity to thank our shareholders for their support and our colleagues for their devotion and hard work.

為基礎，致力發展我們的品牌。我們致力透過結合高標準的企業管治及員工的專業知識，持續為股東創造價值及提高回報。最後，我們謹藉此機會，就股東的支持以及員工的奉獻和努力致以由衷謝意。

Financial Review

Overview

財務回顧

概覽

For the six months
ended 30 June

截至6月30日止六個月

		2020 2020 年 (Unaudited) (未經審核) RMB'000 人民幣千元	2019 2019 年 (Unaudited) (未經審核) RMB'000 人民幣千元	Change 變動
Revenue	收入	242,089	171,847	40.9%
Gross profit	毛利	103,625	81,269	27.5%
Profit before tax	稅前利潤	38,852	19,897	95.3%
Profit for the Period	本期間利潤	31,670	12,746	148.5%

Management Discussion and Analysis

管理層討論與分析

Revenue

The Group's revenue increased by 40.9% from approximately RMB171.8 million for the six months ended 30 June 2019 to approximately RMB242.1 million for the Period. The increase was mainly fueled by strong growth of our core business in energy and commodity inspection services from the Asia Pacific region. The table below sets forth the revenue breakdown of each of our service offerings.

收入

本集團的收入從截至2019年6月30日止六個月的約人民幣171.8百萬元增至本期間的約人民幣242.1百萬元，增幅為40.9%。增長主要得益於我們在亞太地區的能源及大宗商品檢驗服務的核心業務錄得強勁增長。下表載列我們各項服務的收入明細。

		For the six months ended 30 June 截至6月30日止六個月	
		2020 2020年 (Unaudited) (未經審核) RMB'000 人民幣千元	2019 2019年 (Unaudited) (未經審核) RMB'000 人民幣千元
Testing services	檢測服務	157,593	106,647
Surveying services	鑒定服務	78,310	54,748
Witnessing and ancillary services	見證及輔助服務	6,186	10,452
		242,089	171,847

Gross Profit and Gross Profit Margin

The Group's gross profit increased by 27.5% from approximately RMB81.3 million for the six months ended 30 June 2019 to approximately RMB103.6 million for the Period. The gross profit margin decreased from 47.3% for the six months ended 30 June 2019 to 42.8% for the Period. Such decrease was due to lower gross margin from business generated by the Group's overseas operations.

毛利及毛利率

本集團的毛利從截至2019年6月30日止六個月的約人民幣81.3百萬元增至本期間的約人民幣103.6百萬元，增幅為27.5%。毛利率從截至2019年6月30日止六個月的47.3%下降至本期間的42.8%。該減少乃由本集團海外營運所產生的業務的毛利率較低所致。

Selling, Distribution and Administrative Expenses

The Group's selling, distribution and administrative expenses increased from approximately RMB57.1 million for the six months ended 30 June 2019 to approximately RMB59.0 million for the Period, which was mainly due to an increase in scale of business compared to the same period last year.

銷售、分銷及行政開支

本集團的銷售、分銷及行政開支從截至2019年6月30日止六個月約人民幣57.1百萬元增至本期間約人民幣59.0百萬元，主要由於業務規模較去年同期有所增加所致。

Management Discussion and Analysis

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Finance Costs

The Group recorded a finance cost of approximately RMB3.3 million and RMB2.8 million for the six months ended 30 June 2019 and the Period, respectively, representing a decrease of 16.4%, primarily as a result of partial redemption of Secured Guaranteed Note by the Group in the second half of 2019, which led to lower borrowing costs thereafter.

Profit for the Period

The Group's profit for the Period increased by 148.5% from approximately RMB12.7 million for the six months ended 30 June 2019 to approximately RMB31.7 million in the Period. Such increase was mainly attributable to (1) greater economy of scale as overall business volume grew and (2) better cost control and higher operating efficiency achieved from the Group's successful adoption of performance optimization measures.

Trade and Bills Receivables

The Group's trade and bills receivables primarily represented amounts and bills receivables from its customers for its services provided in the ordinary course of business. As at 31 December 2019 and 30 June 2020, the Group had trade and bills receivables of approximately RMB94.7 million and RMB105.9 million, respectively. Such increase in receivables as at 30 June 2020 was mainly attributable to a rise in overall business volume during the Period.

Trade Payables

The Group's trade payables primarily represent amounts payable for port charges, franchise fees and third-party inspection work. As at 31 December 2019 and 30 June 2020, the Group had trade payables of approximately RMB45.5 million and RMB47.3 million, respectively. The increase in the Group's trade payables as at 30 June 2020 was primarily attributable to a rise in overall business volume during the Period.

Liquidity and Capital Resources

The Group had cash and cash equivalents of RMB107.8 million as at 30 June 2020. The Group is in a strong and healthy financial position and has enough resources to support its operations and meet its foreseeable capital expenditure.

融資成本

截至2019年6月30日止六個月及本期間，本集團分別錄得融資成本約人民幣3.3百萬元及人民幣2.8百萬元，減幅為16.4%，乃主要由於本集團於2019年下半年贖回部分有抵押擔保票據導致其後的借款成本減少所致。

本期間利潤

本集團本期間利潤從截至2019年6月30日止六個月的約人民幣12.7百萬元增至本期間的約人民幣31.7百萬元，增幅為148.5%。該增加主要由於(1)隨著整體業務量上升而享有較大的規模經濟效益及(2)本集團成功實施精細化管理績效優化措施，因而實現更有效的成本控制及提升運營效率。

貿易應收款項及應收票據

本集團的貿易應收款項及應收票據主要指日常業務過程中就本集團所提供服務應收客戶的款項及票據。於2019年12月31日及2020年6月30日，本集團的貿易應收款項及應收票據分別約為人民幣94.7百萬元及人民幣105.9百萬元。於2020年6月30日的應收款項增加主要由於本期間整體業務量上升所致。

貿易應付款項

本集團的貿易應付款項主要指就港口費用、特許經營費及第三方檢驗工程應付的款項。於2019年12月31日及2020年6月30日，本集團的貿易應付款項分別為約人民幣45.5百萬元及人民幣47.3百萬元。於2020年6月30日，本集團貿易應付款項增加主要是由於本期間整體業務量上升所致。

流動資金及資本資源

於2020年6月30日，本集團的現金及現金等價物為人民幣107.8百萬元。本集團財務狀況穩健，且擁有充足資源以支援其運營及應付可預見的資本開支。

Management Discussion and Analysis

管理層討論與分析

Treasury Management and Funding Policy

The primary objectives of our capital management are to safeguard our ability to continue as a going concern and to maintain healthy capital ratios to support our business and maximize our shareholders' value. We manage and adjust our capital structure considering changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust our capital structure, we may adjust dividend payments to shareholders, return capital to shareholders or raise funds through issuing new equity.

Contingent Liabilities

As at 30 June 2020, the Group did not have any significant contingent liabilities or guarantees to third parties.

Gearing Ratio

The Group monitors capital on the basis of the gearing ratio. The calculation of gearing ratio is based on total debt divided by total equity and multiplied by 100.0%. Total debt is calculated as "Interest-bearing bank loans and other borrowings" as shown in the interim condensed consolidated statement of financial position. Total capital is calculated as "total equity" as shown in the interim condensed consolidated statement of financial position.

資金管理及融資政策

我們資本管理的首要目的是保障我們持續經營的能力，並維持穩健的資本比率，從而支持我們的業務及實現股東價值最大化。我們根據經濟狀況變動及相關資產的風險特徵管理並調整資本結構。為維持或調整資本結構，我們可調整派付予股東的股息、向股東退還資本或通過發行新股權籌資。

或有負債

於2020年6月30日，本集團並無任何重大或有負債，亦未向第三方作出擔保。

資本負債比率

本集團基於資本負債比率監控資本。資本負債比率乃按債務總額除以權益總額並乘以100.0%計算。債務總額乃按中期簡明綜合財務狀況表所示「計息銀行貸款及其他借款」計算。資本總額乃按中期簡明綜合財務狀況表所示「權益總額」計算。

		2020 30 June 2020年 6月30日 RMB'000 人民幣千元	2019 31 December 2019年 12月31日 RMB'000 人民幣千元
Total debt	債務總額	68,867	63,273
Total equity	權益總額	250,484	221,270
Gearing Ratio	資本負債比率	27.5%	28.6%

Credit Risk

Credit risk is the risk of loss arising from a customer's or counterparty's inability to meet its obligations. The Group enters into transactions only with recognised and creditworthy parties. It is the Group's policy that all customers who wish to have credit transactions with the Group are subject to credit verification procedures taking into account the customers' financial position and the Group's past experience with the customers.

信貸風險

信貸風險指因客戶或交易方未能履約而產生損失的風險。本集團僅與獲認可及信譽良好的交易方開展交易。本集團的政策規定，有意與本集團開展信貸交易的所有客戶均須通過信貸驗證程序（計及有關客戶的財務狀況及本集團與該等客戶的過往交易情況）。

Management Discussion and Analysis

管理層討論與分析

In addition, the Group monitors receivable balances on an ongoing basis, and its exposure to bad debts is not significant. The management of the Group evaluates the creditworthiness of its existing and prospective customers and ensures that the customers have adequate financing for the projects as well as the source of the financing. No collateral is required.

The Group's other financial assets include other receivables and cash and cash equivalents. The credit risk of these financial assets arises from default of the counterparty. The maximum exposure to credit risk equals to the carrying amounts of these assets.

Exchange Risk

The Group was exposed to foreign currency risk on cash and cash equivalents, receivables, payables and borrowings that were denominated in a currency other than respective functional currencies of the Group's entities. The currencies giving rise to this risk were primarily Hong Kong dollar and United States dollar.

Significant Investments

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

Material Acquisitions and Disposals of Subsidiaries and Associated Companies

During the period ended 30 June 2020, the Group did not have any material acquisitions and disposals of subsidiaries and associated companies.

Charges on Assets

During the year ended 31 December 2017, the Group purchased two buildings from an independent third party with a cash consideration of RMB37.7 million. One of the buildings was pledged by this third party for certain purpose before the purchase, and as of 30 June 2020, the pledge had not been released and property ownership certificates had not been obtained. The directors of the Company, after taking into account of legal opinion, were in the opinion that the ownership of these properties rest with the Company.

In addition, certain investment properties of the Group with a total carrying value of RMB18.0 million as at 30 June 2020 were pledged to obtain a banking facility from a bank amounting to RMB10.0 million.

此外，本集團會持續監管應收款項結餘，其並未面臨重大壞賬風險。本集團管理層會評估其現有及潛在客戶的信譽，並確保客戶擁有充足的項目資金及資金來源。本集團並不需要抵押物。

本集團的其他金融資產包括其他應收款項以及現金及現金等價物。該等金融資產的信貨風險由交易方違約引起。最高信貸風險與該等資產的賬面值相當。

外匯風險

本集團因現金及現金等價物、應收款項、應付款項及借款以本集團旗下實體各自功能貨幣以外的貨幣計值而面臨外幣風險。產生此風險的貨幣主要是港元及美元。

重大投資

本集團於本期間並無進行任何重大投資。

附屬公司及聯營公司的重大收購及出售

於截至2020年6月30日止期間，本集團並無進行任何附屬公司及聯營公司的重大收購及出售。

資產抵押

截至2017年12月31日止年度，本集團向一名獨立第三方購買兩幢樓宇，現金對價為人民幣37.7百萬元。於購買前，其中一幢樓宇曾由該第三方就若干目的質押，而截至2020年6月30日，有關質押尚未解除，且尚未取得物業產權證書。本公司董事經考慮法律意見後認為該等物業的所有權仍屬本公司。

此外，於2020年6月30日，賬面總值為人民幣18.0百萬元之本集團若干投資物業曾質押，以自銀行取得為數人民幣10.0百萬元的銀行融資。

CHANGES IN DIRECTORS' INFORMATION

Save as disclosed below and elsewhere in this report, there is no change in Directors' information which is required to be disclosed under Rule 13.51B(1) of the Listing Rules:

Mr. Liu Hoi Keung has been appointed as an executive director and the company secretary of Alco Holdings Limited (Stock Code: 328), a company listed on the Stock Exchange, with effect from 1 February 2020. He has tendered his resignation as the company secretary of Tungtex (Holdings) Company Limited (Stock Code: 518), a company listed on the Stock Exchange with effect from 13 March 2020.

HUMAN RESOURCES

As at 30 June 2020, the Group had 1,500 employees in total. Total staff cost for the six months ended 30 June 2020 was RMB100,656,000. The Group's employee compensation includes base salary, bonuses and cash subsidies. In general, the Group determines employee compensation based on each employee's performance, qualifications, position and seniority. Other agreed employee benefits includes pension scheme, medical insurance, on-job training, education subsidy and other social security and paid leaves stipulated under the relevant jurisdiction of places of operation.

USE OF PROCEEDS FROM THE GLOBAL OFFERING

As disclosed in the Company's 2019 annual report, the net proceeds from the Company's global offering have been fully utilized.

董事信息變更

除下文及本報告其他部分所披露者外，根據上市規則第13.51B(1)條須予披露的董事信息並無變動：

廖開強先生已獲委任為Alco Holdings Limited（股份代號：328，一間於聯交所上市的公司）的執行董事及公司秘書，自2020年2月1日起生效。彼已辭任同得仕（集團）有限公司（股份代號：518，一間於聯交所上市的公司）的公司秘書，自2020年3月13日起生效。

人力資源

於2020年6月30日，本集團的僱員總數為1,500名。截至2020年6月30日止六個月，總員工成本為人民幣100,656,000元。本集團的僱員薪酬包括基本薪金、獎金及現金補貼。通常情況下，本集團根據每名僱員的績效、資格、職位和資歷決定僱員薪酬。其他按約定員工福利包括退休金計劃、醫療保險、在職培訓、教育資助以及營運所在地相關司法管轄區所規定的其他社保及有薪假。

全球發售所得款項用途

誠如本公司於2019年年報所披露，本公司全球發售所得款項淨額已獲全數動用。

Additional Information

補充資料

SUBSEQUENT EVENT AFTER THE PERIOD

Release of the Pledge of Shares by the Controlling Shareholders, Loan Agreement with Covenant Relating to Specific Performance of the Controlling Shareholders and Redemption of Note

As disclosed in the Company's announcement of 30 August 2018, on 30 August 2018, the Company and Wan Tai Investments Limited ("Wan Tai", an indirect wholly-owned subsidiary of CCBI International (Holdings) Limited), among others, entered into a subscription agreement (the "Subscription Agreement"), pursuant to which, the Company conditionally agreed to issue a secured guaranteed note (the "Note") with an aggregate principal amount of HK\$68,000,000 with interest rate of 10% per annum to Wan Tai, and Wan Tai conditionally agreed to subscribe for the Note from the Company.

Subject to the satisfaction of certain conditions precedents, the Company agreed to issue to Wan Tai by way of private placement, and Wan Tai agreed to subscribe for the Note from the Company, in the principal amount up to HK\$68,000,000, which will mature on the maturity date (the "Maturity Date"), being the first anniversary of the issue date (the "Issue Date", which is a date within five business days after the conditions precedent having satisfied or waived, or such other date as the Company and Wan Tai may agree in writing).

Subject to the prior written approval by the holder of the Note, the Company may, on the anniversary of the Issue Date, request extension of the Maturity Date to no later than the second anniversary or the third anniversary, as the case may be, of the Issue Date.

The Note shall bear interest on its outstanding principal amount from the Issue Date to the Maturity Date, at the rate of 10% per annum, due and payable in arrear every six months by the Company from the Issue Date.

To secure the indebtedness and liabilities of the Company to Wan Tai under the Note, each of Leon Cornerstone Investment Holding Limited, Hawk Flying Investment Holding Limited and Swan Stone Investment Holding Limited (collectively, the "Controlling Shareholders") charged 26,090,000 Shares, 35,550,000 Shares and 49,290,000 Shares, respectively, on an aggregate basis being 110,930,000 Shares representing approximately 27.73% of the total issued share capital of the Company as at 30 August 2018, in favour of Wan Tai (the "Charge").

For so long as the Note remains outstanding, if the collateral coverage ratio (the "Collateral Coverage Ratio", as defined in the announcement of the Company dated 30 August 2018) falls below 2.0, each of the Controlling Shareholders agrees and undertakes to charge additional Shares in favour of Wan Tai so that the Collateral Coverage Ratio will increase to no less than 2.5.

本期間後的後續事項

控股股東解除股份質押、貸款協議連同與控股股東的特定履約責任有關的契諾以及贖回票據

誠如本公司於2018年8月30日公佈所披露，於2018年8月30日，本公司與建銀國際（控股）有限公司間接全資附屬公司萬鈦投資有限公司（「萬鈦」）（其中包括）訂立認購協議（「認購協議」），據此本公司有條件同意向萬鈦發行本金總額為68,000,000港元按年利率10%計息的有抵押擔保票據（「票據」），而萬鈦有條件同意向本公司認購票據。

待若干先決條件達成後，本公司同意以非公開配售方式向萬鈦發行，而萬鈦同意向本公司認購本金額最多為68,000,000港元的票據。票據將於到期日（「到期日」）到期。到期日即發行日（「發行日」，為先決條件達成或獲豁免後五個營業日內其中一日或本公司與萬鈦可能書面協定的其他日期）第一週年當日。

待獲票據持有人事先書面批准後，本公司可於發行日週年日要求將到期日延至不遲於發行日第二週年或第三週年日（視適用情況而定）。

票據將自發行日至到期日以其未償還本金額按年利率10%計息，並自發行日起每六個月到期應付及須由本公司支付。

為就本公司於票據項下對萬鈦承擔的債務及責任提供抵押，Leon Cornerstone Investment Holding Limited、Hawk Flying Investment Holding Limited及Swan Stone Investment Holding Limited（統稱「控股股東」）各自以萬鈦為受益人分別質押26,090,000股股份、35,550,000股股份及49,290,000股股份，總計為110,930,000股股份，相當於2018年8月30日本公司已發行股本總額約27.73%（「質押」）。

於票據仍未償還期間，倘抵押品償付比率（「抵押品償付比率」，定義見本公司日期為2018年8月30日的公告）跌至2.0以下，則各控股股東同意及承諾將以萬鈦為受益人質押額外股份，以使抵押品償付比率升至不低於2.5。

Additional Information

補充資料

In addition to the aforementioned share charges, each of Mr. LI Xiangli ("Mr. Li") and Ms. ZHANG Aiyang ("Ms. Zhang") provides personal guarantee in favour of Wan Tai in respect of the obligations of the Company, the Controlling Shareholders, Mr. Li and Ms. Zhang under the transaction documents (the "Transaction Documents", as defined in the announcement of the Company dated 30 August 2018).

Pursuant to the Transaction Documents, each of the Controlling Shareholders undertakes to Wan Tai that, among others, (a) Mr. Li shall remain as a Director, an executive Director and the chairman of the Board; or (b) unless with the prior written consent of Wan Tai, the aggregate number of the charged Shares shall at all times be not less than 110,930,000 (the "Undertakings").

As disclosed in the Company's 2019 Annual Report, the Company and the holders of the Note have executed a supplemental deed, pursuant to which the Maturity Date has been extended to 28 September 2020. As at 30 June 2020, the outstanding principal amount of the Note is HK\$45,150,000 (equivalent to RMB40,728,000).

On 21 July 2020, the principal, together with the interest, were fully repaid by the Company to Wan Tai. The Charge was released accordingly on 14 August 2020. The Undertakings ceased after the Note has been redeemed and all the secured obligations in the Transaction Documents have been fully paid, performed or discharged to the satisfaction of Wan Tai.

Save as disclosed, the Group had no significant subsequent events after the Period up to the date of this interim report.

INTERIM DIVIDEND

The Board has resolved not to declare any interim dividend for the Period (For the six months ended 30 June 2019: Nil).

CORPORATE GOVERNANCE

The Company recognizes the importance of good corporate governance for enhancing the management of the Company as well as preserving the interests of its Shareholders as a whole. The Company has adopted the code provisions on Corporate Governance Code and Corporate Governance Report (the "CG Code") as set out in Appendix 14 to the Listing Rules. During the Period, save as disclosed below, the Company had complied with the code provisions as set out in the CG Code.

除上述股份質押外，李向利先生（「李先生」）及張愛英女士（「張女士」）各自就交易文件（「交易文件」，定義見本公司日期為2018年8月30日的公告）項下本公司、控股股東、李先生及張女士的義務向萬鈦提供個人擔保。

根據交易文件，各控股股東向萬鈦承諾（其中包括）(a) 李先生將仍為董事、執行董事兼董事會主席；或(b) 除非萬鈦事先書面同意，否則質押股份總數將始終不少於110,930,000股（「承諾」）。

誠如本公司於2019年年報所披露，本公司已與票據持有人簽立補充契約，據此，票據的到期日已延至2020年9月28日。於2020年6月30日，票據未償還本金額為45,150,000港元（相當於人民幣40,728,000元）。

於2020年7月21日，本公司已將本金（連同利息）全數歸還予萬鈦，因此質押已於2020年8月14日解除。於票據獲贖回及交易文件下的所有抵押責任按萬鈦信納的方式獲全數支付、履行或解除後，承諾已失效。

除所披露者外，截至本中期報告日期，本集團於本期間後並無重大後續事項。

中期股息

董事會已決議，不會就本期間宣派任何中期股息（截至2019年6月30日止六個月：無）。

企業管治

本公司深知良好的企業管治對提升本公司的管理水平及保障股東整體利益至為重要。本公司已採納《上市規則》附錄十四所載《企業管治守則》及《企業管治報告》（「《企業管治守則》」）所載守則條文。於本期間內，除下文所披露者外，本公司已遵守《企業管治守則》所載守則條文。

Additional Information

補充資料

Apart from the deviation from code provision A.2.1 of the CG Code that the roles of chairman and CEO were performed by the same individual, the Company has been in compliance with the code provisions under the CG Code. In the opinion of the Directors, through supervision by the Board and the independent non-executive Directors, together with effective control of the Company's internal check and balance mechanism, the same individual performing the roles of chairman and CEO can achieve the goal of improving the Company's efficiency in decision-making and execution and effectively capturing business opportunities. The Board will review the effectiveness of this arrangement from time to time.

The Board will continue to review and monitor the practices of the Company with the aim of maintaining a high standard of corporate governance.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code set out in Appendix 10 to the Listing Rules as its own code of conduct regarding dealings in the securities of the Company by the Directors and the Company's employees who, because of their offices or employments, are likely to possess inside information in relation to the Company or its securities.

Upon specific enquiry, all Directors confirmed that they have complied with the Model Code during the Period.

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

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

REVIEW OF FINANCIAL INFORMATION

The Company has established the Audit Committee in compliance with Rules 3.21 and 3.22 of the Listing Rules. The Audit Committee comprises three members, namely Mr. LIU Hoi Keung (Chairman), Mr. WANG Zichen and Mr. ZHAO Hong, all being the independent non-executive Directors.

The Audit Committee has reviewed the unaudited interim condensed consolidated financial statements of the Group for the Period.

除主席及行政總裁的角色一直由同一人擔任而偏離《企業管治守則》之守則條文第A.2.1條外，本公司已遵守《企業管治守則》所載守則條文。董事認為，透過董事會及獨立非執行董事的監管，加上本公司內部制衡機制的有效制約，由同一人兼任主席及行政總裁的安排可以達到提高本公司決策及執行效率，有效抓住商機的目的。董事會將不時檢討該安排的成效。

為維持高標準的企業管治，董事會將不斷審閱及監察本公司的常規。

證券交易的標準守則

本公司已採納《上市規則》附錄十所載《標準守則》作為董事及本公司僱員（彼等因有關職位或受僱工作而可能擁有有關本公司或其證券的內幕消息）買賣本公司證券的行為守則。

經作出具體查詢後，全體董事均確認於本期間內已遵守《標準守則》。

購買、出售或贖回本公司上市證券

本期間內，本公司及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。

審閱財務資料

本公司已遵照《上市規則》第3.21及3.22條規定設立審核委員會。審核委員會由三名成員組成，即廖開強先生（主席）、王梓臣先生及趙虹先生，彼等均為獨立非執行董事。

審核委員會已審閱本集團於本期間的未經審核中期簡明綜合財務報表。

Additional Information

補充資料

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SHARES AND UNDERLYING SHARES

To the knowledge of the Board, as at 30 June 2020, the interests and short positions of the Directors and chief executive of the Company in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) (a) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or (b) which were required, under Section 352 of the SFO, to be entered in the register referred to in that section, or (c) which were required under the Model Code to be notified to the Company and the Stock Exchange, were as follows:

董事及最高行政人員於股份及相關股份中擁有的權益

就董事會所知，截至2020年6月30日，董事及本公司最高行政人員於本公司或其任何相聯法團（定義見《證券及期貨條例》第XV部）的股份、相關股份或債權證中擁有(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的權益及淡倉（包括根據《證券及期貨條例》有關條文被當作或視為擁有的權益或淡倉）；或(b)根據《證券及期貨條例》第352條須登記於該條所指登記冊的權益及淡倉；或(c)根據《標準守則》須知會本公司及聯交所的權益及淡倉如下：

Name of Directors	Nature of interests	Number of Shares ^(Note 1)	Number of Underlying Shares/ Share Options	Approximate percentage to the issued share capital of the Company 佔本公司已發行股本的概約百分比
董事姓名	權益性質	股份數目 ^(附註1)	相關股份／購股權數目	
Mr. LI Xiangli (Notes 2, 3, 4 & 8) 李向利先生(附註2、3、4及8)	Interests held jointly with another person 與其他人士共同持有的權益 Interests of a controlled corporation 受控法團權益 Interests of spouse 配偶權益	225,810,000 (L)	—	56.45%
Ms. ZHANG Aiying (Notes 2, 4, 5 & 8) 張愛英女士(附註2、4、5及8)	Interests held jointly with another person 與其他人士共同持有的權益 Interests of a controlled corporation 受控法團權益 Interests of spouse 配偶權益	225,810,000 (L)	—	56.45%
Mr. LIU Yi (Notes 2, 6 & 8) 劉翊先生(附註2、6及8)	Interests held jointly with another person 與其他人士共同持有的權益 Interests of a controlled corporation 受控法團權益	225,810,000 (L)	—	56.45%
Mr. YANG Rongbing (Note 7) 楊榮兵先生(附註7)	Beneficial owner 實益擁有人	—	3,000,000 (L)	0.75%

Additional Information

補充資料

Notes:

- (1) The letter “L” denotes the person’s long position in the Shares and underlying shares.
- (2) There was a duplication of interests of 225,810,000 Shares among Mr. LI Xiangli, Ms. ZHANG Aiying and Mr. LIU Yi. On 31 January 2016, Mr. LI Xiangli, Ms. ZHANG Aiying and Mr. LIU Yi entered into an acting-in-concert deed to acknowledge and confirmed that they are parties acting in concert in respect of each of the members of the Group during and since the three years ended 31 December 2013, 2014 and 2015 and continue after the date of the deed. Pursuant to the deed, Ms. ZHANG Aiying and Mr. LIU Yi shall support Mr. LI Xiangli’s decisions on material matters in relation to the operation and management of the Group by exercising their voting rights at the meetings of the shareholders and boards of the members of the Group in accordance with the decision of Mr. LI Xiangli. For details, please refer to the section headed “Relationship with Controlling Shareholders - Our Controlling Shareholders Acting in Concert” in the Prospectus. By virtue of the SFO, Mr. LI Xiangli, Ms. ZHANG Aiying and Mr. LIU Yi are deemed to be interested in the Shares which are interested by each other.
- (3) Leon Cornerstone Investment Holding Limited (“Leon Investment”) is beneficially and wholly-owned by Mr. LI Xiangli. By virtue of the SFO, Mr. LI Xiangli is deemed to be interested in the Shares held by Leon Investment.
- (4) Ms. ZHANG Aiying is the spouse of Mr. LI Xiangli. By virtue of the SFO, Mr. LI Xiangli and Ms. ZHANG Aiying are deemed to be interested in the Shares which are interested by each other.
- (5) Swan Stone Investment Holding Limited (“Swan Stone”) is beneficially and wholly-owned by Ms. ZHANG Aiying. By virtue of the SFO, Ms. ZHANG Aiying is deemed to be interested in the Shares held by Swan Stone.
- (6) Hawk Flying Investment Holding Limited (“Hawk Flying”) is beneficially and wholly-owned by Mr. LIU Yi. By virtue of the SFO, Mr. LIU Yi is deemed to be interested in the Shares held by Hawk Flying.
- (7) Such 3,000,000 Share Options, each entitles its holder to subscribe for one Share, were granted to Mr. YANG Rongbing (who was re-designated from an independent non-executive Director as an executive Director and appointed as the vice chairman of the Company on 23 July 2018) on 23 July 2018.

附註：

- (1) 英文字母「L」指該人士於股份及相關股份中的好倉。
- (2) 李向利先生、張愛英女士及劉翊先生重複擁有225,810,000股股份權益。於2016年1月31日，李向利先生、張愛英女士及劉翊先生簽訂一致行動契約，認可並確認其於截至2013年、2014年及2015年12月31日止三個年度期間並於該等契約簽訂日期之後就本集團各成員公司事宜均為行動一致人士。根據契約，張愛英女士與劉翊先生應依據李向利先生所作決策於本集團成員公司股東及董事會會議上行使其表決權支持李向利先生有關本集團經營與管理的重大事宜所作決策。詳情請參閱招股章程「與控股股東的關係 — 一致行動的控股股東」一節。根據《證券及期貨條例》，李向利先生、張愛英女士及劉翊先生被視為於其各自擁有權益的股份中擁有權益。
- (3) Leon Cornerstone Investment Holding Limited (「Leon Investment」) 由李向利先生實益及全資擁有。根據《證券及期貨條例》，李向利先生被視為於Leon Investment所持有的股份中擁有權益。
- (4) 張愛英女士為李向利先生的配偶。根據《證券及期貨條例》，李向利先生及張愛英女士被視為於各自擁有權益的股份中擁有權益。
- (5) Swan Stone Investment Holding Limited (「Swan Stone」) 由張愛英女士實益及全資擁有。根據《證券及期貨條例》，張愛英女士被視為於Swan Stone所持有的股份中擁有權益。
- (6) Hawk Flying Investment Holding Limited (「Hawk Flying」) 由劉翊先生實益及全資擁有。根據《證券及期貨條例》，劉翊先生被視為於Hawk Flying所持有的股份中擁有權益。
- (7) 該等3,000,000份購股權(各自賦予其持有人認購一股份之權利)乃於2018年7月23日授予楊榮兵先生(彼於2018年7月23日由獨立非執行董事調任為執行董事並獲委任為本公司副主席)。

Additional Information

補充資料

- (8) On 30 August 2018, the Company and Wan Tai Investments Limited (萬鈦投資有限公司) ("Wan Tai"), a wholly-owned subsidiary of China Construction Bank Corporation, entered into a subscription agreement, pursuant to which, the Company conditionally agreed to issue the secured guaranteed note (the "Note") with an aggregate principal amount of HK\$68,000,000 with an interest rate of 10% per annum. Leon Investment, Swan Stone and Hawk Flying, as chargors of the Note have pledged 26,090,000 Shares, 49,290,000 Shares and 35,550,000 Shares respectively, totalling 110,930,000 Shares to Wan Tai.

The Pledge was released after the Period. Details are disclosed in the section headed "Release of the Pledge of Shares by the Controlling Shareholders, Loan Agreement with Covenant Relating to Specific Performance of the Controlling Shareholders and Redemption of Note" of this interim report.

- (9) As at 30 June 2020, the issued share capital of the Company was 400,000,000 Shares.

Save as disclosed above and to the best knowledge of the Directors, as at 30 June 2020, there were no interests and short positions of the Directors and chief executive of the Company in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or were required, under Section 352 of the SFO, to be entered in the register referred to in that section, or were required under the Model Code to be notified to the Company and the Stock Exchange.

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN THE SHARES

So far as the Directors are aware, as of 30 June 2020, the following corporations/persons (other than Directors and chief executive of the Company) had interests of 5% or more in the issued Shares or underlying shares 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:

- (8) 於2018年8月30日，本公司與由中國建設銀行股份有限公司的全資附屬公司萬鈦投資有限公司(「萬鈦」)訂立認購協議，據此本公司有條件同意發行本金總額為68,000,000港元按年利率10%計息的有抵押擔保票據(「票據」)。Leon Investment、Swan Stone及Hawk Flying作為票據押記人已分別抵押26,090,000股股份、49,290,000股股份及35,550,000股股份(合共110,930,000股股份)予萬鈦。

該質押已於本期間後解除。有關詳情於本中期報告「控股股東解除股份質押、貸款協議連同與控股股東的特定履約責任有關的契諾以及贖回票據」一節披露。

- (9) 於2020年6月30日，本公司已發行股本為400,000,000股股份。

除上文所披露者外及就董事所深知，於2020年6月30日，概無董事及本公司最高行政人員於本公司或其任何相聯法團(定義見《證券及期貨條例》第XV部)的股份、相關股份或債權證中擁有根據《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的權益及淡倉(包括根據《證券及期貨條例》有關條文被當作或視為擁有的權益或淡倉)，或根據《證券及期貨條例》第352條須登記於該條所指登記冊的權益及淡倉，或根據《標準守則》須知會本公司及聯交所的權益及淡倉。

主要股東於股份中擁有的權益

就董事所知，截至2020年6月30日，下列公司／人士(董事及本公司最高行政人員除外)於已發行股份或相關股份中擁有根據《證券及期貨條例》第XV部第2及第3分部的條文須向本公司及聯交所披露，或根據《證券及期貨條例》第336條須由本公司備存的登記冊所記錄的5%或以上權益：

Additional Information

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Name of Shareholders	Nature of interests	Number of Shares ^(Note 1)	Approximate percentage of the issued share capital of the Company 佔本公司已發行股本的概約百分比
股東姓名／名稱	權益性質	股份數目 ^(附註1)	
Ms. WEI Yajuan (Notes 2 & 6) 魏雅娟女士(附註2及6)	Interests of spouse 配偶權益	225,810,000 (L)	56.45%
Leon Investment (Notes 3 & 6) Leon Investment (附註3及6)	Beneficial owner 實益擁有人	140,970,000 (L)	35.24%
Swan Stone (Notes 4 & 6) Swan Stone (附註4及6)	Beneficial owner 實益擁有人	49,290,000 (L)	12.32%
Hawk Flying (Notes 5 & 6) Hawk Flying (附註5及6)	Beneficial owner 實益擁有人	35,550,000 (L)	8.89%
China Certification & Inspection Group Co., Ltd. ("CCIC") (Notes 7 & 8) 中國檢驗認證(集團)有限公司 (「中國檢驗認證集團」)(附註7及8)	Interests of a controlled corporation 受控法團權益	46,500,000 (L)	11.63%
China Inspection Company Limited ("CIC") (Notes 7 & 8) 中國檢驗有限公司 (「中檢公司」)(附註7及8)	Interests of a controlled corporation 受控法團權益	46,500,000 (L)	11.63%
China Dragon Inspection & Certification (H.K.) Limited ("China Dragon") (Notes 7 & 8) 中龍檢驗認證(香港)有限公司 (「中龍」)(附註7及8)	Beneficial owner 實益擁有人	46,500,000 (L)	11.63%

Additional Information

補充資料

Approximate
percentage
of the issued
share capital

of the Company
佔本公司
已發行股本的
概約百分比

Name of Shareholders

Nature of interests

Number of Shares^(Note 1)

股東姓名／名稱

權益性質

股份數目^(附註1)

概約百分比

China Construction Bank Corporation (Notes 9 & 10) 中國建設銀行股份有限公司(附註9及10)	Person having a security interest in shares 擁有股份的保證權益的人	110,930,000(L)	27.73%
Central Huijin Investment Ltd. (Notes 9 & 10) 中央匯金投資有限責任公司(附註9及10)	Person having a security interest in shares 擁有股份的保證權益的人	110,930,000(L)	27.73%

Notes:

附註：

- | | |
|---|--|
| <p>(1) The letter "L" denotes the person's long position in the Shares.</p> <p>(2) Ms. WEI Yajuan is the spouse of Mr. LIU Yi. By virtue of the SFO, Ms. WEI Yajuan is deemed to be interested in the Shares which are interested by Mr. LIU Yi.</p> <p>(3) Leon Investment is beneficially and wholly-owned by Mr. LI Xiangli. By virtue of the SFO, Mr. LI Xiangli is deemed to be interested in the Shares held by Leon Investment.</p> <p>(4) Swan Stone is beneficially and wholly-owned by Ms. ZHANG Aiying. By virtue of the SFO, Ms. ZHANG Aiying is deemed to be interested in the Shares held by Swan Stone.</p> <p>(5) Hawk Flying is beneficially and wholly-owned by Mr. LIU Yi. By virtue of the SFO, Mr. LIU Yi is deemed to be interested in the Shares held by Hawk Flying.</p> <p>(6) There was a duplication of interests of 225,810,000 Shares among Mr. LI Xiangli, Ms. ZHANG Aiying, Mr. LIU Yi, Ms. WEI Yajuan, Leon Investment, Swan Stone and Hawk Flying. Of these Shares, Mr. LI Xiangli, Ms. ZHANG Aiying, Mr. LIU Yi and Ms. WEI Yajuan were deemed interested in the 140,970,000 Shares, 49,290,000 Shares and 35,550,000 Shares held by Leon Investment, Swan Stone and Hawk Flying respectively.</p> <p>(7) China Dragon is a 99.88% owned subsidiary of CIC, which is a 75% owned subsidiary of CCIC. By virtue of the SFO, CIC and CCIC are deemed to be interested in the Shares held by China Dragon.</p> | <p>(1) 英文字母「L」指該人士於股份中的好倉。</p> <p>(2) 魏雅娟女士是劉翊先生的配偶。根據《證券及期貨條例》，魏雅娟女士被視為於劉翊先生擁有權益的股份中擁有權益。</p> <p>(3) Leon Investment由李向利先生實益及全資擁有。根據《證券及期貨條例》，李向利先生被視為於Leon Investment所持有的股份中擁有權益。</p> <p>(4) Swan Stone由張愛英女士實益及全資擁有。根據《證券及期貨條例》，張愛英女士被視為於Swan Stone所持有的股份中擁有權益。</p> <p>(5) Hawk Flying由劉翊先生實益及全資擁有。根據《證券及期貨條例》，劉翊先生被視為於Hawk Flying所持有的股份中擁有權益。</p> <p>(6) 李向利先生、張愛英女士、劉翊先生、魏雅娟女士、Leon Investment、Swan Stone及Hawk Flying重複擁有225,810,000股股份的權益。於該等股份中，李向利先生、張愛英女士、劉翊先生及魏雅娟女士被視為於Leon Investment、Swan Stone及Hawk Flying分別所持有的140,970,000股股份、49,290,000股股份及35,550,000股股份中擁有權益。</p> <p>(7) 中龍為中檢公司(為中國檢驗認證集團擁有75%權益的附屬公司)擁有99.88%權益的附屬公司。根據《證券及期貨條例》，中檢公司及中國檢驗認證集團被視為於中龍所持有的股份中擁有權益。</p> |
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Additional Information

補充資料

- (8) There was a duplication of interests of 46,500,000 Shares among China Dragon, CIC and CCIC.
- (9) Leon Investment, Swan Stone and Hawk Flying, each being a substantial Shareholder, have pledged 26,090,000 Shares, 49,290,000 Shares and 35,550,000 Shares respectively, totalling 110,930,000 Shares to Wan Tai Investments Limited (萬鈦投資有限公司), a wholly-owned subsidiary of China Construction Bank Corporation. Central Huijin Investment Ltd.'s deemed interest was held by virtue of its 57.11% equity interests in China Construction Bank Corporation (the "Pledge"). The Pledge was released after the Period. Details are disclosed in the section headed "Release of the Pledge of Shares by the Controlling Shareholders, Loan Agreement with Covenant Relating to Specific Performance of the Controlling Shareholders and Redemption of Note" of this interim report.
- (10) There was a duplication of interest of 110,930,000 Shares among China Construction Bank Corporation and Central Huijin Investment Ltd. Of these Shares, China Construction Bank Corporation and Central Huijin Investment Ltd. were deemed to be interested in the 26,090,000 Shares, 49,290,000 Shares and 35,550,000 Shares held by Leon Investment, Swan Stone and Hawk Flying respectively.
- (11) As at 30 June 2020, the issued share capital of the Company was 400,000,000 Shares.

Save as disclosed above and to the best knowledge of the Directors, as at 30 June 2020, no other persons (other than the Directors or the chief executive of the Company) owned interests or short positions in the Shares or underlying shares as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO or interests or short positions required to be disclosed to the Company and the Stock Exchange pursuant to Divisions 2 and 3 of Part XV of the SFO.

SHARE OPTION SCHEME

The Company had adopted the Share Option Scheme on 5 May 2017. The purpose of the Share Option Scheme is to enable the Company to grant options to employees, directors and other participants as incentives or rewards for their contribution to the Group and/or to enable the Group to recruit and retain high caliber employees and attract human resources that are valuable to the Group.

- (8) 中龍、中檢公司及中國檢驗認證集團重複擁有 46,500,000 股股份的權益。
- (9) Leon Investment、Swan Stone 及 Hawk Flying (各自為主要股東)已分別抵押 26,090,000 股股份、49,290,000 股股份及 35,550,000 股股份(合共 110,930,000 股股份)予萬鈦投資有限公司(中國建設銀行股份有限公司的全資附屬公司)。中央匯金投資有限公司持有中國建設銀行股份有限公司的 57.11% 股權而被視為擁有權益(「該質押」)。該質押已於本期間後解除。有關詳情於本中期報告「控股股東解除股份質押、貸款協議連同與控股股東的特定履約責任有關的契諾以及贖回票據」一節披露。
- (10) 中國建設銀行股份有限公司及中央匯金投資有限責任公司重複擁有 110,930,000 股股份的權益。於該等股份中，中國建設銀行股份有限公司及中央匯金投資有限責任公司被視為於 Leon Investment、Swan Stone 及 Hawk Flying 分別所持有的 26,090,000 股股份、49,290,000 股股份及 35,550,000 股股份中擁有權益。
- (11) 於 2020 年 6 月 30 日，本公司已發行股本為 400,000,000 股股份。

除上文所披露者外及就董事所深知，於 2020 年 6 月 30 日，概無其他人士(董事或本公司最高行政人員除外)於股份或相關股份中擁有記入本公司根據《證券及期貨條例》第 336 條須予存置登記冊的權益或淡倉或根據《證券及期貨條例》第 XV 部第 2 及第 3 分部須向本公司及聯交所披露的權益或淡倉。

購股權計劃

本公司於 2017 年 5 月 5 日採納購股權計劃。購股權計劃旨在令本公司可向僱員、董事及其他參與者授出購股權，作為彼等對本集團所作貢獻的激勵或獎勵，及／或有助於本集團招募及留聘高水平僱員，並吸引對本集團而言屬寶貴的人力資源。

Additional Information

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Movements in the share options during the Period were as follows:

本期間的購股權變動如下：

Date of grant	Participant	No. of Share Options			As at 30/06/2020 於2020年 6月30日	Exercise price per Share (HK\$) (港元)	Exercise period
		As at 1/1/2020 於2020年 1月1日	Granted during the Period 本期間 已授出	Lapsed during the Period 本期間已 失效			
授出日期	參與者						行使期
4/7/2017	Employees (aggregate)	2,325,000	—	(270,000)	2,055,000	1.28	4/7/2018 - 3/7/2023
2017年7月4日	僱員(合計)	1,965,000	—	—	1,965,000	1.28	4/7/2019 - 3/7/2024
		2,860,000	—	(120,000)	2,740,000	1.28	4/7/2020 - 3/7/2025
23/7/2018	Mr. YANG Rongbing,	1,000,000	—	—	1,000,000	1.414	23/7/2018 - 22/7/2023
2018年7月23日	executive Director	1,000,000	—	—	1,000,000	1.414	23/7/2019 - 22/7/2024
	楊榮兵先生， 執行董事	1,000,000	—	—	1,000,000	1.414	23/7/2020 - 22/7/2025
		10,150,000	—	—	9,760,000		

Notes:

附註：

- The above share options are either vested on the date of grant to two years or vested in one to three years from the date of grant and are exercisable for a period of five years commencing from the relevant vesting date and expiring at the close of business on the last day of the five-year period.
 - The Company received a consideration of RMB1.00 from each of the grantees for the share options granted on 4 July 2017. The Company also received a consideration of RMB1.00 from Mr. YANG Rongbing for the share options granted to him on 23 July 2018.
 - The closing price of the Shares on 3 July 2017, being the business day immediately before the date on which the options were granted, as quoted on the Stock Exchange was HK\$1.31.
 - The closing price of the Shares on 20 July 2018, being the business day immediately before the date on which the options were granted, as quoted on the Stock Exchange was HK\$1.40.
 - No options were granted, exercised or cancelled during the Period.
- 上述購股權於授出日期至兩年內歸屬或自授出日期起計於一至三年內歸屬，可於自有關歸屬日期起計五年期間行使，並於該五年期間最後一日營業時間結束時屆滿。
 - 本公司已就於2017年7月4日授出之購股權向各承授人收取對價人民幣1.00元。本公司已就於2018年7月23日向楊榮兵先生授出購股權向彼收取對價人民幣1.00元。
 - 股份於2017年7月3日（即緊接購股權授出當日之前之營業日）於聯交所報之收市價為1.31港元。
 - 股份於2018年7月20日（即緊接購股權授出當日之前之營業日）於聯交所報之收市價為1.40港元。
 - 於本期間內，概無任何購股權獲授出、獲行使或已註銷。

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 June 2020
截至2020年6月30日止六個月

		Six months ended 截至下列日期止六個月	
		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
	Notes 附註		
REVENUE	收入	3	
Cost of sales	銷售成本	242,089 (138,464)	171,847 (90,578)
Gross profit	毛利	103,625	81,269
Other income and gains	其他收入及收益	4	1,903
Selling and distribution expenses	銷售及分銷開支	3,341 (6,464)	(7,975)
Administrative expenses	行政開支	(52,532)	(49,145)
Impairment losses under expected credit loss model, net	預期信貸損失模型下的減值虧損，淨額	(1,142)	(193)
Other expenses	其他開支	(5,206)	(1,998)
Finance costs	融資成本	5	(3,312)
Share of results of an associate	應佔聯營企業的業績	(2,770) -	(652)
PROFIT BEFORE TAX	稅前利潤	6	19,897
Taxation	稅項	7	38,852 (7,182) (7,151)
PROFIT FOR THE PERIOD	期內利潤	31,670	12,746
Attributable to:	以下各項應佔：		
Owners of the Company	本公司擁有人	21,264	13,350
Non-controlling interests	非控股權益	10,406	(604)
		31,670	12,746
Other comprehensive income, net of tax	其他全面收益，扣除稅款		
Item that will not be reclassified to profit or loss:	將不會重新分類至損益的項目：		
Fair value loss on investment in equity instrument at fair value through other comprehensive income	按公允價值計入其他全面收益的股本工具投資的公允價值虧損	(402)	-
Items that may be reclassified to profit or loss in subsequent period:	於隨後期間可能重新分類至損益的項目：		
Exchange difference on translation of foreign operations	換算海外業務的匯兌差額	(2,418)	1,043
OTHER COMPREHENSIVE (EXPENSE) INCOME FOR THE PERIOD, NET OF TAX	期內其他全面(開支)收益，扣除稅款	(2,820)	1,043
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	期內全面收益總額	28,850	13,789
Attributable to:	以下各項應佔：		
Owners of the Company	本公司擁有人	17,977	14,393
Non-controlling interests	非控股權益	10,873	(604)
		28,850	13,789
EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (cents)	本公司普通權益持有人應佔每股盈利(分)		
Basic and diluted	基本及攤薄	9	5.32 3.34

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 June 2020
於2020年6月30日

			30 June 2020 2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2019 2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
	Notes 附註			
Assets		資產		
Non-current assets		非流動資產		
Property, plant and equipment	10	物業、廠房及設備	141,199	140,444
Right-of-use assets		使用權資產	29,403	37,140
Investment properties		投資物業	18,806	19,443
Goodwill		商譽	18,125	18,445
Intangible assets		無形資產	3,437	3,807
Investment in an associate		於聯營企業的投資	—	—
Equity investment designated at fair value through other comprehensive income		指定按公允價值計入 其他全面收益的股權投資	410	812
Deferred tax assets		遞延稅項資產	296	296
Prepayments, other receivables and other assets		預付款項、其他應收款項及 其他資產	4,889	5,803
			216,565	226,190
Current assets		流動資產		
Trade and bills receivables	11	貿易應收款項及應收票據	105,943	94,703
Prepayments, other receivables and other assets	12	預付款項、其他應收款項及 其他資產	16,890	16,761
Financial assets at fair value through profit or loss		按公允價值計入損益的 金融資產	—	—
Pledged deposits		已抵押存款	808	823
Cash and cash equivalents	13	現金及現金等價物	107,833	76,008
			231,474	188,295
Total assets		資產總額	448,039	414,485
Current liabilities		流動負債		
Trade payables	14	貿易應付款項	47,319	45,456
Contract liabilities	15	合約負債	3,959	3,384
Other payables and accruals	14	其他應付款項及應計項目	42,967	41,814
Lease liabilities		租賃負債	9,064	13,682
Interest-bearing bank loans and other borrowings	16	計息銀行貸款及其他借款	60,728	55,134
Tax payable		應納稅款	4,389	1,492
Interest payable		應付利息	1,051	1,006
			169,477	161,968
Net current assets		流動資產淨值	61,997	26,327
Total assets less current liabilities		資產總額減流動負債	278,562	252,517

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 June 2020
於2020年6月30日

		Notes 附註	30 June 2020 2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2019 2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Non-current liabilities	非流動負債			
Interest-bearing bank loans and other borrowings	計息銀行貸款及其他借款	16	8,139	8,139
Lease liabilities	租賃負債		14,781	17,948
Deferred tax liabilities	遞延稅項負債		5,158	5,160
			28,078	31,247
Net assets	資產淨值		250,484	221,270
Equity attributed to owners of the Company	本公司擁有人應佔權益			
Share capital	股本	17	131	131
Reserves	儲備		241,163	222,822
			241,294	222,953
Non-controlling interests	非控股權益		9,190	(1,683)
Total equity	權益總額		250,484	221,270

The condensed consolidated financial statements on pages 24 to 48 were approved and authorised for issue by the Board of Directors on 28 August 2020 and are signed on its behalf by:

第24至48頁的簡明綜合財務報表已獲董事會於2020年8月28日批准及授權刊發，並由下列董事代表簽署：

LI Xiangli
李向利
DIRECTOR
董事

YANG Rongbing
楊榮兵
DIRECTOR
董事

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 June 2020
截至2020年6月30日止六個月

		Attributable to owners of the Company 本公司擁有人應佔							Non-controlling interests		Total
		Share capital	Capital reserve	Share option reserve	Statutory reserves	Exchange fluctuation reserve	Revaluation reserve	Retained profits	Total	Non-controlling interests	Total
		股本 RMB'000 人民幣千元	資本儲備 RMB'000 人民幣千元	購股權儲備 RMB'000 人民幣千元 (Note) (附註)	法定儲備金 RMB'000 人民幣千元	波動儲備 RMB'000 人民幣千元	重估儲備 RMB'000 人民幣千元	保留利潤 RMB'000 人民幣千元	合計 RMB'000 人民幣千元	非控股權益 RMB'000 人民幣千元	總額 RMB'000 人民幣千元
As at 1 January 2019 (Audited)	於2019年1月1日 (經審核)	131	92,845	2,180	19,329	1,838	-	85,561	201,884	(4,893)	196,991
Profit (loss) for the Period	期內利潤(虧損)	-	-	-	-	-	-	13,350	13,350	(604)	12,746
Exchange difference arising on translation of foreign operations	換算海外業務的匯兌差額	-	-	-	-	1,043	-	-	1,043	-	1,043
Total comprehensive (expense) income for the period	期內全面(開支)收益總額	-	-	-	-	1,043	-	13,350	14,393	(604)	13,789
Final 2018 dividend declared	所宣派的2018年末期股息	-	-	-	-	-	-	(3,000)	(3,000)	-	(3,000)
Equity-settled share option arrangements	以權益結算的購股權安排	-	-	674	-	-	-	-	674	-	674
As at 30 June 2019 (Unaudited)	於2019年6月30日 (未經審核)	131	92,845	2,854	19,329	2,881	-	95,911	213,951	(5,497)	208,454
As at 1 January 2020 (Audited)	於2020年1月1日 (經審核)	131	93,883	3,024	23,591	2,042	(2,188)	102,470	222,953	(1,683)	221,270
Profit for the Period	期內利潤	-	-	-	-	-	-	21,264	21,264	10,406	31,670
Fair value change on equity instrument	股本工具的公允價值變動	-	-	-	-	-	(402)	-	(402)	-	(402)
Exchange differences on translation of foreign operations	換算海外業務的匯兌差額	-	-	-	-	(2,885)	-	-	(2,885)	467	(2,418)
Total comprehensive income (expenses) for the Period	期內全面收益(開支)總額	-	-	-	-	(2,885)	(402)	21,264	17,977	10,873	28,850
Equity-settled share option arrangements	以權益結算的購股權安排	-	-	364	-	-	-	-	-	364	364
As at 30 June 2020 (Unaudited)	於2020年6月30日 (未經審核)	131	93,883	3,388	23,591	(843)	(2,590)	123,734	241,294	9,190	250,484

Note: In accordance with statutory requirements in the PRC, certain subsidiaries registered in the PRC had transferred a certain percentage of their annual net income from retained profits to legal reserve until the statutory funds is accumulated up to 50% of their registered capital.

附註：根據中國法例之規定，於中國登記的若干附屬公司已轉撥其於保留利潤的每年收入淨額的若干百分比至法定儲備金，直至法定儲備金計累至其註冊資本的50%為止。

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 30 June 2020
截至2020年6月30日止六個月

		Six months ended 截至下列日期止六個月	
		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
	Notes 附註		
Net cash from operating activities	經營活動所得現金淨額	52,058	8,163
Investing activities	投資活動		
Purchase of financial assets at fair value through profit or loss	購買按公允價值計入損益的金融資產	(119,000)	(33,500)
Disposal of financial assets at fair value through profit or loss	出售按公允價值計入損益的金融資產	119,090	57,418
Change in fair value of financial assets at fair value through profit or loss	按公允價值計入損益的金融資產公允價值變動	–	421
Acquisition of a subsidiary, net of cash acquired	收購附屬公司，扣除所收購現金	–	(19,585)
Purchase of items of property, plant and equipment	購買物業、廠房及設備項目	(14,291)	(5,495)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備項目所得款項	1,128	24
New pledged bank deposit placed	新存已抵押銀行存款	–	400
Net cash used in investing activities	投資活動所用現金淨額	(13,073)	(317)
Financing activities	融資活動		
Dividend paid	已付股息	–	(3,000)
Interest paid	已付利息	(2,114)	(3,074)
Repayment of lease liabilities	償還租賃負債	(8,441)	–
New other borrowings raised	新增其他借款	30,000	10,000
Repayment of other borrowings	償還其他借款	(25,000)	(3,063)
Net cash (used in) from financing activities	融資活動(所用)所得現金淨額	(5,555)	863
Net increase in cash and cash equivalents	現金及現金等價物增加淨額	33,430	8,709
Cash and cash equivalents at beginning of the Period	期初現金及現金等價物	76,008	76,848
Effect of changes in foreign exchange rate	匯率變動影響	(1,605)	(931)
Cash and cash equivalents at end of the Period	期末現金及現金等價物	107,833	84,626

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 June 2020
截至2020年6月30日止六個月

1. Basis of Preparation

The unaudited condensed consolidated financial statements have been prepared in accordance with International Accounting Standard (“IAS”) 34 *Interim Financial Reporting* issued by the International Accounting Standards Board (the “IASB”) as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”).

2. Principal Accounting Policies

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

Other than changes in accounting policies resulting from application of new and amendments to International Financial Reporting Standards (“IFRSs”), the accounting policies and methods of computation used in the unaudited condensed consolidated financial statements for the six months ended 30 June 2020 are the same as those presented in the Group’s annual financial statements for the year ended 31 December 2019.

Application of new and amendments to IFRSs

In the current interim period, the Group has applied, for the first time, the following new and amendments to IFRSs issued by the IASB which are mandatory effective for the annual period beginning on or after 1 January 2020 for the preparation of the Group’s unaudited condensed consolidated financial statements:

Amendments to IFRS 3	Definition of a Business
Amendments to IAS 1 and IAS 8	Definition of Material
Amendments to IFRS 9, IAS 39 and IFRS 7	Interest Rate Benchmark Reform

1. 編製基準

未經審核簡明綜合財務報表已根據國際會計準則委員會(「國際會計準則委員會」)頒佈的國際會計準則(「《國際會計準則》」)第34號中期財務報告及香港聯合交易所有限公司證券上市規則(「上市規則」)附錄十六的適用披露規定編製。

2. 主要會計政策

未經審核簡明綜合財務報表已根據歷史成本法編製，惟若干物業及金融工具則按重估金額或公允價值(倘適用)計量。

除應用新訂及經修訂的《國際財務報告準則》(「《國際財務報告準則》」)導致的會計政策變動外，截至2020年6月30日止六個月的未經審核簡明綜合財務報表所用的會計政策及計算方法與本集團截至2019年12月31日止年度的年度財務報表所呈列者一致。

應用新訂及經修訂的《國際財務報告準則》

於本中期期間，本集團首次應用下列由國際會計準則委員會所頒佈於2020年1月1日或之後開始的年度期間強制生效的新訂及經修訂《國際財務報告準則》編製本集團的未經審核簡明綜合財務報表：

《國際財務報告準則》第3號之修訂	業務的定義
《國際會計準則》第1號及《國際會計準則》第8號之修訂	重大的定義
《國際財務報告準則》第9號、《國際會計準則》第39號及《國際財務報告準則》第7號之修訂	利率基準改革

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 June 2020
截至2020年6月30日止六個月

2. Principal Accounting Policies (Continued)

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

3. Revenue from Contracts with Customers

Set out below is the disaggregation of the Group's revenue from contracts with customers:

2. 主要會計政策 (續)

本期間應用新訂及經修訂的《國際財務報告準則》對該等未經審核簡明綜合財務報表所載本集團於本期間及過往期間的財務表現及狀況及／或披露並無重大影響。

3. 客戶合約收入

下文載列本集團客戶合約收入明細：

		Six months ended 截至下列日期止六個月	
Segments 分部		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Type of services	服務類型		
Testing services	檢測服務	157,593	106,647
Surveying services	鑒定服務	78,310	54,748
Witnessing and ancillary services	見證及輔助服務	6,186	10,452
Total	合計	242,089	171,847
Geographical markets	地區市場		
Greater China	大中華區	148,061	114,396
Overseas	海外	94,028	57,451
Total	合計	242,089	171,847
Timing of revenue recognition	收入確認時間		
A point in time	某一時間點	242,089	171,847
Total	合計	242,089	171,847

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 June 2020
截至2020年6月30日止六個月

4. Other income and gains

4. 其他收入及收益

Six months ended
截至下列日期止六個月

		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Other income	其他收入		
Bank interest income	銀行利息收入	35	220
Tax refund	已退回稅項	629	—
Government subsidies	政府補助	672	—
Rental income	租金收入	1,005	928
		2,341	1,148
Other gains and losses	其他收益及虧損		
Change in fair value of financial assets at fair value through profit or loss	按公允價值計入損益的金融資產公允價值變動	90	421
Gain (loss) on foreign exchange difference	外匯匯兌差額收益(虧損)	489	—
Gain (loss) on disposal of items of property, plant and equipment, net	出售物業、廠房及設備項目的收益(虧損)，淨額	(97)	12
Others	其他	518	322
		1,000	755
		3,341	1,903

5. Finance Costs

5. 融資成本

Six months ended
截至下列日期止六個月

		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Interest on bank loans and other borrowings	銀行貸款及其他借款利息	2,114	3,312
Interest on lease liabilities	租賃負債利息	656	—
		2,770	3,312

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 June 2020
截至2020年6月30日止六個月

6. Profit Before Taxation

6. 稅前利潤

Six months ended

截至下列日期止六個月

		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Profit before tax has been arrived after charging (crediting):	經扣除(計入)以下各項後所達致的稅前利潤：		
Depreciation of property, plant and equipment	物業、廠房及設備折舊	12,679	8,303
Depreciation of investment properties	投資物業折舊	637	637
Depreciation of right-of-use assets	使用權資產折舊	7,460	–
Amortisation of intangible assets	無形資產攤銷	379	347
Research and development costs:	研發成本：		
Current period expenditure	本期開支	5,162	4,239
Minimum lease payments under operating leases:	經營租賃項下最低租金：		
Land and buildings	土地及樓宇	–	1,807
Employee benefit expenses (including directors' and the chief executive's remuneration):	僱員福利開支(包括董事及最高行政人員薪酬)：		
Directors' emoluments	董事薪酬	2,252	2,200
Salaries and other allowances	薪金及其他津貼	98,040	53,998
Equity-settled share-based expenses	以權益結算以股份為基礎的開支	364	674
		100,656	56,872
Impairment loss of trade receivables, net	貿易應收款項減值虧損淨額	946	146
Loss/(gain) on disposals of items of property, plant and equipment, net	出售物業、廠房及設備項目的虧損/(收益)淨額	97	(12)
Bank interest income	銀行利息收入	(35)	(220)
Change in fair value of financial assets at fair value through profit or loss	按公允價值計入損益的金融資產的公允價值變動	(90)	(421)

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 June 2020
截至2020年6月30日止六個月

7. TAXATION

7. 稅項

Six months ended
截至下列日期止六個月

		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Current income tax	即期所得稅		
– Greater China	– 大中華區	4,561	7,151
– Overseas	– 海外	2,621	–
		7,182	7,151

8. Dividends

The proposed final cash dividend of RMB0.0375 per share totalling RMB15,000,000 for the year ended 31 December 2019 was approved by the Company's shareholders on 16 June 2020. The board of directors of the Company does not recommend the payment of any interim dividend for the six months ended 30 June 2020 (six months ended 30 June 2019: Nil).

8. 股息

建議就截至2019年12月31日止年度派付的末期現金股息每股人民幣0.0375元(合共人民幣15,000,000元)已於2020年6月16日獲本公司股東批准。本公司董事會不建議就截至2020年6月30日止六個月派付任何中期股息(截至2019年6月30日止六個月：無)。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 June 2020
截至2020年6月30日止六個月

9. Earnings per Share

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

9. 每股盈利

本公司擁有人應佔每股基本及攤薄盈利按下列數據計算：

		Six months ended 截至下列日期止六個月	
		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Profit for the Period attributable to owners of the Company, for the purpose of basic and diluted earnings per share calculations	用於計算本公司擁有人應佔每股基本及攤薄盈利的本期間利潤	21,264	13,350
Number of shares	股份數目	'000 千股	'000 千股
Weighted average number of ordinary shares for the purpose of basic earnings per share calculations	用於計算每股基本盈利的普通股加權平均數	400,000	400,000
Effect of dilutive potential ordinary shares: – Share options	潛在攤薄普通股的影响： – 購股權	–	237
Weighted average number of shares for the purpose of diluted earnings per share calculations	用於計算每股攤薄盈利的股份加權平均數	400,000	400,237

For the six months ended 30 June 2020, the computation of diluted profit per share does not assume the exercise of certain of the Company's outstanding share options since the exercise price of the share options are higher than the average price of the Company's shares during the six months ended 30 June 2020.

截至2020年6月30日止六個月，由於本公司若干尚未行使的購股權的行使價高於截至2020年6月30日止六個月本公司股份的平均股價，因此在計算每股攤薄利潤時均並無假設該等購股權獲行使。

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10. Movements in Property, Plant and Equipment and Investment Properties

During the current interim period, the Group disposed of certain plant and equipment with an aggregate carrying amount of RMB1,225,000 for cash proceeds of RMB1,128,000, resulting in a loss on disposal of RMB97,000.

In addition, during the current interim period, the Group paid approximately RMB14,291,000 for property, plant and equipment.

Certain of the Group's investment properties with a total carrying value of RMB18,040,000 were pledged to obtain a banking facility from a bank amounting to RMB10,000,000.

10. 物業、廠房及設備以及投資物業的變動

於本中期期間，本集團出售賬面值總額為人民幣1,225,000元的若干廠房及設備的現金所得款項為人民幣1,128,000元，故出售虧損為人民幣97,000元。

此外，於本中期期間，本集團就物業、廠房及設備支付約人民幣14,291,000元。

本集團若干投資物業（賬面總值為人民幣18,040,000元）已被抵押，以自銀行獲得合計人民幣10,000,000元的銀行融資。

11. Trade and Bills Receivables

Trade receivables	貿易應收款項
Trade and bills receivables	貿易應收款項及應收票據
Less: Loss allowance	減：虧損撥備

The Group allows an average credit period of 90 days to its trade customers.

11. 貿易應收款項及應收票據

	30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2019 2019年12月31日 (Audited) (經審核) RMB'000 人民幣千元
	109,351	97,165
	(3,408)	(2,462)
	105,943	94,703

本集團給予其貿易客戶的平均信貸期為90日。

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11. Trade and Bills Receivables (Continued)

The aged analysis of the Group's trade receivables net of loss allowance based on invoice dates at the end of the reporting period, which approximated the respective revenue recognition dates, is as follows:

		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2019 2019年12月31日 (Audited) (經審核) RMB'000 人民幣千元
Within 3 months	3個月內	85,327	77,024
3 to 6 months	3至6個月	12,984	10,026
6 months to 1 year	6個月至1年	7,632	4,336
1 to 2 years	1至2年	—	3,317
		105,943	94,703

The movements in the loss allowance for impairment of trade receivables are as follows:

貿易應收款項的減值虧損撥備之變動如下：

		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2019 2019年12月31日 (Audited) (經審核) RMB'000 人民幣千元
At beginning of the period/year	期／年初	2,462	1,356
Impairment losses, net	減值虧損淨額	946	1,106
		3,408	2,462

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12. Prepayments, Deposits and Other Receivables

12. 預付款項、按金及其他應收款項

		As at 30 June 2020 於2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2019 於2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Prepayments	預付款項	4,462	5,376
Deposits and other receivables	按金及其他應收款項	17,379	17,250
		21,841	22,626
Loss allowance	虧損撥備	(62)	(62)
		21,779	22,564
Portion classified as non-current assets	分類為非流動資產的部分	(4,889)	(5,803)
		16,890	16,761

Deposits and other receivables mainly represent rental deposits and deposits with suppliers. The basis of determining the inputs and assumptions and the estimation techniques for impairment used in the condensed consolidated financial statements for the six months ended 30 June 2020 are the same as those followed in the preparation of the Group's annual financial statements for the year ended 31 December 2019.

按金及其他應收款項主要指租金按金及供應商按金。截至2020年6月30日止六個月的簡明綜合財務報表所用釐定輸入數據及假設以及減值估計方法的基準與編製本集團截至2019年12月31日止年度的年度財務報表所用基準相同。

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13. Cash and Cash Equivalents and Pledged Deposits

13. 現金及現金等價物以及已抵押存款

		As at 30 June 2020 於2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2019 於2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Cash and bank balances	現金及銀行結餘	107,833	76,008
Time deposits	定期存款	808	823
		108,641	76,831
Less: Time deposits pledged for port access rights	減：作為港口使用權抵押的 定期存款	(808)	(823)
Cash and cash equivalents	現金及現金等價物	107,833	76,008

Cash at banks earns interest at floating rates based on daily bank deposit rates. The bank balances and time deposits are deposited with creditworthy banks with no recent history of default. At the end of the reporting period, the cash and bank balances of the Group denominated in RMB amounted to RMB70,786,000 (31 December 2019: RMB56,147,000). The RMB is not freely convertible into other currencies. However, under Mainland China's Foreign Exchange Control Regulations and Administration of Settlement, Sale and Payment of Foreign Exchange Regulations, the Group is permitted to exchange RMB for other currencies through banks authorised to conduct foreign exchange business.

銀行現金根據每日銀行存款利率以浮動利率賺取利息。銀行結餘及定期存款乃存於最近並無拖欠歷史且具信譽的銀行。於報告期末，本集團以人民幣計值的現金及銀行結餘為人民幣70,786,000元(2019年12月31日：人民幣56,147,000元)。人民幣不能自由兌換為其他貨幣。然而，根據中國《外匯管理條例》及《結匯、售匯以及付匯管理規定》，本集團獲准透過獲授權進行外匯業務的銀行將人民幣兌換作其他貨幣。

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14. Trade Payables and Other Payables and Accruals

The following is an analysis of trade payables, presented based on invoice dates.

14. 貿易應付款項及其他應付款項及應計項目

按發票日期呈列的貿易應付款項分析如下。

		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2019 2019年12月31日 (Audited) (經審核) RMB'000 人民幣千元
Trade payables:	貿易應付款項：		
Within 3 months	3個月內	37,911	38,310
3 to 6 months	3至6個月	6,090	5,770
6 months to 1 year	6個月至1年	2,750	1,154
1 to 2 years	1至2年	568	222
		47,319	45,456

		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2019 2019年12月31日 (Audited) (經審核) RMB'000 人民幣千元
Other payables and accruals:	其他應付款項及應計項目：		
Accrued salaries, wages and benefits	應計薪金、工資及福利	20,601	20,032
Other taxes payable	其他應納稅款	688	850
Payable to vendors of property, plant and equipment	應付物業、廠房及設備業主款項	4,410	4,511
Others	其他	17,268	16,421
		42,967	41,814

Other payables are non-interest-bearing and have no fixed terms of settlement.

其他應付款項不計利息及並無固定還款期。

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15. Contract Liabilities

15. 合約負債

	As at 30 June 2020 於2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2019 於2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Short-term advances received from customers 已收客戶短期墊款		
Rendering of services 提供服務	3,959	3,384

Contract liabilities include short-term advances received to render services. The increase in contract liabilities was mainly due to the increase in short-term advances received from customers in relation to the provision of inspection services at the end of the period/year.

合約負債包括就提供服務而收取的短期墊款。合約負債增加乃主要由於與於期／年末提供檢測服務有關的已收客戶短期墊款增加所致。

16. Borrowings

During the current interim period, the Group obtained new borrowings of RMB30,000,000 and repaid borrowings of RMB25,000,000.

16. 借款

於本中期期間，本集團取得新借款人民幣30,000,000元，並已償還借款人民幣25,000,000元。

17. Share Capital

17. 股本

	As at 30 June 2020 於2020年6月30日 Number of shares 股份數目 '000 千股	Value 價值 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2019 於2019年12月31日 Number of shares 股份數目 '000 千股	Value 價值 (Audited) (經審核) RMB'000 人民幣千元
Ordinary shares of US\$0.00005 each 每股面值0.00005美元的普通股				
Authorised 法定	1,000,000	328	1,000,000	328
Issued and fully paid 已發行及繳足	400,000	131	400,000	131

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18. Share Option Scheme

The Company operates a share option scheme (the “Scheme”) for the purpose of providing incentives and rewards to eligible participants who contribute to the success of the Group’s operations. Eligible participants of the Scheme include the Group’s employees, directors and other participants in order to retain and provide incentive to the employees of the Group to achieve its business objectives. The Scheme became effective on 5 May 2017 and, unless otherwise cancelled or amended, will remain in force for 10 years from that date.

The maximum number of shares which may be issued upon exercise of all options to be granted under the Scheme and any other share option schemes shall not in aggregate exceed 10% of the shares in issue as at the date of approval by the Shareholders and as such limit is refreshed by the Shareholders from time to time. The maximum number of Shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Scheme and any other share option schemes shall not exceed 30% of the shares in issue from time to time.

The total number of shares issued and to be issued upon exercise of the options granted to each participant that is eligible under the Scheme and any other option schemes (including both exercised and outstanding options) in any 12-month period must not exceed 1% of the total number of shares in issue. Where any further grant of options to an eligible participant would result in the shares issued and to be issued upon exercise of the options granted to such eligible participant (including exercised, cancelled and outstanding options) in the 12-month period up to and including the date of such further grant representing in aggregate over 1% of the total number of shares in issue, such further grant must be separately approved by the shareholders at the general meeting.

18. 購股權計劃

本公司經營一項購股權計劃（「購股權計劃」），旨在為促成本集團業務成功的合資格參與者提供獎勵及回報。購股權計劃的合資格參與者包括本集團僱員、董事及其他參與者，旨在挽留及提供獎勵予本集團僱員，以達成其業務目標。購股權計劃於2017年5月5日生效，除非另行取消或修訂，否則自該日期起10年內仍然有效。

因根據購股權計劃及任何其他購股權計劃將予授出的所有購股權獲行使而可能發行的股份的最高數目合共不得超過於股東批准日期已發行股份及股東不時更新有關上限的10%。因根據購股權計劃及任何其他購股權計劃已授出而未行使的所有尚未行使購股權獲行使而可能發行的股份的最高數目合共不得超過不時已發行股份的30%。

於任何12個月期間內因根據購股權計劃及任何其他購股權計劃已向每名合資格參與者授出的購股權（包括已行使及尚未行使的購股權）獲行使而已發行及將予發行的股份總數，不得超過已發行股份總數的1%。倘向合資格參與者進一步授出任何購股權，將導致截至該進一步授出之日（包括該日）止任何12個月期間內行使向有關合資格參與者授出的購股權（包括已行使、註銷及尚未行使的購股權）時，已發行及將予發行的股份總數超過已發行股份總數的1%，則進一步授出購股權須經由股東於股東大會上個別批准。

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18. Share Option Scheme (Continued)

The exercise period of the share options granted is determinable by the directors. For the share options granted up to 30 June 2020, the exercising periods commences either on the grant date to two years or after a vesting period of one to three years and ends on a date which is not later than five years from the date of offer of the share options or the expiry date of the Scheme, if earlier.

Share options do not confer rights on the holders to dividends or to vote at shareholders' meetings.

Details of the share options outstanding and movement during the current period and the exercise price and exercise periods of the options outstanding as at the end of the reporting period are as follows:

Grantee	Date of grant	Notes	Outstanding At 1 January 2020 於2020年 1月1日 未行使 '000 千股	Lapsed during year 年內失效 '000 千股	Outstanding at 30 June 2020 於2020年 6月30日 未行使 '000 千股	Exercise price*	Exercise period
獲授人士	授出日期	附註				行使價* HKD per share 每股港元	行使期
Other employee 其他僱員	4 July 2017 2017年7月4日	(a)	2,325	(270)	2,055	1.28	4 July 2018 to 3 July 2023 2018年7月4日至 2023年7月3日
Other employee 其他僱員	4 July 2017 2017年7月4日	(a)	1,965	-	1,965	1.28	4 July 2019 to 3 July 2024 2019年7月4日至 2024年7月3日
Other employee 其他僱員	4 July 2017 2017年7月4日	(a)	2,860	(120)	2,740	1.28	4 July 2020 to 3 July 2025 2020年7月4日至 2025年7月3日
Mr. YANG Rongbing 楊榮兵先生	23 July 2018 2018年7月23日	(b)	1,000	-	1,000	1.414	23 July 2018 to 22 July 2023 2018年7月23日至 2023年7月22日
Mr. YANG Rongbing 楊榮兵先生	23 July 2018 2018年7月23日	(b)	1,000	-	1,000	1.414	23 July 2019 to 22 July 2024 2019年7月23日至 2024年7月22日
Mr. YANG Rongbing 楊榮兵先生	23 July 2018 2018年7月23日	(b)	1,000	-	1,000	1.414	3 July 2020 to 22 July 2025 2020年7月3日至 2025年7月22日
			10,150	(390)	9,760		

* The exercise price of the share options is subject to adjustment in the case of rights or bonus issues, or other similar changes in the Company's share capital.

18. 購股權計劃 (續)

所授出購股權的行使期可由董事釐定。就截至2020年6月30日止授出的購股權而言，行使期於授出日期至兩年，或於一至三年歸屬期後開始，並於不遲於購股權要約日期起計五年或購股權計劃屆滿日期（以較早者為準）終止。

購股權不賦予持有人分紅或在股東大會上投票的權利。

於本期間未行使的購股權及變動，以及於本報告期末未行使購股權的行使價及行使期的詳情如下：

* 購股權的行使價可於供股或紅股發行或本公司股本有其他類似變動時作出調整。

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18. Share Option Scheme (Continued)

Notes:

- (a) On 4 July 2017, the board of directors of the Company approved the initial grant only to the Group's employees. The total number of the target shares under the initial grant was 8,000,000, representing approximately 2% of the issued share capital of the Company.

There are three unlocking dates: being the expiry dates of the first anniversary, second anniversary and third anniversary of the grant date, subject to the vesting conditions and upon expiry of which, 30%, 30% and 40% of the trust benefit units granted to each Scheme participant shall be unlocked. The lock-up period is from the grant date to each of the aforesaid unlocking dates, during which the disposal of the trust benefit units is prohibited.

- (b) On 23 July 2018, the board of directors of the Company approved the grant to a director, Mr. YANG Rongbing. The total number of the target shares under this grant was 3,000,000, representing approximately 0.75% of the issued share capital of the Company.

There are three unlocking dates: being the date of grant, the expiry dates of first anniversary and second anniversary of grant date, subject to the vesting conditions and upon expiry of which one third of the trust benefit units granted to participant shall be unlocked. The lock-up period is from the grant date to each of the aforesaid unlocking dates, during which the disposal of the trust benefit units is prohibited.

At the end of the reporting period, the Company had 9,760,000 share options outstanding under the Scheme. The exercise in full of the outstanding share options would, under the present capital structure of the Company, result in the issue of 9,760,000 additional ordinary shares of the Company and additional share capital of HK\$12,895,000 (equivalent to RMB11,779,000) (before issue expenses).

At the date of approval of these financial statements, the Company had 9,760,000 share options outstanding under the Scheme, which represented approximately 2.4% of the Company's shares in issue as at that date.

18. 購股權計劃(續)

附註：

- (a) 於2017年7月4日，本公司董事會批准僅向本集團僱員首次授出。首次授出項下標的股份總數為8,000,000股，佔本公司已發行股本約2%。

設有三個解禁日，即授出日期後的第一個、第二個和第三個週年屆滿之日。視乎歸屬條件而定及於前述解禁日屆滿時，授予各購股權計劃參與者30%、30%和40%的信託受益單位須予以解禁。禁售期限為授出日期至上述各解禁日，期間禁止出售信託受益單位。

- (b) 於2018年7月23日，本公司董事會批准僅向一名董事楊榮兵先生授出。本次授出項下標的股份總數為3,000,000股，佔本公司已發行股本約0.75%。

設有三個解禁日：即授出日期、授出日期後的第一個和第二個週年屆滿之日。視乎歸屬條件而定及於前述解禁日屆滿時，授予參與者三分之一的信託受益單位須予以解禁。禁售期限為授出日期至上述各解禁日，期間禁止出售信託受益單位。

於報告期末，本公司於購股權計劃項下擁有9,760,000份未行使購股權。根據本公司現有資本架構，悉數行使未行使的購股權將導致發行本公司9,760,000股額外普通股及額外股本12,895,000港元（相等於人民幣11,779,000元）（扣除發行開支前）。

於該等財務報表獲批之日，本公司根據購股權計劃擁有9,760,000份未行使購股權，佔本公司於該日期已發行股份的約2.4%。

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19. Capital Commitments

The Group had the following capital commitments as at 30 June 2020 and 31 December 2019:

		Six months ended 截至下列日期止六個月	
		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2019 2019年12月31日 (Unaudited) (未經審核) RMB'000 人民幣千元
Contracted, but not provided for:	已訂約但未撥備：		
Property, plant and equipment	物業、廠房及設備	681	1,714

20. Related Party Transaction

(a) Guarantee with related parties:

Borrowing amounting to RMB40,728,000 as at 30 June 2020 was guaranteed by Leon Cornerstone Investment Holding Limited owned by LI Xiangli, Hawk Flying Investment Holding Limited owned by LIU Yi and Swan Stone Investment Holding Limited owned by ZHANG Aiying with pledged shares which representing approximately 27.73% of the total issued share capital of the Company. This borrowing was also guaranteed by LI Xiangli and ZHANG Aiying. On 21 July 2020, the Company fully settled the outstanding amounts of borrowing. The charges and guarantees related to this borrowing were released on 14 August 2020.

The borrowing amounting to RMB10,000,000 from banks as at 30 June 2020 was guaranteed by LI Xiangli.

20. 關聯方交易

(a) 關聯方擔保：

於2020年6月30日，一筆人民幣40,728,000元的借款已由李向利擁有的Leon Cornerstone Investment Holding Limited、劉翊擁有的Hawk Flying Investment Holding Limited及張愛英擁有的Swan Stone Investment Holding Limited以相當於本公司已發行總股本約27.73%的已抵押股份作出擔保。該筆借款亦由李向利及張愛英作出擔保。於2020年7月21日，本公司已悉數結付借款的未償還金額。有關該借款的抵押及擔保已於2020年8月14日解除。

於2020年6月30日，來自銀行的借款人民幣10,000,000元已由李向利作出擔保。

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20. Related Party Transaction (Continued)

(b) Compensation of key management personnel of the Group:

20. 關聯方交易（續）

(b) 本集團主要管理人員的酬金：

		Six months ended 截至下列日期止六個月	
		30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2019 2019年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Short-term employee benefits	短期僱員福利	2,741	2,521
Pension scheme contributions	退休金計劃供款	23	115
Equity-settled share option expense	以權益結算的購股權開支	120	74
		2,884	2,710

In the opinion of the directors, the transactions between the Group and the related parties were based on prices mutually agreed between the parties and conducted in the ordinary course of business.

董事認為，本集團與關聯方之間的交易按訂約方之間共同協定的價格進行，並於日常業務過程中進行。

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21. Financial Instruments by Category

The carrying amounts of each of the categories of financial instruments as at the end of the reporting periods are as follows:

Financial assets

		As at 30 June 2020 於2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2019 於2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Financial assets at amortised cost:	按攤銷成本計量的金融資產：		
Trade and bills receivables	貿易應收款項及應收票據	105,943	94,703
Financial assets included in prepayments, other receivables and other assets	計入預付款項、其他應收款項及其他資產的金融資產	13,863	13,536
Pledged deposits	已抵押存款	808	823
Cash and cash equivalents	現金及現金等價物	107,833	76,008
Financial assets at fair value through other comprehensive income:	按公允價值計入其他全面收益的金融資產：		
Equity investment designated at fair value through other comprehensive income	指定按公允價值計入其他全面收益的股權投資	410	812
		228,857	185,882

Financial liabilities

		As at 30 June 2020 於2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2019 於2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Financial liabilities at amortised cost:	按攤銷成本計量的金融負債：		
Trade payables	貿易應付款項	47,319	45,456
Financial liabilities included in other payables and accruals	計入其他應付款項及應計項目的金融負債	36,817	20,932
Interest-bearing bank loans and other borrowings	計息銀行貸款及其他借款	68,867	63,273
Interest payables	應付利息	1,051	1,006
		154,054	130,667

21. 按類別劃分的金融工具

於報告期末，各類別金融工具的賬面值載列如下：

金融資產

	As at 30 June 2020 於2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2019 於2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Financial assets at amortised cost:		
Trade and bills receivables	105,943	94,703
Financial assets included in prepayments, other receivables and other assets	13,863	13,536
Pledged deposits	808	823
Cash and cash equivalents	107,833	76,008
Financial assets at fair value through other comprehensive income:		
Equity investment designated at fair value through other comprehensive income	410	812
	228,857	185,882

金融負債

	As at 30 June 2020 於2020年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2019 於2019年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Financial liabilities at amortised cost:		
Trade payables	47,319	45,456
Financial liabilities included in other payables and accruals	36,817	20,932
Interest-bearing bank loans and other borrowings	68,867	63,273
Interest payables	1,051	1,006
	154,054	130,667

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22. Fair Value and Fair Value Hierarchy of Financial Instruments

The carrying amounts and fair values of the Group's financial instruments, other than those with carrying amounts that reasonably approximate to fair values, are as follows:

22. 公允價值及金融工具公允價值的層級

本集團金融工具的賬面值及公允價值(該等賬面值與公允價值合理相若者除外)載列如下：

		30 June 2020 2020年6月30日		31 December 2019 2019年12月31日	
		Carrying amount 賬面值 RMB'000 人民幣千元 (Unaudited) (未經審核)	Fair value 公允價值 RMB'000 人民幣千元 (Unaudited) (未經審核)	Carrying amount 賬面值 RMB'000 人民幣千元 (Audited) (經審核)	Fair value 公允價值 RMB'000 人民幣千元 (Audited) (經審核)
Financial assets:	金融資產：				
Equity investment at fair value through other comprehensive income	按公允價值計入其他全面收益的股權投資	410	410	812	812
		410	410	812	812
Financial liabilities:	金融負債：				
Interest-bearing bank loans and other borrowings	計息銀行貸款及其他借款	68,867	68,867	63,273	63,273
Interest payables	應付利息	1,051	1,051	1,006	1,006
		69,918	69,918	64,279	64,279

Management has assessed that the fair values of cash and cash equivalents, trade and bills receivables, financial assets included in prepayments, other receivables and other assets, trade payables and financial liabilities included in other payables and accruals approximate to their carrying amounts largely due to the short term maturities of these instruments.

管理層已評估現金及現金等價物、貿易應收款項及應收票據、計入預付款項、其他應收款項及其他資產的金融資產、貿易應付款項及計入其他應付款項及應計項目的金融負債的公允價值與其賬面值相若，此乃主要由於該等工具的到期期限較短。

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22. Fair Value and Fair Value Hierarchy of Financial Instruments (Continued)

The Group's finance department headed by the chief financial officer is responsible for determining the policies and procedures for the fair value measurement of financial instruments. At each reporting date, the finance department analyses the movements in the values of financial instruments and determines the major inputs applied in the valuation.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

23. Approval of the Condensed Consolidated Financial Statements

The condensed consolidated financial statements were approved and authorised for issue by the board of directors on 28 August 2020.

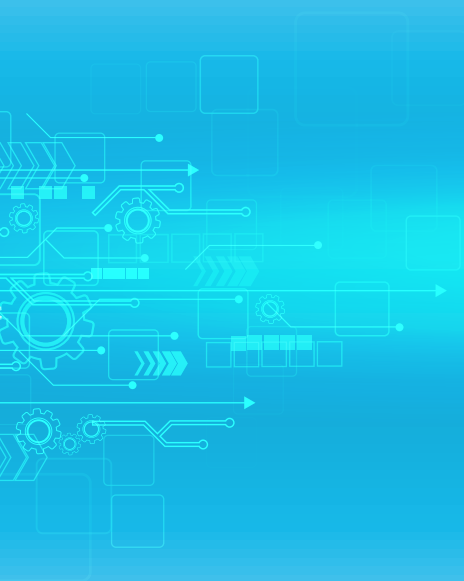
22. 公允價值及金融工具公允價值的層級(續)

本集團由首席財務官主管的財務部負責確定金融工具公允價值計量的政策及程序。於各報告日期，財務部分析金融工具的價值變動並確定估值中所應用的主要輸入數據。

金融資產及負債的公允價值以該工具在自願交易方當前交易(而非被迫或清算出售)中的可交易金額入賬。

23. 批准簡明綜合財務報表

於2020年8月28日，董事會批准並授權刊發簡明綜合財務報表。



CHINA LEON INSPECTION HOLDING LIMITED

中国力鸿检验控股有限公司