



**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



**Interim Report 中報**  
**2021 期告**



# Contents

## 目錄

2	Corporate Information 公司資料
5	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
7	Condensed Consolidated Statement of Financial Position 簡明綜合財務狀況表
9	Condensed Consolidated Statement of Changes in Equity 簡明綜合權益變動表
11	Condensed Consolidated Statement of Cash Flows 簡明綜合現金流量表
12	Notes to the Condensed Consolidated Financial Statements 簡明綜合財務報表附註
35	Management Discussion and Analysis 管理層討論與分析
42	Additional Information 補充資料
59	Definitions 釋義

# Corporate Information

## 公司資料



### BOARD OF DIRECTORS

#### Executive Directors

Mr. LI Xiangli (*Chairman and CEO*)  
Ms. ZHANG Aiyong (*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 Aiyong  
Mr. WANG Zichen

### NOMINATION COMMITTEE

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

### AUDITOR

Deloitte Touche Tohmatsu  
*Registered Public Interest Entity Auditors*  
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  
*註冊公眾利益實體核數師*  
香港  
金鐘道 88 號  
太古廣場一座 35 樓



# Corporate Information 公司資料

## REGISTERED OFFICE

Windward 3  
Regatta Office Park  
PO Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

## HEADQUARTER AND PRINCIPAL PLACE OF BUSINESS IN THE PRC

Building No. 77-78  
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 BANKERS

CMB Wing Lung Bank Limited  
The Oversea - Chinese Banking Corporation Limited  
China Merchants Bank Co., Ltd.

## 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  
Windward 3  
Regatta Office Park  
PO Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

## 註冊辦事處

Windward 3  
Regatta Office Park  
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  
77-78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

招商永隆銀行有限公司  
華僑銀行有限公司  
招商銀行股份有限公司

## 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  
Windward 3  
Regatta Office Park  
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

### 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

### STOCK CODE

1586

### 股份代號

1586

### WEBSITE

[www.leontest.com](http://www.leontest.com)

### 網站

[www.leontest.com](http://www.leontest.com)

### INVESTOR RELATIONS

For enquiries, please contact:  
Investor Relations Department  
Email: [ir@leontest.com](mailto:ir@leontest.com)  
Telephone: (852) 9698 1586

### 投資者關係

如有查詢，請聯繫：  
投資者關係部  
電郵：[ir@leontest.com](mailto:ir@leontest.com)  
電話：(852) 9698 1586

# 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 2021  
截至2021年6月30日止六個月

**Six months ended**  
截至下列日期止六個月

		Notes 附註	30 June 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>REVENUE</b>	收入	3	<b>326,271</b>	242,089
Cost of sales	銷售成本		<b>(188,874)</b>	(138,464)
Gross profit	毛利		<b>137,397</b>	103,625
Other income and other gains and losses	其他收入以及其他收益及虧損	4	<b>4,549</b>	3,341
Selling and distribution expenses	銷售及分銷開支		<b>(10,645)</b>	(6,464)
Administrative expenses	行政開支		<b>(73,455)</b>	(52,532)
Impairment losses under expected credit loss model, net	預期信貸損失模型下的減值虧損，淨額		<b>(1,103)</b>	(1,142)
Other expenses	其他開支		<b>(4,293)</b>	(5,206)
Finance costs	融資成本		<b>(1,927)</b>	(2,770)
<b>PROFIT BEFORE TAX</b>	稅前利潤	5	<b>50,523</b>	38,852
Income tax expense	所得稅開支	6	<b>(9,484)</b>	(7,182)
<b>PROFIT FOR THE PERIOD</b>	本期間利潤		<b>41,039</b>	31,670
Attributable to:	以下各項應佔：			
Owners of the Company	本公司擁有人		<b>27,191</b>	21,264
Non-controlling interests	非控股權益		<b>13,848</b>	10,406
			<b>41,039</b>	31,670
<b>Other comprehensive expense:</b>	其他全面開支：			
<i>Item that will not be reclassified to profit or loss:</i>	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)
<i>Item that may be reclassified to profit or loss in subsequent periods:</i>	於隨後期間可能重新分類至損益的項目：			
Exchange differences on translation of foreign operations	換算海外業務的匯兌差額		<b>(3,100)</b>	(2,418)

# 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 2021  
截至2021年6月30日止六個月



Six months ended  
截至下列日期止六個月

		Notes 附註	30 June 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>OTHER COMPREHENSIVE EXPENSE FOR THE PERIOD, NET OF INCOME TAX</b>	本期間其他全面開支，扣除所得稅		<b>(3,100)</b>	(2,820)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	本期間全面收益總額		<b>37,939</b>	28,850
Attributable to:	以下各項應佔：			
Owners of the Company	本公司擁有人		<b>25,610</b>	17,977
Non-controlling interests	非控股權益		<b>12,329</b>	10,873
			<b>37,939</b>	28,850
<b>EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (cents)</b>	本公司普通權益持有人應佔每股盈利(分)			
Basic	基本	8	<b>6.88</b>	5.32
Diluted	攤薄	8	<b>6.87</b>	5.32

# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

As at 30 June 2021  
於2021年6月30日

		Notes	30 June 2021 2021年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2020 2020年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
		附註		
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	9	153,567	149,545
Right-of-use assets	使用權資產		40,822	30,679
Investment properties	投資物業		17,532	18,169
Goodwill	商譽	10	17,919	17,607
Intangible assets	無形資產		2,723	3,059
Deferred tax assets	遞延稅項資產		685	520
Prepayments and other receivables	預付款項及其他應收款項		4,273	10,410
			<b>237,521</b>	229,989
<b>Current assets</b>	<b>流動資產</b>			
Trade receivables	貿易應收款項	11	120,469	108,459
Prepayments, other receivables and other assets	預付款項、其他應收款項 及其他資產	12	14,790	21,414
Pledged deposits	已抵押存款		970	784
Cash and cash equivalents	現金及現金等價物		142,916	78,875
			<b>279,145</b>	209,532
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	貿易應付款項	13	35,917	35,259
Contract liabilities	合約負債	14	1,581	3,983
Other payables and accruals	其他應付款項及應計項目	15	34,777	51,580
Borrowings	借款	16	41,716	25,000
Tax payable	應納稅款		7,109	9,757
Lease liabilities	租賃負債		10,041	13,343
			<b>131,141</b>	138,922
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>148,004</b>	70,610
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>385,525</b>	300,599



# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

As at 30 June 2021  
於2021年6月30日



			<b>30 June 2021 2021年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元</b>	31 December 2020 2020年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
		Notes 附註		
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Borrowings	借款	16	<b>2,830</b>	8,830
Deferred tax liabilities	遞延稅項負債		<b>3,854</b>	3,874
Lease liabilities	租賃負債		<b>14,941</b>	13,170
Convertible bonds	可換股債券	17	<b>31,052</b>	-
			<b>52,677</b>	25,874
<b>Net assets</b>	<b>資產淨值</b>		<b>332,848</b>	274,725
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	18	<b>132</b>	131
Reserves	儲備		<b>291,376</b>	250,974
Equity attributed to owners of the Company	本公司擁有人應佔權益		<b>291,508</b>	251,105
Non-controlling interests	非控股權益		<b>41,340</b>	23,620
<b>Total equity</b>	<b>權益總額</b>		<b>332,848</b>	274,725

The condensed consolidated financial statements on pages 5 to 34 were approved and authorised for issue by the Board of Directors on 30 August 2021 and are signed on its behalf by:

第5至34頁的簡明綜合財務報表已獲董事會於2021年8月30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 2021  
截至2021年6月30日止六個月

Attributable to owners of the Company  
本公司擁有人應佔

	Share capital	Capital reserve	Statutory reserves	Share-based compensation reserve	Shares held for share award scheme	Convertible bond equity reserve	Exchange fluctuation reserve	FVTOCI reserve	Retained profits	Total	Non-controlling interests	Total equity
	股本	資本儲備	法定儲備	以股份為基礎的薪酬儲備	股份獎勵計劃所持股份	可換股債券權益儲備	匯兌波動儲備	按公允價值計入其他全面收益儲備	保留利潤	合計	非控股權益	權益總額
	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
As at 1 January 2020 (audited)	131	93,883	23,591	3,024	-	-	2,042	(2,188)	102,470	222,953	(1,683)	221,270
Profit for the period	-	-	-	-	-	-	-	-	21,264	21,264	10,406	31,670
Other comprehensive (expense) income for the period	-	-	-	-	-	-	(2,885)	(402)	-	(3,287)	467	(2,820)
Total comprehensive (expense) income for the period	-	-	-	-	-	-	(2,885)	(402)	21,264	17,977	10,873	28,850
Equity-settled share option expenses	-	-	-	364	-	-	-	-	-	364	-	364
As at 30 June 2020 (unaudited)	131	93,883	23,591	3,388	-	-	(843)	(2,590)	123,734	241,294	9,190	250,484

# Condensed Consolidated Statement of Changes in Equity

## 簡明綜合權益變動表

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



		Attributable to owners of the Company 本公司擁有人應佔											
		Share capital	Capital reserve	Statutory reserves	Share-based compensation reserve	Shares held for share award scheme	Convertible bond equity reserve	Exchange fluctuation reserve	FVTOCI reserve	Retained profits	Total	Non-controlling interests	Total equity
		股本	資本儲備	法定儲備	以股份為基礎的薪酬儲備	股份獎勵計劃所持股份	可換股債券權益儲備	匯兌波動儲備	按公允價值計入其他全面收益儲備	保留利潤	合計	非控股權益	權益總額
		RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元
As at 1 January 2021 (audited)	於2021年1月1日 (經審核)	131	93,883	27,032	3,251	(5,143)	-	655	(3,000)	134,296	251,105	23,620	274,725
Profit for the period	本期間利潤	-	-	-	-	-	-	-	-	27,191	27,191	13,848	41,039
Other comprehensive expense for the period	本期間其他全面開支	-	-	-	-	-	-	(1,581)	-	-	(1,581)	(1,519)	(3,100)
Total comprehensive (expense) income for the period	本期間全面(開支)收益總額	-	-	-	-	-	-	(1,581)	-	27,191	25,610	12,329	37,939
Shares purchased for share award scheme	為股份獎勵計劃購買之股份	-	-	-	-	(2,829)	-	-	-	-	(2,829)	-	(2,829)
Equity-settled share award expenses	以權益結算的股份獎勵開支	-	-	-	3,498	-	-	-	-	-	3,498	-	3,498
Award shares vested	已歸屬獎勵股份	-	-	-	(3,498)	3,153	-	-	-	345	-	-	-
Issue of shares upon exercise of share options	行使購股權後發行股份	1	5,760	-	(2,443)	-	-	-	-	-	3,318	-	3,318
Issue of convertible bonds	發行可換股債券	-	-	-	-	-	10,806	-	-	-	10,806	-	10,806
Capital contribution from non-controlling interest of a subsidiary	一間附屬公司之非控股權益注資	-	-	-	-	-	-	-	-	-	-	419	419
Acquisition of subsidiaries	收購附屬公司	-	-	-	-	-	-	-	-	-	-	4,972	4,972
As at 30 June 2021 (unaudited)	於2021年6月30日 (未經審核)	132	99,643	27,032	808	(4,819)	10,806	(926)	(3,000)	161,832	291,508	41,340	332,848

Note: As stipulated by the relevant laws and regulations of the People's Republic of China ("PRC"), before distribution of the net profit each year, each of the Group's subsidiaries established in the PRC shall set aside 10% of its net profit after taxation to the statutory surplus reserve until the statutory funds is accumulated up to 50% of their registered capital. The reserve fund can only be used, upon approval by the board of directors of these PRC established subsidiaries and by the relevant authority, to offset accumulated losses or increase capital.

附註：根據中華人民共和國（「中國」）相關法律及法規規定，本集團在中國成立的各附屬公司每年均須撥出除稅後淨利潤的10%作法定盈餘儲備，然後方可分派淨利潤，直至法定儲備金計累至其註冊資本的50%為止。儲備金僅可用於抵銷累計虧損或增加資本，惟須經該等於中國成立的附屬公司的董事會及相關機關批准。

# Condensed Consolidated Statement of Cash Flows

## 簡明綜合現金流量表

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

**Six months ended**  
截至下列日期止六個月

		<b>30 June 2021</b> <b>2021年6月30日</b> <b>(Unaudited)</b> <b>(未經審核)</b> <b>RMB'000</b> <b>人民幣千元</b>	30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Net cash from operating activities	經營活動所得現金淨額	<b>58,768</b>	52,058
Net cash used in investing activities	投資活動所用現金淨額	<b>(34,596)</b>	(13,073)
Net cash from (used in) financing activities	融資活動所得(所用)現金淨額	<b>41,391</b>	(5,555)
Net increase in cash and cash equivalents	現金及現金等價物增加淨額	<b>65,563</b>	33,430
Cash and cash equivalents at beginning of the period	期初的現金及現金等價物	<b>78,875</b>	76,008
Effect of foreign exchange rate changes, net	外匯匯率變動的影響，淨額	<b>(1,522)</b>	(1,605)
Cash and cash equivalents at end of the period	期末的現金及現金等價物	<b>142,916</b>	107,833

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 1. Basis of Preparation

The 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 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 additional accounting policies resulting from application of amendments to International Financial Reporting Standards (“IFRSs”) and application of certain accounting policies which become relevant to the Group, the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2021 are the same as those presented in the Group’s annual financial statements for the year ended 31 December 2020.

The Group has applied the following accounting policy during the current interim period which become relevant to the Group.

#### Convertible notes

The component parts of compound instruments (convertible notes) issued by the Company are classified separately as financial liabilities and equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Conversion option that will be settled by the exchange of a fixed amount of cash or another financial asset for a fixed number of the Company’s own equity instruments is an equity instrument. At the date of issue, the fair value of the debt component is estimated by measuring the fair value of similar liability that does not have an associated equity component.

### 1. 編製基準

簡明綜合財務報表已根據國際會計準則理事會（「國際會計準則理事會」）頒佈的《國際會計準則》（「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

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《國際財務報告準則》（「國際財務報告準則」）之修訂所導致的額外會計政策及應用與本集團相關之若干會計政策外，截至2021年6月30日止六個月的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2020年12月31日止年度的年度財務報表所呈列者一致。

本集團已於本中期間應用下列與本集團相關之會計政策。

#### 可換股票據

本公司發行之複合工具（可換股票據）之組成部分乃根據合約安排之內容以及金融負債及股本工具之定義分別分類為金融負債及權益。

將採用以定額現金或另一項金融資產交換固定數目之本公司自有股本工具之方式結算之轉換權為股本工具。於發行日期，債務部分之公允價值乃透過計量並無涉及相關權益部分的類似負債的公允價值作出估算。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

## 2. Principal Accounting Policies (Continued)

### Convertible notes (Continued)

The conversion option classified as equity is determined by deducting the amount of the debt component from the fair value of the compound instrument as a whole. This is recognised and included in equity, net of income tax effects, and is not subsequently remeasured. The conversion option classified as equity will remain in equity until the conversion option is exercised, in which case, the balance recognised in equity will be transferred to share premium. When the conversion option remains unexercised at the maturity date of the convertible note, the balance recognised in equity will be transferred to accumulated profits. No gain or loss is recognised in profit or loss upon conversion or expiration of the conversion option.

Transaction costs that relate to the issue of the convertible notes are allocated to the debt and equity components in proportion to the allocation of the gross proceeds. Transaction costs relating to the equity component are recognised directly in equity. Transaction costs relating to the debt component are included in the carrying amount of the debt component and are amortised over the lives of the convertible notes using the effective interest method.

### Application of amendments to IFRSs

In the current interim period, the Group has applied the following amendments to IFRSs issued by the IASB, for the first time, which are mandatory effective for the annual period beginning on or after 1 January 2021 for the preparation of the Group's condensed consolidated financial statements:

Amendments to IFRS 16	Covid-19-Related Rent Concessions
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4, and IFRS 16	Interest Rate Benchmark Reform – Phase 2

## 2. 主要會計政策(續)

### 可換股票據(續)

分類為權益之轉換權乃透過自整體複合工具之公允價值中扣減債務部分金額而釐定。其將於扣除所得稅影響後在權益內確認及入賬，且其後不會重新計量。此外，分類為權益之轉換權將一直保留於權益內，直至該轉換權獲行使為止，而在此情況下，於權益內確認之結餘將轉撥至股份溢價。倘轉換權於可換股票據到期日仍未獲行使，於權益內確認之結餘將轉撥至累計利潤。轉換權獲轉換或到期時將不會於損益表內確認任何盈虧。

與發行可換股票據有關之交易成本乃按所得款項總額之分配比例分配至債務及權益部分。與權益部分有關之交易成本會直接於權益內確認。與債務部分有關的交易成本則計入債務部分的賬面值，並使用實際利率法於可換股票據年期內攤銷。

### 應用《國際財務報告準則》之修訂

於本中期期間，本集團已首次應用下列由國際會計準則理事會所頒佈於2021年1月1日或之後開始的年度期間強制生效的《國際財務報告準則》之修訂編製本集團的簡明綜合財務報表：

《國際財務報告準則》 第16號之修訂	新型冠狀病毒 相關租金寬免
《國際財務報告準則》 第9號、《國際會計 準則》第39號、 《國際財務報告 準則》第7號、 《國際財務報告 準則》第4號及 《國際財務報告準則》 第16號之修訂	利率基準改革 – 第2階段

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



## 2. Principal Accounting Policies (Continued)

### Application of amendments to IFRSs (Continued)

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

## 3. Revenue from Contracts with Customers

### Disaggregation of revenue from contracts with customers

## 2. 主要會計政策 (續)

### 應用《國際財務報告準則》之修訂 (續)

於本中期間應用《國際財務報告準則》之修訂對本集團當前及過往期間的財務狀況及表現及 / 或該等簡明綜合財務報表所載的披露概無重大影響。

## 3. 客戶合約收入

### 客戶合約收入明細

		Six months ended	
		截至下列日期止六個月	
Segments		30 June 2021	30 June 2020
分部		2021年6月30日	2020年6月30日
		(Unaudited)	(Unaudited)
		RMB'000	RMB'000
		人民幣千元	人民幣千元
<b>Type of services</b>	<b>服務類型</b>		
Testing services	檢測服務	208,859	157,593
Surveying services	鑒定服務	87,119	78,310
Witnessing and ancillary services	見證及輔助服務	30,293	6,186
Total	合計	326,271	242,089
<b>Geographical markets</b>	<b>地區市場</b>		
Greater China	大中華區	181,233	148,061
Overseas	海外	145,038	94,028
Total	合計	326,271	242,089
<b>Timing of revenue recognition</b>	<b>收入確認時間</b>		
A point in time	某一時間點	326,271	242,089
Total	合計	326,271	242,089

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021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 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
<b>Other income</b>	<b>其他收入</b>		
Bank interest income	銀行利息收入	25	35
Value-added tax refund	已退回增值稅	649	629
Government subsidies	政府補助	3,320	672
Rental income	租金收入	668	1,005
		<b>4,662</b>	<b>2,341</b>
<b>Other gains and losses</b>	<b>其他收益及虧損</b>		
Impairment loss recognised in respect of goodwill	就商譽確認減值虧損	(572)	-
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	149	90
(Loss) gain on foreign exchange difference	外匯匯兌差額(虧損)收益	(486)	489
Loss on disposal of items of property, plant and equipment	出售物業、廠房及設備項目的虧損	(71)	(97)
Others	其他	867	518
		<b>(113)</b>	<b>1,000</b>
		<b>4,549</b>	<b>3,341</b>



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 5. Profit Before Tax

### 5. 稅前利潤

		Six months ended 截至下列日期止六個月	
		30 June 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
The Group's Profit before tax has been arrived after charging:	本集團經扣除以下各項後所達致的稅前利潤：		
Depreciation of property, plant and equipment	物業、廠房及設備的折舊	13,118	12,679
Depreciation of investment properties	投資物業的折舊	637	637
Depreciation of right-of-use assets	使用權資產的折舊	7,082	7,460
Amortisation of intangible assets	無形資產攤銷	308	379
Research and development costs (included in other expenses):	研發成本 (計入其他開支)：		
Current period expenditure	本期開支	4,180	5,162
Impairment loss of trade receivables, net	貿易應收款項減值虧損，淨額	1,103	946

### 6. INCOME TAX EXPENSE

### 6. 所得稅開支

		Six months ended 截至下列日期止六個月	
		30 June 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2020 2020年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元
Income tax	所得稅		
– Greater China	– 大中華區	6,189	4,561
– Overseas	– 海外	3,295	2,621
		9,484	7,182

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 7. Dividends

The proposed final cash dividend of RMB0.0375 per share for the year ended 31 December 2020 was approved by the Company's shareholders on 18 June 2021. On 30 August 2021, the board of directors of the Company declared an interim dividend of HK\$0.0225 per share for the six months ended 30 June 2021 (six months ended 30 June 2020: nil).

### 8. 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:

### 7. 股息

建議就截至2020年12月31日止年度派付的末期現金股息每股人民幣0.0375元已於2021年6月18日獲本公司股東批准。於2021年8月30日，本公司董事會就截至2021年6月30日止六個月宣派中期股息每股0.0225港元（截至2020年6月30日止六個月：無）。

### 8. 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 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2020 2020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	用於計算每股基本及攤薄盈利的本公司擁有人應佔本期間利潤	<b>27,191</b>	21,264
<b>Shares</b>	<b>股份</b>	<b>'000 千股</b>	<b>'000 千股</b>
Weighted average number of ordinary shares for the purpose of basic earnings per share	用於計算每股基本盈利的普通股加權平均數	<b>395,230</b>	400,000
Effect of dilution – weighted average number of ordinary shares – Share options issued by the Company	攤薄影響 – 普通股加權平均數 – 本公司發行的購股權	<b>279</b>	–
Weighted average number of shares for the purpose of diluted earnings per share	用於計算每股攤薄盈利的股份加權平均數	<b>395,509</b>	400,000

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 8. Earnings per Share (Continued)

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.

For the six months ended 30 June 2021, the computation of diluted earnings per share does not assume the conversion of the Company's outstanding convertible bonds since their exercise would result in an increase in earnings per share.

The weighted average number of ordinary shares for the purpose of basic and diluted earnings per share for the six months ended 30 June 2021 has been arrived at after deducting the shares held in trust for the Company.

### 9. 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 RMB734,000 for cash proceeds of RMB663,000, resulting in a loss on disposal of RMB71,000.

In addition, during the current interim period, the Group has addition of property, plant and equipment of approximately RMB24,258,000 of which, approximately RMB3,954,000 were acquired through acquisition of subsidiaries.

Certain of the Group's investment properties with a total carrying value of RMB16,828,000 were pledged to obtain a banking facility from a bank amounting to RMB10,000,000.

### 8. 每股盈利(續)

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並無假設該等購股權獲行使。

截至2021年6月30日止六個月，由於本公司的未償還可換股債券獲行使將導致每股盈利增加，因此在計算每股攤薄盈利時並無假設該等可換股債券獲轉換。

截至2021年6月30日止六個月，用於計算每股基本及攤薄盈利的普通股加權平均數已扣除本公司以信託持有的股份。

### 9. 物業、廠房及設備以及投資物業的變動

於本中期期間，本集團出售總賬面值為人民幣734,000元的若干廠房及設備的現金所得款項為人民幣663,000元，故出售虧損為人民幣71,000元。

此外，於本中期期間，本集團添置物業、廠房及設備約人民幣24,258,000元，其中約人民幣3,954,000元乃透過收購附屬公司獲取。

本集團若干投資物業(賬面總值為人民幣16,828,000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。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 10. Goodwill

### 10. 商譽

RMB'000  
人民幣千元

#### COST

At 31 December 2020 and  
1 January 2021 (audited)  
Acquisition of subsidiaries (Note)  
Impairment loss recognised  
Exchange realignment

#### 成本

於2020年12月31日及  
2021年1月1日(經審核) 17,607  
收購附屬公司(附註) 1,328  
已確認減值虧損 (572)  
匯兌調整 (444)

At 30 June 2021 (unaudited)

於2021年6月30日(未經審核) 17,919

Note: Acquisition of subsidiaries mainly refers to the acquisition of Tianjin Zhiheng Environmental Technology Limited (天津之恆環境科技有限公司) and Tianjin Huaneng Environmental Monitoring Service Co., Ltd. (天津華能環境監測服務有限公司).

附註：收購附屬公司主要指收購天津之恆環境科技有限公司及天津華能環境監測服務有限公司。

The Group tests for impairment of goodwill annually and in the financial year in which the acquisition takes place, or more frequently if there are indications that goodwill might be impaired.

本集團會於每年及於收購事項發生的財政年度進行商譽減值測試，或倘有跡象表明商譽可能出現減值，則將會更為頻密進行測試。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 11. Trade Receivables

### 11. 貿易應收款項

		<b>30 June 2021</b> <b>2021年6月30日</b> <b>(Unaudited)</b> <b>(未經審核)</b> <b>RMB'000</b> <b>人民幣千元</b>	31 December 2020 2020年12月31日 (Audited) (經審核) RMB'000 人民幣千元
Trade receivables	貿易應收款項	<b>125,132</b>	112,019
Allowance for credit losses	信貸損失撥備	<b>(4,663)</b>	(3,560)
		<b>120,469</b>	108,459

The following is an ageing analysis of trade receivables net of allowance for credit losses presented based on the invoice dates:

根據發票日期呈列的貿易應收款項(扣除信貸損失撥備)的賬齡分析如下:

		<b>30 June 2021</b> <b>2021年6月30日</b> <b>(Unaudited)</b> <b>(未經審核)</b> <b>RMB'000</b> <b>人民幣千元</b>	31 December 2020 2020年12月31日 (Audited) (經審核) RMB'000 人民幣千元
Within 3 months	3個月內	<b>101,148</b>	88,635
3 to 6 months	3至6個月	<b>11,841</b>	11,351
6 months to 1 year	6個月至1年	<b>6,739</b>	6,983
1 to 2 years	1至2年	<b>741</b>	1,490
		<b>120,469</b>	108,459

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 12. Prepayments, Other Receivables and Other Assets

### 12. 預付款項、其他應收款項及其他資產

		As at 30 June 2021 於2021年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2020 於2020年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Prepayments	預付款項	7,768	9,514
Deposits and other receivables	按金及其他應收款項	11,357	22,372
		<b>19,125</b>	31,886
Allowance for credit losses	信貸損失撥備	<b>(62)</b>	(62)
		<b>19,063</b>	31,824
Portion classified as non-current assets	分類為非流動資產的部分	<b>(4,273)</b>	(10,410)
		<b>14,790</b>	21,414

Deposits and other receivables mainly represent rental deposits, deposit paid for purchase of land and property, plant and equipment, 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 2021 are the same as those followed in the preparation of the Group's annual financial statements for the year ended 31 December 2020.

按金及其他應收款項主要指租金按金、就購買土地、物業、廠房及設備支付的按金及供應商按金。截至2021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2020年12月31日止年度的年度財務報表所用基準相同。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 13. Trade Payables

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

		30 June 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2020 2020年12月31日 (Audited) (經審核) RMB'000 人民幣千元
Within 3 months	3個月內	28,989	27,812
3 to 6 months	3至6個月	4,670	4,895
6 months to 1 year	6個月至1年	2,199	2,460
1 to 2 years	1至2年	59	92
		<b>35,917</b>	35,259

### 14. Contract Liabilities

		As at 30 June 2021 於2021年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	As at 31 December 2020 於2020年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
<b>Short-term advances received from customers</b>	<b>已收客戶短期墊款</b>		
Rendering of services	提供服務	1,581	3,983

When the Group receives short-term advances from customers to render services, this will give rise to contract liabilities at the start of a contract, until the revenue recognized on the relevant contract exceeds the amount of the deposits.

### 13. 貿易應付款項

根據發票日期呈列的貿易應付款項的賬齡分析如下。

### 14. 合約負債

倘本集團就提供服務而收到客戶的短期墊款，合約負債將於合約開始時產生，直至有關合約確認的收益超過按金的金額為止。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 15. Other Payables and Accruals

	<b>30 June 2021</b> <b>2021年6月30日</b> <b>(Unaudited)</b> <b>(未經審核)</b> <b>RMB'000</b> <b>人民幣千元</b>	31 December 2020 2020年12月31日 (Audited) (經審核) RMB'000 人民幣千元
Accrued salaries, wages and benefits 應計薪金、工資及福利	<b>22,183</b>	36,646
Other taxes payable 其他應納稅款	<b>821</b>	1,249
Payable to vendors of property, plant and equipment 應付物業、廠房及設備業主款項	<b>2,067</b>	3,597
Others 其他	<b>9,706</b>	10,088
	<b>34,777</b>	51,580

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

其他應付款項不計息及並無固定結算期。

### 16. Borrowings

During the current interim period, the Group obtained new borrowings of RMB41,716,000 and repaid borrowings of RMB31,000,000.

### 16. 借款

於本中期期間，本集團取得新借款人民幣41,716,000元，並已償還借款人民幣31,000,000元。



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 17. Convertible Bonds

### 17. 可換股債券

	30 June 2021 2021年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2020 2020年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Convertible Bonds	<b>31,052</b>	-

On 11 June 2021, the Company issued 2% convertible bonds of HK\$50,000,000 (the "Convertible Bonds"). The Convertible Bonds will mature on the date falling on the fifth anniversary of the date of issuance of the Convertible Bonds at a conversion price of HK\$1.63 per conversion share.

於2021年6月11日，本公司已發行50,000,000港元的2%可換股債券（「可換股債券」）。可換股債券將於可換股債券發行日期後第五週年當日期到，轉換價為每股轉換股份1.63港元。

If the Convertible Bonds have not been converted, the Company shall, on the maturity date, redeem the outstanding Convertible Bonds, at 130% of the outstanding principal amount of those Convertible Bonds or any part thereof together with outstanding interest accrued thereon.

倘可換股債券未獲轉換，本公司將於到期日按未償還可換股債券或其中任何部分本金額的130%贖回該等可換股債券連同其未償還應計利息。

In addition, the bondholder shall have the right at its option, to require the Company to redeem all or part of the Convertible Bonds together with any then outstanding unpaid interest by giving the Company a notice of redemption in accordance with the terms of the Convertible Bonds on the dates, including third anniversary, the day falling three years and six months, the fourth anniversary and the day falling four years and six months of the issue date of the Convertible Bonds with redemption price at 118%, 121%, 124% and 127% of the outstanding principal amount of the Convertible Bonds respectively.

此外，債券持有人有權選擇要求本公司贖回全部或部分可換股債券連同任何當時未償還未付利息，方法為於可換股債券發行日期第三週年當日、三年六個月當日、第四週年當日及四年六個月當日等日期分別按未償還可換股債券本金額的118%、121%、124%及127%的贖回價根據可換股債券條款向本公司作出贖回通知。

Further details of the Convertible Bonds are disclosed in the announcements of the Company dated 13 May 2021 and 11 June 2021.

有關可換股債券的進一步詳情於本公司日期為2021年5月13日及2021年6月11日的公告披露。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 18. Share Capital

	Number of shares 股份數目 '000 千股	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 as at 1 January 2020, 31 December 2020 and 30 June 2021 於2020年1月1日、2020年12月31日及2021年6月30日的法定股本	<b>1,000,000</b>	328
Issued and fully paid ordinary shares 已發行及悉數繳付普通股		
Balance as at 1 January 2020 and 31 December 2020 於2020年1月1日及2020年12月31日的結餘	<b>400,000</b>	131
Issue of shares upon exercise of share options (note) 因購股權獲行使而發行的股份(附註)	<b>3,088</b>	1
Balance as at 30 June 2021 於2021年6月30日的結餘	<b>403,088</b>	132

Note:

The new shares issued rank pari passu in all respects with the existing shares in issue.

附註：

已發行新股份在各方面與已發行現有股份享有同等地位。

### 19. 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.

### 19. 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。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 19. Share Option Scheme (Continued)

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.

The exercise period of the share options granted is determinable by the directors. For the share options granted up to 30 June 2021, the exercising periods commences either on the grant date to two years or after a vesting period of one to three years and ends at the expiry date of the Scheme.

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

### 19. 購股權計劃(續)

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予發行的股份的最高數目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。

所授出購股權的行使期可由董事釐定。就截至2021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,並於計劃屆滿日期終止。

購股權不賦予持有人分紅或在股東大會上投票的權利。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 19. Share Option Scheme (Continued)

Particulars and movements of the target shares under the Scheme:

Grantee	Date of grant	Notes	Outstanding At 1 January 2021 於2021年1月1日 未行使 '000 千股	Granted during the period 本期間 已授出 '000 千股	Exercised during the period 本期間 已行使 '000 千股	Lapsed during the period 本期間 已失效 '000 千股	Outstanding at 30 June 2021 於2021年6月30日 未行使 '000 千股	Exercise price* 行使價* HKD per share 每股港元	Exercise period 行使期
Other employee 其他僱員	4 July 2017 2017年7月4日	(a)	2,055	-	(1,241)	(90)	724	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	-	(1,119)	(90)	756	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)	2,740	-	(728)	(120)	1,892	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
			9,760	-	(3,088)	(300)	6,372		

\* 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.

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.

### 19. 購股權計劃(續)

購股權計劃項下標的股份的詳情及變動：

\* 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。

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%。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 19. Share Option Scheme (Continued)

Notes: (Continued)

(a) (Continued)

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.

### 19. 購股權計劃 (續)

附註：(續)

(a) (續)

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。



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 20. Share Award Scheme

On 27 October 2020 (the “Adoption Date”), the Company adopted a share award scheme (the “Share Award Scheme”) to recognise the contributions by certain persons (“Eligible Persons”), including employees and directors of companies within the Group, entity (“Invested Entity”) in which the Group holds any equity interests, adviser, consultant or expert in any area of business or business development of any member of the Group or any Invested Entity and other group or classes of participants who have contributed or may contribute by way of joint venture, business alliance or other business arrangement to the development and growth of the Group, and to give incentives to them in order to retain them for the continuing operation and development of the Group, and to attract suitable personnel for further development of the Group. Subject to any early termination as may be determined by directors of the Company, the Share Award Scheme is valid and effective for 10 years from the Adoption Date (the “Award Period”).

Pursuant to the Share Award Scheme, the directors of the Company may, from time to time, at its absolute discretion, select any Eligible Persons to participate in the Share Award Scheme as selected participants and determine the shares to be granted, vesting criteria and conditions, and period for the shares to be vested, subject to the terms and conditions set out in the Share Award Scheme. The directors of the Company shall not grant further awards if they would result in the number of Award Shares (defined as below) under the Share Award Scheme exceeding 10% of the total number of shares in issue as at the Adoption Date.

The Company established a trust to purchase shares of the Company for the benefit of employees and the directors of the Company and its subsidiaries under the Share Award Scheme (the “Award Shares”). Pursuant to the rules of the Share Award Scheme, the Company has appointed a trustee, The Core Trust Company Limited (“Trustee”), to administer the Share Award Scheme and to purchase and hold the Award Shares during the Award Period.

### 20. 股份獎勵計劃

於2020年10月27日(「採納日期」)，本公司採納一項股份獎勵計劃(「股份獎勵計劃」)，以認可若干人士(「合資格人士」)所作出的貢獻，包括本集團內公司的僱員及董事、本集團於其中持有任何股權之實體(「被投資實體」)、本集團任何成員公司或任何被投資實體在任何業務或業務發展方面之任何顧問、諮詢人或專家及透過合營企業、企業聯盟或其他業務安排之方式，已對或可能對本集團之發展及增長作出貢獻之其他組別或類別參與者，並向彼等提供獎勵，以挽留彼等為本集團持續經營及發展作貢獻，並為本集團的進一步發展吸引合適的人員。股份獎勵計劃由採納日期起生效，有效期為10年(「獎勵期間」)，惟本公司董事可決定提前終止。

根據股份獎勵計劃，本公司董事可不時全權酌情挑選任何合資格人士作為經甄選參與者參加股份獎勵計劃，並釐定將授出的股份、歸屬標準及條件以及歸屬股份的期間，惟須受股份獎勵計劃所載條款及條件限制。倘根據股份獎勵計劃授出的獎勵股份(定義見下文)數目超過於採納日期已發行股份總數的10%，則本公司董事不得再授出獎勵。

本公司根據股份獎勵計劃為本公司及其附屬公司的僱員及董事設立一項信託，以購買本公司的股份(「獎勵股份」)。根據股份獎勵計劃的規則，本公司已委任匯聚信託有限公司為受託人(「受託人」)，以管理股份獎勵計劃及於獎勵期間購買並持有獎勵股份。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 20. Share Award Scheme (Continued)

Unless the Board of Directors determines otherwise at its absolute discretion, an award shall automatically lapse upon (i) the voluntary resignation or dismissal, or by termination of his employment or service in accordance with the termination provisions of his contract of employment or service by the Group otherwise than by reason of redundancy; or (ii) termination of the selected participant's employment or early termination of the contractual engagement with the relevant member of the Group by reasons of misconduct or otherwise pursuant to law or employment or engagement contract.

If there occurs an offer by way of takeover, merger, scheme of arrangement, share repurchase or otherwise, all the outstanding Award Shares shall immediately vest on the date when such offer becomes or is declared unconditional or in the case of a scheme of arrangement on the record date for determining entitlements under such scheme and such date shall be deemed the vesting date.

If there is an event of change in control the Company, whether by way of offer, merger, scheme of arrangement or otherwise, unless otherwise directed by the Board at its absolute discretion, all the outstanding Award Shares shall immediately vest on the date when such change of control event becomes or is declared unconditional and such date shall be deemed the vesting date.

During the year ended 31 December 2020, the Trustee purchased an aggregate of 5,516,000 shares of the Company from the market at a total consideration of approximately RMB5,143,000 (including directly attributable incremental costs) and the shares purchased at the weighted average market price of HK\$1.07 per share during the year.

During the six months ended 30 June 2021, the Trustee purchased an aggregate of 3,480,000 shares of the Company from the market at a total consideration of approximately RMB2,829,000 (including directly attributable incremental costs) and the shares purchased at the weighted average market price of HK\$1.32 per share during the period. A total of 3,533,750 shares were granted to 10 eligible participants, including directors and employees on 29 January 2021 pursuant to the Share Award Scheme, representing approximately 0.88% of the total number of issued shares as at 30 June 2021. The Group recognised equity-settled share award expense amounting to RMB3,498,000 accordingly.

### 20. 股份獎勵計劃(續)

除非董事會全權酌情另行決定，否則倘(i)其自願辭職或被解僱，或被本集團基於裁員以外之原因根據其僱傭或服務合約之終止條款終止僱傭關係或服務；或(ii)經甄選參與者終止受僱或因不當行為或與法律、僱傭合約或聘用合約有關的原因而須提早與本集團相關的成員公司終止合約聘用，獎勵將自動失效。

倘以收購、合併、安排計劃、股份回購或其他方式提出要約，則所有尚未行使的獎勵股份應於有關要約成為或宣佈為無條件的日期立即歸屬，或倘為安排計劃，則於決定該計劃項下權利的記錄日期歸屬，而該日期將被視為歸屬日期。

倘本公司之控制權出現變動(不論以要約、合併、安排計劃或其他方式)，除非董事會全權酌情另行發出指示，否則所有尚未行使的獎勵股份將於該等控制權變動發生或宣佈成為無條件當日即時歸屬予相關之經甄選人士，而該日期將被視為歸屬日期。

截至2020年12月31日止年度，受託人以總代價約人民幣5,143,000元(包括直接應佔增量成本)從市場購買合共5,516,000股本公司股份，股份乃以加權平均市場價每股1.07港元於年內購買。

截至2021年6月30日止六個月，受託人以總代價約人民幣2,829,000元(包括直接應佔增量成本)從市場購買合共3,480,000股本公司股份，股份乃以加權平均市場價每股1.32港元於本期間內購買。於2021年1月29日，10名合資格參與者(包括董事及僱員)根據股份獎勵計劃合共獲授3,533,750股股份，佔於2021年6月30日已發行股份總數約0.88%。本集團就此確認以權益結算的股份獎勵開支人民幣3,498,000元。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 20. Share Award Scheme (Continued)

Details of the movement of the award shares granted under the Share Award Scheme are as follows:

For the six months ended 30 June 2021

Category of participants	Date of grant	Vesting date	Number of award shares outstanding as at 1 January 2021 於2021年1月1日 尚未行使的 獎勵股份數目	Award during the period 本期間已獎勵	Vested during the period 本期間已歸屬	Number of award shares outstanding as at 30 June 2021 於2021年6月30日 尚未行使的 獎勵股份數目
參與者類別	授出日期	歸屬日期	獎勵股份數目	本期間已獎勵	本期間已歸屬	獎勵股份數目
Directors 董事	29 January 2021 2021年1月29日	29 January 2021 2021年1月29日	-	2,200,000	(2,200,000)	-
Employees 僱員	29 January 2021 2021年1月29日	29 January 2021 2021年1月29日	-	1,333,750	(1,333,750)	-
Total 合計			-	3,533,750	(3,533,750)	-

### 20. 股份獎勵計劃(續)

有關根據股份獎勵計劃授出的獎勵股份變動詳細如下：

截至2021年6月30日止六個月

### 21. Capital Commitments

The Group had the following capital commitments as at 30 June 2021 and 31 December 2020:

### 21. 資本承擔

本集團於2021年6月30日及2020年12月31日擁有以下資本承擔：

		Six months ended 截至下列日期止六個月	
		30 June 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2020 2020年12月31日 (Unaudited) (未經審核) RMB'000 人民幣千元
Contracted, but not provided for: Property, plant and equipment	已訂約但未撥備： 物業、廠房及設備	218	784



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 22. Related Party Transactions

#### (a) Guarantee with a related party:

The borrowing amounting to RMB25,000,000 from banks as at 30 June 2021 was guaranteed by LI Xiangli.

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

### 22. 關聯方交易

#### (a) 關聯方擔保：

於2021年6月30日，來自銀行的借款人民幣25,000,000元已由李向利作出擔保。

#### (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 2021 2021年6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	30 June 2020 2020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	1,970	2,741
Pension scheme contributions	退休金計劃供款	209	23
Equity-settled share option expenses	以權益結算的購股權開支	-	120
Equity-settled share award expenses	以權益結算的股份獎勵開支	2,165	-
		<b>4,344</b>	2,884

### 23. Fair Value Measurements of Financial Instrument

The directors of the Company consider that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the condensed consolidated financial statements approximate their fair values.

### 23. 金融工具公允價值計量

本公司董事認為，簡明綜合財務報表中按攤銷成本記錄的金融資產及金融負債的賬面值與其公允價值相若。



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月

### 24. Events After The Reporting Period

- (a) As disclosed in the circular and the announcement of the Company dated 18 May 2021 and 18 June 2021 respectively, the bonus issue (“Bonus Issue”) was made on the basis of one (1) bonus share for every ten (10) existing shares in issue held on the record date, i.e. 5 July 2021, by the qualifying shareholders. As at 5 July 2021, there were in total 403,088,000 shares in issue. The number of bonus shares issued under the Bonus Issue was 40,308,800 shares.

Pursuant to the terms of the share option scheme (the “Share Option Scheme”) adopted by the Company on 5 May 2017, the exercise price of the share options granted under the Share Option Scheme and the number of shares to be allotted and issued upon full exercise of the subscription rights attaching to the 6,372,000 outstanding share options are adjusted as a result of the Bonus Issue.

Pursuant to the terms of the Convertible Bonds, the conversion price of the Convertible Bonds and the number of conversion shares to be allotted and issued upon full conversion of the Convertible Bonds are adjusted as a result of the Bonus Issue.

Details of the number of bonus shares issued and adjustments to share options and Convertible Bonds are disclosed in the announcement of the Company dated 15 July 2021.

### 24. 報告期後事項

- (a) 誠如本公司日期分別為2021年5月18日及2021年6月18日的通函及公告所披露，紅股按合資格股東於記錄日期（即2021年7月5日）每持有十（10）股已發行現有股份可獲發一（1）股紅股的基準發行（「發行紅股」）。於2021年7月5日，已發行合共403,088,000股股份。根據發行紅股而發行的紅股數目為40,308,800股。

根據本公司於2017年5月5日採納之購股權計劃（「購股權計劃」）之條款，根據購股權計劃授出之購股權行使價及悉數行使6,372,000份尚未行使購股權所附之認購權後將予配發及發行之股份數目因發行紅股而調整。

根據可換股債券之條款，可換股債券之轉換價及悉數轉換可換股債券後將予配發及發行之轉換股份數目因發行紅股而調整。

有關已發行紅股數目及調整購股權及可換股債券的詳情於本公司日期為2021年7月15日的公告披露。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2021  
截至2021年6月30日止六個月



### 24. Events After The Reporting Period (Continued)

- (b) On 15 July 2021, the Board had resolved to grant share options to certain eligible persons to subscribe for a total of up to 36,100,000 ordinary shares of US\$0.00005 each in the share capital of the Company pursuant to the share option scheme adopted by the Company on 5 May 2017, of which 9,500,000 share options are subject to the approval in the general meeting.

Details of the share options granted are disclosed in the announcement of the Company dated 15 July 2021.

### 25. Approval of the Condensed Consolidated Financial Statements

The condensed consolidated financial statements were approved and authorised for issue by the board of directors on 30 August 2021.

### 24. 報告期後事項 (續)

- (b) 董事會於2021年7月15日決議根據本公司於2017年5月5日採納的購股權計劃，向若干合資格人士授出可認購本公司股本中合共最多36,100,000股每股面值0.00005美元的普通股的購股權，其中9,500,000份購股權須待於股東大會上批准後方可作實。

有關所授出購股權的詳情於本公司日期為2021年7月15日的公告披露。

### 25. 批准簡明綜合財務報表

於2021年8月30日，董事會批准並授權刊發簡明綜合財務報表。



# Management Discussion and Analysis

## 管理層討論與分析

China Leon is an international third-party independent inspection and testing company. We provide our global customers with professional testing, inspection, certification, consultation and related technical services around-the-clock. Building on the Company's two key business segments, namely energy and commodity, and by fully leveraging its leading advantages and economies of scale, the Company has expanded the service scope to the electric power generation field, including inspection services in the clean energy field, particularly focusing on solar and wind power projects. The Company also provides environmental monitoring and testing services, including ecological monitoring, environmental technology consultation and carbon neutrality related services.

The Group's current service network covers numerous countries. In particular, we have 35 inspection agencies and laboratories across major domestic trading ports and cities in China, including Beijing, Shanghai, Shenzhen, Hong Kong, Qinhuangdao, Tangshan, Tianjin, Cangzhou, Nanjing, Jiangyin, Hunan, Hubei, Guangzhou, Zhuhai, Xinjiang, Shaanxi, Inner Mongolia, Dalian, Shandong, Zhoushan, Taizhou, Xiamen and Dongguan. Outside China, we have 21 inspection agencies and laboratories covering Singapore, India, Malaysia, Indonesia, Pakistan, Australia, Brunei, and Vietnam. The Company continues to promote innovation and strengthen R&D capabilities. As of 30 June 2021, the Company was granted 8 national invention patents with another 16 for pending approval, 30 utility patents with another 14 for pending approval, and 43 software copyrights.

We are pleased to announce that the excellent results of our Group for the first half of 2021. Our Group's total revenue increased to RMB326.3 million, and profit for the period reached a record high of RMB41.0 million. We have achieved a remarkable growth rate of 34.8% in revenue and 29.6% in profit for the first half of 2021. We have been focusing on commodity and energy testing and inspection services since incorporation. With continuous consolidation of our leading position, we are able to capitalize on the dominant position to actively develop TIC services in the clean energy field. Benefiting from the productive development and efficient operation, we have achieved organic growth in traditional and clean energy businesses, delivering impressive results for the period and laying the groundwork for a promising start under the second three-year plan.

中國力鴻作為一家國際第三方獨立檢驗檢測公司，為全球客戶提供7x24小時全方位專業檢驗、檢測、計量、認證、諮詢及相關技術服務。本公司在專注能源和大宗商品兩大板塊檢驗檢測認證的業務基礎之上，充分利用細分領域的龍頭優勢和規模效應，延伸服務範圍至電力系統，包括清潔能源領域的相關檢測服務，特別是太陽能和風電設備的相關領域。同時，本公司亦提供環境監測和檢測服務，包括生態監測、環保技術諮詢及碳中和相關服務。

本集團在全球多個國家和地區擁有分支機構及專業實驗室。其中中國境內擁有35個檢驗機構和實驗室，覆蓋了國內主要的貿易港口和城市，包括北京、上海、深圳、香港、秦皇島、唐山、天津、滄州、南京、江陰、湖南、湖北、廣州、珠海、新疆、陝西、內蒙古、大連、山東、舟山、泰州、廈門及東莞。中國境外擁有21個檢驗機構和實驗室，覆蓋了新加坡、印度、馬來西亞、印尼、巴基斯坦、澳大利亞、文萊及越南。本公司持續推動技術創新與科技研發，截至2021年6月30日，本公司擁有已獲批國家級發明專利8項，另有審批中的16項，實用型專利30項，另有審批中的14項，軟著43項。

我們欣然宣佈，本集團於2021年上半年取得了優秀業績。本集團的總收入增加至人民幣326.3百萬元，而本期間利潤更創新高，錄得人民幣41.0百萬元。於本期間，我們收入及利潤的增長率十分可觀，分別為34.8%及29.6%。本公司深耕大宗商品和能源檢測領域多年，持續鞏固細分領域龍頭地位，發揮頭部企業的優勢，積極佈局新能源領域的TIC服務，發展順利，運行良好，實現傳統能源與新能源業務的有機雙向增長，為本期間帶來驕人業績，也為我們開啟第二個三年計劃奠定基礎。

# Management Discussion and Analysis

## 管理層討論與分析



The Company successfully acquired Tianjin Zhiheng Environmental Technology Limited# (天津之恆環境科技有限公司) and Tianjin Huaneng Environmental Monitoring Service Co., Ltd.# (天津華能環境監測服務有限公司). The environmental testing business is one of the key areas of focus in the X segment under the Group's 2+X growth strategy, and the acquisitions have stepped up the Company's service offering in the environmental testing field. The acquisitions demonstrate our determination and endeavours to venture into new areas, opening new development opportunities for us. With the target company credentials and resources accumulated in the environmental testing and inspection services, we can venture into the environmental testing and consultation related areas and build up the strong technical capability to meet the market demand in Northern China. At the same time, combining China Leon's advantages in terms of our industry expertise, brand influence, R&D capabilities with the target company's technical advantages in the relevant fields, we are able to achieve tremendous synergy, integrate resources, thereby fully capitalizing on combined commodity advantages and expanding its market influence. Through a more comprehensive service offering, we can help customers effectively enhance their ESG management standards and contribute to the sustainable development of the society.

The Company adopts a people-oriented talent strategy. We prioritize the health and safety of employees, advocates sustainable development between the Company and individuals, and attracts and retains outstanding technical and management teams with our diversified incentive mechanisms. The Company continues to recruit versatile talents, optimize our core teams, and build a talent pool effectively and efficiently. In the first half of 2021, we recruited 41 graduates from China University of Mining and Technology, Liaoning University, South China University of Technology and Guangzhou University through our cooperation scheme with the universities. We designed our training programmes based on our human resource planning. Meanwhile, we offered different courses to our current employees, so that our staff's qualifications and skills could be enhanced continuously through training.

本公司成功收購天津之恆環境科技有限公司和天津華能環境監測服務有限公司，環境檢測業務是本集團2+X發展戰略中X板塊中的重點關注領域之一，此次收購加速推進本公司在環境檢測領域產業佈局，宣告了其正式向新領域拓展的決心和行動，也迎來了新的發展機遇。我們借助標的公司在環境檢測領域的資質和資源積累，直接進入與環境檢測和諮詢相關領域，形成服務華北地區環境檢測的高水準第三方技術服務力量。同時中國力鴻的專業、品牌、技術、平臺優勢與標的公司在相關領域的專業優勢相結合，實現業務與資源協同效應，在市場開拓和技術開發等方面進行資源整合，充分發揮協同優勢，擴大了在相關檢測領域的影響力。我們透過更全面的業務佈局有效協助客戶提升 ESG 管理水平，為社會帶來更長遠可持續發展。

本公司堅持推行以人為本的人才戰略，關注員工健康與安全，倡導公司與個人共同持續發展的理念，通過多元化激勵機制吸引和保留優秀技術人才及管理團隊。本公司堅持持續引進複合型人才，優化核心團隊，精準高效的打造人才儲備隊伍。2021年上半年，我們通過校企合作，招聘了中國礦業大學、遼寧大學、華南理工大學、廣州大學等高校畢業生41人。針對這批新員工，根據本公司人才需求設計人才培養方案；同時針對現有員工，組建函授學歷提升班，通過內外部相結合的培養方式持續提高員工學歷水準和專業素養。



# Management Discussion and Analysis

## 管理層討論與分析

2021 is the first year of our Group's second three-year plan since its IPO, and it is also China's first year of the full implementation on "peaking carbon emissions by 2030 and achieving carbon neutrality by 2060". The global economy is on gradual recovery with the progress of the vaccination programmes. We have set the "2+X" strategy to fully integrate the macroeconomic environment, and competitive strength so that we could optimize resource allocation and risk management for future development to better capture growth opportunities. The long-term growth strategy includes continuing to strengthening the commodity services, expanding the X business, and focusing on developing the TIC business in carbon-neutral related field. Our long-term vision and our "reliable and accountable culture" further enhances the brand influence and the business growth. We firmly believe that our collective endeavour will enable us to reach new heights. Finally, we would like to take this opportunity to thank our shareholders for their support and our colleagues for their devotion and hard work.

2021年是本集團從上市後的第二個三年計畫開局之年，也是國家提出的「2030年前碳達峰、2060年前碳中和」全面啟動之年。隨著新冠疫苗普及率的提高，全球經濟將逐漸復蘇。綜合宏觀經濟環境，行業競爭格局，團隊能力現狀，為合理有效統籌企業資源和未來發展的風險敞口，在利於企業把握行業發展趨勢，掌握行業發展動態，進而及時調整發展方向的新形勢下，本公司提出了「2+X」戰略。旨在謀定本集團在行業內取得階段性成果後的二次創業方向，暨持續鞏固能源和大宗檢測領域的TIC業務，完善大宗商品細分產品線佈局，拓展X業務，重點開拓碳中和領域的TIC業務。本公司秉承「長期主義」經營理念及「靠譜文化」的行為準則，全面提升品牌影響力，助力未來的業務發展。我們堅信，在我們全體同仁的共同努力之下，一定能夠再創輝煌！最後，我們謹藉此機會，對股東的支持以及員工的奉獻和努力致以由衷謝意。

# For identification purpose only

## 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

		2021 2021年 (Unaudited) (未經審核) RMB'000 人民幣千元	2020 2020年 (Unaudited) (未經審核) RMB'000 人民幣千元	Change 變動
Revenue	收入	326,271	242,089	34.8%
Profit before tax	稅前利潤	50,523	38,852	30.0%
Profit for the Period	本期間利潤	41,039	31,670	29.6%

# Management Discussion and Analysis

## 管理層討論與分析



### Revenue

The Group's revenue increased by 34.8% from approximately RMB242.1 million for the six months ended 30 June 2020 to approximately RMB326.3 million for the Period. The Company was benefited from the gradual recovery of the global economy and the growing market demand. The management of the Group focused on high-quality development, accurately grasped the market trend and effectively tapped into areas with strategic competitiveness. All the efforts contributed to the Group's continuous enhancement in overall competitiveness and brand influence. 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2020年6月30日止六個月的約人民幣242.1百萬元增至本期間的約人民幣326.3百萬元，增幅為34.8%。本公司受惠於全球經濟逐漸復甦及市場需求增加。本集團管理層聚焦高質量發展，精準把握市場動向，有效佈局戰略優勢領域，故本集團的整體競爭力及品牌影響力亦持續提升。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

		<b>2021</b> <b>2021年</b> <b>(Unaudited)</b> <b>(未經審核)</b> <b>RMB'000</b> <b>人民幣千元</b>	2020 2020年 (Unaudited) (未經審核) RMB'000 人民幣千元
Testing services	檢測服務	<b>208,859</b>	157,593
Surveying services	鑒定服務	<b>87,119</b>	78,310
Witnessing and ancillary services	見證及輔助服務	<b>30,293</b>	6,186
		<b>326,271</b>	242,089

### Profit for the Period

The Group's profit for the Period increased by 29.6% from approximately RMB31.7 million for the six months ended 30 June 2020 to approximately RMB41.0 million in the Period. The Company has achieved favorable performance in overall business development, with continuous growth delivered by every business segment. In particular, the core business segment of energy and commodity inspection has recorded robust growth, further consolidating its leading position in the segment.

### 本期間利潤

本集團本期間利潤從截至2020年6月30日止六個月的約人民幣31.7百萬元增至本期間的約人民幣41.0百萬元，增幅為29.6%。本公司的整體業務發展表現良好，各業務分部均實現持續增長，其中能源及大宗商品檢測的核心業務板塊錄得強勁增長，進一步鞏固該板塊的領先地位。



# Management Discussion and Analysis

## 管理層討論與分析

### Liquidity and Capital Resources

The Group had cash and cash equivalents of RMB142.9 million as at 30 June 2021. The Group is in a strong and healthy financial position and has enough resources to support its operations and meet its foreseeable capital expenditures.

### 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 2021, 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 net debt divided by capital plus net debt and multiplied by 100.0%. Net debt is calculated as trade payables, other payables and accruals, interest-bearing bank loans and other loans, convertible bonds, less cash and cash equivalents as shown in the condensed consolidated statement of financial position. Total capital is calculated as "equity attributable to owners of the Company" as shown in the condensed consolidated statement of financial position.

### 流動資金及資本資源

於2021年6月30日，本集團的現金及現金等價物為人民幣142.9百萬元。本集團財務狀況穩健，且擁有充足資源以支持其運營及應付可預見的資本開支。

### 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2021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。

### 槓桿比率

本集團基於槓桿比率監控資本。槓桿比率乃按總負債淨額除以資本加負債淨額並乘以100.0%計算。負債淨額乃按簡明綜合財務狀況表所示貿易應付款項、其他應付款項及應計項目、計息銀行貸款及其他貸款、可換股債券減現金及現金等價物計算。資本總額乃按簡明綜合財務狀況表所示「本公司擁有人應佔權益」計算。



# Management Discussion and Analysis

## 管理層討論與分析



		2021 2021年 RMB'000 人民幣千元	2020 2020年 RMB'000 人民幣千元
Trade payables	貿易應付款項	35,917	35,259
Other payables and accruals	其他應付款項及應計項目	34,777	51,580
Bank loans and other loans	銀行貸款及其他貸款	44,546	33,830
Convertible bonds	可換股債券	31,052	-
Less: Cash and cash equivalents	減：現金及現金等價物	(142,916)	(78,875)
Net debt	負債淨額	3,376	41,794
Equity attributable to owners of the Company	本公司擁有人應佔權益	289,989	251,105
Capital and net debt	資本及負債淨額	293,365	292,899
Gearing ratio	槓桿比率	1.15%	14.27%

### 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.

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 the carrying amounts of these assets.

### 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與本集團的過往交易情況）。

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。該等金融資產的信貸風險由交易方違約引起。最高信貸風險與該等資產的賬面價值相等。



# Management Discussion and Analysis

## 管理層討論與分析

### Acquisitions of Subsidiaries

On 3 February 2021, a subsidiary of the Company has entered into the sale and purchase agreements with the vendors for the acquisition of the target companies located in the PRC. The principal activities of the target companies are providing environmental monitoring and testing services including ecological monitoring, environmental technology consultation and assessment.

### Charges on Assets

Certain investment properties of the Group with a total carrying value of RMB16.8 million as at 30 June 2021 were pledged to obtain a banking facility from a bank amounting to RMB10.0 million.

### 收購附屬公司

於2021年2月3日，本公司一間附屬公司與賣家訂立買賣協議，以收購位於中國的目標公司。目標公司的主要業務為提供環境監測及測試服務，包括生態監測、環境技術諮詢和評估。

### 資產抵押

於2021年6月30日，本集團若干投資物業（賬面總值為人民幣16.8百萬元）已被抵押，以自銀行獲得金額為人民幣10.0百萬元的銀行融資。

# Additional Information

## 補充資料



### 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 resigned as executive director and the company secretary and served as a consultant of Alco Holdings Limited (Stock code: 328) on 25 June 2021.

### HUMAN RESOURCES

As at 30 June 2021, the Group had 1,781 employees (For the six months ended 30 June 2020: 1,500) in total. 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 include 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.

The emolument policy of the employees of the Group is based on their merit, qualifications and competence. The Company has adopted the share option scheme as well as the share award scheme as the incentives to Directors and eligible employees. The emoluments of the Directors are recommended and decided by the remuneration committee and the Board respectively, having regard to the Company's operating results, individual performance and comparable market statistics.

### CONVERTIBLE BONDS

As disclosed in the Company's announcements dated 12 May 2021 and 11 June 2021, the completion of the subscription for the 5-year 2% coupon unlisted convertible bonds (the "Convertible Bonds") (the "CB Subscription") has taken place on 11 June 2021 and the Convertible Bonds in the principal amount of HK\$50,000,000 have been issued to the subscriber in accordance with the terms and conditions of the conditional agreement dated 12 May 2021 entered into between the Company and the subscriber (the "CB Subscription Agreement"). Details as follows:

### 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：

廖開強先生於2021年6月25日辭任Alco Holdings Limited (股份代號：328)的執行董事及公司秘書，轉為擔任顧問。

### 人力資源

於2021年6月30日，本集團共有1,781名僱員（截至2020年6月30日止六個月：1,500名）。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。

本集團僱員的薪酬政策乃根據其績效、資格及能力而釐定。本公司採納購股權計劃以及股份獎勵計劃作為對董事及合資格僱員的獎勵。董事薪酬經考慮本公司經營業績、個別表現及可比較之市場數據後，分別由薪酬委員會提供推薦意見並由董事會決定。

### 可換股債券

誠如本公司日期為2021年5月12日及2021年6月11日的公告所披露，5年期2%票息非上市可換股債券（「可換股債券」）認購事項（「可換股債券認購事項」）已於2021年6月11日完成，而本金額為50,000,000港元的可換股債券已根據本公司與認購人於2021年5月12日訂立的有條件協議（「可換股債券認購協議」）的條款及條件發行予認購人。詳情如下：



# Additional Information

## 補充資料

### Principal Terms of the Convertible Bonds

<b>Issuer:</b>	The Company
<b>Subscriber:</b>	Asian Equity Special Opportunities Portfolio Master Fund Limited, an open-end investment company incorporated in the Cayman Islands with limited liability and the subscriber to the CB Subscription Agreement (the “Subscriber”).
<b>Status:</b>	The Convertible Bonds constitute general and unsecured obligations of the Company and rank equally among themselves and pari passu with all other present and future unsecured and unsubordinated obligations of the Company.
<b>Principal Amount:</b>	HK\$50,000,000
<b>Issue Price:</b>	100% of the principal amount of HK\$50,000,000 in cash
<b>Coupon:</b>	2% per annum payable in arrears annually
<b>Maturity Date:</b>	The fifth anniversary of the date of issue of the Convertible Bonds

### Conversion Price

The initial Conversion Price of HK\$1.63 per Conversion Share represents:

- (i) a premium of approximately 5.16% over the closing price of HK\$1.550 per Share as quoted on the Stock Exchange on 12 May 2021, being the date of the CB Subscription Agreement; and
- (ii) a premium of approximately 7.66% over the average of the closing prices of HK\$1.514 per Share as quoted on the Stock Exchange for the last five (5) consecutive trading days immediately preceding 12 May 2021, being the date of the CB Subscription Agreement.

### 可換股債券的主要條款

<b>發行人:</b>	本公司
<b>認購人:</b>	Asian Equity Special Opportunities Portfolio Master Fund Limited 為一家於開曼群島註冊成立的開放式投資有限公司，及為可換股債券認購協議的認購人（「認購人」）。
<b>地位:</b>	可換股債券構成本公司的一般及無抵押責任，彼此之間享有同等地位，並與本公司所有其他現有及未來無抵押及非後償責任享有同等地位。
<b>本金額:</b>	50,000,000 港元
<b>發行價:</b>	現金本金額 50,000,000 港元的 100%
<b>票息:</b>	年利率 2%，須於每年期末支付
<b>到期日:</b>	可換股債券發行日期後第五週年當日

### 轉換價

初步轉換價每股轉換股份 1.63 港元較：

- (i) 股份於 2021 年 5 月 12 日（即可換股債券認購協議日期）在聯交所所報的收市價每股 1.550 港元溢價約 5.16%；及
- (ii) 股份於緊接 2021 年 5 月 12 日（即可換股債券認購協議日期）前最後五（5）個連續交易日在聯交所所報的平均收市價每股 1.514 港元溢價約 7.66%。

# Additional Information

## 補充資料



The net Conversion Price, after deduction of relevant expenses, is approximately HK\$1.62 per Conversion Share.

The Conversion Price was arrived at after arm's length negotiations between the Company and the Subscriber, taking into account of, among others, the recent trading performance of the Shares. The Directors consider that the Conversion Price and the terms and conditions of the Subscription Agreement and the Convertible Bonds are fair and reasonable and in the interests of the Company and the Shareholders as a whole.

### Subscriber

The Subscriber is an open-end investment company incorporated in the Cayman Islands with limited liability. It is managed by RAYS Capital Partners Limited, an Independent Third Party, licensed to carry out Type 4 (advising on securities) and Type 9 (asset management) regulated activities under the SFO.

To the best of the Directors' knowledge, information and belief having made all reasonable enquiries, the Subscriber and its ultimate beneficial owner(s) are Independent Third Parties.

### Reasons for the Issue of Convertible Bonds

As an international independent inspection and testing company, the Company provides customers with professional testing, inspection, certification, consultation and related technical services round the clock globally. Building on the Company's two key business areas, namely energy and commodity, and by fully leveraging its leading advantages in different segments and economies of scale, the Company has expanded the service scope to power generation. We launched new inspection services in clean energy field, especially focusing on the solar and wind power projects. The Company also provides environmental monitoring and testing services including ecological monitoring, soil testing, environmental technology consultation and assessment and carbon neutrality.

The Subscriber's interest in making an investment into the Group reflects its confidence in the Group's business and growth potential. The Directors (including the independent non-executive Directors) are of the view that the raising of funds by the issue of the Convertible Bonds will enhance the Group's capital structure and liquidity, strengthen the Group's financial position, broaden the capital base of the Group and to finance the Group's future development and expansion.

淨轉換價(經扣除相關開支後)為每股轉換股份約1.62港元。

轉換價乃由本公司與認購人參考(其中包括)股份近期交易表現後經公平磋商而達致。董事認為,轉換價以及認購協議及可換股債券的條款及條件屬公平合理,且符合本公司及股東的整體利益。

### 認購人

認購人為一家於開曼群島註冊成立的開放式投資有限公司,由獨立第三方睿思資本有限公司(根據《證券及期貨條例》獲發牌可從事第4類(就證券提供意見)及第9類(提供資產管理)受規管活動)管理。

經董事作出一切合理查詢後所深知、盡悉及確信,認購人及其最終實益擁有人均為獨立第三方。

### 發行可換股債券的理由

本公司作為一家國際第三方獨立檢驗檢測公司,為全球客戶提供7x24小時全方位專業檢驗、檢測、計量、認證、諮詢及相關技術服務。本公司在專注能源和大宗商品兩大板塊檢驗檢測認證的業務基礎之上,充分利用細分領域的龍頭優勢和規模效應,延伸服務範圍至電力系統,開啟清潔能源領域的相關檢測服務,特別是太陽能和風電設備的相關領域。同時,本公司亦提供環境監測和檢測服務,包括生態監測、土壤檢測、環保技術諮詢與評估及碳中和等相關服務。

認購人有興趣投資於本集團反映其對本集團業務及增長潛力充滿信心。董事(包括獨立非執行董事)認為,藉發行可換股債券進行集資將優化本集團的資本結構及流動性、加強本集團財務狀況、擴闊本集團資本基礎及可為本集團未來的發展及擴張提供資金。



## Additional Information 補充資料

The Directors consider that the issue of the Convertible Bonds is an effective means of raising additional capital since (i) it will not have an immediate dilution effect on the shareholding of the existing Shareholders; and (ii) in the event that the Convertible Bonds are converted into Shares, the Company can broaden its capital base, benefiting the long-term development of the Company.

The Directors consider that the terms of the CB Subscription Agreement were arrived at arm's length negotiations between the Company and the Subscriber, and the transactions contemplated thereunder (including the Conversion Price) are fair and reasonable and in the interests of the Company and the Shareholders as a whole.

### Use of Proceeds from the Issue of the Convertible Bonds

The gross proceeds of the CB Subscription are approximately HK\$50,000,000. The net proceeds from the issue of the Convertible Bonds was approximately HK\$49.6 million.

The Company intends to use the net proceeds to accelerate the implementation of the Group's 2+X sustainable growth strategy as disclosed in the announcement of the Company dated 12 May 2021 by way of (a) business expansions; (b) investments to increase market share in key markets, and (c) general working capital purposes.

As of 30 June 2021, approximately HK\$9.5 million of the net proceeds of the issue of convertible bonds had been utilized for capital expenditure and general working capital and HK\$40.1 million remained unutilized.

董事認為，發行可換股債券為籌集額外資金的有效方法，乃由於(i)發行可換股債券不會對現有股東的股權產生即時攤薄影響；及(ii)倘可換股債券轉換為股份，本公司可擴闊其資本基礎，有利於本公司的長遠發展。

董事認為可換股債券認購協議的條款乃由本公司與認購人經公平磋商後達致，其項下擬進行交易(包括轉換價)屬公平合理，且符合本公司及股東的整體利益。

### 發行可換股債券的所得款項用途

可換股債券認購事項的所得款項總額約為50,000,000港元。發行可換股債券的所得款項淨額約為49.6百萬港元。

誠如本公司日期為2021年5月12日的公告所披露，本公司擬動用所得款項淨額，透過(a)擴大業務；(b)投資以增加於主要市場的市場份額；及(c)一般營運資金用途，加快推行本集團2+X可持續發展戰略。

截至2021年6月30日，發行可換股債券的所得款項淨額約9.5百萬港元用作資本開支及一般營運資金，而40.1百萬港元則尚未使用。

# Additional Information

## 補充資料



### ISSUE OF BONUS SHARES

As disclosed in the Company's announcement dated 31 March 2021, circular dated 18 May 2021 and announcement dated 18 June 2021, the resolution of the proposed bonus issue on the basis of one (1) bonus share for every ten (10) existing Shares in issue held on 5 July 2021 (the "Record Date") ("Bonus Issue") to the qualifying Shareholders was passed by the Shareholders at the annual general meeting on 18 June 2021. As at the Record Date, there were in total 403,088,000 Shares in issue. The number of bonus shares issued under the Bonus Issue was 40,308,800 Shares.

Based on the register of members of the Company as at the Record Date, there were no qualifying Shareholders with registered addresses which were outside Hong Kong. Therefore, all the qualifying Shareholders were entitled to participate in the Bonus Issue, and there were no prohibited Shareholders.

### EVENTS AFTER THE REPORTING PERIOD

(a) As disclosed in the circular and the announcement of the Company dated 18 May 2021 and 18 June 2021 respectively, the bonus issue ("Bonus Issue") was made on the basis of one (1) bonus share for every ten (10) existing Shares in issue held on the record date, i.e. 5 July 2021, by the qualifying Shareholders. As at 5 July 2021, there were in total 403,088,000 Shares in issue. The number of bonus shares issued under the Bonus Issue was 40,308,800 shares.

Pursuant to the terms of the share option scheme (the "Share Option Scheme") adopted by the Company on 5 May 2017, the exercise price of the share options granted under the Share Option Scheme and the number of shares to be allotted and issued upon full exercise of the subscription rights attaching to the 6,372,000 outstanding share options are adjusted as a result of the Bonus Issue.

Pursuant to the terms of the Convertible Bonds, the conversion price of the Convertible Bonds and the number of conversion shares to be allotted and issued upon full conversion of the Convertible Bonds are adjusted as a result of the Bonus Issue.

Details of the number of bonus shares issued and adjustments to share options and Convertible Bonds are disclosed in the announcement of the Company dated 15 July 2021.

### 發行紅股

誠如本公司日期為2021年3月31日的公告、日期為2021年5月18日的通函及日期為2021年6月18日的公告所披露，有關建議按於2021年7月5日（「記錄日期」）向合資格股東每持有十（10）股現有股份發行一（1）股紅股的基準發行紅股（「發行紅股」）的決議案，已於2021年6月18日的股東週年大會上獲股東通過。於記錄日期，共有403,088,000股已發行股份。根據發行紅股所發行的紅股數目為40,308,800股。

根據本公司於記錄日期的股東名冊，概無註冊地址為香港以外的合資格股東。因此，所有合資格股東均有權參與發行紅股，亦無受禁制股東。

### 報告期後事項

(a) 誠如本公司日期分別為2021年5月18日及2021年6月18日的通函及公告所披露，紅股按合資格股東於記錄日期（即2021年7月5日）每持有十（10）股已發行現有股份可獲發一（1）股紅股的基準發行（「發行紅股」）。於2021年7月5日，已發行合共403,088,000股股份。根據發行紅股而發行的紅股數目為40,308,800股。

根據本公司於2017年5月5日採納之購股權計劃（「購股權計劃」）之條款，根據購股權計劃授出之購股權行使價及悉數行使6,372,000份尚未行使購股權所附之認購權後將予配發及發行之股份數目因發行紅股而調整。

根據可換股債券之條款，可換股債券之轉換價及悉數轉換可換股債券後將予配發及發行之轉換股份數目因發行紅股而調整。

有關已發行紅股數目及調整購股權及可換股債券的詳情於本公司日期為2021年7月15日的公告披露。



## Additional Information 補充資料

(b) On 15 July 2021, the Board had resolved to grant share options to certain eligible persons to subscribe for a total of up to 36,100,000 ordinary shares of US\$0.00005 each in the share capital of the Company pursuant to the Share Option Scheme, of which 9,500,000 share options are subject to the approval in the general meeting proposed to be held on 29 September 2021 (the “EGM”) (the “Approval”).

Details of the share options granted are disclosed in the announcement of the Company dated 15 July 2021. Please also refer to the Company’s circular and notice of EGM, both dated 9 September 2021 seeking the Approval.

### PAYMENT OF INTERIM DIVIDEND

The Board declared payment of an interim dividend of HK\$0.0225 (2020: nil) per ordinary share for the six months ended 30 June 2021. The interim dividend will be paid on or about Thursday, 28 October 2021 to the Shareholders whose names appear on the register of members of the Company on Friday, 15 October 2021.

### CLOSURE OF REGISTER OF MEMBERS AND OTHER KEY DATES

To determine the shareholders’ entitlement to the interim dividend:

Ex-entitlement date for interim dividend	:	Friday, 8 October 2021
Latest time for lodging transfer documents of shares	:	4:30 p.m. on Monday, 11 October 2021
Period of closure of register of members	:	Tuesday, 12 October 2021 to Friday, 15 October 2021 (both days inclusive)
Record date	:	Friday, 15 October 2021

In order to qualify for the interim dividend, all share transfer documents accompanied by the relevant share certificates must be lodged for registration with the Company’s share registrar Computershare Hong Kong Investor Services Limited, at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen’s Road East, Wan Chai, Hong Kong, not later than the latest time for lodging transfer documents of shares set out above.

(b) 董事會於2021年7月15日決議根據本公司購股權計劃，向若干合資格人士授出可認購本公司股本中合共最多36,100,000股每股面值0.00005美元的普通股的購股權，其中9,500,000份購股權須待擬於2021年9月29日舉行的股東大會（「股東特別大會」）上批准（「批准」）後方可作實。

有關所授出購股權的詳情於本公司日期為2021年7月15日的公告披露。有關批准請參閱本公司日期均為2021年9月9日的通函及股東特別大會公告。

### 派付中期股息

董事會已宣派截至2021年6月30日止六個月的中期股息每股普通股0.0225港元（2020年：無）。中期股息將於2021年10月28日（星期四）或前後向於2021年10月15日（星期五）名列本公司股東名冊的股東派付。

### 暫停辦理股份過戶登記手續及其他重要日期

為釐定股東獲派中期股息的資格：

中期股息除權日期	:	2021年10月8日 (星期五)
遞交股份過戶文件的最後時限	:	2021年10月11日 (星期一) 下午四時三十分
暫停辦理股份過戶登記手續期間	:	2021年10月12日 (星期二)至 2021年10月15日 (星期五) (包含首尾兩日)
記錄日期	:	2021年10月15日 (星期五)

為符合資格獲派中期股息，所有股份過戶文件連同有關股票須不遲於上文所載遞交股份過戶文件的最後時限遞交至本公司的股份過戶登記處香港中央證券登記有限公司（地址為香港灣仔皇后大道東183號合和中心17樓1712-1716室）進行登記。



# Additional Information

## 補充資料



### 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.

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.

### 企業管治

本公司深知良好的企業管治的重要性，以提升本公司的管理水平及維護其股東整體利益。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。

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，董事會將持續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。



# Additional Information

## 補充資料

### 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.

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

To the knowledge of the Board, as at 30 June 2021, 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:

### 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。

### 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，於2021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 <sup>(Note 1)</sup>	Number of underlying shares/ share options	Approximate percentage
				to the issued share capital of the Company
董事姓名	權益性質	股份數目 <sup>(附註1)</sup>	相關股份/ 購股權數目	佔本公司已發行股本的概約百分比
Mr. LI Xiangli (Notes 2, 3 & 4) 李向利先生(附註2、3及4)	Interests held jointly with another person 與其他人士共同持有的權益	228,894,000 (L)	—	56.79%
	Interests of a controlled corporation 受控法團權益	Note 8		
	Interests of spouse 配偶權益	附註8		
	Beneficial owner 實益擁有人			

# Additional Information

## 補充資料



Name of Directors	Nature of interests	Number of Shares <sup>(Note 1)</sup>	Number of underlying shares/ share options	Approximate percentage to the issued share capital of the Company
董事姓名	權益性質	股份數目 <sup>(附註1)</sup>	相關股份／購股權數目	佔本公司已發行股本的概約百分比
Ms. ZHANG Aiyong (Notes 2, 4 & 5) 張愛英女士(附註2、4及5)	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 Beneficial owner 實益擁有人	228,894,000 (L) Note 8 附註8	—	56.79%
Mr. LIU Yi (Notes 2 & 6) 劉翊先生(附註2及6)	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 Beneficial owner 實益擁有人	228,894,000 (L) Note 8 附註8	—	56.79%
Mr. YANG Rongbing 楊榮兵先生	Beneficial owner 實益擁有人	2,490,000 (L) Note 9 附註9	3,000,000 (L) Note 7 附註7	1.36%

### 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 228,894,000 Shares among Mr. LI Xiangli, Ms. ZHANG Aiyong and Mr. LIU Yi. On 31 January 2016, Mr. LI Xiangli, Ms. ZHANG Aiyong 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 Aiyong 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 Aiyong and Mr. LIU Yi are deemed to be interested in the Shares which are interested by each other.

### 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228,894,000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。



## Additional Information 補充資料

- (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.
- (8) Included in total number of Shares of 228,894,000 were 800,000, 400,000 and 500,000 Award Shares (as defined hereinafter) granted to Mr. LI Xiangli, Ms. ZHANG Aiying and Mr. LIU Yi respectively on 29 January 2021 pursuant to the Shares Award Scheme (as defined hereinafter).
- (9) Included in total number of Shares of 2,490,000 were 500,000 Award Shares (as defined hereinafter) granted to Mr. YANG Rongbing on 29 January 2021 pursuant to the Share Award Scheme (as defined hereinafter).
- (10) As at 30 June 2021, the issued share capital of the Company was 403,088,000 Shares.
- (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）。
- (8) 根據股份獎勵計劃（定義見下文），於 2021 年 1 月 29 日，228,894,000 股股份總數包括授予李向利先生、張愛英女士及劉翊先生分別 800,000 股、400,000 股及 500,000 股獎勵股份（定義見下文）。
- (9) 根據股份獎勵計劃（定義見下文），於 2021 年 1 月 29 日，2,490,000 股股份總數包括授予楊榮兵先生 500,000 股獎勵股份（定義見下文）。
- (10) 於 2021 年 6 月 30 日，本公司已發行股本為 403,088,000 股股份。

Save as disclosed above and to the best knowledge of the Directors, as at 30 June 2021, 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.

除上文所披露者外及就董事所深知，於 2021 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。

# Additional Information

## 補充資料



### SUBSTANTIAL SHAREHOLDERS' INTERESTS IN THE SHARES

So far as the Directors are aware, as of 30 June 2021, 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:

### 主要股東於股份中擁有的權益

就董事所知，截至2021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：

Name of Shareholders	Nature of interests	Number of Shares <sup>(Note 1)</sup>	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 <sup>(附註1)</sup>	
Ms. WEI Yajuan (Notes 2 & 6) 魏雅娟女士(附註2及6)	Interests of spouse 配偶權益	228,894,000 (L)	56.79%
Leon Investment (Notes 3 & 6) Leon Investment(附註3及6)	Beneficial owner 實益擁有人	140,970,000 (L)	34.97%
Swan Stone (Notes 4 & 6) Swan Stone(附註4及6)	Beneficial owner 實益擁有人	49,474,000 (L)	12.27%
Hawk Flying (Notes 5 & 6) Hawk Flying(附註5及6)	Beneficial owner 實益擁有人	36,750,000 (L)	9.12%
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)	11.54%
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)	11.54%
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)	11.54%



# Additional Information

## 補充資料

Name of Shareholders	Nature of interests	Number of Shares <sup>(Note 1)</sup>	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 <sup>(附註1)</sup>	
Asian Equity Special Opportunities Portfolio Master Fund Limited ("Asian Equity") (Notes 9 & 10)	Beneficial owner	38,873,646 (L)	9.64%
Asian Equity Special Opportunities Portfolio Master Fund Limited ("Asian Equity") (附註9及10)	實益擁有人		
RAYS Capital Partners Limited ("RAYS Capital") (Notes 9 & 10)	Investment Manager	38,873,646 (L)	9.64%
睿思資本有限公司 ("睿思資本") (附註9及10)	投資經理		
RUAN David Ching Chi ("Mr. David RUAN") (Notes 9 & 10)	Interest of a controlled corporation	38,873,646 (L)	9.64%
RUAN David Ching Chi ("David RUAN先生") (附註9及10)	受控法團權益		

Notes:

- (1) The letter "L" denotes the person's long position in the Shares.
- (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.
- (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.
- (4) Swan Stone is beneficially and wholly-owned by Ms. ZHANG Aiyong. By virtue of the SFO, Ms. ZHANG Aiyong is deemed to be interested in the Shares held by Swan Stone.

附註：

- (1) 英文字母「L」指該人士於股份中的好倉。
- (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。
- (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。
- (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。

# Additional Information

## 補充資料



- (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.
- (6) There was a duplication of interests of 228,894,000 Shares among Mr. LI Xiangli, Ms. ZHANG Aiyong, Mr. LIU Yi, Ms. WEI Yajuan, Leon Investment, Swan Stone and Hawk Flying. Of these Shares, Mr. LI Xiangli, Ms. ZHANG Aiyong, Mr. LIU Yi and Ms. WEI Yajuan were deemed interested in the 140,970,000 Shares, 49,474,000 Shares and 36,750,000 Shares held by Leon Investment, Swan Stone and Hawk Flying respectively.
- (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.
- (8) There was a duplication of interests of 46,500,000 Shares among China Dragon, CIC and CCIC.
- (9) Asian Equity is a 100% owned subsidiary of RAYS Capital, which is 45.60% owned by Mr. David RUAN. By virtue of the SFO, RAYS Capital and Mr. David RUAN are deemed to be interested in the Shares held by Asian Equity.
- (10) There was a duplication of interest of 38,873,646 Shares among Asian Equity, RAYS Capital and Mr. David RUAN.
- (11) As at 30 June 2021, the issued share capital of the Company was 403,088,000 Shares.
- (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。
- (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 228,894,000 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、49,474,000 股股份及 36,750,000 股股份中擁有權益。
- (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。
- (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) Asian Equity 為睿思資本的全資附屬公司，而睿思資本由 David RUAN 先生擁有 45.60% 權益。根據《證券及期貨條例》，睿思資本及 David RUAN 先生被視為於 Asian Equity 持有的股份中擁有權益。
- (10) Asian Equity、睿思資本及 David RUAN 先生重複擁有 38,873,646 股股份權益。
- (11) 於 2021 年 6 月 30 日，本公司已發行股本為 403,088,000 股股份。

Save as disclosed above and to the best knowledge of the Directors, as at 30 June 2021, 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.

除上文所披露者外及就董事所深知，於 2021 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。



# Additional Information

## 補充資料

### 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.

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

### 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。

本期間的購股權變動如下：

Date of grant	Participant	As at 1/1/2021 於2021年 1月1日	No. of Share Options 購股權數目			As at 30/06/2021 於2021年 6月30日	Exercise price per Share 每股行使價 (HK\$) (港元)	Exercise period
			Granted during the Period 本期間 已授出	Exercised during the Period 本期間 已行使	Lapsed during the Period 本期間 已失效			
4/7/2017	Employees (aggregate)	2,055,000	—	(1,241,000)	(90,000)	724,000	1.28	4/7/2018 - 3/7/2023
2017年7月4日	僱員(合計)	1,965,000	—	(1,119,000)	(90,000)	756,000	1.28	4/7/2019 - 3/7/2024
		2,740,000	—	(728,000)	(120,000)	1,892,000	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，	1,000,000	—	—	—	1,000,000	1.414	23/7/2020 - 22/7/2025
	執行董事							
		9,760,000	—	(3,088,000)	(300,000)	6,372,000		



# Additional Information

## 補充資料



### Notes:

1. 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.
2. 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.
3. 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.
4. 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.
5. No options were granted or cancelled during the Period.

## SHARE AWARD SCHEME

The Company adopted the Share Award Scheme on 27 October 2020 (the "Adopted Date"). The purposes of the Share Award Scheme are to further improve the corporate governance structure and long-term incentive programme, maintain mutually sustainable growth of the Company and individuals, attract and retain excellent talents.

Subject to any early termination as may be determined by the Board, the Share Award Scheme shall be valid and effective for a term of ten (10) years commencing on the Adoption Date.

### 附註：

1. 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。
2. 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。
3. 股份於2017年7月3日（即緊接購股權授出當日前之營業日）於聯交所所報之收市價為1.31港元。
4. 股份於2018年7月20日（即緊接購股權授出當日前之營業日）於聯交所所報之收市價為1.40港元。
5. 於本期間內，概無任何購股權獲授出或已註銷。

## 股份獎勵計劃

本公司於2020年10月27日（「採納日期」）採納股份獎勵計劃。股份獎勵計劃之目的為進一步完善公司治理結構和長效激勵機制，倡導本公司與個人共同持續發展的理念，吸引和保留優秀人才。

股份獎勵計劃由採納日期起生效，有效期為期十（10）年，惟董事會可決定提前終止。



## Additional Information 補充資料

The Board may, from time to time, at its absolute discretion, determine the criteria for any eligible participants to participate in the Share Award Scheme as award holders in accordance with the rules of the Share Award Scheme. An award holder may be granted an award of Shares (the “Award Shares”). The Award Shares to be granted under the Share Award Scheme are ordinary shares (“Ordinary Shares”) in the capital of the Company. Please refer to the announcement of the Company dated 27 October 2020 for further details of the Share Award Scheme.

In general, the Company will pay to the third-party trustee (the “Trustee”) monies and may give directions or a recommendation to the Trustee to apply such amount of monies and/or such other net amount of cash derived from Ordinary Shares held as part of the funds of the trust to acquire existing Ordinary Shares from the market. Such Ordinary Shares will be held on trust by the Trustee for the relevant award holders. The Trustee shall not exercise any voting rights in respect of any Ordinary Shares held in the trust and no award holder is entitled to instruct the Trustee to exercise the voting rights in respect of any unvested Award Shares.

During the six months ended 30 June 2021, the trustee purchased an aggregate of 3,480,000 shares of the Company from the market at a total consideration of approximately RMB2,829,000 (including directly attributable incremental costs) and a total of 3,533,750 shares were granted to 10 eligible participants, including directors and employees on 29 January 2021 pursuant to the Share Award Scheme, representing approximately 0.88% of the total number of issued shares as at 30 June 2021.

董事會可不時全權酌情釐定任何合資格參與者根據股份獎勵計劃的規則作為獎勵持有人參與股份獎勵計劃的準則。獎勵持有人可獲授股份作獎勵（「獎勵股份」）。根據股份獎勵計劃將予授出的獎勵股份為本公司股本中的普通股（「普通股」）。有關股份獎勵計劃的進一步詳情，請參閱本公司日期為2020年10月27日的公告。

一般而言，本公司會向第三方受託人（「受託人」）支付款額，並指示或建議受託人動用該款額及／或持作信託基金一部分的普通股所得其他現金淨額，以在市場上購買現有普通股。該等普通股將由受託人以信託形式為相關獎勵持有人持有。受託人不得就經信託持有的任何普通股行使任何投票權，且概無獎勵持有人有權指示受託人就任何未歸屬獎勵股份行使投票權。

截至2021年6月30日止六個月，受託人以總代價約人民幣2,829,000元（包括直接應佔增量成本）從市場購買合共3,480,000股本公司股份，合共3,533,750股股份已根據股份獎勵計劃於2021年1月29日授予10名合資格參與者（包括董事及僱員），佔於2021年6月30日已發行股份總數的約0.88%。

# Additional Information

## 補充資料



Movement of the Award Shares under the Share Award Scheme for the six months ended 30 June 2021 are as follows:

截至2021年6月30日止六個月，股份獎勵計劃項下的獎勵股份變動如下：

Category of participants	Date of grant	Vesting date	Number of award shares outstanding as at 1 January 2021	Award during the period	Vested during the period	Number of award shares outstanding as at 30 June 2021
參與者類別	授出日期	歸屬日期	於2021年1月1日尚未行使的獎勵股份	期內已獎勵	期內已歸屬	於2021年6月30日尚未行使的獎勵股份
<b>Directors</b>						
<b>董事</b>						
In aggregate	29 January 2021	29 January 2021	—	2,200,000	(2,200,000)	—
合計	2021年1月29日	2021年1月29日	—	2,200,000	(2,200,000)	—
<b>Employees</b>						
<b>僱員</b>						
In aggregate	29 January 2021	29 January 2021	—	1,333,750	(1,333,750)	—
合計	2021年1月29日	2021年1月29日	—	1,333,750	(1,333,750)	—
<b>Total</b>						
<b>總計</b>						
			—	<b>3,533,750</b>	<b>(3,533,750)</b>	—



# 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”, “Leon Inspection”, “China Leon”, “we” or “us” 「本公司」、「本集團」、「力鴻檢驗」、 「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》附錄十所載之《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 2021 截至2021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 Award Scheme” [股份獎勵計劃]	the share award scheme approved and adopted by the Company on 27 October 2020 本公司於2020年10月27日批准及採納的股份獎勵計劃
“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



**CHINA LEON INSPECTION HOLDING LIMITED**

**中国力鸿检验控股有限公司**

