

INTERIM REPORT  
中期報告 2021

Life Healthcare Group Limited

蓬和醫療健康集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代碼 : 00928

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## Corporate Information 公司資料

### EXECUTIVE DIRECTORS

Mr. Xu Xueping (*Chairman*)  
Mr. Man Wai Lun

### NON-EXECUTIVE DIRECTOR

Ms. Fu Xiaoji

### INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Liu Xinghua  
Mr. Cheng Chun Man  
Mr. Li Li

### AUDIT COMMITTEE

Mr. Cheng Chun Man (*Chairman*)  
Mr. Liu Xinghua  
Mr. Li Li

### REMUNERATION COMMITTEE

Mr. Liu Xinghua (*Chairman*)  
Mr. Xu Xueping  
Mr. Cheng Chun Man

### NOMINATION COMMITTEE

Mr. Cheng Chun Man (*Chairman*)  
Mr. Man Wai Lun  
Mr. Li Li

### AUTHORISED REPRESENTATIVES

Mr. Xu Xueping  
Mr. Chung Yuk Lun

### COMPANY SECRETARY

Mr. Chung Yuk Lun

### AUDITOR

ZHONGHUI ANDA CPA Limited  
Unit 701, 7/F  
Citicorp Centre  
18 Whitfield Road  
Causeway Bay  
Hong Kong

### 執行董事

徐學平先生(*主席*)  
文偉麟先生

### 非執行董事

傅曉姬女士

### 獨立非執行董事

劉興華先生  
鄭振民先生  
李力先生

### 審核委員會

鄭振民先生(*主席*)  
劉興華先生  
李力先生

### 薪酬委員會

劉興華先生(*主席*)  
徐學平先生  
鄭振民先生

### 提名委員會

鄭振民先生(*主席*)  
文偉麟先生  
李力先生

### 授權代表

徐學平先生  
鍾育麟先生

### 公司秘書

鍾育麟先生

### 核數師

中匯安達會計師事務所有限公司  
香港  
銅鑼灣  
威非路道18號  
萬國寶通中心  
7樓701室

## Corporate Information 公司資料

### PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited

### REGISTERED OFFICE

Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

### PRINCIPAL OFFICE IN HONG KONG

Office A, 18/F  
Aubin House  
171-172 Gloucester Road  
Wanchai  
Hong Kong

### COMPANY'S WEBSITE

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

### CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Suntera (Cayman) Limited  
Suite 3204, Unit 2A, Block 3,  
Building D, P.O. Box 1586,  
Gardenia Court, Camana Bay,  
Grand Cayman, KY1-1100,  
Cayman Islands

### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Tengis Limited  
Level 54, Hopewell Centre  
183 Queen's Road East  
Hong Kong

### LISTING INFORMATION

The Stock Exchange of Hong Kong Limited  
Stock Code: 00928

### 主要往來銀行

香港上海滙豐銀行有限公司

### 註冊辦事處

Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

### 香港主要辦事處

香港  
灣仔  
告士打道171-172號  
安邦商業大廈  
18樓A室

### 公司網站

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

### 開曼群島主要股份過戶登記處

Suntera (Cayman) Limited  
Suite 3204, Unit 2A, Block 3,  
Building D, P.O. Box 1586,  
Gardenia Court, Camana Bay,  
Grand Cayman, KY1-1100,  
Cayman Islands

### 香港股份過戶登記分處

卓佳登捷時有限公司  
香港  
皇后大道東183號  
合和中心54樓

### 上市資料

香港聯合交易所有限公司  
股份代號：00928

## Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

|   |                         | Unaudited<br>未經審核                               |                                  |
|---|-------------------------|---|----------------------------------|
|   |                         | Six months ended<br>30 September<br>截至九月三十日止六個月 |                                  |
|   |                         | 2021<br>二零二一年<br>HK\$'000<br>千港元                | 2020<br>二零二零年<br>HK\$'000<br>千港元 |
|   |                         | Notes<br>附註                                     |                                  |
| <b>Continuing operations</b>  | <b>持續經營業務</b>           |   |                                  |
| Turnover  | 營業額                     | 4   | 91,746                           |
| Cost of sales and services  | 銷售及服務成本                 |   | (77,687)                         |
| Gross profit  | 毛利                      |   | 8,813                            |
| Other income and gains  | 其他收入及收益                 |   | 16                               |
| Selling and distribution costs  | 銷售及分銷成本                 |   | (29)                             |
| Administrative and other expenses   | 行政及其他開支                 |   | (10,017)                         |
| Share of results of associates  | 分佔聯營公司之業績               |   | (2,502)                          |
| Finance costs   | 財務成本                    |   | (13)                             |
| Operating profit (loss)   | 經營溢利(虧損)                |   | (3,732)                          |
| Profit (Loss) before taxation   | 除稅前溢利(虧損)               | 5   | 3,185                            |
| Income tax  | 所得稅                     | 6   | (858)                            |
| Profit (Loss) for the period  | 期內溢利(虧損)                |   | (4,590)                          |
| Profit (Loss) for the period attributable to  | 以下人士應佔期內溢利(虧損)          |   |                                  |
| Owners of the Company   | 本公司擁有人                  |   | 376                              |
| Non-controlling interests   | 非控股權益                   |   | 1,370                            |
|   |                         |   | (4,590)                          |
| Other comprehensive income (expense) that may be reclassified subsequently to profit or loss: | 日後可能重新分類至損益之其他全面收益(開支): |   |                                  |
| Exchange differences arising from translations  | 換算所產生匯兌差額               |   | 3,468                            |
| Share of foreign currency reserve of associates   | 分佔聯營公司之外幣儲備             |   | (25)                             |
|   |                         |   | 3,443                            |
| Total comprehensive income (expense) for the period   | 期內全面收益(開支)總額            |   | 13,790                           |

## Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

|  |                     | Unaudited<br>未經審核                               |                     |
|--|---------------------|---|---------------------|
|  |                     | Six months ended<br>30 September<br>截至九月三十日止六個月 |                     |
|  |                     | 2021<br>二零二一年                                   | 2020<br>二零二零年       |
|  |                     | HK\$'000<br>千港元                                 | HK\$'000<br>千港元     |
|  | Notes<br>附註         |   |                     |
| Total comprehensive income (expense) for the period attributable to: | 以下人士應佔期內全面收益(開支)總額： |   |                     |
| Owners of the Company  | 本公司擁有人              | (1,058)   | 12,290              |
| Non-controlling interests  | 非控股權益               | (89)  | 1,500               |
|  |                     | (1,147)   | 13,790              |
| Earnings (Loss) per share  | 每股盈利(虧損)            |   | (Restated)<br>(經重列) |
| — (expressed in HK cents per share)                                  | — (以每股港仙列示)         |   |                     |
| — Basic and diluted  | — 基本及攤薄             | 8<br>(0.36)                                     | 0.03                |

## Condensed Consolidated Statement of Financial Position 簡明綜合財務狀況表

As at 30 September 2021 於二零二一年九月三十日

|   |                         | Notes<br>附註 | Unaudited<br>未經審核<br>30 September<br>2021<br>二零二一年<br>九月三十日<br>HK\$'000<br>千港元 | Audited<br>經審核<br>31 March<br>2021<br>二零二一年<br>三月三十一日<br>HK\$'000<br>千港元 |
|---|-------------------------|-------------|--|--|
| <b>Non-current assets</b>   | <b>非流動資產</b>            |             |  |  |
| Property, plant and equipment   | 物業、廠房及設備                | 9           | 777  | 1,129  |
| Right-of-use assets   | 使用權資產                   |             | 263  | 680  |
| Interest in associates  | 於聯營公司之權益                | 10          | 11,910   | 14,436   |
| Equity investment at fair value through<br>other comprehensive income | 透過其他全面收益<br>按公平值列賬之股本投資 |             | 38,993   | 38,294   |
| Prepayment  | 預付款項                    |             | 10,648   | 11,694   |
|   |                         |             | 62,591   | 66,233   |
| <b>Current assets</b>   | <b>流動資產</b>             |             |  |  |
| Inventories   | 存貨                      |             | 9  | 54,180   |
| Loan receivables  | 應收貸款                    | 11          | —  | 17,154   |
| Loan interest receivables   | 應收貸款利息                  | 11          | —  | 5,489  |
| Trade and other receivables   | 應收貿易及其他應收款項             | 12          | 248,459  | 173,378  |
| Bank balances and cash  | 銀行結餘及現金                 |             | 21,172   | 8,574  |
|   |                         |             | 269,640  | 258,775  |
| <b>Current liabilities</b>  | <b>流動負債</b>             |             |  |  |
| Trade and other payables  | 應付貿易及其他應付款項             | 13          | 34,016   | 26,135   |
| Lease liabilities   | 租賃負債                    |             | 280  | 715  |
| Tax payable   | 應付稅項                    |             | 4,396  | 3,472  |
|   |                         |             | 38,692   | 30,322   |
| <b>Net current assets</b>   | <b>流動資產淨值</b>           |             | 230,948  | 228,453  |
| <b>Net assets</b>   | <b>資產淨值</b>             |             | 293,539  | 294,686  |
| <b>Capital and reserves</b>   | <b>股本及儲備</b>            |             |  |  |
| Share capital   | 股本                      | 14          | 64,251   | 64,251   |
| Reserves  | 儲備                      |             | 225,273  | 226,331  |
| <b>Equity attributable to owners of the Company</b>                   | <b>本公司擁有人應佔權益</b>       |             | 289,524  | 290,582  |
| <b>Non-controlling interests</b>                                      | <b>非控股權益</b>            |             | 4,014  | 4,104  |
| <b>Total equity</b>   | <b>權益總額</b>             |             | 293,538  | 294,686  |

## Condensed Consolidated Statement of Changes in Equity 簡明綜合權益變動表

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

|  |                 | Attributable to owners of the Company<br>本公司擁有人應佔 |               |  |                             |  |                             |                               |                    |           |                           |          |
|--|-----------------|---|---------------|--|-----------------------------|--|-----------------------------|-------------------------------|--------------------|-----------|---------------------------|----------|
|  |                 | Share capital                                     | Share premium | Contributed surplus (Note i)<br>繳入盈餘 (附註i) | Translation reserve<br>換算儲備 | Other reserve (Note ii)<br>其他儲備 (附註ii) | Revaluation reserve<br>重估儲備 | Share option reserve<br>購股權儲備 | Accumulated losses | Sub-total | Non-controlling interests | Total    |
|  |                 | 股本  | 股份溢價          | (附註i)                                      | 換算儲備                        | (附註ii)                                 | 重估儲備                        | 儲備                            | 累計虧損               | 小計        | 非控股權益                     | 總計       |
|  |                 | HK\$'000  | HK\$'000      | HK\$'000                                   | HK\$'000                    | HK\$'000                               | HK\$'000                    | HK\$'000                      | HK\$'000           | HK\$'000  | HK\$'000                  | HK\$'000 |
|  |                 | 千港元   | 千港元           | 千港元  | 千港元                         | 千港元                                    | 千港元                         | 千港元                           | 千港元                | 千港元       | 千港元                       | 千港元      |
| At 1 April 2020  | 於二零二零年四月一日      | 53,543  | 1,275,023     | 167,780                                    | (17,780)                    | 5,518                                  | (2,532)                     | 17,136                        | (1,251,257)        | 247,431   | 2,113                     | 249,544  |
| Profit for the year                                      | 年內溢利            | -   | -             | -  | -                           | -                                      | -                           | -                             | 376                | 376       | 1,370                     | 1,746    |
| Other comprehensive income for the year:                 | 年內其他全面收益：       |   |               |  |                             |  |                             |                               |                    |           |                           |          |
| Exchange differences on translation of foreign operation | 換算海外業務之匯兌差額     | -   | -             | -  | 11,913                      | -                                      | -                           | -                             | -                  | 11,913    | 131                       | 12,044   |
| Total comprehensive income for the year                  | 年內全面收益總額        | -   | -             | -  | 11,913                      | -                                      | -                           | -                             | 376                | 12,289    | 1,501                     | 13,790   |
| Placing of new shares under general mandate              | 根據一般授權配售新股份     | 10,708  | 19,274        | -  | -                           | -                                      | -                           | -                             | -                  | 29,982    | -                         | 29,982   |
| At 30 September 2020                                     | 於二零二零年九月三十日     | 64,251  | 1,294,297     | 167,780                                    | (5,867)                     | 5,518                                  | (2,532)                     | 17,136                        | (1,250,881)        | 289,702   | 3,614                     | 293,316  |
| At 1 April 2021  | 於二零二一年四月一日      | 64,251  | 1,293,598     | 167,780                                    | (1,176)                     | 5,518                                  | (685)                       | 17,136                        | (1,255,840)        | 290,582   | 4,104                     | 294,686  |
| Loss for the year  | 年內虧損            | -   | -             | -  | -                           | -                                      | -                           | -                             | (4,585)            | (4,585)   | (5)                       | (4,590)  |
| Other comprehensive income/ (expense) for the year:      | 年內其他全面收益/ (開支)： |   |               |  |                             |  |                             |                               |                    |           |                           |          |
| Exchange differences on translation of foreign operation | 換算海外業務之匯兌差額     | -   | -             | -  | 3,528                       | -                                      | -                           | -                             | -                  | 3,528     | (85)                      | 3,443    |
| Total comprehensive income/ (expense) for the year       | 年內全面收益/(開支)總額   | -   | -             | -  | 3,528                       | -                                      | -                           | -                             | (4,585)            | (1,057)   | (90)                      | (1,147)  |
| At 30 September 2021                                     | 於二零二一年九月三十日     | 64,251  | 1,293,598     | 167,780                                    | 2,352                       | 5,518                                  | (685)                       | 17,136                        | (1,260,425)        | 289,525   | 4,014                     | 293,539  |

Notes:

- (i) The contributed surplus represents the difference between nominal value of the shares of subsidiaries acquired by the Company and the nominal value of the shares of the Company issued for the acquisition pursuant to the reorganisation in April 2002.
- (ii) The other reserve represents the transfer from share options reserve upon exercise of share options.

附註：

- (i) 繳入盈餘指本公司所收購附屬公司股份面值與本公司根據於二零二零年四月之重組進行收購所發行本公司股份面值之差額。
- (ii) 其他儲備指購股權獲行使時自購股權儲備轉出。



## Condensed Consolidated Statement of Cash Flows 簡明綜合現金流量表

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

|  |                   | Unaudited<br>未經審核                               |                                  |
|--|-------------------|---|----------------------------------|
|  |                   | Six months ended<br>30 September<br>截至九月三十日止六個月 |                                  |
|  |                   | 2021<br>二零二一年<br>HK\$'000<br>千港元                | 2020<br>二零二零年<br>HK\$'000<br>千港元 |
| Net cash generated from/(used in) operating activities | 經營業務所得/(所用)現金淨額   | 11,456  | (172,135)                        |
| Cash flows from investing activities                   | 投資活動所得現金流量        |   |                                  |
| Investment in new companies                            | 投資新公司             | —   | (34,174)                         |
| Bank interest received                                 | 已收銀行利息            | 4   | 331                              |
| Net cash used in investing activities                  | 投資活動所用現金淨額        | 4   | (33,843)                         |
| Cash flows from financing activities                   | 融資活動所得現金流量        |   |                                  |
| Issue of new shares                                    | 發行新股份             | —   | 29,983                           |
| Interests paid   | 已付利息              | 13  | (33)                             |
| Principal portion of lease payments                    | 租賃付款本金部分          | (455)   | (476)                            |
| Net cash (used in)/generated from financing activities | 融資活動(所用)/所得現金淨額   | (442)   | 29,474                           |
| Net increase/(decrease) in cash and cash equivalents   | 現金及現金等價物增加/(減少)淨額 | 11,018  | (176,504)                        |
| Cash and cash equivalents at the beginning of the year | 於年初之現金及現金等價物      | 8,574   | 187,575                          |
| Effect of changes in foreign exchange rate             | 外幣匯率變動之影響         | 2,739   | 8,251                            |
| Cash and cash equivalents at the end of the year       | 於年終之現金及現金等價物      | 22,331  | 19,322                           |
| Analysis of cash and cash equivalents                  | 現金及現金等價物分析        |   |                                  |
| Bank and cash balances                                 | 銀行及現金結餘           | 21,172  | 19,322                           |

# Notes to Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### I GENERAL

Life Healthcare Group Limited (the “Company”) is a company incorporated in the Cayman Islands as an exempted company with limited liability under Companies Law of the Cayman Islands on 12 March 2001 and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) as of 29 April 2002. The address of the registered office of the Company is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands and the principal place of business of the Company in Hong Kong is Office A, 18/F Aubin House, 171-172 Gloucester Road, Wanchai, Hong Kong.

The Company is an investment holding company. The Company and its subsidiaries (the “Group”) are principally engaged in healthcare products and services business, money lending business and securities trading and investment business.

The presentation currency of the unaudited condensed consolidated financial statements is Hong Kong dollars (“HK\$”). For the convenience of the unaudited condensed consolidated financial statements users, the results and financial position of the Company and its subsidiaries are presented in HK\$ as the Company’s shares are listed on the Stock Exchange. All values are rounded to the nearest thousand (HK\$’000) except otherwise indicated.

### 2 BASIS OF PREPARATION

The unaudited condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange.

### I 一般資料

蓮和醫療健康集團有限公司(「本公司」)為於二零零一年三月十二日根據開曼群島公司法在開曼群島註冊成立之獲豁免有限公司，其股份於二零零二年四月二十九日在香港聯合交易所有限公司(「聯交所」)主板上市。本公司之註冊辦事處地址為 Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands，而本公司之香港主要營業地點則設於香港灣仔告士打道171-172號安邦商業大廈18樓A室。

本公司為投資控股公司。本公司及其附屬公司(「本集團」)主要從事健康產品及服務業務、借貸業務以及證券買賣及投資業務。

未經審核簡明綜合財務報表之呈列貨幣為港元(「港元」)。由於本公司股份於聯交所上市，為方便未經審核簡明綜合財務報表之使用者，本公司及其附屬公司之業績及財務狀況均以港元呈列。除另行說明外，所有價值均調整至最接近之千位數(千港元)。

### 2 編製基準

未經審核簡明綜合財務報表乃根據香港會計師公會(「香港會計師公會」)頒佈之香港會計準則第34號「中期財務報告」及聯交所證券上市規則附錄十六之適用披露規定編製。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 3 PRINCIPAL ACCOUNTING POLICIES

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values.

The accounting policies used in the condensed consolidated interim financial information are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31 March 2021 except as described below.

In the current interim period, the Group has applied, for the first time, the following amendments ("revised HKFRSs") issued by the HKICPA which are effective for the Group's financial year beginning 1 April 2021.

- |   |   |
|---|---|
| - Amendment to HKFRS 16   | COVID-19-Related rent concessions                     |
| - Amendment to HKFRS 16   | COVID-19-Related rent concessions beyond 30 June 2021 |
| - Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16 | Interest rate benchmark reform – Phase 2              |

The adoption of these revised HKFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's financial statements and amounts reported for the current and prior periods. The Group has not applied any new or revised HKFRSs that are not yet effective for current interim period.

### 3 主要會計政策

未經審核簡明綜合財務報表乃按歷史成本基準編製，惟若干按公平值計量之財務工具除外。

除下文所述者外，簡明綜合中期財務資料所採用會計政策與編製本集團截至二零二一年三月三十一日止年度之全年綜合財務報表所遵循者一致。

於本中期期間，本集團已首次應用以下由香港會計師公會頒佈並由二零二一年四月一日開始之本集團財政年度生效之修訂本（「經修訂香港財務報告準則」）。

- |  |                            |
|--|----------------------------|
| - 香港財務報告準則第16號修訂本  | 二零一九冠狀病毒相關租金寬減             |
| - 香港財務報告準則第16號修訂本  | 二零二一年六月三十日後之二零一九冠狀病毒相關租金寬減 |
| - 香港財務報告準則第9號、香港會計準則第39號、香港財務報告準則第7號、香港財務報告準則第4號及香港財務報告準則第16號修訂本 | 利率基準改革 – 第二階段              |

採納該等經修訂香港財務報告準則並無導致當前及過往期間本集團之會計政策、本集團財務報表之呈列方式及所報告金額出現任何重大變動。本集團並無應用任何於本中期期間尚未生效之新訂或經修訂香港財務報告準則。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 4 TURNOVER AND SEGMENT INFORMATION

HKFRS 8 “Operating segments” requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the chief operating decision makers (“CODM”) in order to allocate resources to the segment and to assess its performance. Relevant information was reported to the executive directors of the Company, being the CODM, for the purposes of resource allocation and assessment of segment performance focusing on types of goods or services delivered or provided.

The Group is engaged in the following three operating segments for its operations, each of which represents an operating and reportable segment of the Group under HKFRS 8.

1. Healthcare products and services business
2. Money lending business
3. Securities trading and investments business

### 4 營業額及分部資料

香港財務報告準則第8號「經營分部」規定按本集團各組成部分之內部報告確定經營分部。該等內部報告乃由主要營運決策者（「主要營運決策者」）定期審閱，以便對各分部進行資源分配及表現評估。就資源分配及分部表現評估向本公司執行董事（即主要營運決策者）報告之相關資料集中於所交付貨品或所提供服務之種類。

本集團從事以下三個經營分部，各經營分部指香港財務報告準則第8號項下本集團之經營及可呈報分部。

1. 健康產品及服務業務
2. 借貸業務
3. 證券買賣及投資業務

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 4 TURNOVER AND SEGMENT INFORMATION (Continued)

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

For the six months ended 30 September 2021 (Unaudited)

#### Continuing operations

|                               |           | Healthcare<br>products<br>and services<br>business<br>健康產品及<br>服務業務<br>HK\$'000<br>千港元 | Money<br>lending<br>business<br>借貸<br>業務<br>HK\$'000<br>千港元 | Securities<br>trading and<br>investments<br>business<br>證券買賣及<br>投資業務<br>HK\$'000<br>千港元 | Total<br>總計<br>HK\$'000<br>千港元 |
|-------------------------------|-----------|--|---|--|--------------------------------|
| Turnover                      | 營業額       |  |   |  |                                |
| External sales                | 對外銷售      | 86,737   | 755   | —  | 87,492                         |
| Segment profit (loss)         | 分部溢利(虧損)  | 3,814  | (1,368)   | —  | 2,446                          |
| Interest revenue              | 利息收益      |  |   |  | 4                              |
| Other income and gains        | 其他收入及收益   |  |   |  | 5                              |
| Unallocated expenses          | 未分配支出     |  |   |  | (3,685)                        |
| Share of result of associates | 分佔聯營公司之業績 |  |   |  | (2,502)                        |
| Loss before taxation          | 除稅前虧損     |  |   |  | (3,732)                        |

#### Disaggregation of revenue from contracts with customers:

##### Geographical markets

For both current and previous interim periods ended 30 September 2021 and 2020, all revenues from healthcare products and services were based in PRC.

##### Timing of revenue recognition

For both current and previous interim periods ended 30 September 2021 and 2020, all revenues from healthcare products and services were recognised at a point in time.

### 4 營業額及分部資料(續)

以下為本集團按可呈報及經營分部劃分之營業額及業績分析：

截至二零二一年九月三十日止六個月  
(未經審核)

#### 持續經營業務

#### 來自客戶合約收益分析：

##### 地區市場

截至二零二一年及二零二零年九月三十日止當前及過往中期期間，全部健康產品及服務收益均來自於中國。

##### 收益確認時間

截至二零二一年及二零二零年九月三十日止當前及過往中期期間，全部健康產品及服務收益均於某一時間點確認。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 4 TURNOVER AND SEGMENT INFORMATION (Continued)

For the six months ended 30 September 2020 (Unaudited)

Continuing operations

|                               |           | Healthcare<br>products<br>and services<br>business<br>健康產品及<br>服務業務<br>HK\$'000<br>千港元 | Money<br>lending<br>business<br>借貸<br>業務<br>HK\$'000<br>千港元 | Securities<br>trading and<br>investments<br>business<br>證券買賣及<br>投資業務<br>HK\$'000<br>千港元 | Total<br>總計<br>HK\$'000<br>千港元 |
|-------------------------------|-----------|--|---|--|--------------------------------|
| Turnover                      | 營業額       |  |   |  |                                |
| External sales                | 對外銷售      | 90,202   | 1,544   | –  | 91,746                         |
| Segment profit (loss)         | 分部溢利(虧損)  | 10,226   | 59  | –  | 10,285                         |
| Interest revenue              | 利息收益      |  |   |  | 331                            |
| Other income and gains        | 其他收入及收益   |  |   |  | 131                            |
| Unallocated expenses          | 未分配支出     |  |   |  | (4,813)                        |
| Share of result of associates | 分佔聯營公司之業績 |  |   |  | (2,749)                        |
| Profit before taxation        | 除稅前溢利     |  |   |  | 3,185                          |

The accounting policies of the operating segments are the same as the Group's accounting policies.

Segment profit (loss) represents the profit (loss) resulted in each segment without allocation of other income and gain and unallocated corporate expenses. This is the measure for reporting to the Group's CODM for the purpose of resource allocation and performance assessment.

### 4 營業額及分部資料(續)

截至二零二零年九月三十日止六個月  
(未經審核)

持續經營業務

經營分部之會計政策與本集團之會計政策相同。

分部溢利(虧損)指各分部所產生溢利(虧損)，並無分配其他收入及收益以及未分配公司支出。此乃就資源分配及表現評估向本集團主要營運決策者匯報之措施。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 4 TURNOVER AND SEGMENT INFORMATION (Continued)

#### Segment assets and liabilities

Amounts of segment assets and liabilities of the Group are not reviewed by the Group's CODM or otherwise regularly provided to the CODM, accordingly, segment assets and liabilities are not presented.

### 5 PROFIT (LOSS) BEFORE TAXATION

Profit (loss) before taxation is arrived at after charging/(crediting):

#### Continuing operations

### 4 營業額及分部資料(續)

#### 分部資產及負債

本集團之分部資產及負債金額未經本集團主要營運決策者審閱或以其他方式定期呈交主要營運決策者，故未有呈列分部資產及負債。

### 5 除稅前溢利(虧損)

除稅前溢利(虧損)已扣除/(計入):

#### 持續經營業務

|   |            | Unaudited<br>未經審核                               |                 |
|---|------------|---|-----------------|
|   |            | Six months ended<br>30 September<br>截至九月三十日止六個月 |                 |
|   |            | 2021<br>二零二一年                                   | 2020<br>二零二零年   |
|   |            | HK\$'000<br>千港元                                 | HK\$'000<br>千港元 |
| Cost of inventories recognised as expenses    | 確認為開支之存貨成本 | 78,235  | —               |
| Depreciation of property, plant and equipment | 物業、廠房及設備折舊 | 365   | 504             |
| Depreciation of right-of-use assets           | 使用權資產折舊    | 425   | 401             |
| Bank interest income                          | 銀行利息收入     | (4)   | (331)           |
| Legal and professional fees and expenses      | 法律及專業費用及開支 | 828   | 754             |

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 6 INCOME TAX

Continuing operations

### 6 所得稅

持續經營業務

|  |                      | Unaudited<br>未經審核                |          |
|--|----------------------|----------------------------------|----------|
|  |                      | Six months ended<br>30 September |          |
|  |                      | 截至九月三十日止六個月                      |          |
|  |                      | 2021                             | 2020     |
|  |                      | 二零二一年                            | 二零二零年    |
|  |                      | HK\$'000                         | HK\$'000 |
|  |                      | 千港元                              | 千港元      |
| Taxation attributable to the Company and its subsidiaries: | 本公司及其附屬公司應佔之相關稅項：    |                                  |          |
| Current tax  | 即期稅項                 |                                  |          |
| Hong Kong Profits Tax                                      | 香港利得稅                | 863                              | —        |
| PRC Enterprise Income Tax ("EIT")                          | 中國企業所得稅<br>(「企業所得稅」) |                                  |          |
| — Current year   | — 本年度                | —                                | 1,439    |
| — Overprovision in prior year                              | — 過往年度超額撥備           | (5)                              | —        |
|  |                      | 858                              | 1,439    |

Pursuant to the laws and regulations of the Cayman Islands and the British Virgin Islands ("BVI"), the Group is not subject to any income tax in the Cayman Islands and BVI for both interim periods.

For both current and previous interim periods ended 30 September 2021 and 2020, Hong Kong Profits Tax is calculated under two-tier profits tax system under first HK\$2 millions of estimated assessable profits is taxed at a rate of 8.25% and remaining estimated assessable profits is taxed at 16.5%. The Group should elect one of the Hong Kong subsidiaries to apply the two-tier profits tax rate.

根據開曼群島及英屬處女群島(「英屬處女群島」)法律及法規，於兩個中期期間，本集團毋須於開曼群島及英屬處女群島繳納任何所得稅。

截至二零二一年及二零二零年九月三十日止當前及過往中期期間，香港利得稅乃按利得稅兩級制計算，估計應課稅溢利首2,000,000港元按稅率8.25%繳稅，而餘下估計應課稅溢利則按稅率16.5%繳稅。本集團須選定其中一家香港附屬公司採用兩級制利得稅率。



## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 6 INCOME TAX (Continued)

#### Continuing operations (Continued)

Under the Law of PRC on Enterprise Income Tax (the "EIT Law") and Implementation Regulation of the EIT Law, the tax rate of the PRC subsidiaries is 25% from 1 January 2008 onwards. Income tax represents PRC Enterprise Income Tax provided based on the assessable profit of PRC subsidiaries.

### 7 DIVIDENDS

No dividends were paid, declared or proposed during both interim periods. The directors have determined that no dividend will be paid in respect of the current interim period.

### 8 EARNINGS (LOSS) PER SHARE

#### Earnings (loss) per share

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

*Weighted average number of ordinary shares*

### 6 所得稅(續)

#### 持續經營業務(續)

根據中國企業所得稅法(「企業所得稅法」)及企業所得稅法實施條例，中國附屬公司自二零零八年一月一日起之稅率為25%。所得稅指按中國附屬公司應課稅溢利計提撥備之中國企業所得稅。

### 7 股息

於兩個中期期間概無派付、宣派或建議派付任何股息。董事議決不會就本中期期間派付股息。

### 8 每股盈利(虧損)

#### 每股盈利(虧損)

本公司擁有人應佔每股基本及攤薄盈利(虧損)乃按以下數據計算：

*普通股加權平均數*

| Unaudited<br>未經審核                               |                     |
|---|---------------------|
| Six months ended<br>30 September<br>截至九月三十日止六個月 |                     |
| 2021  | 2020                |
| 二零二一年   | 二零二零年               |
| '000  | '000                |
| 千股  | 千股                  |
|   | (Restated)<br>(經重列) |

Weighted average number of ordinary shares  
at 30 September

於九月三十日普通股加權  
平均數

1,285,025

1,123,521



## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 8 EARNINGS (LOSS) PER SHARE (Continued)

Earnings (loss) per share (Continued)  
Profit (loss)

### 8 每股盈利(虧損)(續) 每股盈利(虧損)(續) 溢利(虧損)

|  |                  | Unaudited<br>未經審核                |          |
|--|------------------|----------------------------------|----------|
|  |                  | Six months ended<br>30 September |          |
|  |                  | 截至九月三十日止六個月                      |          |
|  |                  | 2021                             | 2020     |
|  |                  | 二零二一年                            | 二零二零年    |
|  |                  | HK\$'000                         | HK\$'000 |
|  |                  | 千港元                              | 千港元      |
| Profit (loss) for the period attributable to the owners of the Company | 本公司擁有人應佔期內溢利(虧損) | (4,585)                          | 376      |

### 9 PROPERTY, PLANT AND EQUIPMENT

During the current interim period, additions to the Group's property, plant and equipment is nil (six months ended 30 September 2021: HK\$777,000).

### 9 物業、廠房及設備

於本中期期間，本集團並無添置物業、廠房及設備(截至二零二一年九月三十日止六個月：777,000港元)。

### 10 INTEREST IN ASSOCIATES

### 10 於聯營公司之權益

|                       |             | Unaudited<br>未經審核 | Audited<br>經審核 |
|-----------------------|-------------|-------------------|----------------|
|                       |             | At                | At             |
|                       |             | 30 September      | 31 March       |
|                       |             | 2021              | 2021           |
|                       |             | 於二零二一年            | 於二零二一年         |
|                       |             | 九月三十日             | 三月三十一日         |
|                       |             | HK\$'000          | HK\$'000       |
|                       |             | 千港元               | 千港元            |
| Unlisted investments: | 非上市投資：      |                   |                |
| Share of net assets   | 分佔資產淨值      | 29,438            | 31,964         |
| Loan to an associate  | 借予一家聯營公司之貸款 | 10,448            | 10,448         |
| Impairment loss       | 減值虧損        | (27,976)          | (27,976)       |
|                       |             | 11,910            | 14,436         |

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### II LOAN RECEIVABLES AND LOAN INTEREST RECEIVABLES

|                          |         | Unaudited<br>未經審核<br>At<br>30 September<br>2021<br>於二零二一年<br>九月三十日<br>HK\$'000<br>千港元 | Audited<br>經審核<br>At<br>31 March<br>2021<br>於二零二一年<br>三月三十一日<br>HK\$'000<br>千港元 |
|--------------------------|---------|---|---|
| Secured loan receivables | 應收有抵押貸款 | –   | 17,154  |

At 30 September 2021, loans to third parties are HK\$0 (31 March 2021: HK\$17,154,000 loans to third parties are secured, bear interest at 18% per annum and are repayable within one year and thus classified as current assets. The loan receivables are due for settlement at the date specified in the respective loan agreement).

As at 30 September 2021, loan receivables and interest receivables arising from the same third parties are HK\$0 (31 March 2021: HK\$17,154,000 loan receivables together with interest receivables arising from the same third parties of approximately HK\$5,489,000 are guaranteed by independent third parties).

The ageing analysis of loan receivables presented based on the loans draw down date at the end of the reporting periods is as follows:

### II 應收貸款及應收貸款利息

於二零二一年九月三十日，借予第三方的貸款為0港元(二零二一年三月三十一日：借予第三方的17,154,000港元貸款為有抵押、按年利率18厘計息及須於一年內償還，故分類為流動資產。應收貸款於各貸款協議所指定之日期到期清償)。

於二零二一年九月三十日，應收貸款及相同第三方所產生的利息為0港元(二零二一年三月三十一日：17,154,000港元的應收貸款連同相同第三方所產生的應收利息約5,489,000港元獲獨立第三方擔保)。

於報告期末，按貸款提取日期呈列應收貸款之賬齡分析如下：

|               |        | Unaudited<br>未經審核<br>At<br>30 September<br>2021<br>於二零二一年<br>九月三十日<br>HK\$'000<br>千港元 | Audited<br>經審核<br>At<br>31 March<br>2021<br>於二零二一年<br>三月三十一日<br>HK\$'000<br>千港元 |
|---------------|--------|---|---|
| Over 365 days | 365日以上 | –   | 17,154  |
|               |        | –   | 17,154  |

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### II LOAN RECEIVABLES AND LOAN INTEREST RECEIVABLES (Continued)

#### Loan interest receivables

Loan interest receivables represented interest accrued on the loan receivables not yet due according to the terms of the relevant loan agreement. The ageing analysis of loan interest receivables presented based on the loans draw down date at the end of the reporting periods is as follows:

### II 應收貸款及應收貸款利息(續)

#### 應收貸款利息

應收貸款利息指根據相關貸款協議之條款尚未到期應收貸款之應計利息。於報告期末，按貸款提取日期呈列應收貸款利息之賬齡分析如下：

|                 |          | Unaudited<br>未經審核<br>At<br>30 September<br>2021<br>於二零二一年<br>九月三十日<br>HK\$'000<br>千港元 | Audited<br>經審核<br>At<br>31 March<br>2021<br>於二零二一年<br>三月三十一日<br>HK\$'000<br>千港元 |
|-----------------|----------|---|---|
| I to 90 days    | I至90日    | —   | 771   |
| 91 to 180 days  | 91至180日  | —   | 772   |
| 181 to 365 days | 181至365日 | —   | 1,544   |
| Over 365 days   | 365日以上   | —   | 2,402   |
|                 |          | —   | 5,489   |

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 12 TRADE AND OTHER RECEIVABLES

### 12 應收貿易及其他應收款項

|  |             | Unaudited<br>未經審核<br>At<br>30 September<br>2021<br>於二零二一年<br>九月三十日<br>HK\$'000<br>千港元 | Audited<br>經審核<br>At<br>31 March<br>2021<br>於二零二一年<br>三月三十一日<br>HK\$'000<br>千港元 |
|--|-------------|---|---|
| Trade receivables                            | 應收貿易款項      | 71,374  | 11,550  |
| Less: allowance for trade receivables        | 減：應收貿易款項撥備  | (136)   | (133)   |
|  |             | 71,238  | 11,417  |
| Prepayments and deposits                     | 預付款項及按金     | 172,382   | 157,589   |
| Less: allowance for prepayments and deposits | 減：預付款項及按金撥備 | (4,579)   | (4,497)   |
|  |             | 167,803   | 153,092   |
| Other receivables                            | 其他應收款項      | 9,418   | 8,869   |
|  |             | 248,459   | 173,378   |

For receivables from healthcare products and services, the Group allows a credit period ranging from 30–180 days.

就健康產品及服務之應收款項而言，本集團容許之信貸期介乎30至180日。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 12 TRADE AND OTHER RECEIVABLES (Continued)

The following is an aged analysis of trade receivables presented based on the invoice date at the end of the reporting period:

|                |          | Unaudited<br>未經審核<br>At<br>30 September<br>2021<br>於二零二一年<br>九月三十日<br>HK\$'000<br>千港元 | Audited<br>經審核<br>At<br>31 March<br>2021<br>於二零二一年<br>三月三十一日<br>HK\$'000<br>千港元 |
|----------------|----------|---|---|
| Within 90 days | 90日內     | 60,037  | 8,495   |
| 91-180 days    | 91至180日  | 8,692   | 214   |
| 181-365 days   | 181至365日 | 2,509   | 2,708   |
|                |          | 71,238  | 11,417  |

### 13 TRADE AND OTHER PAYABLES

### 13 應付貿易及其他應付款項

|                             |             | Unaudited<br>未經審核<br>At<br>30 September<br>2021<br>於二零二一年<br>九月三十日<br>HK\$'000<br>千港元 | Audited<br>經審核<br>At<br>31 March<br>2021<br>於二零二一年<br>三月三十一日<br>HK\$'000<br>千港元 |
|-----------------------------|-------------|---|---|
| Trade payables              | 應付貿易款項      | 14,870  | 11,003  |
| Accruals and other payables | 應計費用及其他應付款項 | 19,146  | 15,132  |
|                             |             | 34,016  | 26,135  |

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 13 TRADE AND OTHER PAYABLES (Continued)

The following is an aged analysis of trade payables presented based on the invoice date at the end of the reporting period:

|                    |         | Unaudited<br>未經審核<br>At<br>30 September<br>2021<br>於二零二一年<br>九月三十日<br>HK\$'000<br>千港元 | Audited<br>經審核<br>At<br>31 March<br>2021<br>於二零二一年<br>三月三十一日<br>HK\$'000<br>千港元 |
|--------------------|---------|---|---|
| Within 90 days     | 90日內    | 3,614   | 6,366   |
| 91-180 days        | 91至180日 | 6,482   | 95  |
| 181 days to 1 year | 181日至一年 | 2,457   | 2,407   |
| Over 1 year        | 一年以上    | 2,317   | 2,135   |
|                    |         | <b>14,870</b>   | <b>11,003</b>   |

The credit period granted by suppliers is normally 30 to 180 days. The Group has financial risk management policies in place to ensure that all payables are settled within the credit timeframe.

### 13 應付貿易及其他應付款項(續)

於報告期末，按發票日期呈列應付貿易款項之賬齡分析如下：

供應商給予之信貸期一般介乎於30至180日。本集團已制訂財務風險管理政策，確保所有應付款項於信貸期限內清償。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 14 SHARE CAPITAL

### 14 股本

|  |   | Number of<br>shares<br>股份數目<br>'000<br>千股 | HK\$'000<br>千港元 |
|--|---|---|-----------------|
| Authorised:  | 法定：   |   |                 |
| Ordinary shares of HK\$0.01 each<br>At 31 March 2020 and 1 April 2020<br>(audited)   | 每股面值0.01港元之普通股<br>於二零二零年三月三十一日<br>及二零二零年四月一日<br>(經審核)                             | 50,000,000                                | 500,000         |
| Share consolidation (Note (b))   | 股份合併(附註(b))   | (40,000,000)                              | -               |
| Ordinary shares of HK \$0.05 each<br>At 30 September 2020 (unaudited),<br>31 March 2021 (audited) and<br>30 September 2021 (unaudited) | 每股面值0.05港元之普通股<br>於二零二零年九月三十日(未經審核)、<br>二零二一年三月三十一日(經審核)<br>及二零二一年九月三十日<br>(未經審核) | 10,000,000                                | 500,000         |
| Issued and fully paid:   | 已發行及繳足：   |   |                 |
| Ordinary shares of HK\$0.01 each<br>At 1 April 2020 (audited)  | 每股面值0.01港元之普通股<br>於二零二零年四月一日(經審核)   | 5,354,285                                 | 53,543          |
| Issue of new shares (Note (a))   | 發行新股份(附註(a))  | 1,070,840                                 | 10,708          |
| Share consolidation (Note (b))   | 股份合併(附註(b))   | (5,140,100)                               | -               |
| Ordinary shares of HK\$0.05 each<br>At 30 September 2020 (unaudited),<br>31 March 2021 (audited) and<br>30 September 2021 (unaudited)  | 每股面值0.05港元之普通股<br>於二零二零年九月三十日<br>(未經審核)、二零二一年<br>三月三十一日(經審核)及<br>二零二一年九月三十日(未經審核) | 1,285,025                                 | 64,251          |

Notes:

- (a) Allotment and issuance of ordinary shares of the Company on 17 August 2020 pursuant to the placing agreement dated 30 July 2020 (details of which are disclosed in the announcements of the Company dated 30 July 2020 and 17 August 2020).
- (b) Share consolidation pursuant to which every five (5) ordinary shares in the share capital of the company are consolidated into one (1) consolidated share effective on 23 September 2020.

附註：

- (a) 於二零二零年八月十七日，根據日期為二零二零年七月三十日之配售協議而配發及發行本公司普通股(其詳情披露於本公司日期為二零二零年七月三十日及二零二零年八月十七日之公佈)。
- (b) 根據股份合併，本公司股本中每五(5)股普通股合併為一(1)股合併股份，於二零二零年九月二十三日生效。



## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 15 FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

#### (i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis

Certain Group's financial assets and financial liabilities are measured at fair value at the end of each reporting period. The fair values of these financial assets and financial liabilities are determined (in particular, the valuation technique(s) and inputs used), as well as the level of the fair value hierarchy into which the fair value measurements are categorised (levels 1 to 3) based on the degree to which the inputs to the fair value measurements is observable.

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active market for identical assets or liabilities;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

### 15 財務工具之公平值計量

#### (i) 按循環基準以公平值計量之本集團財務資產及財務負債公平值

本集團若干財務資產及財務負債按於各報告期末之公平值計量。該等財務資產及財務負債公平值(尤其是所採用之估值技術及輸入數據), 以及公平值計量所屬公平值級別(第一至三級)之劃分乃按照公平值計量輸入數據之可觀察程度而釐定。

- 第一級公平值計量指以在活躍市場就相同資產或負債取得之報價(未經調整)進行之計量;
- 第二級公平值計量指以第一級報價以外之資產或負債之可觀察輸入數據(無論是直接(即價格)或間接(即按價格推算)進行之計量; 及
- 第三級公平值計量指包括並非基於可觀察市場數據之資產或負債輸入數據(不可觀察輸入數據)之估值技術進行之計量。

## Notes to Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2021 截至二零二一年九月三十日止六個月

### 15 FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued)

- (i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis (Continued)

As at 30 September 2021, the Group's equity instrument at fair value through other comprehensive income was measured at cost which approximated to the fair value of such investment and is an appropriate estimate of fair value since there is insufficient information available to measure fair value. There is no transfer between different levels of the fair value hierarchy for the six months ended 30 September 2021.

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

### 16 CONTINGENT LIABILITIES AND PLEDGE OF ASSETS

The Group has no significant contingent liabilities and pledge of assets at the end of the reporting period.

### 15 財務工具之公平值計量(續)

- (i) 按循環基準以公平值計量之本集團財務資產及財務負債公平值(續)

於二零二一年九月三十日，本集團透過其他全面收益按公平值列賬之股本工具按成本計量，而有關成本與有關投資之公平值相若且屬公平值之適當估計，原因為並無足夠資料可供用作計量公平值。截至二零二一年九月三十日止六個月，公平值不同級別之間並無轉移。

本公司董事認為，於未經審核簡明綜合財務報表按攤銷成本列賬之財務資產及負債賬面值與其公平值相若。

### 16 或然負債及資產抵押

於報告期末，本集團並無重大或然負債及資產抵押。

## Other Information

### 附加資料

#### FINANCIAL RESULTS

##### Turnover

For the six months ended 30 September 2021, the Group recorded a turnover of approximately HK\$87.49 million (six months ended 30 September 2020: HK\$91.75 million), representing a decrease of approximately 4.64% as compared with the corresponding period last year. Such decrease in turnover was primarily attributable to the decrease in revenue generated from the healthcare products and services segment. The Group's overall gross profit margin was 10.07% (six months ended 30 September 2020: 15.32%). During the six months ended 30 September 2021 and 2020 the Group's overall gross profit was primarily attributable to the healthcare products and services and money lending segments.

##### Loss for the interim period

The Group's loss for the six months ended 30 September 2021 was approximately HK\$4.59 million (six months ended 30 September 2020: profit HK\$1.75 million), representing a decrease of approximately HK\$6.34 million as compared with the previous interim period. The increase in loss was principally attributable to (i) the reduction in revenue generated from both healthcare services business and money lending business during the period under review; (ii) an increase in administrative and other expenses primarily due to increase in staff cost.

#### BUSINESS REVIEW AND PROSPECTS

##### Healthcare products and services business

Over the years, the Group has built up its experience in the operation of and understanding in the business environment of the healthcare industry in PRC. Amongst the principal businesses of the Group, the healthcare business became the largest contributor to the Group's revenue. Due to the continuous effect of COVID-19 pandemic, the revenue of the Group has dropped slightly as compared to same period of last year.

The Group currently owns one production and testing centre in Guangzhou, which has Practice License of Medical Institution\* (醫療機構執業許可證) that provides services to the clients nationwide.

\* For identification purpose only 僅供識別

#### 財務業績

##### 營業額

截至二零二一年九月三十日止六個月，本集團錄得營業額約87,490,000港元(截至二零二零年九月三十日止六個月：91,750,000港元)，較去年同期減少約4.64%。營業額減少主要由於健康產品及服務分部產生之收益減少。本集團之整體毛利率為10.07%(截至二零二零年九月三十日止六個月：15.32%)。截至二零二一年及二零二零年九月三十日止六個月，本集團之整體毛利主要源自健康產品及服務及借貸分部。

##### 中期虧損

本集團截至二零二一年九月三十日止六個月之虧損約為4,590,000港元(截至二零二零年九月三十日止六個月：溢利1,750,000港元)，較上個中期期間減少約6,340,000港元。虧損增加主要由於(i)回顧期內健康服務業務及借貸業務收入減少；(ii)行政及其他開支增加，主要由於員工成本增加。

#### 業務回顧及前景

##### 健康產品及服務業務

多年來，本集團對於中國健康行業營商環境中經營業務已累積一定經驗及認識。於本集團芸芸主要業務中，健康業務成為本集團貢獻最多收益之業務。由於新型冠狀病毒疫情的持續影響，本公司的醫療設備及防疫材料的銷售收入較去年同期稍為下降。

本集團目前於廣州擁有一間持有醫療機構執業許可證之生產檢測中心，為全國各地客戶提供服務。

## Other Information 附加資料

During the reporting period, the Group has signed a cooperation agreement with a partner to jointly establish Beijing Life Healthcare Health Management Co., Ltd.\* (“LHHM”). As of 30 September 2021, LHHM has completed the registration, and the Group has fulfilled its capital commitment of RMB26,000,000. For details, please refer to announcement of the Company dated 10 September 2021.

The Group's genetic testing business and other health products and services business are complimentary to each other and create synergy for the Group's healthcare businesses as a whole. The customers and business partners of these businesses are local governments, national institutions and organizations, hospitals and doctors and other overlapping customers, the Company can expand its sales network and cross-sell products in all its businesses, thereby achieving economies of scale and enrich customer structure.

Looking forward, the Group intends to enlarge and diversify the types of its genetic testing and health data analysis products, stem cells and other advanced medical technology products, make efforts to extend the product supply, and develop international business, to facilitate more comprehensive services to its customers.

For the six months ended 30 September 2021, this segment recorded a turnover of HK\$86.74 million (six months ended 30 September 2020: HK\$90.20 million) and a profit in segment result of HK\$3.81 million during the six months ended 30 September 2021 (six months ended 30 September 2020: profit HK\$10.23 million). The decrease in segment profit was primarily attributable to (i) the reduction in revenue generated from healthcare services business during the Review Period; (ii) an increase in administrative and other expenses primarily due to increase in staff cost.

本集團於報告期內與一家合作方簽署合作協定，以共同成立北京蓮合健康管理有限公司(「北京健康」)。截止二零二一年九月三十日，北京健康已經完成登記，本集團已完成其人民幣26,000,000元的資本承擔。詳情請參閱本公司日期為二零二一年九月十日之公佈。

本集團的基因檢測業務以及其他健康產品及服務業務相輔相成，為本集團整體醫療健康業務創造了協同效應。該等業務的客戶和業務夥伴為地方政府、國家級機構及組織、醫院及醫生及其他重疊客戶，本公司可擴大銷售網絡，並於其所有業務中交叉銷售產品，從而實現規模經濟及豐富客戶結構。

展望未來，本集團擬擴大及多元化發展基因檢測及健康數據分析產品、幹細胞等先進醫療技術產品之種類，努力擴大產品供應，開拓國際業務，為客戶提供更全面服務。

截至二零二一年九月三十日止六個月，此分部錄得營業額86,740,000港元(截至二零二一年九月三十日止六個月: 90,200,000港元)，而截至二零二一年九月三十日止六個月之分部業績溢利為3,810,000港元(截至二零二一年九月三十日止六個月: 溢利10,230,000港元)。分部溢利減少主要由於(i)回顧期內健康服務業務收入減少；(ii)行政及其他開支增加，主要由於員工成本增加。

## Other Information

### 附加資料

#### Money lending business

During the six months ended 30 September 2021, money lending business recorded a turnover of interest income of HK\$0.76 million (six months ended 30 September 2020: HK\$1.54 million). Gross profit is 100% for both periods since no cost of finance were required under the money lending business. The source of funding is primarily from share capital which is a definite advantage for this business. The segment result covers internal cost allocation from central management and administrative costs. All loans were fully repaid and settled as at 30 September 2021.

In view of the prevailing market conditions especially COVID-19 epidemic, the Group is very cautious in granting new loans.

#### Securities trading and investments business

During the current and the previous interim periods, the Group had no securities trading activities, while the management is cautious about the performance of the securities trading market and the Group will continue to adopt a prudent approach in securities trading business with a view to strengthen the shareholders' value in the long run.

In order to maximise returns to the Company's shareholders and ensure the Company's better operation, the management would continue to seek new business opportunities and investment projects suitable for the Company.

### QUALIFIED AUDIT OPINION FOR THE YEAR ENDED 31 MARCH 2021

As disclosed in the 2021 Annual Report, the Company planned to resolve the qualified opinion on equity investment at fair value through other comprehensive income (the "Qualification") contained in the Independent Auditors' Report for the year ended 31 March 2021 by gathering sufficient information for completing the valuation on the fair value of the equity investment subject to review by the auditors to their satisfaction.

During the audit for the year ended 31 March 2021, the auditors requested the Company to provide audited financial statements of the investee company prepared by a certified public accountant in Hong Kong, supporting financial information of the investee company and based upon which, a valuation report on the valuation of the investee company prepared by an independent valuer in Hong Kong for review to their satisfaction.

#### 借貸業務

截至二零二一年九月三十日止六個月，借貸業務錄得利息收入營業額760,000港元(截至二零二零九月三十日止六個月：1,540,000港元)。於兩個期間的毛利均為100%，原因為借貸業務毋須財務費用。資金來源主要來自股本，對此項業務而言具有一定優勢。分部業績涵蓋分配自中央管理及行政成本的內部成本。所有貸款已於二零二一年九月三十日悉數償還及結算。

鑒於目前的市況，特別是新型冠狀病毒疫情，本集團批出新貸款時尤其謹慎。

#### 證券買賣及投資業務

於本中期期間及上個中期期間，本集團並無任何證券買賣活動。管理層關注證券買賣市場表現，而本集團將繼續就證券買賣業務採取審慎態度，務求長遠提升股東價值。

為盡量提高本公司股東回報及確保本公司更有效營運，管理層繼續尋求適合本公司之新商機和投資項目。

### 有關截至二零二一年三月三十一日止 年度之保留審核意見

誠如二零二一年年報所披露，本公司計劃解決截至二零二一年三月三十一日止年度之獨立核數師報告所載有關透過其他全面收益按公平值列賬之股本投資之保留意見(「保留意見」)，通過收集足夠資料，以完成對股本投資公允價值估值，由核數師對其進行令人信納之審閱。

截至二零二一年三月三十一日止年度審計中，核數師要求本公司提供由香港註冊會計師編製之被投資公司之經審計財務報表，被投資公司之相關財務資料，並在此基礎上，由香港獨立估值師就被投資公司之估值編製一份估值報告，以供彼等進行令人信納之審閱。

## Other Information 附加資料

The Company had provided to the auditors the audited financial statements of the investee company for the year ended 31 March 2021 which was prepared by a certified accountant firm in PRC in accordance with the accounting standards prevailing in PRC. The Company had overlooked the auditors' requirement of having the audited financial statements of the investee company audited by a certified accounting firm practicing in Hong Kong. As the audited financial statements of the investee company were not prepared by a certified accounting firm in Hong Kong in accordance with Hong Kong accounting standards and the financial information provided by the investee company could not satisfy the auditors' requirements, the auditors did not accept both the audited financial statements of and the independent valuation report on the investee company as satisfactory audit evidence of the fair value of the Group's equity investment in the investee company. This resulted in the Qualification.

The Company has discussed with the investee company which agreed to allow the Company to appoint a certified accountant firm practicing in Hong Kong to perform audit on its financial statements for the year ending 31 March 2022. The Company will then engage an independent valuer in Hong Kong to prepare the valuation report on the investee company. The Company is of the view that the Qualification will be removed for the year ending 31 March 2022 when the audited financial statements, the supporting financial information and the independent valuation report of the investee company are provided to the auditors for review to their satisfaction.

The audit committee of the Company concurs to the Company's plan to remove the Qualification in next year. The auditors agree to remove the Qualification upon satisfactory review of the audited financial statements, the supporting financial information and the independent valuation report of the investee company for the year ending 31 March 2022.

### BOARD OF DIRECTORS

As at the date of this report, the Board comprises two executive Directors, namely Mr. Xu Xueping and Mr. Man Wai Lun, one non-executive Director, namely Ms. Fu Xiaoji, and three independent non-executive Directors, namely Mr. Liu Xinghua, Mr. Cheng Chun Man and Mr. Li Li.

本公司向核數師提供該被投資公司截至二零二一年三月三十一日止年度之經審核財務報表，該財務報表由中國註冊會計事務所根據中國現行會計準則編製。本公司已忽略核數師請求，即被投資公司之經審計財務報表須由在香港執業之註冊會計事務所審計。由於被投資公司經審計的財務報表並非由香港註冊會計師事務所按照香港之會計準則編製，且被投資公司提供之財務資料亦不符合核數師之要求，因此核數師不接受被投資公司之經審計財務報表及獨立估值報告作為本集團對被投資公司之股本投資公允價值之令人信納之審核證據。此為產生保留意見之原因。

本公司已與被投資公司商討，其同意本公司委任一間於香港執業之註冊會計師事務所對截至二零二二年三月三十一日止年度之財務報表進行審計。之後，本公司將聘請一名香港獨立估值師編製有關被投資公司之估值報告。本公司認為，截至二零二二年三月三十一日止年度，當被投資公司提供予核數師之經審核財務報表、相關財務資料和獨立估值報告令其信納時將取消審計保留意見。

本公司審核委員會同意本公司明年取消保留意見。核數師同意對被投資公司截至二零二二年三月三十一日止年度經審計財務報表、相關財務資料以及被投資公司獨立估值報告進行令人信納之審核後，取消該保留意見。

### 董事會

於本報告日期，董事會由兩名執行董事（徐學平先生及文偉麟先生）、一名非執行董事（傅曉姬女士）及三名獨立非執行董事（劉興華先生、鄭振民先生和李力先生）組成。

## Other Information

### 附加資料

The Board has approved the unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2021. The Board considers that the said financial statements have been prepared in conformity with the generally accepted accounting standards in Hong Kong and the amounts reflected are based on the best estimates and reasonable, informed and prudent judgment of the Board with an appropriate consideration of materiality.

### EMPLOYEES AND REMUNERATION POLICIES

As at 30 September 2021, the Group employed 16 employees excluding Directors (30 September 2020: 16). The Group remunerates its employees based on their performance, working experience and prevailing market standards. Employee benefits include medical insurance coverage, mandatory provident fund for Hong Kong employees, state-managed retirement benefits scheme for PRC employees and share option scheme.

### LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 September 2021, the Group had bank balances and cash of approximately HK\$21.17 million (31 March 2021: approximately HK\$8.57 million). The Group mainly relies upon internally generated funds and proceeds from fund raising activities to finance its operations and expansion. The Group had no borrowing as at 30 September 2021.

No gearing ratio was calculated as the Group had no debt as at 30 September 2021 (30 September 2020: 0).

During the period under review, the Group did not use any financial instruments for hedging purposes.

### TREASURY POLICIES

The Group seeks to generate profits in its core businesses through the efficient employment of treasury activities. Treasury activities, if and when undertaken by the Group, aims to enhance the return on surplus cash and to assist those core businesses to run smoothly. Efficient management of surplus cash is achieved by conducting short-term treasury activities when opportunities arise.

董事會已批准本集團截至二零二一年九月三十日止六個月之未經審核簡明綜合財務報表。董事會認為上述財務報表已按香港公認會計準則編製，所示金額建基於董事會最佳估計以及合理、知情及謹慎判斷，並對重要性作出適當考慮。

### 僱員及薪酬政策

於二零二一年九月三十日，本集團聘用16名僱員(不包括董事)(二零二零年九月三十日：16名)。本集團根據僱員之表現、工作經驗及當時市場標準釐定僱員酬金。僱員福利包括香港僱員享有之醫療保險及強制性公積金、中國僱員享有之國家管理退休福利計劃以及購股權計劃。

### 流動資金、財務資源及資本架構

於二零二一年九月三十日，本集團之銀行結餘及現金約為21,170,000港元(二零二一年三月三十一日：約8,570,000港元)。本集團主要倚賴內部產生之資金及集資活動所得款項撥付其營運及擴展所需。於二零二一年九月三十日，本集團並無借貸。

於二零二一年九月三十日，本集團並無債務，因此並無計算資本負債比率。(二零二零年九月三十日：零)

於回顧期間內，本集團並無使用任何財務工具作對沖用途。

### 庫務政策

本集團透過有效運用庫務活動，務求令其核心業務可產生溢利。本集團進行庫務活動時，旨在提升盈餘現金回報，並協助此等核心業務暢順運作。本集團在機會出現時進行短期庫務活動，以有效管理盈餘現金。

## Other Information 附加資料

All subsidiaries shall comply with the Group's treasury objective and policy. The Group has designated subsidiaries to carry out certain short-term treasury activities including securities investment, fund investment and money lending activities, which formed one of the Group's principal activities to broaden the Group's revenue base and achieve better shareholders' return. The securities investment activities, fund investment activities and money lending activities will only be conducted after having considered the actual working capital needs of the Group. Both the treasury activities and the investment policy are subject to review from time to time.

As the deposit rate offered by licensed banks in Hong Kong is minimal, the Group will continue its ordinary course of business to use its surplus cash to conduct treasury activities if and when opportunities arise.

### MATERIAL ACQUISITION AND DISPOSAL

During the period under review, the Group did not have any material acquisitions or disposal.

### PLEDGE OF ASSETS

During the six months ended 30 September 2021, the Group had no charge on assets.

### CONTINGENT LIABILITIES

As at 30 September 2021, the Group had no significant contingent liabilities.

### FOREIGN EXCHANGE EXPOSURE

The Group recognises most of its revenue and incurs most of the expenditures in RMB or HK\$. The Directors consider that the Group's foreign currency exchange risk is insignificant as the majority of the Group's transactions are denominated in functional currency of each individual group entity. The Group currently does not have a foreign currency hedging policy. However, the Group's management will continue to monitor foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arises.

所有附屬公司均須遵循本集團之庫務目標及政策。本集團已指定附屬公司進行證券投資、基金投資及借貸活動等若干短期庫務活動，該等活動構成本集團主要業務之一，以擴闊本集團之收益基礎，並為股東爭取更佳回報。證券投資活動、基金投資活動及借貸活動將於考慮本集團實際營運資金需要後方始進行。本集團須不時檢討庫務活動及投資政策。

由於香港持牌銀行提供之存款利率極低，故於本集團一般業務過程中，其將繼續在機會出現時動用其盈餘現金進行庫務活動。

### 重大收購及出售事項

於回顧期間內，本集團並無任何重大收購或出售事項。

### 資產抵押

截至二零二一年九月三十日止六個月，本集團並無抵押資產。

### 或然負債

於二零二一年九月三十日，本集團並無重大或然負債。

### 外匯風險

本集團確認其大部分收益及所產生之大部分支出均以人民幣或港元計值。董事認為，由於本集團大部分交易以各個別集團實體之功能貨幣計值，故本集團之外匯風險並不重大。本集團目前並無外幣對沖政策。然而，本集團管理層將繼續監察外匯風險，並將於有需要時考慮對沖重大外幣風險。



## Other Information

### 附加資料

#### AUDIT COMMITTEE

The unaudited condensed consolidated financial statements of the Company for the six months ended 30 September 2021 have not been audited, but have been reviewed by the Audit Committee. The Audit Committee comprises three independent non-executive Directors. The primary duties of the Audit Committee are, amongst other matters, to communicate with the management of the Company; and review the accounting principles and practices, internal control system, risk management system, interim and annual results of the Group.

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

For the six months ended 30 September 2021, neither the Company nor any of its subsidiaries purchased, redeemed or sold any of the Company's listed securities.

#### INTERIM DIVIDEND

The Board did not recommend the payment of an interim dividend for the six months ended 30 September 2021 (six months ended 30 September 2020: nil).

#### DIRECTORS' INTERESTS IN CONTRACTS OF SIGNIFICANCE

No transaction, arrangement or contracts of significance to which the Company or any of its subsidiaries was a party and in which a Director or an entity connected with a Director had a material interest, whether directly and indirectly, subsisted during or at the end of the six months ended 30 September 2021.

#### CORPORATE GOVERNANCE

The Company has complied with the code provisions of the Corporate Governance Code (the "CG Code") as set out in Appendix 14 to the Rules (the "Listing Rules") Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") during the six months ended 30 September 2021, except for the following deviation:

- Code provision A.4.1 of the CG Code provides that non-executive directors should be appointed for a specific term and subject to re-election.

#### 審核委員會

本公司截至二零二一年九月三十日止六個月之未經審核簡明綜合財務報表乃未經審核，但已由審核委員會審閱。審核委員會由三名獨立非執行董事組成。審核委員會之主要職責為(其中包括)與本公司管理層溝通，以及審閱本集團之會計原則及慣例、內部監控制度、風險管理制度、中期及年度業績。

#### 購買、出售或贖回本公司之上市證券

截至二零二一年九月三十日止六個月，本公司及其任何附屬公司概無購買、贖回或出售本公司之任何上市證券。

#### 中期股息

董事會不建議就截至二零二一年九月三十日止六個月派付中期股息(截至二零二零年九月三十日止六個月：無)。

#### 董事於重大合約之權益

於截至二零二一年九月三十日止六個月期間或期末，本公司或其任何附屬公司並無訂立任何重大交易、安排或合約，而董事或與董事有關聯之實體直接或間接於其中擁有重大權益。

#### 企業管治

本公司於截至二零二一年九月三十日止六個月一直遵守香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄十四所載企業管治守則(「企業管治守則」)之守則條文，惟以下偏離情況除外：

- 企業管治守則之守則條文第A.4.1條規定，非執行董事應按明確任期獲委任及須重選連任。

## Other Information 附加資料

Mr. Liu Xinghua and Mr. Cheng Chun Man, the independent non-executive directors of the Company, were not appointed for specific terms. In accordance with the article 84 of the Articles of Association of the Company, at each annual general meeting, one-third of the directors for the time being (or, if their number is not a multiple of three, the number nearest to but not less than one-third) shall retire from office by rotation provided that every director shall be subject to retirement at an annual general meeting at least once every three years. As such, the Board considers that sufficient measures have been taken to ensure that the Company's corporate governance practices are in line with those of the CG Code.

刘兴华先生及鄭振民先生，本公司之獨立非執行董事，並無明確任期。根據本公司之組織章程細則第84條，於每屆股東週年大會上，當時在任董事其中三分之一（或倘人數並非三之倍數，則為最接近但不少於三分之一之數）須輪值退任，惟每名董事至少須每三年於股東週年大會上輪值退任一次。因此，董事會認為已採取足夠措施確保本公司之企業管治常規符合企業管治守則所規定者。

### COMPLIANCE WITH THE MODEL CODE FOR DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") contained in Appendix 10 of the Listing Rules as its own code of conduct regarding directors' transactions in the Company's securities. Following specific enquiries by the Company, all Directors confirmed that they have complied with the Model Code during the six months ended 30 September 2021.

### 遵守董事進行證券交易的標準守則

本公司已採納上市規則附錄十所載上市發行人董事進行證券交易的標準守則（「標準守則」），作為其自身之董事進行本公司證券交易之行為守則。經本公司具體查詢後，全體董事確認彼等於截至二零二一年九月三十日止六個月一直遵守標準守則。

### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 September 2021, none of the directors, chief executive of the Company or their respective associates had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

### 董事及主要行政人員於股份、相關股份及債權證之權益及淡倉

於二零二一年九月三十日，董事、本公司主要行政人員或彼等各自之聯繫人概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債權證中擁有已記錄於根據證券及期貨條例第352條須存置之登記冊或已根據標準守則知會本公司及聯交所之任何權益或淡倉。

### DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in this interim report, at no time during the six months ended 30 September 2021 was the Company or any of its subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

### 董事購入股份或債權證之權利

除本中期報告披露者外，於截至二零二一年九月三十日止六個月內任何時間，本公司或其任何附屬公司並無訂立任何安排以使董事能藉購入本公司或任何其他法人團體之股份或債權證而獲得利益。

## Other Information

### 附加資料

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

As at 30 September 2021, so far as known to the directors of the Company, the following persons and companies had interests and short positions of 5% or more of the issued share capital and underlying shares of the Company (other than the directors or chief executive of the Company) which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or which were recorded in the register of interests required to be kept by the Company pursuant to Section 336 of the SFO:

Long positions in ordinary shares of HK\$0.05 each of the Company:

| Name of shareholder<br>股東姓名／名稱   | Capacity<br>身份                                | Number of<br>ordinary<br>shares held<br>所持普通股數目 | Approximate<br>percentage of<br>shareholding<br>股權概約百分比 |
|--|---|---|---|
| 逢震   | Beneficial owner<br>實益擁有人                     | 285,004,080                                     | 22.18%  |
| 周春燕  | Beneficial owner<br>實益擁有人                     | 244,212,611                                     | 19%   |
| Pioneer Environmental International Industries Company Limited (note) (附註) | Beneficial owner<br>實益擁有人                     | 160,120,000                                     | 12.46%  |
| Liu Na (note)<br>刘娜(附註)  | Interest of controlled corporation<br>受控法團之權益 | 160,120,000                                     | 12.46%  |

Note:

These interests are held by Pioneer Environmental International Industries Company Limited which is 100% own by Liu Na. Liu Na is therefore deemed to be interested in the shares of the Company held by Pioneer Environmental International Industries Company Limited for the purpose of the SFO.

Save as disclosed above and so far as known to the directors, as at 30 September 2021, no person had an interest or short position in the shares or underlying shares of the Company that would fall to be disclosed to the Company under the provisions of the Divisions 2 and 3 of Part XV of the SFO or which was required to be recorded pursuant to Section 336 of the SFO.

#### 主要股東及其他人士於股份及相關股份之權益及淡倉

於二零二一年九月三十日，據本公司董事所知，以下人士及公司（並非董事或本公司主要行政人員）持有本公司已發行股本及相關股份5%或以上而根據證券及期貨條例第XV部第2及3分部條文須向本公司披露或已記錄於本公司根據證券及期貨條例第336條須存置之權益登記冊之權益及淡倉：

於本公司每股面值0.05港元之普通股之好倉：

附註：

該等權益由 Pioneer Environmental International Industries Company Limited 持有，而該公司由刘娜 100% 擁有。因此，就證券及期貨條例而言，刘娜被視為於 Pioneer Environmental International Industries Company Limited 所持本公司股份中擁有權益。

除上文披露者外，據董事所知，於二零二一年九月三十日，概無任何人士於本公司股份或相關股份中擁有任何權益或淡倉而須根據證券及期貨條例第XV部第2及3分部條文向本公司披露或根據證券及期貨條例第336條記錄。

## Other Information 附加資料

### SHARE OPTION SCHEME

On 18 September 2012, the Company adopted a new share option scheme (the "Share Option Scheme") which would be valid for a period of ten years commencing on 18 September 2012. The purpose of the Share Option Scheme is to provide eligible participants with the opportunity to acquire proprietary interests in the Company and to encourage eligible participants to work towards enhancing the value of the Company and the shares for the benefit of the Company and the Shareholders as a whole.

On 7 September 2018, the refreshment of scheme mandate limit under the Share Option Scheme was approved by the shareholders of the Company (the "Shareholders") at the annual general meeting of the Company held on 7 September 2018 by way of an ordinary resolution. The Company is thus entitled to issue a maximum of 535,428,530 shares upon exercise of the share options to be granted under the refreshed scheme mandate limit, representing 10% of the then issued shares as at the date of the annual general meeting. Upon the Share Consolidation becoming effective on 23 September 2020, the maximum shares to be issued by the Company upon exercise of options to be granted by the Company would be adjusted to 107,085,706 consolidated shares of HK\$0.05 each.

During the six months ended 30 September 2021, no share options were exercised by the grantees. As at 30 September 2021, there were 86,040,000 share options outstanding under the Share Option Scheme.

Details of the movement of the share options of the Company under the Share Option Scheme for the six months ended 30 September 2021 are set out below:

| Grantees          | Dates of grant of share options | Expiry date of share options | Vesting period | Exercise price (HK\$)    | Share options held as at 31 March 2021<br>於二零二一年三月三十一日持有之購股權 | Granted | Exercised | Lapsed | Share options held as at 30 September 2021<br>於二零二一年九月三十日持有之購股權 |
|-------------------|---------------------------------|------------------------------|----------------|--------------------------|--|---------|-----------|--------|---|
| 承授人               | 授出購股權日期                         | 購股權到期日                       | 歸屬期            | 行使價(港元)                  |  | 已授出     | 已行使       | 已失效    |   |
| Consultants<br>顧問 | 25.10.2017                      | 24.10.2027                   | Nil<br>無       | 0.1804<br>(Note)<br>(附註) | 86,040,000   | -       | -         | -      | 86,040,000  |

Note: The exercise price is adjusted to HK\$0.902 upon the Share Consolidation becoming effective on 23 September 2020.

### 購股權計劃

於二零一二年九月十八日，本公司採納一項新購股權計劃（「購股權計劃」），自二零一二年九月十八日起計有效期為十年。購股權計劃旨在為合資格參與者提供機會獲取本公司所有權權益，並鼓勵合資格參與者為本公司及股東整體利益努力提升本公司及股份之價值。

於二零一八年九月七日，本公司股東（「股東」）於本公司於二零一八年九月七日舉行之股東週年大會上以普通決議案方式批准更新購股權計劃項下之計劃授權限額。因此，本公司可於根據經更新計劃授權限額授出之購股權獲行使時發行最多535,428,530股股份，相當於股東週年大會舉行日期已發行股份之10%。於二零二零年九月二十三日股份合併生效後，本公司授出之購股權獲行使時本公司擬發行的最多股份將調整至每股面值0.05港元的合併股份107,085,706股。

截至二零二一年九月三十日止六個月，承授人並無行使任何購股權。於二零二一年九月三十日，購股權計劃項下未行使購股權為86,040,000份。

截至二零二一年九月三十日止六個月，購股權計劃下本公司購股權變動詳情載列如下：

附註：於股份合併於二零二零年九月二十三日生效後，行使價調整至0.902港元。

## Other Information 附加資料

### Changes in Information of Directors

The changes in the information of Directors since the publication of the annual report of the Company for the year ended 31 March 2021 are set out below pursuant to Rule 13.51B(1) of the Listing Rules:

| Name of Directors | Details of Changes |
|-------------------|--------------------|
|-------------------|--------------------|

|               |  |
|---------------|--|
| Ms. Zheng Xin | <ul style="list-style-type: none"><li>Resigned as an independent non-executive director, a member of the audit committee and a member of the nomination committee of the Company on 31 August 2021</li></ul> |
|---------------|--|

|           |   |
|-----------|---|
| Mr. Li Li | <ul style="list-style-type: none"><li>Appointed as an independent non-executive director, a member of the audit committee and a member of the nomination committee of the Company on 31 August 2021</li></ul> |
|-----------|---|

|                 |  |
|-----------------|--|
| Mr. Man Wai Lun | <ul style="list-style-type: none"><li>Appointed as an independent non-executive director of Momentum Financial Holdings Limited (Stock Code: 1152) on 27 August 2021</li><li>Appointed as an executive director of Century Group International Holdings Limited (Stock Code: 2113) on 1 October 2021</li></ul> |
|-----------------|--|

### 董事資料變動

自本公司截至二零二一年三月三十一日止年度之年報刊發之日起之董事資料變動根據上市規則第13.51B(1)條載列如下：

| 董事姓名 | 變動詳情 |
|------|------|
|------|------|

|      |  |
|------|--|
| 鄭欣女士 | <ul style="list-style-type: none"><li>於二零二一年八月三十一日辭任本公司獨立非執行董事、審核委員會成員及提名委員會成員</li></ul> |
|------|--|

|      |  |
|------|--|
| 李力先生 | <ul style="list-style-type: none"><li>於二零二一年八月三十一日獲委任為本公司獨立非執行董事、審核委員會成員及提名委員會成員</li></ul> |
|------|--|

|       |  |
|-------|--|
| 文偉麟先生 | <ul style="list-style-type: none"><li>於二零二一年八月二十七日獲委任為正乾金融控股有限公司(股份代號：1152)獨立非執行董事</li><li>於二零二一年十月一日獲委任為世紀集團國際控股有限公司(股份代號：2113)執行董事</li></ul> |
|-------|--|

By behalf of the Board  
Life Healthcare Group Limited  
Xu Xueping  
Chairman and Executive Director

承董事會命  
蓮和醫療健康集團有限公司  
主席兼執行董事  
徐學平

Hong Kong, 26 November 2021

香港，二零二一年十一月二十六日

