



C-MER 希瑪

C-MER EYE CARE HOLDINGS LIMITED
希瑪眼科醫療控股有限公司

(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：3309



INTERIM REPORT
中期報告 **2022**

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Corporate Information

公司資料

BOARD OF DIRECTORS

Executive Directors

Dr. LAM Shun Chiu Dennis *JP*
(Chairman and Chief Executive Officer)

Ms. LI Xiaoting

Dr. LEE Yau Wing Vincent

Mr. LI Chunshan

Independent Non-executive Directors

Dr. Rex AU YEUNG Pak-kuen *GBS JP*
(Vice Chairman)

Dr. LI Kwok Tung Donald *SBS OStJ JP*

Mr. MA Andrew Chiu Cheung

Mr. CHAN Chi Leong

Ms. BENTLEY Annie Liang

Mr. IP Shu Kwan Stephen *GBS JP*

BOARD COMMITTEES

Audit Committee

Mr. MA Andrew Chiu Cheung (Chairperson,
Independent non-executive Director)

Dr. LI Kwok Tung Donald *SBS OStJ JP*
(Independent non-executive Director)

Ms. BENTLEY Annie Liang
(Independent non-executive Director)

Remuneration Committee

Mr. CHAN Chi Leong (Chairperson,
Independent non-executive Director)

Ms. LI Xiaoting (Executive Director)

Dr. LI Kwok Tung Donald *SBS OStJ JP*
(Independent non-executive Director)

Nomination Committee

Ms. BENTLEY Annie Liang (Chairperson,
Independent non-executive Director)

Mr. CHAN Chi Leong
(Independent non-executive Director)

Mr. MA Andrew Chiu Cheung
(Independent non-executive Director)

董事會

執行董事

林順潮醫生 (太平紳士)
(主席兼行政總裁)

李肖婷女士

李佑榮醫生

李春山先生

獨立非執行董事

歐陽伯權博士 (金紫荊星章、太平紳士)
(副主席)

李國棟醫生 (銀紫荊星章、
聖約翰官佐勳銜、太平紳士)

馬照祥先生

陳智亮先生

梁安妮女士

葉澍堃先生 (金紫荊星章、太平紳士)

董事會委員會

審核委員會

馬照祥先生 (主席、獨立非執行董事)

李國棟醫生 (銀紫荊星章、
聖約翰官佐勳銜、太平紳士)
(獨立非執行董事)

梁安妮女士 (獨立非執行董事)

薪酬委員會

陳智亮先生 (主席、獨立非執行董事)

李肖婷女士 (執行董事)

李國棟醫生 (銀紫荊星章、
聖約翰官佐勳銜、太平紳士)
(獨立非執行董事)

提名委員會

梁安妮女士 (主席、獨立非執行董事)

陳智亮先生 (獨立非執行董事)

馬照祥先生 (獨立非執行董事)

AUTHORIZED REPRESENTATIVES

Ms. Li Xiaoting
Mr. CHAN Wa Ping

COMPANY SECRETARY

Mr. CHAN Wa Ping

AUDITOR

PricewaterhouseCoopers
Certified Public Accountants
Registered Public Interest Entity Auditor
22/F, Prince's Building
Central
Hong Kong

REGISTERED OFFICE

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

PRINCIPAL PLACE OF BUSINESS AND HEAD OFFICE IN HONG KONG

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Hong Kong

PRINCIPAL SHARE REGISTRAR

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman, KY1-1111
Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR

Computershare Hong Kong Investor Services Limited
Shops 1712-1716, 17th Floor
Hopewell Centre
183 Queen's Road East
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授權代表

李肖婷女士
陳華平先生

公司秘書

陳華平先生

核數師

羅兵咸永道會計師事務所
執業會計師
註冊公眾利益實體核數師
香港
中環
太子大廈22樓

註冊辦事處

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

香港主要營業地點及總部

香港
畢打街1-3號
中建大廈1535室

股份過戶登記總處

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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號舖

Corporate Information

公司資料

PRINCIPAL BANKERS

The Bank of East Asia, Limited
Bank of China (Hong Kong) Limited
Bank of Communications Co., Ltd.
Industrial and Commercial Bank of China Limited
The Hongkong and Shanghai Banking Corporation Limited

LEGAL ADVISOR ON HONG KONG LAWS

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COMPANY WEBSITE

www.cmereye.com

STOCK CODE

03309

主要往來銀行

東亞銀行有限公司
中國銀行(香港)有限公司
交通銀行股份有限公司
中國工商銀行股份有限公司
香港上海滙豐銀行有限公司

香港法律顧問

方達律師事務所
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公司網站

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股份代號

03309

Financial Highlights

財務概要

		Six months ended 30 June		
		截至6月30日止六個月		
		2022	2021	Change
		2022年	2021年	變動
		HK\$'000	HK\$'000	
		千港元	千港元	
		(Unaudited)	(Unaudited)	
		(未經審核)	(未經審核)	
	Note			
	附註			
Revenue	收益	881,564	521,444	69.1%
Gross profit	毛利	246,044	178,858	37.6%
Profit for the period	期內利潤	3,545	12,563	(71.8)%
Profit for the period attributable to equity holders of the Company	本公司權益持有人應佔期內利潤	14,815	13,712	8.0%
Earnings before interest, taxes, depreciation and amortisation	除利息、稅項、折舊及攤銷前盈利	143,915	95,505	50.7%
	1			
Gross profit margin (%)	毛利率(%)	27.9%	34.3%	(6.4) pp個百分點
Net profit margin (%)	淨利潤率(%)	0.4%	2.4%	(2.0) pp個百分點

Note:

1 This is not a measure of performance under Hong Kong Financial Reporting Standards ("HKFRSs"), but is widely used by management for monitoring business performance of a company from an operational perspective. It may not be comparable to similar measures presented by other companies.

附註：

1 該項目並非香港財務報告準則（「香港財務報告準則」）下計量表現的指標，惟獲管理層從營運角度廣泛應用於監控公司業務表現。其未必可與其他公司呈列的類似計量指標作比較。

Management Discussion and Analysis

管理層討論及分析

BUSINESS REVIEW

Overview and business development

With the continuing impact of COVID-19, the business environment for the six months ended 30 June 2022 (the “2022 Interim Period”) was challenging. However, the Group maintained the momentum to grow and continues with the plan to expand our service network in the Guangdong-Hong Kong-Macau Greater Bay Area (the “GBA”) (粵港澳大灣區) and other Mainland China regions. Despite the challenges we faced, our diverse portfolio of businesses was resilient. Leveraging on our strong reputation in quality medical services, our consolidated revenue increased by 69.1%, reaching HK\$881.6 million for the 2022 Interim Period.

Development in Hong Kong

Although the COVID-19 situation remained precarious, we are committed to maintaining proactive business development. This was achieved in part due to the Group expanding our service portfolio by leveraging our expertise in quality medical management and the recognition of our brand and our capabilities from our patients. In 2021, we started our business in dental, optometry, oncology, and medical aesthetics in Hong Kong. In 2022, we continue to expand our business scope.

In January 2022, the Group acquired 100% of the equity interests in Champion Eye Centre Limited (“Champion Eye”) (嘉賓眼科中心有限公司), which has over 20 years of history and operates two clinics in Causeway Bay and Jordan. This increased the Group’s market share, expanded our medical team and further solidified the leadership position of the Group in the ophthalmology sector in Hong Kong.

業務回顧

概覽及業務發展

由於COVID-19的持續影響，截至2022年6月30日止六個月(「2022年中期」)的營商環境充滿挑戰。然而，本集維持增長勢頭，並繼續執行我們在粵港澳大灣區(「大灣區」)及中國內地其他地區擴充服務網絡的計劃。儘管面臨種種挑戰，我們多元化的業務組合仍具有彈性。憑藉我們在優質醫療服務方面的良好聲譽，於2022年中期，我們的綜合收益增加69.1%至881.6百萬港元。

在香港的發展

儘管COVID-19疫情仍然不穩定，惟我們致力保持積極的業務發展。得以達致今天的成果，部分原因是本集團利用我們在優質醫療管理方面的專業知識以及患者對我們的品牌和能力的認可，從而拓展服務組合。於2021年，我們開始在香港經營牙科、眼科視光、腫瘤科及醫療美容業務。於2022年，我們繼續擴大我們的業務範圍。

於2022年1月，本集團收購嘉賓眼科中心有限公司(「嘉賓眼科」)的全部股權，該公司擁有超過20年的歷史，在銅鑼灣及佐敦經營兩間診所。此舉讓本集團增加其市場份額，擴大其醫療團隊及進一步鞏固本集團在香港眼科行業的領導地位。

To expand our services offering in the area of myopia control, optometry assessments and spectacles and contact lens prescriptions in Hong Kong, we have acquired 60% of the equity interest in The Optometry (OPT) Centre Limited (“OPT”), an optometry group with centres located in Sai Wan, North Point, Mong Kok and Tseung Kwan O, and completion of the acquisition took place in January 2022. This complemented the Group’s existing business, created patient traffic from these optometry centres to the Group’s ophthalmology clinic network, and further expanded the Group’s service network to additional locations in Hong Kong. It is expected that OPT will further expand into different locations in Hong Kong to serve the customers of the Group.

For dental business in Hong Kong, we started to provide our services in Causeway Bay, Tsim Sha Tsui, Diamond Hill and Shatin in 2021, and we expanded our service locations to Central, Kwun Tong, and Wan Chai in 2022.

Further, we started our clinical research business in July 2022 which may bring us opportunities for collaboration with different biotech companies for, among other things, research and clinical work. We expanded our general practice clinic network to Tai Wai and Olympic (Tai Kok Tsui) in April 2022 and July 2022, respectively.

In addition, the Group has been a distributor of COVID-19 related medical consumables in Hong Kong since February 2022. In view of the severe outbreak of the fifth wave of COVID-19 in Hong Kong in the first quarter of 2022, the revenue from the sales of COVID-19 related medical consumables amounted to HK\$220.7 million during the 2022 Interim Period, which neutralized the adverse impact to our medical business from COVID-19.

為擴大在香港提供的近視控制、眼科視光評估以及眼鏡及隱形眼鏡配鏡服務，我們已收購視光師驗眼中心有限公司（「視光師驗眼中心」）的60%股權，其為一間眼科視光集團，於西環、北角、旺角及將軍澳設有中心，該收購於2022年1月完成。此舉將補充本集團的現有業務，從該等眼科視光中心為本集團的眼科診所網絡創造病人分流，並進一步擴大本集團的服務網絡至香港的新增地點。預計視光師驗眼中心將進一步擴展至香港的不同地點，服務本集團的客戶。

有關香港的牙科業務，我們已於2021年開始在銅鑼灣、尖沙咀、鑽石山及沙田提供服務，並於2022年將服務地點擴大至中環、觀塘及灣仔。

我們於2022年7月開展了臨床研究業務，這可能會為我們帶來與不同生物技術公司合作的機會，以進行（其中包括）研究及臨床工作。我們將全科診所網絡於2022年4月及2022年7月分別擴大圍及奧運（大角咀）。

此外，由本集團自2022年2月起為COVID-19相關醫療耗材的香港分銷商，於2022年第一季度香港第五波COVID-19疫情肆虐期間，截至2022年中期內，銷售COVID-19相關醫療耗材為220.7百萬港元，抵銷了COVID-19對我們醫療業務的不利影響。

Management Discussion and Analysis

管理層討論及分析

Development in Mainland China

We experienced substantial development in Mainland China with the setting up of eye clinics, centres and hospitals during the 2022 Interim Period. Our ninth and tenth eye hospital/centre are located in Guangzhou (廣州) and Jieyang (揭陽) of Guangdong Province (廣東省), which commenced operations in April 2022 (with an area of about 5,400 square meters with four operating theatres and twelve consultation rooms), and in August 2022 (with an area of about 5,500 square meters with three operating theatres and three consultation rooms), respectively. Furthermore, our eye clinic in Nanshan, Shenzhen commenced operations in June 2022. This further strengthened our service network in Shenzhen and the GBA.

In February 2022, we completed our investment of 61.5% equity interest of Shenzhen C-MER Aikangjian Dental Group Co., Ltd. (previously known as Shenzhen Aikangjian Group Co., Ltd.) (深圳市希瑪愛康健口腔集團有限公司, previously known as 深圳市愛康健齒科集團股份有限公司) (“Shenzhen CKJ”), which became a non-wholly owned subsidiary of the Company. Shenzhen CKJ has one dental hospital and twelve dental clinics in Shenzhen. We are in the process of integrating the business of Shenzhen CKJ with the Group to leverage our expertise in medical services, our patient base in Shenzhen, and the knowledge and experience of Shenzhen CKJ in dental businesses. We believe Shenzhen CKJ possesses great potential for development in Shenzhen and other parts of Mainland China, and we strive to unlock the full potential and value of Shenzhen CKJ’s brand and platform.

在中國內地的發展

於2022年中期，我們已設立多間眼科診所、中心及醫院，在中國內地取得長足發展。我們的第九及第十間眼科醫院／中心位於廣東省的廣州及揭陽，分別於2022年4月（面積約5,400平方米，有四個手術室及十二個診室）及2022年8月（面積約5,500平方米，有三個手術室及三個診室）開始運營。此外，我們在深圳南山的眼科診所於2022年6月開始營運，進一步加強了我們在深圳及大灣區的服務網絡。

於2022年2月，我們完成投資深圳希瑪愛康健口腔集團有限公司（前稱深圳市愛康健齒科集團股份有限公司）（「深圳愛康健」）的61.5%股權，該公司成為本公司的非全資附屬公司。深圳愛康健於深圳擁有一間牙科醫院及十二間牙科診所。我們正在整合深圳愛康健與本集團的業務，以善用我們的醫療服務專長、深圳的患者群及深圳愛康健在牙科業務方面的知識和經驗。我們相信深圳愛康健在深圳及中國內地其他地區擁有巨大的發展潛力，我們致力充分發揮深圳愛康健品牌及平台的潛力及價值。

Revenue Overview

Our revenue had experienced a rapid growth during the 2022 Interim Period, generating a total revenue of HK\$881.6 million (six months ended 30 June 2021: HK\$521.4 million), representing a significant increase of 69.1% from the corresponding period in 2021. The increase was due to (i) the revenue from sales of medical consumables in Hong Kong starting from February 2022, which amounted to HK\$220.7 million during the 2022 Interim Period; (ii) the increase in revenue during the 2022 Interim Period from our medical services in Hong Kong by 42.3% to HK\$363.1 million (six months ended 30 June 2021: HK\$255.1 million); and (iii) the revenue from the our newly acquired dental business in Shenzhen, Shenzhen CKJ, which amounted to HK\$48.6 million after the completion in February 2022 and up to 30 June 2022.

For the 2022 Interim Period, we generated 66.2% (six months ended 30 June 2021: 48.9%) of our revenue in Hong Kong and 33.8% (six months ended 30 June 2021: 51.1%) of our revenue in Mainland China.

With the increasing demand of quality medical services and the sizeable and expanding network of our clinics in Hong Kong, our revenue derived from our operation in Hong Kong increased by 128.9% to HK\$583.8 million (six months ended 30 June 2021: HK\$255.1 million) due to the new business segment of the sales of medical consumables, the integration of our newly acquired businesses of Champion Eye and OPT, and the organic growth from our core medical services.

Our revenue derived from our operation in the Mainland China recorded an increase of 11.8% during the 2022 Interim Period as a result of the integration of our newly acquired business of Shenzhen CKJ.

收益概覽

於2022年中期，我們的收益快速增長，總收益達881.6百萬港元（截至2021年6月30日止六個月：521.4百萬港元），較2021年同期大幅增加69.1%。增加乃由於(i)於2022年中期，我們自2022年2月起在香港銷售醫療耗材的收益達220.7百萬港元；(ii)於2022年中期，我們在香港的醫療服務的收益增加42.3%至363.1百萬港元（截至2021年6月30日止六個月：255.1港百萬元）；及(iii)我們於2022年2月在深圳新收購的牙科業務深圳愛康健於完成後至截至2022年6月30日的收益為48.6百萬港元。

於2022年中期，我們在香港及中國內地產生的收益率分別為66.2%（截至2021年6月30日止六個月：48.9%）及33.8%（截至2021年6月30日止六個月：51.1%）。

鑑於優質醫療服務的需求日益增加及我們於香港的診所網絡規模龐大且不斷擴張，我們來自香港營運的收益增加128.9%至583.8百萬港元（截至2021年6月30日止六個月：255.1百萬港元），乃由於銷售醫療耗材的新業務分部及我們新收購的嘉賓眼科及視光師驗眼中心業務的整合，以及我們核心醫療服務的有內生增長所致。

於2022年中期，我們來自中國內地業務的收益增加11.8%，此乃由於我們新收購的深圳愛康健業務的整合所致。

Management Discussion and Analysis

管理層討論及分析

In the midst of COVID-19, the total revenue from the hospitals in Futian and Baoan, Shenzhen decreased slightly by 7.2% and amounted to HK\$135.0 million (six months ended 30 June 2021: HK\$145.4 million) for the 2022 Interim Period, despite the health growth demonstrated by our hospital in Baoan, Shenzhen, which recorded revenue of HK\$32.2 million for the 2022 Interim Period (six months ended 30 June 2021: HK\$30.6 million), representing an increase of 5.2%.

Our eye hospital in Beijing was adversely affected by the outbreak of COVID-19 in the region in April 2022, and the revenue of the eye hospital in Beijing decreased by 38.8% and amounted to HK\$29.4 million (six months ended 30 June 2021: HK\$48.0 million).

Our eye hospital in Shanghai had a challenging first half of 2022 due to the stringent COVID-19 restrictions imposed across the city. From March onwards, there was a serious deterioration in business as various lockdowns commenced. The revenue of the eye hospital in Shanghai decreased by 31.7% and amounted to HK\$20.9 million (six months ended 30 June 2021: HK\$30.6 million).

The other two acquired eye hospitals in Kunming and Zhuhai contributed HK\$30.9 million (six months ended 30 June 2021: HK\$30.4 million), and HK\$17.5 million (six months ended 30 June 2021: HK\$10.9 million) to the revenue of the Group, respectively, during the 2022 Interim Period. Operations have been running smoothly and positively after the acquisitions.

The eye hospitals in Huizhou and Guangzhou, and eye centre in Fuzhou commenced full operations in March 2021, April 2022 and December 2021 and contributed HK\$7.3 million (six months ended 30 June 2021: HK\$1.2 million), HK\$5.3 million (six months ended 30 June 2021: Nil) and HK\$2.9 million (six months ended 30 June 2021: Nil) to the revenue of the Group, respectively, during the 2022 Interim Period.

在COVID-19疫情期間，儘管我們位於深圳寶安的醫院呈現健康增長，2022年中期的收益為32.2百萬港元（截至2021年6月30日止六個月：30.6百萬港元），增幅為5.2%，但2022年中期來自深圳福田及寶安的醫院的總收益輕微下降7.2%，達135.0百萬港元（截至2021年6月30日止六個月：145.4百萬港元）。

我們位於北京的眼科醫院於2022年4月受到當地COVID-19疫情的不利影響，北京眼科醫院的收益減少38.8%，達29.4百萬港元（截至2021年6月30日止六個月：48.0百萬港元）。

我們位於上海的眼科醫院於2022年上半年面臨挑戰，皆因全城實施嚴格的COVID-19限制措施。自3月以來，隨著各種封鎖措施的實施，業務嚴重惡化。上海眼科醫院的收益減少31.7%，達20.9百萬港元（截至2021年6月30日止六個月：30.6百萬港元）。

已收購位於昆明和珠海的另外兩間眼科醫院於2022年中期分別為本集團的收益貢獻30.9百萬港元（截至2021年6月30日止六個月：30.4百萬港元）及17.5百萬港元（截至2021年6月30日止六個月：10.9百萬港元）。收購後，業務運作順暢及良好。

位於惠州及廣州的眼科醫院以及位於福州的眼科中心先後於2021年3月、2022年4月及2021年12月全面投入運作，於2022年中期，分別為本集團的收益貢獻7.3百萬港元（截至2021年6月30日止六個月：1.2百萬港元）、5.3百萬港元（截至2021年6月30日止六個月：無）及2.9百萬港元（截至2021年6月30日止六個月：無）。

FINANCIAL REVIEW**Revenue**

We are an ophthalmic, dental and other medical service provider in Hong Kong and Mainland China. Our ophthalmologists/physicians are specialised in the fields of cataract, glaucoma, strabismus and refractive surgeries and external eye diseases. Our dentists have expertise and qualifications across a wide range of specialty areas, covering general dentistry, orthodontics and implantology. Our revenue is derived from our fees charged to our clients on consultations, procedures, surgeries and other medical services as well as the sales of vision aid products, including glasses and lens, and medical consumables. In particular, we are a distributor of medical consumables in Hong Kong. The following table sets forth a breakdown of our revenue for the periods indicated as a percentage of total revenue:

財務回顧**收益**

我們是一家位於香港及中國內地的眼科、牙科及其他醫療服務提供商。我們的眼科醫生／醫生專攻白內障、青光眼、斜視及屈光手術及眼表疾病領域。我們的牙醫涵蓋各個專科範疇，包括一般牙科、牙齒矯正科及種植科均具專業知識及資歷。我們的收益來自就診症、手術及其他醫療服務向客戶收取的費用以及銷售視力輔助產品(如眼鏡及鏡片)。特別是，我們亦為醫療耗材的香港分銷商。下表載列我們於所示期間的收益明細，以所佔總收益百分比列示：

		Six months ended 30 June 截至6月30日止六個月					
		2022 2022年		2021 2021年		Change 變動	
		HK\$'000 千港元	%	HK\$'000 千港元	%	HK\$'000 千港元	%
Provision of ophthalmic services	提供眼科服務	510,871	58.0	435,922	83.6	74,949	17.2
Sales of medical consumables	銷售醫療耗材	220,725	25.0	-	-	220,725	N/A 不適用
Provision of dental and other medical services	提供牙科及其他醫療服務	83,872	9.5	26,540	5.1	57,332	216.0
Sales of vision aid products	銷售視力輔助產品	66,096	7.5	58,982	11.3	7,114	12.1
		881,564	100.0	521,444	100.0	360,120	69.1

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Our revenue was generated from Hong Kong and Mainland China. In Hong Kong, during the 2022 Interim Period, our service network mainly included our three day surgery centres and seven satellite clinics for our ophthalmic services, six dental clinics, six optometry centres, one oncology centre and a one-stop centre for medical aesthetics, dental and ophthalmic services located in a prime location in Tsim Sha Tsui. In Mainland China, during the 2022 Interim Period, our service network included eight eye hospitals in Shenzhen (Futian and Baoan), Beijing, Shanghai, Guangzhou, Zhuhai, Kunming, Huizhou, our two eye centres in Fuzhou and Nanshan and our three satellite eye clinics in Shanghai, and one dental hospital and twelve dental clinics in Shenzhen. The following table sets forth our revenue according to geographical markets as a percentage of total revenue:

我們的收益來自香港及中國內地。在香港，我們的服務網絡主要包括三間日間手術中心、七間提供眼科服務的衛星診所、六間牙科診所、六間眼科視光中心、一間腫瘤科中心及一間位於尖沙咀黃金地段的一站式醫學美容、牙科及眼科服務中心。於2022年中期，我們在中國內地的服務網絡包括位於深圳(福田及寶安)、北京、上海、廣州、珠海、昆明、惠州的八間眼科醫院，位於福州及南山的兩間眼科中心，位於上海的三間眼科衛星診所以及位於深圳的一間牙科醫院及十二間牙科診所。下表載列我們根據地理市場劃分的收益所佔總收益百分比：

		Six months ended 30 June					
		截至6月30日止六個月					
		2022		2021		Change	
		2022年		2021年		變動	
		HK\$'000	%	HK\$'000	%	HK\$'000	%
		千港元		千港元		千港元	
Hong Kong	香港	583,824	66.2	255,088	48.9	328,736	128.9
Mainland China	中國內地	297,740	33.8	266,356	51.1	31,384	11.8
		881,564	100.0	521,444	100.0	360,120	69.1

Our total revenue during the 2022 Interim Period recorded a significant increase of 69.1% as compared with our total revenue during the six months ended 30 June 2021. In addition to the new business segment of the sales of medical consumables which recorded revenue of HK\$220.7 million, the increase was primarily driven by (i) the increase in the revenue generated from the provision of ophthalmic services to HK\$510.9 million during the 2022 Interim Period from HK\$435.9 million during the six months ended 30 June 2021, representing an increase of 17.2%, which was primarily attributable to the increase in the number of surgeries performed by us and the number of our ophthalmologists and physicians in Hong Kong and (ii) the increase in the revenue generated from the provision of dental and other medical services to HK\$83.9 million during the 2022 Interim Period from HK\$26.5 million during the six months ended 30 June 2021, representing an increase of 216.0%, which was primarily attributable to the integration of our newly acquired business of Shenzhen CKJ.

The revenue generated by our business operations in Hong Kong accounted for 66.2% of our total revenue. As a percentage of our total revenue, revenue from Hong Kong increased from 48.9% for the six months ended 30 June 2021 due to the quick growth of our revenue in Hong Kong in 2022 by 128.9%, which grew at a faster pace than that in Mainland China, which grew by 11.8% for the 2022 Interim Period.

我們於2022年中期的總收益較截至2021年6月30日止六個月的總收益大幅增長69.1%。除銷售醫療耗材的新業務分部錄得收益220.7百萬港元外，增長主要來自於(i)提供眼科服務產生的收益由截至2021年6月30日止六個月的435.9百萬港元增加至2022年中期的510.9百萬港元，增幅為17.2%，主要由於我們進行的手術數目及我們於香港的眼科醫生及醫生人數增加所致；及(ii)提供牙科及其他醫療服務產生的收益由截至2021年6月30日止六個月的26.5百萬港元增加至2022年中期的83.9百萬港元，增幅為216.0%，主要由於我們新收購的深圳愛康健業務的整合所致。

我們香港業務經營產生的收益佔我們總收益的66.2%。以總收益的百分比計算，由於香港的收益於2022年迅速增長128.9%，增長速度較中國內地為高，香港的收益由截至2021年6月30日止六個月的48.9%，於2022年中期增加11.8%。

Management Discussion and Analysis

管理層討論及分析

Provision of ophthalmic services

Our revenue generated from the provision of ophthalmic services may be broadly divided into two categories, namely (1) consultation and other medical service fees and (2) surgery fees. The following table sets forth our revenue by categories for the periods indicated as a percentage of total revenue generated from the provision of ophthalmic services:

提供眼科服務

我們來自提供眼科服務的收益可大致分為兩類，即(1)診金及其他醫療服務費及(2)手術費。下表載列所示期間按類別劃分的收益所佔提供眼科服務所得總收益百分比：

		Six months ended 30 June 截至6月30日止六個月					
		2022 2022年		2021 2021年		Change 變動	
		HK\$'000 千港元	%	HK\$'000 千港元	%	HK\$'000 千港元	%
Consultation and other medical service fees	診金及其他醫療服務費						
- Hong Kong	- 香港	117,661	23.0	87,051	20.0	30,610	35.2
- Mainland China	- 中國內地	53,367	10.5	54,533	12.5	(1,166)	(2.1)
		171,028	33.5	141,584	32.5	29,444	20.8
Surgery fees	手術費						
- Hong Kong	- 香港	196,909	38.5	140,899	32.3	56,010	39.8
- Mainland China	- 中國內地	142,934	28.0	153,439	35.2	(10,505)	(6.8)
		339,843	66.5	294,338	67.5	45,505	15.5
		510,871	100.0	435,922	100.0	74,949	17.2

The ophthalmic services provided by us included surgeries for the treatment of not only cataract, glaucoma and strabismus, but also eye diseases, including corneal and vitreoretinal diseases. Generally speaking, ophthalmic services are outpatient or day care procedures, performed under local anaesthesia. Hence, unlike other hospitals, clinics or nursing homes, we are not constrained by bed capacity and do not focus on providing large inpatient facilities at our eye centres, hospitals or clinics.

我們提供的眼科服務包括治療白內障、青光眼及斜視的手術以及角膜、玻璃體視網膜疾病等眼科疾病。一般而言，眼科服務為於局部麻醉下進行的門診或日間護理流程。因此，與其他醫院、診所或療養院有別，我們不受床位容量限制，亦非專注於我們的眼科中心、醫院或診所提供大型住院設施。

The following table sets forth the total surgery fees, the total number of surgeries performed by us and the average fee per surgery for the 2022 Interim Period:

下表載列2022年中期手術費總額、我們進行的手術總數及每例手術的平均費用：

		Six months ended 30 June		
		截至6月30日止六個月		
		2022	2021	Change
		2022年	2021年	變動
				(%)
For Hong Kong	香港			
Total surgery fee (in HK\$'000)	手術費總額(千港元)	196,909	140,899	39.8
Number of surgeries performed by us	我們進行的手術數目	7,375	5,267	40.0
Average surgery fee (HK\$)	平均手術費(港元)	26,700	26,751	(0.2)
For Mainland China	中國內地			
Total surgery fee (in HK\$'000)	手術費總額(千港元)	142,934	153,439	(6.8)
Number of surgeries performed by us	我們進行的手術數目	10,172	9,537	6.7
Average surgery fee (HK\$)	平均手術費(港元)	14,052	16,089	(12.7)

In Hong Kong, the average surgery fee was stable. However, the surgery volume increased by 40.0% to 7,375 during the 2022 Interim Period as a result of the increasing number of our Hong Kong ophthalmologists and the demand of quality medical services.

在香港，平均手術費表現穩定。然而，於2022年中期，由於香港眼科醫生人數及對優質醫療服務的需求增加，故手術數量增加40.0%至7,375個。

In Mainland China, the average surgery fee decreased by 12.7% due to the change of surgery mix. The number of surgeries increased by 6.7% to 10,172 during the 2022 Interim Period, which was mainly attributable to the new eye hospitals/centre in Huizhou, Guangzhou and Fuzhou.

在中國內地，由於手術組合變動，平均手術費下跌12.7%。於2022年中期進行的手術數量增加6.7%至10,172例，主要受惠於在惠州、廣州及福州的新眼科醫院／中心。

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管理層討論及分析

Sales of medical consumables

The Group has been a distributor of COVID-19 related medical consumable in Hong Kong since February 2022, and the revenue from their sales amounted to HK\$220.7 million, representing approximately 25.0% (six months ended 30 June 2021: Nil) of our total revenue for the 2022 Interim Period, which neutralized the adverse impact to our medical business from COVID-19.

Provision of dental and other medical services

We started our dental, oncology, medical aesthetics and laboratory services in 2021 and our revenue generated from these services during the 2022 Interim Period amounted to approximately HK\$83.9 million, representing approximately 9.5% (six months ended 30 June 2021: 5.1%) of our total revenue.

Sales of vision aid products

We also generate revenue from the sales of vision aid products including glasses and lens. The sales were conducted by us through the assessment of the optometrists employed by us in Hong Kong and Mainland China. During the 2022 Interim Period, our revenue generated from the sales of vision aid products amounted to HK\$66.1 million, representing an increase of 12.1% as compared to that during the six months ended 30 June 2021.

銷售醫療耗材

自2022年2月起，本集團為COVID-19相關醫療耗材的香港分銷商，於2022年中期，銷售收益達220.7百萬港元，佔總收益約25.0%（截至2021年6月30日止六個月：無），抵銷了COVID-19對我們醫療業務的不利影響。

提供牙科及其他醫療服務

我們於2021年開展牙科、腫瘤科、醫學美容及檢驗服務，於2022年中期，從該等服務產生收益約83.9百萬港元，佔總收益約9.5%（截至2021年6月30日止六個月：5.1%）。

銷售視力輔助產品

我們亦從銷售視力輔助產品（如眼鏡及鏡片）中獲取收益。我們透過於香港及中國內地僱用的視光師的評估進行銷售。於2022年中期，我們來自銷售視力輔助產品的收益為66.1百萬港元，較截至2021年6月30日止六個月增加12.1%。

Management Discussion and Analysis

管理層討論及分析

Cost of revenue

The following table sets forth an analysis of our cost of revenue for the periods indicated, presented as a percentage of total revenue:

銷售成本

下表載列我們於所示期間的銷售成本(佔總收益的百分比列示)的分析：

		Six months ended 30 June 截至6月30日止六個月					
		2022 2022年		2021 2021年		Change 變動	
		HK\$'000	% to revenue	HK\$'000	% to revenue	HK\$'000	%
		千港元	百分比	千港元	百分比	千港元	
		(Unaudited) (未經審核)		(Unaudited) (未經審核)			
Doctors' consultation fees	醫生診金	150,559	17.1	93,815	18.0	56,744	60.5
Cost of inventories and consumables	存貨及耗材成本	275,610	31.3	120,724	23.2	154,886	128.3
Staff salaries and allowance	員工薪金及津貼	109,834	12.5	63,352	12.1	46,482	73.4
Depreciation of right-of-use assets	使用權資產折舊	47,671	5.4	30,427	5.8	17,244	56.7
Depreciation of property, plant and equipment	物業、廠房及設備折舊	30,404	3.4	19,269	3.7	11,135	57.8
Others	其他	21,442	2.4	14,999	2.9	6,443	43.0
Total	總計	635,520	72.1	342,586	65.7	292,934	85.5

As compared with the six months ended 30 June 2021, during the 2022 Interim Period, in Mainland China, apart from Shenzhen CKJ with one dental hospital and twelve dental clinics in Shenzhen, there were two new service locations that commenced operations to meet the increased demand of ophthalmic services, including the eye hospital in Guangzhou and the eye centre in Fuzhou which commenced operation in April 2022 and December 2021 respectively, which made primary contributions to the increase of cost of revenue. In Hong Kong, as compared with the six months ended 30 June 2021, during the 2022 Interim Period, there were two newly acquired clinics of Champion Eye, the four centres of OPT, four dental clinics, an oncology centre and a one-stop centre for medical aesthetics, dental and ophthalmic services located in a prime location in Tsim Sha Tsui, which made primary contributions to the increase of cost of revenue.

相比截至2021年6月30日止六個月，於2022年中期，在中國內地，除深圳愛康健在深圳設有一間牙科醫院及十二間牙科診所外，為滿足眼科服務日益殷切的需求，兩間新服務中心投入運作，包括廣東省廣州市的眼科醫院及福州的眼科中心，分別於2022年4月及2021年12月投入運作，為成本收益的主要增幅來源。在香港，與2021年6月30日止六個月相比，於2022年中期，嘉賓眼科有兩間新購入診所、視光師驗眼中心有四間中心、四間牙科診所、一間腫瘤中心及一間位於尖沙咀黃金地段集醫學美容、牙醫及眼科服務的一站式中心，對收益成本增加作出主要貢獻。

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Accordingly, our cost of revenue increased by 85.5% from HK\$342.6 million for the six months ended 30 June 2021 to HK\$635.5 million for the 2022 Interim Period, primarily as a result of (i) an increase in cost of inventories and consumables of HK\$154.9 million, (ii) an increase in doctors' consultation fees of HK\$56.7 million, and (iii) an increase in staff salaries and allowance of HK\$46.5 million.

因此，我們的銷售成本由截至2021年6月30日止六個月的342.6百萬港元增長85.5%至2022年中期的635.5百萬港元，主要是由於(i)存貨及耗材成本增加154.9百萬港元；(ii)醫生診金增加56.7百萬港元；及(iii)員工薪金及津貼增加46.5百萬港元。

Gross profit and gross profit margin

The following table sets forth our gross profit and gross profit margin according to particular type of service or goods, or services or goods within a particular geographical region for the periods indicated:

毛利及毛利率

下表載列我們於所示期間按特定服務或貨品的類型，或特定地理位置的服務或貨品毛利及毛利率：

		Six months ended 30 June 截至6月30日止六個月					
		2022 2022年		2021 2021年		Change 變動	
		Gross profit 毛利	GP%	Gross profit 毛利	GP%	Gross profit 毛利	%
		HK\$'000 千港元 (Unaudited) (未經審核)	毛利%	HK\$'000 千港元 (Unaudited) (未經審核)	毛利%	HK\$'000 千港元	
HK medical business	香港醫療業務	83,149	22.9	78,751	30.9	4,398	5.6
Sales of medical consumables	銷售醫療耗材	96,147	43.6	-	-	96,147	N/A不適用
Mainland China ophthalmic business	內地眼科業務	62,605	25.1	100,107	37.6	(37,502)	(37.5)
Mainland China dental business	內地牙科業務	4,143	8.5	-	-	4,143	N/A不適用
		246,044	27.9	178,858	34.3	67,186	37.6

With the expanded scope of our operations, our gross profit for the 2022 Interim Period amounted to HK\$246.0 million, representing an increase of 37.6% from HK\$178.9 million during the six months ended 30 June 2021. Our gross profit margin was 27.9% during the 2022 Interim Period, as compared with 34.3% during the six months ended 30 June 2021. The gross profit margin for our business segment of Mainland China ophthalmic business decreased to 25.1% from 37.6%, primarily due to the COVID-19 restrictions imposed in certain Mainland China cities that the Group operates during the 2022 Interim Period, and the gross profit margin for our business segment of HK medical business recorded a decrease to 22.9% from 30.9% due to the adverse impact of COVID-19. Our new business segments of sales of medical consumables and Mainland China dental business recorded a gross profit margin of 43.6% and 8.5%, respectively.

Selling expenses

Our selling expenses increased by 5.4% from HK\$51.7 million for the six months ended 30 June 2021 to HK\$54.5 million for the 2022 Interim Period, primarily due to an increase in promotional expenses in Mainland China for the increased number of the eye hospitals and centres. The amount of selling expenses, as a percentage of our total revenue, decreased from 9.9% for the six months ended 30 June 2021 to 6.2% for the 2022 Interim Period. The fees paid to online platforms represented the major component of our selling expenses.

Administrative expenses

Our total administrative expenses had an increase of 52.3% as compared with HK\$104.6 million during the six months ended 30 June 2021. The increase in our administrative expenses during the period was primarily driven by the increase in our staff salaries and allowances as a result of business expansion.

由於業務範疇擴展，2022年中期的毛利金額為246.0百萬港元，較截至2021年6月30日止六個月的178.9百萬港元增加37.6%。於2022年中期，毛利率為27.9%，而截至2021年6月30日止六個月為34.3%。我們在中國內地的眼科業務分部的毛利率自37.6%跌至25.1%，主要由於在2022年中期，本集團經營所在的部分中國內地城市施行COVID-19限制，而香港醫療業務的業務分部受到COVID-19的不利影響，毛利率由30.9%跌至22.9%。銷售醫療耗材的新業務分部及中國內地牙科業務的毛利率分別錄得43.6%及8.5%。

銷售開支

我們的銷售開支由截至2021年6月30日止六個月的51.7百萬港元增長5.4%至2022年中期的54.5百萬港元，主要是由於在中國內地的眼科醫院及中心數量增加而導致推廣的費用有所增加。銷售開支金額佔我們總收益的百分比，由截至2021年6月30日止六個月的9.9%跌至2022年中期的6.2%。已付線上平台的費用佔我們銷售開支的大部分。

行政開支

我們的行政開支總額較截至2021年6月30日止六個月的104.6百萬港元增加52.3%。期內行政開支增加主要受到我們的員工薪金及津貼因業務擴展增加所帶動。

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Other income

Our other income during the 2022 Interim Period consisted primarily of the management fee income from an associate and government grants, and increased to HK\$12.7 million from HK\$1.8 million during the six months ended 30 June 2021. The increase was primarily contributed by the increase in management fee income from an associate.

Other losses, net

Our other losses, net during the 2022 Interim Period amounted to HK\$27.9 million and mainly consisted of fair value loss on a financial asset at fair value through profit or loss and foreign exchange losses.

Finance costs, net

Our finance costs, net increased from HK\$3.5 million for the six months ended 30 June 2021 to HK\$8.3 million for the 2022 Interim Period, primarily due to the increase in interest expenses on lease liabilities as a result of business expansion.

Income tax expense

Our income tax expense during the 2022 Interim Period amounted to HK\$21.6 million, representing an increase by 123.5% from HK\$9.7 million during the six months ended 30 June 2021. The increase was primarily due to the increase in the profit before tax for the operations in Hong Kong.

Profit for the period

As a result of the foregoing, our profit for the 2022 Interim Period amounted to HK\$3.5 million (six months ended 30 June 2021: HK\$12.6 million), the decrease was primarily due to the adverse impact of COVID-19 and the losses incurred by the operations in Mainland China, which was partially offset by profits derived from the sales of medical consumables in Hong Kong.

Contingent liabilities

The Group had no material contingent liability as at 30 June 2022.

其他收入

於2022年中期，我們的其他收入主要包括來自一家聯營公司的管理費收入及政府補助，由截至2021年6月30日止六個月的1.8百萬港元增加至12.7百萬港元。增加主要由於聯營公司的管理費收入增加所致。

其他虧損淨額

於2022年中期，我們的其他虧損淨額為27.9百萬港元，主要包括按公平值計入損益的金融資產公平值虧損及外匯虧損。

財務開支淨額

我們的財務開支淨額由截至2021年6月30日止六個月的3.5百萬港元增加至2022年中期的8.3百萬港元，主要是由於租賃負債的利息開支因業務擴展而增加。

所得稅開支

我們於截至2022年中期的所得稅開支為21.6百萬港元，較截至2021年6月30日止六個月的9.7百萬港元增加123.5%。有關增加主要是由於香港業務的除稅前利潤增加所致。

期內利潤

基於上文所述，我們於2022年中期的利潤為3.5百萬港元（截至2021年6月30日止六個月：12.6百萬港元），主要由於COVID-19的不利影響及中國內地業務出現虧損所致，惟被從香港銷售醫療耗材中獲利所部分抵銷。

或然負債

本集團於2022年6月30日並無重大或然負債。

Pledge of assets

Save for the Shenzhen CKJ Share Pledge, the Group had no pledge of assets as at 30 June 2022.

Further details of the Shenzhen CKJ Share Pledge and the Shenzhen CKJ investment can be found in the paragraph headed “Management Discussion and Analysis – Significant Investments, Acquisitions and Disposals” in this report and in the announcements of the Company dated 3 September 2021, 24 November 2021 and 17 February 2022, respectively.

Gearing ratio

As at 30 June 2022, the gearing ratio, which is calculated as net debt divided by total capital, is not applicable due to net cash position (31 December 2021: same).

Foreign exchange risk

Our subsidiaries mainly operate in Hong Kong and Mainland China with most of the transactions settled in HK\$ and RMB, respectively. Foreign exchange rate risk arises when recognised financial assets and liabilities are denominated in a currency that is not the entity’s functional currency. As at 30 June 2022, the financial assets and liabilities of our subsidiaries in Hong Kong and Mainland China were primarily denominated in HK\$ and RMB, respectively. Currently, the Group has not entered into agreements or purchased instruments to hedge the Group’s foreign exchange rate risks. Any material fluctuation in the exchange rates of HK\$ or RMB may have an impact on the operating results of the Group. The Group manages foreign currency risk by closely monitoring the movement of the foreign currency rates.

Employees and remuneration policies

As at 30 June 2022, the Group employed a total of 2,136 employees (31 December 2021: 1,461). The increase in the number of employees was mainly due to the increase in the scale of the Group’s business. Staff costs (inclusive of employee benefit expenses and excluding directors’ emoluments) amounted to HK\$195.7 million (2021: HK\$118.9 million) for the 2022 Interim Period.

資產抵押

除深圳愛康健股份抵押外，本集團於2022年6月30日並無資產抵押。

有關於深圳愛康健股份抵押及深圳愛康健投資的進一步詳情，可分別瀏覽本報告標題為「管理層討論及分析 – 重大投資、收購及出售」的段落以及本公司日期為2021年9月3日、2021年11月24日及2022年2月17日的該等公告。

資產負債比率

於2022年6月30日，由於處於現金淨額狀況，以負債淨額除以資金總額計算的資產負債比率並不適用(2021年12月31日：相同)。

外匯風險

我們的附屬公司主要於香港及內地經營業務，且其大部分交易分別以港元及人民幣結算。當已確認金融資產及負債以實體功能貨幣以外的貨幣計值時，即產生外匯匯率風險。於2022年6月30日，香港及內地附屬公司的金融資產及負債分別主要以港元及人民幣計值。本集團目前並無訂立協議或採購工具以對沖本集團的外匯匯率風險。港元或人民幣匯率的任何重大波動或會影響本集團的經營業績。本集團透過密切監察外幣匯率的變動管理外幣風險。

僱員及薪酬政策

於2022年6月30日，本集團合共僱用2,136名(2021年12月31日：1,461名)僱員。僱員數目的增長主要由於本集團的業務規模擴大所致。2022年中期的員工成本(包括僱員福利開支，惟不包括董事酬金)為195.7百萬港元(2021年：118.9百萬港元)。

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The Group ensures that its remuneration packages are comprehensive and competitive from time to time. Employees are remunerated with a fixed monthly income plus annual performance related bonus. Share options are also granted to selected employees to reward their contributions under the share option scheme of the Company, details of which are set forth in this report. The Group also sponsors selected employees to attend external training courses that suit the needs of the Group's business.

Financial instruments

Our major financial instruments include trade receivables, other receivables excluding prepayments, cash and cash equivalents, bank deposits, financial assets at fair value through other comprehensive income, financial assets at fair value through profit or loss, trade payables, other payables excluding non-financial liabilities and lease liabilities. Our management manages such exposure to ensure appropriate measures are implemented on a timely and effective manner.

LIQUIDITY AND CAPITAL RESOURCES

Our liquidity requirements are primarily used to satisfy our working capital needs for our business operations. Our principal sources of liquidity are cash generated from our business operations and our bank deposits. As at 30 June 2022, we had cash and cash equivalents of HK\$631.7 million and bank borrowings of HK\$15.4 million, most of which were denominated in either US dollars, Renminbi or Hong Kong dollars.

As at 30 June 2022, all of the Group's borrowings of HK\$15.4 million (31 December 2021: HK\$179.4 million) are repayable on demand and the effective interest rate of borrowings was 2.88% per annum (31 December 2021: 2.44%). All of these borrowings were denominated Hong Kong dollars and Renminbi and were primarily subject to floating interest rates. During the six months ended 30 June 2022, the Group did not use any financial instruments, currency borrowings or other hedging instruments for hedging purposes.

本集團不時確保其薪酬待遇全面且具有競爭力。僱員的薪酬包括每月固定薪金，另加與表現掛鈎的年度花紅。購股權乃根據本公司購股權計劃亦授予獲挑選的僱員以酬謝彼等作出的貢獻，有關詳情載列於本報告。本集團亦資助獲挑選的僱員參與符合本集團業務所需的外界培訓課程。

金融工具

我們主要的金融工具包括貿易應收款項、其他應收款項(不包括預付款項)、現金及現金等價物、銀行存款、按公平值計入其他全面收入的金融資產、按公平值計入損益的金融資產、貿易應付款項、其他應付款項(不包括非金融負債)及租賃負債。管理層管理該等風險以確保適時有效實施適當的措施。

流動資金及資本資源

我們的流動資金需求主要用於滿足業務運營所需的營運資金。我們流動資金的主要來源為我們業務運營產生的現金及銀行存款。於2022年6月30日，我們的現金及現金等價物為631.7百萬港元及銀行借款為15.4百萬港元，其中大部分以美元、人民幣或港元計值。

於2022年6月30日，本集團所有借款為15.4百萬港元(2021年12月31日：179.4百萬港元)須按要求償還，借款的有效年利率為2.88%(2021年12月31日：2.44%)。所有該等借款以港元及人民幣計值，主要受浮動利率影響。截至2022年6月30日止六個月，本集團並無使用任何金融工具、貨幣借款或其他對沖工具作對沖之用。

Consistent with others in the industry, the Group monitors capital on the basis of the gearing ratio. As at 30 June 2022, the gearing ratio is not applicable due to net cash position (31 December 2021: same).

The current ratio (calculated as current assets over current liabilities) was 1.56 times as at 30 June 2022 compared with 1.83 times as at 31 December 2021.

As at 30 June 2022, the Group reported net current assets of HK\$297.2 million, as compared with HK\$338.1 million as at 31 December 2021.

Net cash generated from operating activities was HK\$99.7 million during the six months ended 30 June 2022 (six months ended 30 June 2021: HK\$90.3 million). The increase was mainly attributed to a decrease in income tax paid of HK\$9.3 million during the six months ended 30 June 2022.

Net cash used in investing activities amounted to HK\$89.7 million during the six months ended 30 June 2022 as compared to HK\$147.1 million during the six months ended 30 June 2021. The Group paid approximately HK\$74.1 million for acquisition of subsidiaries, net of cash acquired, and approximately HK\$36.8 million for the purchase of property, plant and equipment.

During the six months ended 30 June 2022, net cash generated from financing activities amounted to HK\$240.4 million, as compared to net cash used in financing activities of HK\$57.2 million during the six months ended 30 June 2021. The cash inflow from financing activities for the six months ended 30 June 2022 was mainly attributable to proceeds from issuance of shares of HK\$490.9 million, which was partially offset by the repayment to bank borrowings of HK\$180.5 million.

Events after the date of statement of financial position

There were no material subsequent events occurred to the Group after 30 June 2022 and up to date of this report.

與行業同行一致，本集團根據資產負債比率監察資本。於2022年6月30日，由於處於現金淨額狀況，資產負債比率並不適用(2021年12月31日：相同)。

於2022年6月30日，流動比率(按流動資產除以流動負債計算)為1.56倍，而於2021年12月31日則為1.83倍。

於2022年6月30日，本集團錄得流動資產淨額297.2百萬港元，而於2021年12月31日則為338.1百萬港元。

截至2022年6月30日止六個月，經營活動所得現金淨額為99.7百萬港元(截至2021年6月30日止六個月：90.3百萬港元)。有關增加主要是由於截至2022年6月30日止六個月已付所得稅減少9.3百萬港元所致。

截至2022年6月30日止六個月，投資活動所用現金淨額為89.7百萬港元，而截至2021年6月30日止六個月則為147.1百萬港元。本集團已付約74.1百萬港元用於收購附屬公司(扣除所得現金)及約36.8百萬港元用於購買物業、廠房及設備。

截至2022年6月30日止六個月，融資活動所得現金淨額為240.4百萬港元，而於截至2021年6月30日止六個月的融資活動所用現金淨額為57.2百萬港元。截至2022年6月30日止六個月的融資活動所產生現金流入主要歸因於發行股份所得款項490.9百萬港元，其中被償還銀行借款180.5百萬港元所部分抵銷。

財務狀況表日期後事項

於2022年6月30日以後及直至本報告日期，本集團並無發生任何重大期後事項。

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OUTLOOK AND STRATEGIES

The implementation of the favorable policies to the medical industry in the Mainland China, the development of the GBA and the increasing urbanisation and living standards of the middle-class population in the Mainland China are expected to drive the demand for quality ophthalmic, dental and other medical services. The Group is prepared to exploit the business opportunities by implementing the following strategies:

- establish or acquire eye hospitals, eye centres and clinics in Hong Kong and selected Mainland China cities including cities in the GBA and Eastern China;
- establish or acquire dental clinics and other specialty medical clinics in Hong Kong;
- continue to improve our operational capacity and service quality; and
- identify suitable strategic partners for collaboration.

OTHER INFORMATION SIGNIFICANT INVESTMENTS, ACQUISITIONS AND DISPOSALS

On 19 January 2022, the Group completed the acquisition of 100% of the equity interests in Champion Eye, at a consideration settled by allotment and issue of 8,790,000 shares of the Company (their value being approximately equivalent to HK\$50,367,000 based on the published share price on the agreed date, 20 January 2022), under the sale and purchase agreements dated 4 January 2022. Champion Eye contributed revenue of approximately HK\$64,965,000 and net profit of approximately HK\$2,117,000 to the Group since acquisition date. Further details of the acquisition of Champion Eye can be found in the announcement of the Company dated 4 January 2022.

前景及策略

對中國內地醫療行業利好的政策實施，推行大灣區的發展，加上中國內地日益城市化及中產階級人口生活水平不斷提高，預期上述因素將推動對有質素的眼科、牙科及其他醫療服務的需求。本集團透過實施下列策略以作充分準備開拓商機：

- 在香港及中國內地選定城市，包括在華東及大灣區的城市設立或收購眼科醫院、眼科中心及診所；
- 在香港設立或收購牙科診所及其他專科醫療診所；
- 繼續提升我們的經營實力及服務質素；及
- 物色合適的戰略合作夥伴。

其他資料 重大投資、收購及出售

於2022年1月19日，本集團根據日期為2022年1月4日的買賣協議完成收購嘉賓眼科的全部股權，代價通過配發及發行本公司8,790,000股股份（根據協定日期（2022年1月20日）的公開股價，其價值約相當於50,367,000港元）結付。嘉賓眼科自收購日期起為本集團貢獻收益約64,965,000港元及純利約2,117,000港元。有關收購嘉賓眼科的進一步詳情，請參閱本公司日期為2022年1月4日的公告。

On 19 January 2022, the Group completed the acquisition of 60% of the equity interests in OPT, at a total consideration of HK\$34,500,000 (comprising of an acquisition price of HK\$13,800,000 and a shareholder's loan of HK\$20,700,000 provided to OPT), under an investment agreement dated 10 November 2021. OPT contributed revenue of approximately HK\$9,216,000 and net profit of approximately HK\$1,589,000 to the Group since acquisition date. Further details of the acquisition of OPT can be found in the announcement of the Company dated 10 November 2021.

On 17 February 2022, the Group completed its investment to own a 61.5% equity interest of Shenzhen CKJ at a total consideration of RMB430,500,000 (comprising of a consideration of RMB380,500,000 and capital contribution of RMB50,000,000 in cash) under an equity investment agreement dated 3 September 2021 (as supplemented by a supplemental agreement dated 24 November 2021 (collectively, the "Equity Investment Agreement")) and an equity transfer agreement dated 24 November 2021. Under the Equity Investment Agreement, the Group will give security against its payment obligations under the Equity Investment Agreement, and interests representing approximately RMB34.6 million, or 55.0%, of Shenzhen CKJ's registered capital had been pledged under this arrangement (the "Shenzhen CKJ Share Pledge"). Shenzhen CKJ contributed revenue of approximately HK\$48,566,000 and net loss of approximately HK\$15,786,000 to the Group since acquisition date. Further details of the Shenzhen CKJ investment can be found in the announcements of the Company dated 3 September 2021, 24 November 2021 and 17 February 2022.

Save as disclosed in this report, the Group did not have any other significant investments, acquisitions or disposals for the six months ended 30 June 2022.

於2022年1月19日，本集團根據日期為2021年11月10日的投資協議完成收購視光師驗眼中心的60%股權，總代價為34,500,000港元（包括收購價13,800,000港元及提供予視光師驗眼中心的股東貸款20,700,000港元）。視光師驗眼中心自收購日期起為本集團貢獻收益約9,216,000港元及純利約1,589,000港元。有關收購視光師驗眼中心的進一步詳情，請參閱本公司日期為2021年11月10日的公告。

於2022年2月17日，根據日期為2021年9月3日股權投資協議（經日期為2021年11月24日的補充協議所補充，統稱為「股權投資者協議」）及日期為2021年11月24日的股權轉讓協議，本集團完成對深圳愛康健61.5%的股權投資，總代價為人民幣430,500,000元（包括代價人民幣380,500,000元及現金注資人民幣50,000,000元）。根據股權投資協議，本集團將在股權投資協議下為其支付責任提供抵押品，而權益指深圳愛康健約人民幣34.6百萬元或55.0%的註冊股權已於本安排下抵押（「深圳愛康健股份抵押」）。深圳愛康健自收購日期起為本集團貢獻收益約48,566,000港元及純利約15,786,000港元。更多有關深圳愛康健投資的詳情，可瀏覽本公司日期為2021年9月3日、2021年11月24日及2022年2月17日的公告。

除本報告所披露者外，截至2022年6月30日止六個月，本集團概無任何其他重大投資、收購或出售。

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UPDATES ON THE RESULT OF REVENUE GUARANTEE AFTER ACQUISITION

Reference is made to the Company's announcement on 28 August 2020 and page 8 of the Company's 2020 annual report in relation to acquisition (the "Acquisition") of a satellite clinic (the "Acquired Practice") in Central from a reputable ophthalmologist.

The Company prepared the management accounts of the Acquired Practice for the first twelve months after the closing of the Acquisition (i.e. from September 2020 to August 2021) and the Board is pleased to confirm that the revenue guarantee of not less than HK\$12.0 million for the same period had been met.

於收購事項後的收益保證最新結果

茲提述本公司日期為2020年8月28日的公告及本公司的2020年報第8頁，內容有關向一名知名眼科醫生收購(「收購事項」)位於中環的衛星診所(「被收購執業業務」)。

本公司已編製收購事項完成後首十二個月(即2020年9月至2021年8月)的被收購執業業務的管理賬目，董事會欣然確認，於同期已達成不少於12.0百萬港元的收益保證。

Condensed Consolidated Interim Statement of Comprehensive Income

簡明綜合中期全面收益表

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註		
Revenue	收益	6	881,564
Cost of revenue	銷售成本	9	(635,520)
Gross profit	毛利		246,044
Other income	其他收入	7	12,710
Selling expenses	銷售開支	9	(54,450)
Administrative expenses	行政開支	9	(159,227)
Other (losses)/gains, net	其他(虧損)/收益淨額	8	(27,870)
Operating profit	經營利潤		17,207
Finance income	財務收益	10	1,352
Finance costs	財務成本	10	(9,687)
Finance costs, net	財務成本淨額		(8,335)
Share of profits/(losses) of associates	分佔聯營公司利潤/(虧損)	17	16,243
Profit before income tax	除所得稅前利潤		25,115
Income tax expense	所得稅開支	11	(21,570)
Profit for the period	期內利潤		3,545
Profit/(loss) for the period attributable to:	以下各方應佔期內利潤/(虧損)：		
– Equity holders of the Company	– 本公司權益持有人		14,815
– Non-controlling interests	– 非控股權益		(11,270)
			3,545
Earnings per share for profit attributable to equity holders of the Company during the period (expressed in HK cents per share)	期內本公司權益持有人應佔利潤之每股盈利(以每股港仙列示)		
– basic	– 基本	12	1.21
– diluted	– 攤薄	12	1.21

Condensed Consolidated Interim Statement of Comprehensive Income

簡明綜合中期全面收益表

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註		
Profit for the period	期內利潤	3,545	12,563
Other comprehensive (loss)/ income	其他全面(虧損)/收入		
<i>Item that may be subsequently reclassified to profit or loss</i>	<i>其後或會重新分類至損益的 項目</i>		
Currency translation differences	外幣換算差額	(47,195)	6,347
Other comprehensive (loss)/ income for the period	期內其他全面(虧損)/收入	(47,195)	6,347
Total comprehensive (loss)/ income for the period	期內全面(虧損)/收入總額	(43,650)	18,910
Total comprehensive (loss)/ income for the period attributable to:	以下各方應佔期內全面 (虧損)/收入總額：		
- Equity holders of the Company	- 本公司權益持有人	(30,689)	19,490
- Non-controlling interests	- 非控股權益	(12,961)	(580)
		(43,650)	18,910

The above condensed consolidated interim statement of comprehensive income should be read in conjunction with the accompanying notes.

上述簡明綜合中期全面收益表應與相應附註一併閱讀。

Condensed Consolidated Interim Statement of Financial Position

簡明綜合中期財務狀況表

		As at 於	
		30 June 2022 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
	Note 附註		
ASSETS			
Non-current assets			
Property, plant and equipment	14	399,403	301,961
Investment property		13,760	-
Right-of-use assets	16	716,721	599,325
Intangible assets	15	824,852	203,961
Interest in associates	17	20,406	24,814
Financial assets at fair value through other comprehensive income	18	52,575	52,575
Deferred income tax assets		4,615	10,971
Deposits and prepayments	19	29,928	15,881
		2,062,260	1,209,488
Current assets			
Inventories	20	64,094	33,444
Trade receivables	21	33,000	17,980
Deposits, prepayments and other receivables	19	58,612	240,489
Amounts due from associates	30	6,814	12,113
Financial asset at fair value through profit or loss	22	31,701	55,704
Current income tax recoverable		1,064	-
Cash and cash equivalents		631,699	386,659
		826,984	746,389
Total assets		2,889,244	1,955,877
EQUITY			
Equity attributable to equity holders of the Company			
Share capital	23	123,650	115,034
Reserves		1,720,118	1,216,196
		1,843,768	1,331,230
Non-controlling interests		143,958	6,013
Total equity		1,987,726	1,337,243

Condensed Consolidated Interim Statement of Financial Position

簡明綜合中期財務狀況表

		As at	
		30 June	31 December
		2022	2021
		2022年	2021年
		6月30日	12月31日
Note		HK\$'000	HK\$'000
附註		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
LIABILITIES	負債		
Non-current liabilities	非流動負債		
Lease liabilities	租賃負債	16	290,597
Other payables	其他應付款項	26	2,620
Loan from a non-controlling interest	非控股權益貸款		7,475
Deferred income tax liabilities	遞延所得稅負債		71,036
			371,728
			210,386
Current liabilities	流動負債		
Trade payables	貿易應付款項	25	35,580
Accruals and other payables	應計費用及其他應付款項	26	105,338
Contract liabilities	合約負債	6	38,735
Borrowings	借款	27	15,425
Amounts due to non-controlling interests	應付非控股權益款項		169,927
Amount due to a related party	應付一名關聯方款項	30	2,556
Current income tax liabilities	即期所得稅負債		25,858
Lease liabilities	租賃負債	16	136,371
			529,790
			408,248
Total liabilities	總負債		901,518
			618,634
Total equity and liabilities	總權益及負債		2,889,244
			1,955,877

The above condensed consolidated interim statement of financial position should be read in conjunction with the accompanying notes.

上述簡明綜合中期財務狀況表應與相應附註一併閱讀。

Condensed Consolidated Interim Statement of Changes In Equity

簡明綜合中期權益變動表

		Attributable to equity holders of the Company 本公司權益持有人應佔								
		Share capital (Note 23)	Share premium	Statutory surplus reserve	Exchange reserve	Share- based payment reserve 以股份 為基礎的 付款儲備	Retained earnings	Subtotal	Non- controlling interests	Total equity
		股本 (附註23)	股份溢價	法定盈餘 儲備	外匯儲備	為基礎的 付款儲備	保留盈利	小計	非控股 權益	總權益
		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
(Unaudited)	(未經審核)									
As at 1 January 2021	於2021年1月1日	114,725	1,071,699	11,746	20,548	22,695	52,912	1,294,325	2,906	1,297,231
Comprehensive income/(loss)	全面收入/(虧損)									
Profit/(loss) for the period	期內利潤/(虧損)	-	-	-	-	-	13,712	13,712	(1,149)	12,563
Other comprehensive loss	其他全面虧損									
<i>Items that may be subsequently reclassified to profit or loss</i>	<i>其後或會重新分類至損益的項目</i>									
Currency translation differences	外幣換算差額	-	-	-	5,778	-	-	5,778	569	6,347
Transactions with equity holders	與權益持有人的交易									
Dividends paid	已付股息	-	-	-	-	-	(22,968)	(22,968)	-	(22,968)
Issuance of shares	發行股份	114	5,971	-	-	-	-	6,085	-	6,085
Share-based payment	以股份為基礎的付款	-	-	-	-	2,673	-	2,673	-	2,673
Transfer to statutory reserve	轉撥至法定儲備	-	-	610	-	-	(610)	-	-	-
Transactions with non-controlling interests	與非控股權益的交易									
- Capital injection	- 注資	-	-	-	-	-	-	-	800	800
- Acquisition of subsidiaries	- 收購附屬公司	-	-	-	-	-	-	-	379	379
As at 30 June 2021	於2021年6月30日	114,839	1,077,670	12,356	26,326	25,368	43,046	1,299,605	3,505	1,303,110

Condensed Consolidated Interim Statement of Changes In Equity

簡明綜合中期權益變動表

		Attributable to equity holders of the Company 本公司權益持有人應佔								
		Share capital (Note 23)	Share premium	Statutory surplus reserve	Exchange reserve	Share-based payment reserve 以股份為基礎的 付款儲備	Retained earnings	Subtotal	Non-controlling interests	Total equity
		股本 (附註23)	股份溢價	法定盈餘 儲備	外匯儲備	為基礎的 付款儲備	保留盈利	小計	非控股 權益	總權益
		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
(Unaudited)	(未經審核)									
As at 1 January 2022	於2022年1月1日	115,034	1,086,722	13,076	38,973	26,950	50,475	1,331,230	6,013	1,337,243
Comprehensive income	全面收入									
Profit/(loss) for the period	期內利潤/(虧損)	-	-	-	-	-	14,815	14,815	(11,270)	3,545
Other comprehensive income	其他全面收入									
Items that may be subsequently reclassified to profit or loss	其後或會重新分類至損益的項目									
Currency translation differences	外幣換算差額	-	-	-	(45,504)	-	-	(45,504)	(1,691)	(47,195)
Transactions with equity holders	與權益持有人的交易									
Issuance of shares	發行股份	8,529	532,780	-	-	-	-	541,309	-	541,309
Issuance of shares upon exercise of pre-IPO share options	於首次公開發售前購股權 獲行使時發行股份	87	785	-	-	-	-	872	-	872
Share-based payment	以股份為基礎的付款	-	-	-	-	1,046	-	1,046	-	1,046
Transfer to statutory reserve	轉撥至法定儲備	-	-	560	-	-	(560)	-	-	-
Transactions with non-controlling interests	與非控股權益的交易									
- Capital injection	- 注資	-	-	-	-	-	-	-	80	80
- Acquisition of subsidiaries (Note 28)	- 收購附屬公司 (附註28)	-	-	-	-	-	-	-	152,026	152,026
- Dividends paid	- 已付股息	-	-	-	-	-	-	-	(1,200)	(1,200)
As at 30 June 2022	於2022年6月30日	123,650	1,620,287	13,636	(6,531)	27,996	64,730	1,843,768	143,958	1,987,726

The above condensed consolidated interim statement of changes in equity should be read in conjunction with the accompanying notes.

上述簡明綜合中期權益變動表應與相應附註一併閱讀。

Condensed Consolidated Interim Statement of Cash Flows

簡明綜合中期現金流量表

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Cash flows from operating activities	經營活動所得現金流量		
Cash generated from operations	經營所得現金	102,141	102,039
Income tax paid	已付所得稅	(2,443)	(11,756)
Net cash generated from operating activities	經營活動所得現金淨額	99,698	90,283
Cash flows from investing activities	投資活動所得現金流量		
Purchase of property, plant and equipment	購買物業、廠房及設備	(36,807)	(57,665)
Purchase of intangible assets	購買無形資產	(884)	(918)
Payments for acquisition of subsidiaries, net of cash acquired	收購附屬公司的付款，扣除所得現金	(74,064)	(17,645)
Interest received	已收利息	1,352	2,468
Increase in bank deposits with original maturity over three months	原到期日超過三個月的銀行存款增加	-	(73,356)
Dividend received from an associate	來自一間聯營公司的已收股息	20,651	-
Net cash used in investing activities	投資活動所用現金淨額	(89,752)	(147,116)

Condensed Consolidated Interim Statement of Cash Flows

簡明綜合中期現金流量表

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Cash flows from financing activities	融資活動所得現金流量		
Principal elements of lease payments	租賃付款的本金部分	(56,181)	(35,263)
Interest elements of lease payments	租賃付款的利息部分	(9,077)	(6,092)
Repayment to borrowings	償還借款	(180,473)	-
Interest paid on loan from a non-controlling interest	支付非控股權益貸款的利息	-	(56)
Interest paid on bank loan	支付銀行貸款的利息	(394)	-
Capital contribution from non-controlling interests of subsidiaries	來自附屬公司非控股權益的資金出資	-	800
(Proceeds from)/advances to non-controlling interests	非控股權益(所得款項)/墊款	(4,132)	6,348
Proceeds from exercise of pre-IPO share options	行使首次公開發售前購股權所得款項	872	-
Proceeds from issuance of shares	發行股份所得款項	490,942	-
Dividend paid to a non-controlling interest	向非控股權益的已付股息	(1,200)	-
Dividend paid	已付股息	-	(22,968)
Net cash generated from/(used in) financing activities	融資活動所得/(所用)現金淨額	240,357	(57,231)
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/(減少)淨額	250,303	(114,064)
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	386,659	553,934
Currency translation differences	外幣換算差額	(5,263)	1,133
Cash and cash equivalents at end of the period	期末現金及現金等價物	631,699	441,003

The above condensed consolidated interim statement of cash flows should be read in conjunction with the accompanying notes.

上述簡明綜合中期現金流量表應與相應附註一併閱讀。

1 GENERAL INFORMATION

C-MER Eye Care Holdings Limited (the “Company”) was incorporated in the Cayman Islands on 1 February 2016 as an exempted company with limited liability under the Companies Law (Cap. 22, Law 3 of 1961 as consolidated and revised) of the Cayman Islands. The address of the Company’s registered office is Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman KY1-1111, Cayman Islands.

The Company is an investment holding company and together with its subsidiaries (the “Group”) are principally engaged in the provision of ophthalmic, dental and other medical services, sales of vision aid products and sales of medical consumables in Hong Kong and Mainland China. The Company has been listed on the Main Board of The Stock Exchange of Hong Kong Limited since 15 January 2018.

This condensed consolidated interim financial information is presented in Hong Kong Dollar (“HK\$”) and all values are rounded to nearest thousand (HK\$’000) except when otherwise indicated.

This condensed consolidated interim financial information has not been audited.

2 BASIS OF PREPARATION

This condensed consolidated interim financial information of the Group for the six months ended 30 June 2022 has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

This condensed consolidated interim financial information should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2021, which have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”).

1 一般資料

本公司於2016年2月1日根據開曼群島法例第22章公司法(1961年第3號法例,經綜合及修訂)在開曼群島註冊成立為獲豁免有限公司。本公司註冊辦事處地址為Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman KY1-1111, Cayman Islands。

本公司為一間投資控股公司,連同其附屬公司(「本集團」)主要從事於香港及內地提供眼科、牙科及其他醫療服務、銷售視力輔助產品及銷售醫療耗材。自2018年1月15日起,本公司已在香港聯合交易所有限公司主板上市。

除另有指明外,本簡明綜合中期財務資料以港元(「港元」)呈列,而所有金額約整至最接近的千位數(千港元)。

本簡明綜合中期財務資料未經審核。

2 編製基準

本集團截至2022年6月30日止六個月的本簡明綜合中期財務資料已按照香港會計師公會(「香港會計師公會」)頒佈的香港會計準則(「香港會計準則」)第34號「中期財務報告」編製。

本簡明綜合中期財務資料應與按照香港財務報告準則(「香港財務報告準則」)編製本集團截至2021年12月31日止年度的年度綜合財務報表一併閱讀。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

3 ACCOUNTING POLICIES

The accounting policies applied are consistent with those as described in the annual consolidated financial statements for the year ended 31 December 2021, except for estimation of income tax, investment properties and the adoption of new and amended standards and framework as set out below.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.

Investment properties

Investment properties, principally comprising leasehold land and buildings, are held for long-term rental yields, and that are not occupied by the Group.

Investment properties are initially measured at cost, including related transaction costs.

Subsequent expenditure is charged to the carrying amount of the asset only when it is probable that future economic benefits associated with the asset will flow to the Group and the cost of the asset can be measured reliably. All other repairs and maintenance costs are expensed in the consolidated income statement during the financial period in which they are incurred.

Investment properties are stated at historical cost less accumulated depreciation and impairment loss, if any. They are depreciated using the straight-line method over their estimated useful lives or over the unexpired periods of the leases, whichever is shorter.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the consolidated income statement.

3 會計政策

所應用的會計政策與截至2021年12月31日止年度的年度綜合財務報表所應用者一致，惟所得稅估計、投資物業及採納下文所載新訂及經修訂準則及框架除外。

中期期間的所得稅乃根據預期全年盈利總額所適用稅率計提。

投資物業

投資物業主要包括租賃土地及樓宇，乃持有作長期收租用途，且並非由本集團佔用。

投資物業初步按成本值計量，並包括相關交易成本。

當有關資產之未來經濟利益很有可能流入本集團，而資產成本能夠可靠地計量時，其後開支方會計入資產之賬面值。所有其他維修及保養成本於產生之財政期間在綜合收益表支銷。

投資物業乃按歷史成本減累計折舊及減值虧損(如有)列賬。折舊乃就估計可使用年期或就租約尚餘年期(以較短者為準)按直線法計算。

出售盈虧按所得款項與賬面值的差額釐定，並在綜合收益表確認。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

3 ACCOUNTING POLICIES (Continued)

(a) New standards and amendments adopted by the Group

The following amendments to standards have been adopted by the Group for the first time for the financial year beginning on 1 January 2022:

Accounting Guideline 5 (revised)	Revised Accounting Guideline 5 Merger Accounting for Common Control Combinations
Amendments to HKAS 16	Property, Plant and Equipment – Proceeds before Intended Use
Amendments to HKFRS 3, HKAS 16 and HKAS 37	Narrow-scope amendments
Amendments to HKAS 37	Onerous Contracts – Cost Fulfilling a Contract
Amendments to HKFRS 3	Reference to the Conceptual Framework
Amendments to Improvements Projects	Annual Improvements to HKFRSs 2018–2020 (amendments)

The adoption of the amendments listed above did not have material impact on the Group's accounting policies and financial statements.

3 會計政策 (續)

(a) 本集團採納的新訂準則及修訂本

本集團於2022年1月1日開始的財政年度首次採納以下準則修訂本：

會計指引 第5號(修改)	經修改會計指 引第5號共 同控制合 併的合併 會計法
香港會計準則 第16號 (修訂本)	物業、廠房及 設備—作 擬定用途 前之所得 款項
香港財務報告 準則第3號、 香港會計準則 第16號及香港 會計準則 第37號 (修訂本)	狹義修訂
香港會計準則 第37號 (修訂本)	虧損性合約— 履約成本
香港財務報告準則 第3號(修訂本)	提述概念框架
改進項目(修訂本)	香港財務報告 準則2018– 2020年的 年度改進 (修訂本)

採納列於上文的修訂本對本集團的會計政策及財務報表並無重大影響。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

3 ACCOUNTING POLICIES (Continued)

(b) New and amended standards not yet adopted

The following new standards and amendments to standards which have been issued, but are effective for the financial year beginning on or after 1 January 2023 and have not been early adopted by the Group:

3 會計政策(續)

(b) 尚未採納的新訂及經修訂準則

以下為已頒佈但於2023年1月1日或之後開始的財政年度方生效而本集團並無提前採納的新訂準則及準則修訂本：

		Effective for annual periods beginning on or after 於下列日期或之後開始的年度期間生效
Amendments to HKAS 1	Classification of Liabilities as Current or Non-Current	1 January 2023
香港會計準則第1號(修訂本)	負債分類為流動或非流動	2023年1月1日
HKFRS 17 and Amendments to HKFRS17	Insurance Contracts	1 January 2023
香港財務報告準則第17號及香港財務報告準則第17號(修訂本)	保險合約	2023年1月1日
HK Interpretation 5 (2020)	Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause	1 January 2023
香港詮釋第5號(2020年)	呈列財務報表—借款人對包含隨時要求償還條文之有期貸款之分類	2023年1月1日

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

3 ACCOUNTING POLICIES (Continued)

(b) New and amended standards not yet adopted (Continued)

3 會計政策 (續)

(b) 尚未採納的新訂及經修訂準則 (續)

		Effective for annual periods beginning on or after 於下列日期或 之後開始的 年度期間生效
Amendments to HKAS 1 and HKFRS Practice Statement 2 香港會計準則第1號及香港財務 報告準則實務聲明第2號(修 訂本)	Disclosure of Accounting Policies 披露會計政策	1 January 2023 2023年1月1日
Amendments to HKAS 8 香港會計準則第8號(修訂本)	Definition of Accounting Estimates 會計估計之定義	1 January 2023 2023年1月1日
Amendments to HKAS 12 香港會計準則第12號(修訂本)	Deferred tax related to Assets and Liabilities arising from a Single Transaction 與單一交易所產生資產及負債相關的遞 延稅項	1 January 2023 2023年1月1日
Amendments to HKFRS 10 and HKAS 28 香港財務報告準則第10號及香 港會計準則第28號(修訂本)	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture 投資者與其聯營公司或合營企業間的資 產出售或投入	To be determined 待確定

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

3 ACCOUNTING POLICIES (Continued)

(b) New and amended standards not yet adopted (Continued)

Management is in the process of assessing the financial impact of the above new and amended standards but is not yet in a position to state whether they will result in substantial changes to the Group's significant accounting policies and the presentation of its financial statements.

4 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

4.1 Financial risk factors

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, cash flow and fair value interest rate risk), credit risk and liquidity risk.

The condensed consolidated interim financial information does not include all financial risk management information and disclosures required in the annual consolidated financial statements, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 December 2021.

There have been no significant changes in the financial risk management policies since 31 December 2021.

4.2 Liquidity risk

Compared to the year ended 31 December 2021, there was no material change in the contractual undiscounted cash out flows for financial liabilities.

3 會計政策(續)

(b) 尚未採納的新訂及經修訂準則(續)

管理層現正評估以上新訂及經修訂準則的財務影響，惟尚未能確定其是否會導致本集團的主要會計政策及其財務報表的呈列出現任何重大變動。

4 財務風險管理及金融工具

4.1 財務風險因素

本集團的業務活動面臨多種財務風險：市場風險(包括外匯風險、現金流量及公平值利率風險)、信貸風險及流動性風險。

簡明綜合中期財務資料並不包括年度綜合財務報表所規定的所有財務風險管理資料及披露資料，其應與本集團於2021年12月31日的年度綜合財務報表一併閱覽。

自2021年12月31日以來，財務風險管理政策概無任何重大變動。

4.2 流動性風險

與截至2021年12月31日止年度相比，金融負債的合約未貼現現金流出並無重大變動。

4 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued)

4.3 Fair value estimation

The carrying values of the Group's current financial assets, including trade receivables, deposits and other receivables, bank deposits with original maturity over three months and cash and cash equivalents, and the Group's current financial liabilities, including trade payables, accruals and other payables, borrowings, amounts due to non-controlling interests and a related party approximate their fair values due to their short maturities.

The table below analyses the Group's financial instruments carried at fair value as at 30 June 2022 by level of the inputs to valuation techniques used to measure fair value. Such inputs are categorised into three levels within a fair value hierarchy as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

4 財務風險管理及金融工具(續)

4.3 公平值估計

本集團流動金融資產(包括貿易應收款項、按金及其他應收款項, 原到期日超過三個月的銀行存款以及現金及現金等價物)及本集團流動金融負債(包括貿易應付款項、應計費用及其他應付款項、借款、應付非控股權益以及一名關聯方款項)的期限較短, 因此賬面值與公平值貼近。

下表按計量公平值所用估值方法輸入值的層級對本集團於2022年6月30日按公平值入賬的金融工具進行分析。該等輸入值在公平值層級中分為如下三個層級:

- 相同資產或負債於活躍市場的報價(未經調整)(第1級)。
- 資產或負債可直接(即價格)或間接(即從價格得出)觀察的輸入值(第1級所包括的報價除外)(第2級)。
- 資產或負債並非基於可觀察市場數據的輸入值(即不可觀察輸入值)(第3級)。

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簡明綜合中期財務資料附註

4 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued) 4 財務風險管理及金融工具(續)

4.3 Fair value estimation (Continued) 4.3 公平值估計(續)

		(Unaudited) (未經審核)			Total 合計
		Level 1 第1級	Level 2 第2級	Level 3 第3級	
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
As at 30 June 2022	於2022年6月30日				
Financial assets at fair value through profit or loss	按公平值計入損益的金融資產				
- Listed equity investment	- 上市股權投資	31,701	-	-	31,701
Financial assets at fair value through other comprehensive income	按公平值計入其他全面收入的金融資產				
- Unlisted equity investments	- 非上市股本投資	-	-	52,575	52,575
Total financial assets	金融資產總額	31,701	-	52,575	84,276
		(Audited) (經審核)			Total 合計
		Level 1 第1級	Level 2 第2級	Level 3 第3級	
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
As at 31 December 2021	於2021年12月31日				
Financial assets at fair value through profit or loss	按公平值計入損益的金融資產				
- Listed equity investment	- 上市股權投資	55,704	-	-	55,704
Financial assets at fair value through other comprehensive income	按公平值計入其他全面收入的金融資產				
- Unlisted equity investments	- 非上市股本投資	-	-	52,575	52,575
Total financial assets	金融資產總額	55,704	-	52,575	108,279

4 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued)

4.3 Fair value estimation (Continued)

There were no transfers between levels during the period (2021: Nil).

FAIR VALUE MEASUREMENTS USING SIGNIFICANT UNOBSERVABLE INPUTS (LEVEL 3)

Specific valuation techniques used to value level 3 financial instruments include techniques such as discounted cash flow analysis or recent transaction prices in arm's length transactions.

The following table presents the changes in level 3 financial instruments for the six months ended 30 June 2022:

		Unlisted equity investments 未上市股權投資 HK\$'000 千港元
(Audited)	(經審核)	
Balance as at 1 January 2021 and 31 December 2021	於2021年1月1日及2021年12月31日的結餘	52,575
(Unaudited)	(未經審核)	
Balance as at 1 January 2022 and 30 June 2022	於2022年1月1日及2022年6月30日的結餘	52,575

4 財務風險管理及金融工具 (續)

4.3 公平值估計 (續)

期內，各層級之間並無轉移 (2021年：無)。

使用重大不可觀察輸入值的公平值計量(第3級)

用於評估第3級金融工具的特定估值技術包括現金流貼現分析等技術或公平交易的近期交易價格。

下表呈列截至2022年6月30日止六個月內第3級金融工具的變化：

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

5 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of condensed consolidated interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this condensed consolidated interim financial information, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 December 2021.

6 REVENUE AND SEGMENT INFORMATION (a) Revenue

5 重大會計估計及判斷

管理層編製簡明綜合中期財務資料時作出的判斷、估計及假設會對會計政策的應用以及資產、負債及收支列報的金額產生影響。實際結果可能有別於該等估計。

編製本簡明綜合中期財務資料時，管理層應用本集團會計政策所作的重大判斷及估計不確定因素的主要來源與截至2021年12月31日止年度的綜合財務報表所應用者相同。

6 收益及分部資料 (a) 收益

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Provision of ophthalmic services	提供眼科服務	510,871	435,922
Sales of medical consumables	銷售醫療耗材	220,725	-
Provision of dental and other medical services	提供牙科及其他醫療服務	83,872	26,540
Sales of vision aid products	銷售視力輔助產品	66,096	58,982
		881,564	521,444

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

6 REVENUE AND SEGMENT INFORMATION

(Continued)

(a) Revenue (Continued)

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Timing of revenue recognition	收益確認的時間		
Over time	於一段時間內	594,743	462,462
At a point in time	於某個時間點	286,821	58,982
		881,564	521,444

(b) Liabilities related to contracts with customers

The Group has recognised the following liabilities related to contracts with customers:

		As at 於	
		30 June 2022 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Contract liabilities – advanced payments received from clients	合約負債－已收客戶的墊付款項	38,735	10,728

Revenue recognised during the six months ended 30 June 2022 that was included in the contract liabilities balance at the beginning of the period amounted to HK\$10,728,000 (2021: HK\$8,603,000).

6 收益及分部資料(續)

(a) 收益(續)

(b) 與客戶合約有關的負債

本集團已確認以下與客戶合約有關的負債：

計入期初合約負債結餘的截至2022年6月30日止六個月已確認收益為10,728,000港元(2021年：8,603,000港元)。

6 REVENUE AND SEGMENT INFORMATION

(Continued)

(c) Segment information

Management has determined the operating segments based on the reports reviewed by the chief operating decision-maker that are used to make strategic decisions. The chief operating decision-maker is identified as the executive directors of the Company. The executive directors consider the business from a client perspective and assess the performance of the operating segments based on segment revenue and segment results for the purposes of allocating resources and assessing performance. These reports are prepared on the same basis as this condensed consolidated interim financial information.

The reportable segment of the Group is a component that is engaged either in providing a particular type of service or goods, or in providing services or goods within a particular geographical region.

Since 1 January 2022, in view of more diversified businesses of the Group currently operates, the chief operating decision-maker assessed the performance of the Group by reviewing the results of four reportable segments, namely HK medical business, sales of medical consumables, Mainland China ophthalmic business and Mainland China dental business as follows:

- (i) HK medical business – provision of ophthalmic, dental, oncology, medical aesthetics and other services and sales of vision aid products in Hong Kong

6 收益及分部資料(續)

(c) 分部資料

管理層根據由主要經營決策者審閱及用於作出策略決策的報告釐定經營分部。主要經營決策者被認定為本公司的執行董事。執行董事從客戶的角度來考量業務，並根據分部收益及分部業績評估經營分部的表現，以分配資源及評估表現。該等報告乃按與本簡明綜合中期財務資料相同的基準編製。

本集團的可呈報分部為從事提供特定類型的服務或商品，或在特定地理區域中提供服務或商品。

自2022年1月1日起，鑒於本集團目前經營的業務更加多元化，主要營運決策者通過檢討四個可承報分部(即香港醫療業務、銷售醫療耗材、內地眼科業務及內地牙科業務)的業績評估本集團的業績，具體如下：

- (i) 香港醫療業務—在香港提供眼科、牙科、腫瘤科、醫美及其他服務及銷售視力輔助產品

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

6 REVENUE AND SEGMENT INFORMATION

(Continued)

(c) Segment information (Continued)

- (ii) Sales of medical consumables – sales of medical consumables in Hong Kong
- (iii) Mainland China ophthalmic business – provision of ophthalmic services and sales of vision aid products in Mainland China
- (iv) Mainland China dental business – provision of dental services in Mainland China

Such a change is to align with the updated internal management and reporting structure. The segment information of the comparative period has been restated to conform to the current period categorisation and presentation.

Capital expenditure comprises additions to property, plant and equipment, right-of-use assets and intangible assets.

Other income, other (losses)/gains, net, finance costs, net, and income tax expense are not included in segment results.

6 收益及分部資料(續)

(c) 分部資料(續)

- (ii) 銷售醫療耗材 – 在香港銷售醫療耗材
- (iii) 內地眼科業務 – 在內地提供眼科服務及銷售視力輔助產品
- (iv) 內地牙科業務 – 在內地提供牙科服務

有關變動乃為符合經更新的內部管理及報告架構。比較期間的分部資料已重列，以符合本期間分類及呈列的方式。

資本開支包括添置物業、廠房及設備、使用權資產及無形資產。

其他收入、其他(虧損)／收益淨額、財務成本淨額及所得稅開支並未計入分部業績。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

6 REVENUE AND SEGMENT INFORMATION

(Continued)

(c) Segment information (Continued)

The segment results for the six months ended 30 June 2022 are as follows:

6 收益及分部資料(續)

(c) 分部資料(續)

截至2022年6月30日止六個月
的分部業績載列如下：

		(Unaudited) (未經審核)				
		Six months ended 30 June 2022 截至2022年6月30日止六個月				
		HK medical business 香港醫療 業務 HK\$'000 千港元	Sales of medical consumables 耗材 HK\$'000 千港元	Mainland China ophthalmic business 內地眼科 業務 HK\$'000 千港元	Mainland China dental business 內地牙科 業務 HK\$'000 千港元	Total 合計 HK\$'000 千港元
Segment revenue	分部收益	363,099	220,725	249,174	48,566	881,564
Gross profit	毛利	83,149	96,147	62,605	4,143	246,044
Selling expenses	銷售開支	(6,869)	(141)	(39,389)	(8,051)	(54,450)
Administrative expenses	行政開支	(56,149)	(739)	(91,401)	(10,938)	(159,227)
Share of profits of associates	分佔聯營公司利潤	16,243	-	-	-	16,243
Segment results	分部業績	36,374	95,267	(68,185)	(14,846)	48,610
Other income	其他收入					12,710
Other losses, net	其他虧損淨額					(27,870)
Finance costs, net	財務成本淨額					(8,335)
Profit before income tax	除所得稅前利潤					25,115
Income tax expense	所得稅開支					(21,570)
Profit for the period	期內利潤					3,545
Other segment information	其他分部資料					
Additions to non-current assets	添置非流動資產	32,736	-	128,318	76	161,130
Depreciation and amortisation	折舊及攤銷	(36,445)	-	(64,556)	(9,464)	(110,465)
Losses on disposal of non-current assets, net	出售非流動資產所得虧損淨額	-	-	(68)	(956)	(1,024)
Losses on disposal of right-of-use assets	出售使用權資產所得虧損	(63)	-	-	-	(63)

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

6 REVENUE AND SEGMENT INFORMATION

(Continued)

(c) Segment information (Continued)

The segment results for the six months ended 30 June 2021 are as follows:

6 收益及分部資料 (續)

(c) 分部資料 (續)

截至2021年6月30日止六個月的分部業績載列如下：

		(Unaudited) (未經審核)				
		Six months ended 30 June 2021 截至2021年6月30日止六個月				
		Mainland		Mainland		
		Sales of	China	China	Total	
		HK medical	ophthalmic	Mainland	Total	
		business	business	China dental	Total	
		香港醫療	銷售醫療	內地眼科	內地牙科	合計
		業務	耗材	業務	業務	合計
		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
Segment revenue	分部收益	255,088	-	266,356	-	521,444
Gross profit	毛利	78,751	-	100,107	-	178,858
Selling expenses	銷售開支	(3,981)	-	(47,696)	-	(51,677)
Administrative expenses	行政開支	(30,541)	-	(74,029)	-	(104,570)
Share of loss of an associate	分佔一間聯營公司虧損	(247)	-	-	-	(247)
Segment results	分部業績	43,982	-	(21,618)	-	22,364
Other income	其他收入					1,756
Other losses, net	其他虧損淨額					1,565
Finance costs, net	財務成本淨額					(3,472)
Profit before income tax	除所得稅前利潤					22,213
Income tax expense	所得稅開支					(9,650)
Profit for the period	期內利潤					12,563
Other segment information	其他分部資料					
Additions to non-current assets	添置非流動資產	38,732	-	56,840	-	95,572
Depreciation and amortisation	折舊及攤銷	(26,018)	-	(43,802)	-	(69,820)
Losses on disposal of non-current assets, net	出售非流動資產所得虧損淨額	(607)	-	(3)	-	(610)
Gain on early termination of lease	提前終止租賃的收益	452	-	-	-	452

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

6 REVENUE AND SEGMENT INFORMATION

(Continued)

(c) Segment information (Continued)

During the six months ended 30 June 2022, approximately HK\$105,112,000 or 11.9% of the Group's revenue was derived from a single external customer from the segment of sales of medical consumables (six months ended 30 June 2021: no single customer contributed over 10% of the Group's revenue).

No analysis of segment assets and liabilities is presented as they are not regularly provided to the executive directors.

6 收益及分部資料(續)

(c) 分部資料(續)

截至2022年6月30日止六個月，約105,112,000港元或11.9%本集團收益來自銷售醫療耗材分部的單一外部客戶(截至2021年6月30日止六個月：並無單一客戶貢獻超過本集團收益的10%)。

由於並無定期向執行董事提供分部資產及負債分析，故並無呈列該等分析。

7 OTHER INCOME

7 其他收入

		Six months ended 30 June	
		截至6月30日止六個月	
		2022	2021
		2022年	2021年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Management fee income	管理費收入	8,071	116
Rent concessions (Note 16)	租金寬免(附註16)	383	-
Government grants (Note)	政府補助(附註)	3,938	1,532
Others	其他	318	108
		12,710	1,756

Note: There are no unfulfilled conditions or other contingencies attaching to these grants. The Group did not benefit directly from any other forms of government assistance.

附註：並無有關該等補助的未履行條件或其他或然情況。本集團並無直接受惠於任何其他形式的政府資助。

Notes to the Condensed Consolidated Interim Financial Information
簡明綜合中期財務資料附註

8 OTHER (LOSSES)/GAINS, NET

8 其他(虧損)/收益淨額

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Losses on disposal of property, plant and equipment, net (Note 14)	出售物業、廠房及設備所得虧損淨額(附註14)	(1,024)	(610)
Losses on disposal of right-of-use assets	出售使用權資產所得虧損	(63)	-
Gain on early termination of lease	提前終止租賃的收益	-	452
Fair value loss on a financial asset at fair value through profit or loss (Note 22)	按公平值計入損益的金融資產的公平值虧損(附註22)	(24,003)	-
Exchange (losses)/gains, net	匯兌(虧損)/收益淨額	(2,780)	1,723
		(27,870)	1,565

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

9 EXPENSES BY NATURE

9 按性質劃分的費用

		Six months ended 30 June	
		截至6月30日止六個月	
		2022	2021
		2022年	2021年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Amortisation of intangible assets (Note 15)	無形資產攤銷(附註15)	692	567
Auditor's remuneration	核數師薪酬		
– Audit services	– 審計服務	–	–
– Non-audit services	– 非審計服務	1,154	1,050
Depreciation of property, plant and equipment (Note 14)	物業、廠房及設備折舊(附註14)	43,659	23,403
Depreciation of investment property	投資物業折舊	122	–
Depreciation of right-of-use assets (Note 16)	使用權資產折舊(附註16)	65,992	45,850
Doctors' consultation fees	醫生診金	150,559	93,815
Cost of inventories and consumables	存貨及耗材成本	275,610	120,724
Employee benefit expenses	僱員福利開支	201,222	124,240
Expenses relating to short-term leases (Note 16)	與短期租賃有關的開支(附註16)	1,938	1,134
Legal and professional fees	法律及專業費用	2,887	3,166
Share option expenses to doctors and consultants	授予醫生及顧問的購股權產生的開支	844	909
Office supplies	辦公用品	936	391
Bank service charges	銀行服務費用	5,474	4,268
Promotion expenses	推廣開支	53,932	51,409
Repair and maintenance fees	維修及保養費用	5,074	4,218
Subcontracting fees	外包費	–	3,455
Others	其他	39,102	20,234
Total cost of revenue, selling and administrative expenses	收益成本、銷售及行政開支總額	849,197	498,833

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

10 FINANCE COSTS, NET

10 財務成本淨額

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Finance income	財務收入		
Bank interest income	銀行利息收入	1,352	2,676
Finance costs	財務成本		
Interest expense on lease liabilities (Note 16)	租賃負債利息開支(附註16)	(9,077)	(6,092)
Interest expense on loan from a non- controlling interest	非控股權益貸款的利息開支	(216)	(56)
Interest expense on bank loan	銀行貸款利息開支	(394)	-
		(9,687)	(6,148)
Finance costs, net	財務成本淨額	(8,335)	(3,472)

11 INCOME TAX EXPENSE

Hong Kong profits tax has been provided at the rate of 16.5% (six months ended 30 June 2021: 16.5%) on the estimated assessable profits for the period.

The applicable tax rate for the subsidiaries in Mainland China of the Group is 25% (six months ended 30 June 2021: 25%) for the period.

11 所得稅開支

期內，香港利得稅已按估計應課稅利潤的稅率16.5%(截至2021年6月30日止六個月：16.5%)計提撥備。

期內，本集團內地附屬公司的適用稅率為25%(截至2021年6月30日止六個月：25%)。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

11 INCOME TAX EXPENSE (Continued)

The amount of taxation charged to the condensed consolidated interim statement of comprehensive income represents:

11 所得稅開支(續)

扣除簡明綜合中期全面收益表的稅項金額為：

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Current income tax	即期所得稅		
– Hong Kong profits tax	– 香港利得稅	13,985	7,040
– China enterprise income tax	– 中國企業所得稅	620	764
Under-provision in prior years	過往年度撥備不足	587	818
Deferred income tax	遞延所得稅	6,378	1,028
Income tax expense	所得稅開支	21,570	9,650

12 EARNINGS PER SHARE

(a) Basic

Basic earnings per share is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue.

12 每股盈利

(a) 基本

每股基本盈利按本公司權益持有人應佔利潤除以已發行普通股加權平均數計算。

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核)	2021 2021年 (Unaudited) (未經審核)
Profit attributable to equity holders of the Company during the period (HK\$'000)	期內本公司權益持有人應佔利潤(千港元)	14,815	13,712
Weighted average number of ordinary shares in issue	已發行普通股加權平均數	1,226,788,583	1,147,748,604
Basic earnings per share (HK cents)	每股基本盈利(港仙)	1.21	1.19

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

12 EARNINGS PER SHARE (Continued)

(b) Diluted

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. During the period, the Group has one (six months ended 30 June 2021: one) category of dilutive potential ordinary shares.

For the Pre-IPO Share Option and Post-IPO Share Option Schemes, the number of shares included as below is the number of shares that are dilutive and would have been outstanding assuming the completion of the share issue to the grantees.

12 每股盈利(續)

(b) 攤薄

每股攤薄盈利乃假設已轉換所有具攤薄潛力的普通股，並通過調整發行在外的普通股的加權平均數進行計算。期內，本集團有一股(截至2021年6月30日止六個月：一股)具攤薄潛力的普通股。

就首次公開發售購股權及首次公開發售後購股權計劃而言，計入以下的股份數目為攤薄，並假設向承配人發行股份完成後發行在外的股份。

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 (Unaudited) (未經審核)	2021 2021年 (Unaudited) (未經審核)
Profit attributable to equity holders of the Company during the period (HK\$'000)	期內本公司權益持有人應佔利潤(千港元)	14,815	13,712
Weighted average number of ordinary shares in issue	已發行普通股加權平均數	1,226,788,583	1,147,748,604
Adjustments for: – impact of the share option schemes	就以下各項作出調整： – 購股權計劃的影響	831,676	1,925,663
Weighted average number of ordinary shares for diluted earnings per share	用於計算每股攤薄盈利的普通股加權平均數	1,227,620,259	1,149,674,267
Diluted earnings per share (HK cents)	每股攤薄盈利(港仙)	1.21	1.19

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

13 DIVIDENDS

The Directors do not recommend the payment of an interim dividend for the six months ended 30 June 2022 (six months ended 30 June 2021: Nil).

13 股息

董事不建議就截至2022年6月30日止六個月派付中期股息(截至2021年6月30日止六個月：無)。

14 PROPERTY, PLANT AND EQUIPMENT

14 物業、廠房及設備

		HK\$'000 千港元
(Unaudited)	(未經審核)	
Six months ended 30 June 2022	截至2022年6月30日止六個月	
Opening net book amount	期初賬面淨值	301,961
Additions	添置	36,551
Additions through acquisition of subsidiaries	透過收購附屬公司添置	119,817
Disposal (Note 8)	出售(附註8)	(1,024)
Depreciation (Note 9)	折舊(附註9)	(43,659)
Currency translation differences	外幣換算差額	(14,243)
Closing net book amount	期末賬面淨值	399,403
(Unaudited)	(未經審核)	
Six months ended 30 June 2021	截至2021年6月30日止六個月	
Opening net book amount	期初賬面淨值	218,150
Additions	添置	53,521
Additions through acquisition of subsidiaries	透過收購附屬公司添置	5,596
Disposal (Note 8)	出售(附註8)	(610)
Depreciation (Note 9)	折舊(附註9)	(23,403)
Currency translation differences	外幣換算差額	2,119
Closing net book amount	期末賬面淨值	255,373

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

15 INTANGIBLE ASSETS

15 無形資產

		Goodwill 商譽 HK\$'000 千港元	Brand name 品牌名稱 HK\$'000 千港元	Others 其他 HK\$'000 千港元	Total 總計 HK\$'000 千港元
(Unaudited)	(未經審核)				
Six months ended 30 June 2022	截至2022年6月30日止六個月				
Opening net book amount	期初賬面淨值	194,970	-	8,991	203,961
Additions	添置	-	-	884	884
Additions through acquisition of subsidiaries (Note 28)	透過收購附屬公司添置 (附註28)	353,430	289,911	79	643,420
Amortisation (Note 9)	攤銷(附註9)	-	-	(692)	(692)
Currency translation differences	外幣換算差額	(13,849)	(8,512)	(360)	(22,721)
Closing net book amount	期末賬面淨值	534,551	281,399	8,902	824,852
(Unaudited)	(未經審核)				
Six months ended 30 June 2021	截至2021年6月30日止六個月				
Opening net book amount	期初賬面淨值	138,520	-	6,414	144,934
Additions	添置	-	-	2,043	2,043
Additions through acquisition of subsidiaries	透過收購附屬公司添置	20,449	-	-	20,449
Amortisation (Note 9)	攤銷(附註9)	-	-	(567)	(567)
Currency translation differences	外幣換算差額	1,307	-	70	1,377
Closing net book amount	期末賬面淨值	160,276	-	7,960	168,236

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

16 LEASES

This note provides information for leases where the Group is a lessee.

(a) Amounts recognised in the condensed consolidated interim statement of financial position

The condensed consolidated interim statement of financial position shows the following balances relating to the leases:

16 租賃

此附註載列有關本集團作為承租人所訂立租賃的資料。

(a) 於簡明綜合中期財務狀況表確認的金額

簡明綜合中期財務狀況表顯示以下有關租賃的結餘：

		As at 於	
		30 June 2022 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 12月31日 HK\$'000 千港元 (Audited) (經審核)
Right-of-use assets	使用權資產		
Properties	物業	392,487	256,361
Land use right	土地使用權	320,800	338,514
Medical equipment	醫療設備	3,434	4,450
		716,721	599,325
Lease liabilities	租賃負債		
Current	流動	136,371	86,074
Non-current	非流動	290,597	198,616
		426,968	284,690

Additions to the right-of-use assets during the six months ended 30 June 2022 amounted to approximately HK\$123,695,000 (six months ended 30 June 2021: HK\$40,007,000) and the additions of right-of-use assets through acquisition of subsidiaries amounted to approximately HK\$82,442,000 (six months ended 30 June 2021: HK\$16,833,000), representing the lease of clinics, hospitals, office premises, staff quarters and medical equipment.

截至2022年6月30日止六個月，使用權資產添置約123,695,000港元(截至2021年6月30日止六個月：40,007,000港元)，透過收購附屬公司添置使用權資產約82,442,000港元(截至2021年6月30日止六個月：16,833,000港元)，指租賃診所、醫院、辦公室物業、員工宿舍及醫療設備。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

16 LEASES (Continued)

(b) Amounts recognised in the condensed consolidated interim statement of comprehensive income

The condensed consolidated interim statement of comprehensive income shows the following amounts relating to the leases:

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Depreciation charge of right-of-use assets (Note 9)	使用權資產折舊費用 (附註9)	65,992	45,850
Expenses related to short-term leases (Note 9)	與短期租賃有關的開支 (附註9)	1,938	1,134
Rent concessions (Note 7)	租金寬免 (附註7)	383	-
Interest expense (Note 10)	利息開支 (附註10)	9,077	6,092

Depreciation expense charged in the condensed consolidated interim statement of comprehensive income is as follows:

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Cost of revenue	銷售成本	47,671	30,427
Administrative expenses	行政開支	18,321	15,423
		65,992	45,850

The total cash outflow for leases in the six months ended 30 June 2022 amounted to HK\$67,196,000 (six months ended 30 June 2021: HK\$42,489,000).

16 租賃 (續)

(b) 於簡明綜合中期全面收益表確認的金額

簡明綜合中期全面收益表顯示以下有關租賃的款項：

計入簡明綜合中期全面收益表的折舊開支如下：

截至2022年6月30日止六個月的租賃總現金流出達67,196,000港元(截至2021年6月30日止六個月：42,489,000港元)。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

16 LEASES (Continued)

(c) The Group's leasing activities and how these are accounted for

The Group leases various properties including clinics, hospitals, office premises, staff quarters and medical equipment. The lease terms are between one and fourteen years, and the majority of lease agreements are renewable at the end of the lease period at market rate.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor.

Extension and termination options are included in a number of property leases across the Group. These are used to maximise operational flexibility in terms of managing the assets used in the Group's operations. The majority of extension and termination options held are exercisable only by the Group and not by the respective lessor.

17 INTEREST IN ASSOCIATES

The amount recognised in the condensed consolidated interim statement of financial position is as follows:

16 租賃(續)

(c) 本集團的租賃活動及該等活動如何列賬

本集團租賃多項物業(包括診所、醫院、辦公室物業、員工宿舍)及醫療設備。租期介乎一年至十四年,且大多數租賃協議於租賃期末可按市價續訂。

租賃條款乃按個別基準磋商,包含各種不同條款及條件。除出租人持有的租賃資產中的擔保權益外,租賃協議並無施加任何契諾。

本集團多個物業租賃包括延長及終止選擇權,藉以在管理本集團營運所用的資產時,達成營運靈活性最大化。大部分所持有的延長及終止選擇權僅限本集團行使,而不可由各自的出租人行使。

17 於聯營公司的權益

於簡明綜合中期財務狀況表中確認的金額如下:

		HK\$'000 千港元
(Unaudited)	(未經審核)	
Balance as at 1 January 2021	於2021年1月1日的結餘	1,928
Share of losses	分佔虧損	(247)
Balance as at 30 June 2021	於2021年6月30日的結餘	1,681
(Unaudited)	(未經審核)	
Balance as at 1 January 2022	於2022年1月1日的結餘	24,814
Dividend received	已收股息	(20,651)
Share of profits	分佔溢利	16,243
Balance as at 30 June 2022	於2022年6月30日的結餘	20,406

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

17 INTEREST IN ASSOCIATES (Continued)

Set out below is the information of the associate of the Group as at 30 June 2022 and 2021, which, in the opinion of the directors, is material to the Group. The associate listed below has share capital consisting solely of ordinary shares, which are held by the Group.

Nature of investment in associates:

17 於聯營公司的權益(續)

以下是本集團聯營公司於2022年及2021年6月30日的資料，董事認為該等資料對本集團屬重大。下文所列的聯營公司的股本僅由普通股組成，由本集團持有。

於聯營公司投資的性質：

Company name	Place of incorporation	Particulars of issued share capital/registered capital	Effective interest held by the Group				Principal activities	Carrying amount	
			30 June 2022		30 June 2021			30 June 2022	30 June 2021
公司名稱	註冊成立地點	已發行股本/註冊資本詳情	直接	間接	直接	間接	賬面值	賬面值	
			本集團所持實際權益						
			2022年6月30日	2021年6月30日			2022年6月30日	2021年6月30日	
			直接	間接	直接	間接	HK\$'000	HK\$'000	
							(Unaudited)	(Unaudited)	
							千港元	千港元	
							(未經審核)	(未經審核)	
C-MER RainsOptics Limited ("RainsOptics")	Hong Kong	640,000 ordinary shares HK\$7,820,000	14.4%	N/A	14.4%	N/A	1,271	1,681	
兩點光學有限公司 (「兩點光學」)	香港	640,000股普通股 7,820,000港元	14.4%	不適用	14.4%	不適用	1,271	1,681	
Health Hope International Medical Laboratory Limited ("Health Hope")	Hong Kong	8,100,000 ordinary shares HK\$35,280,000	45.9%	N/A	N/A	N/A	19,135	N/A	
希華檢測(國際)有限公司 (「希華」)	香港	8,100,000股普通股 35,280,000港元	45.9%	不適用	不適用	不適用	19,135	不適用	

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

18 FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

As at 30 June 2022, the Group's financial assets at fair value through other comprehensive income represent unlisted equity instruments which are not held for trading, and the Group has irrevocably elected an initial recognition in this category. Details are as follows:

18 按公平值計入其他全面收入的金融資產

於2022年6月30日，本集團按公平值計入其他全面收入的金融資產指並非持作買賣的非上市權益工具，而本集團已於此類別不可撤銷地選擇初始確認。詳情如下：

		HK\$'000 千港元
(Unaudited) Balance as at 1 January 2021 and 30 June 2021	(未經審核) 於2021年1月1日及2021年6月30日 的結餘	52,575
(Unaudited) Balance as at 1 January 2022 and 30 June 2022	(未經審核) 於2022年1月1日及2022年6月30日 的結餘	52,575

The fair values of the equity instruments were determined by reference to the specific valuation techniques of discounted cash flow or recent transaction prices in arm's length transactions.

權益工具的公平值乃參考現金流貼現特定估值技術或公平交易的近期交易價格釐定。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

18 FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Continued)

Nature of financial instruments:

18 按公平值計入其他全面收入的金融資產(續)

金融工具的性质：

Company name 公司名稱	Place of incorporation/ establishment and kind of legal entity 註冊成立／成立地點 及法律實體類型	Particulars of issued share capital/ registered capital 已發行股本／ 註冊資本詳情	Effective interest held by the Company Directly 本公司持有 實際權益 直接	Principal activities/ place of operation 主營業務／營運地點
Avalon Global Holdings Limited ("Avalon")	British Virgin Islands	11,802 ordinary shares of no par value	4%	Development of next generation healthcare solutions across biopharma, diagnostics, medical devices and other area of healthcare, HK
Avalon Global Holdings Limited (「Avalon」)	英屬處女群島	11,802股無面值的普通股	4%	於涵蓋生物製藥、診斷、醫療器械及其他醫療保健領域開發下一代醫療保健解決方案，香港
BELKIN Laser Ltd. ("Belkin")	Israeli	3,164,685 preference shares NIS 316,469	8%	Development of automated one-second glaucoma laser treatment, HK
BELKIN Laser Ltd. (「Belkin」)	以色列	3,164,685股優先股 316,469新錫克爾	8%	開發自動飛秒青光眼激光治療法，香港

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

19 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES 19 按金、預付款項及其他應收款項

		As at 於	
		30 June 2022 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Non-current	非即期		
Prepayments for property, plant and equipment	物業、廠房及設備預付款項	369	2,078
Rental and other deposits	租金及其他按金	23,484	6,425
Prepayment for employee compensation	僱員補償預付款項	6,075	7,378
		29,928	15,881
Current	即期		
Prepayments for inventories	預付存貨款項	1,065	1,012
Prepayments for rental expenses	預付租賃費用	2,999	6,956
Prepayments for operating expenses	預付營運費用	15,531	7,808
Prepayment for acquisition of a subsidiary	收購一間附屬公司的預付款項	-	190,808
Prepayment for employee compensation	僱員補償預付款項	2,380	2,125
Rental and other deposits	租金及其他按金	26,735	27,207
Others	其他	9,902	4,573
		58,612	240,489
Total deposits, prepayments and other receivables	按金、預付款項及其他應收款項合計	88,540	256,370

Notes to the Condensed Consolidated Interim Financial Information
簡明綜合中期財務資料附註

20 INVENTORIES

20 存貨

		As at 於	
		30 June 2022 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Pharmaceuticals and medical consumables	藥品及醫用耗材	56,426	28,911
Vision aid products	視力輔助產品	7,668	4,533
		64,094	33,444

21 TRADE RECEIVABLES

The trade receivables are due when services are rendered and goods are sold. The ageing analysis of the trade receivables based on due date and invoice date was as follows:

21 貿易應收款項

貿易應收款項於提供服務及出售貨物時即為到期應付。貿易應收款項按到期日期及發票日期的賬齡分析如下：

		As at 於	
		30 June 2022 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
0 – 90 days	0至90日	25,577	16,590
91 – 180 days	91至180日	4,587	594
Over 180 days	超過180日	2,836	796
		33,000	17,980

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

22 FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS

As at 30 June 2022, the Group's financial asset at fair value through profit or loss represents listed equity instruments in Hong Kong which are held for trading, and the Group has irrevocably elected an initial recognition in this category. Details are as follows:

22 按公平值計入損益的金融資產

截至2022年6月30日，本集團按公平值計入損益的金融資產指於香港持作買賣的上市權益工具，本集團已於此類別不可撤銷地選擇一個初步確認。詳情如下：

		HK\$'000 千港元
(Unaudited) Balance as at 1 January 2021 and 30 June 2021	(未經審核) 於2021年1月1日及 2021年6月30日的結餘	-
(Unaudited) Balance as at 1 January 2022	(未經審核) 於2022年1月1日的結餘	55,704
Fair value loss on equity investments at financial asset at fair value through profit or loss (Note 8)	按公平值計入損益的金融資產之 股本投資的公平值虧損(附註8)	(24,003)
Balance as at 30 June 2022	於2022年6月30日的結餘	31,701

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

23 SHARE CAPITAL

23 股本

		Number of ordinary shares 普通股數目 '000 千股	Nominal value of ordinary shares 普通股面值 HK\$'000 千港元
Authorised: (Unaudited)	法定： (未經審核)		
At 1 January 2022 and 30 June 2022	於2022年1月1日及 2022年6月30日	8,000,000	800,000
At 1 January 2021 and 30 June 2021	於2021年1月1日及 2021年6月30日	8,000,000	800,000
Issued and paid: (Unaudited)	已發行及繳足： (未經審核)		
At 1 January 2022	於2022年1月1日	1,150,341	115,034
Issuance of shares (Notes)	發行股份(附註)	85,290	8,529
Issuance of shares upon exercise of pre-IPO share options	行使首次公開發售前購股權 後發行股份	872	87
At 30 June 2022	於2022年6月30日	1,236,503	123,650
(Unaudited)	(未經審核)		
At 1 January 2021	於2021年1月1日	1,147,255	114,725
Issuance of shares	發行股份	1,137	114
At 30 June 2021	於2021年6月30日	1,148,392	114,839

Notes:

附註：

- (a) On 20 January 2022, 8,790,000 shares were allotted and issued and their value being approximately equivalent to HK\$50,367,000 as of the date of their issue to individual third parties to acquire the equity interests in Champion Eye Centre Limited ("Champion Eye").
- (a) 於2022年1月20日，8,790,000股股份(於發行日期，其價值約相當於50,367,000港元)配發及發行予個人第三方，以收購嘉賓眼科中心有限公司(「嘉賓眼科」)的股權。
- (b) On 20 January 2022, 76,500,000 placing shares have been placed and their value being approximately equivalent to HK\$490,942,000 as of the date of their issue to independent placeses selected and/or procured by the placing agent and were subscribed by the seller.
- (b) 於2022年1月20日，76,500,000股配售股份(於發行日期，其價值約相當於490,942,000港元)向配售代理選擇及/或取得的獨立承配人配售，並由賣方認購。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

24 SHARE-BASED PAYMENTS

The Company approved and adopted the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme pursuant to shareholder's resolutions passed on 28 June 2017 and 13 December 2017, respectively. Share options were granted under both schemes to incentivise the Company's directors, senior management, ophthalmologists, physicians, employees, and consultants.

The following table discloses details of the Company's share options granted under the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme held by eligible participants and movements in such holdings in relation thereto during the period:

24 以股份為基礎的付款

根據分別於2017年6月28日及2017年12月13日通過的股東決議案，本公司已批准並採納首次公開發售前購股權計劃及首次公開發售後購股權計劃。本公司根據該兩項計劃授出購股權以激勵其董事、高級管理層、眼科醫生、醫生、僱員及顧問。

下表披露由合資格參與者持有的首次公開發售前購股權計劃及首次公開發售後購股權計劃項下授出的本公司購股權詳情以及本期間的有關持股變動：

Grant date 授出日期	Expiry date 屆滿日期	Exercise price per share 每股行使價 HK\$ 港元	Note 附註	Number of share options '000 購股權數目千份				
				At 1 January 2022 於2022年1月1日	Exercised during the period 期內已行使	Lapsed during the period 期內已失效	At 30 June 2022 於2022年6月30日	
Pre-IPO Share Option Scheme								
首次公開發售前購股權計劃								
1 April 2017 2017年4月1日	31 March 2023 2023年3月31日	0.1	(i)	519	-	(519)	-	
1 April 2017 2017年4月1日	31 March 2023 2023年3月31日	1.0	(i)	173	(130)	(43)	-	
1 April 2017 2017年4月1日	31 March 2027 2027年3月31日	1.0	(i)	742	(742)	-	-	
1 September 2017 2017年9月1日	31 May 2024 2024年5月31日	0.1	(ii)	-	-	-	-	
				1,434	(872)	(562)	-	
Post-IPO Share Option Scheme								
首次公開發售後購股權計劃								
18 July 2019 2019年7月18日	16 November 2023 2023年11月16日	5.18	(iii)	3,452	-	-	3,452	
14 September 2020 2020年9月14日	13 September 2023 2023年9月13日	6.34	(iv)	1,140	-	-	1,140	
2 November 2021 2021年11月2日	1 November 2027 2027年11月1日	7.73	(v)	200	-	-	200	
				6,226	(872)	(562)	4,792	
Number of option exercisable at period end ('000)	於期末可行使的購股權數目 (千份)						1,737	
Weighted average exercise price (HK\$)	加權平均行使價(港元)			4.44	1.00	0.17	5.56	5.94
Weighted average remaining contractual life (years)	加權平均餘下合約年期(年)						1.34	

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簡明綜合中期財務資料附註

24 SHARE-BASED PAYMENTS (Continued)

24 以股份為基礎的付款 (續)

Grant date 授出日期	Expiry date 屆滿日期	Exercise price per share 每股行使價 HK\$ 港元	Note 附註	Number of share options ¹ '000 購股權數目千份			At 30 June 2021 於2021年6月30日
				At 1 January 2021 於2021年1月1日	Exercised during the period 期內已行使	Lapsed during the period 期內已失效	
Pre-IPO Share Option Scheme							
首次公開發售前購股權計劃							
1 April 2017	15 July 2021	0.1	(i)	173	-	-	173
2017年4月1日	2021年7月15日						
1 April 2017	31 March 2022	0.1	(i)	173	-	-	173
2017年4月1日	2022年3月31日						
1 April 2017	31 March 2023	0.1	(i)	173	-	-	173
2017年4月1日	2023年3月31日						
1 April 2017	31 March 2023	1.0	(i)	173	-	-	173
2017年4月1日	2023年3月31日						
1 April 2017	31 March 2027	1.0	(i)	742	-	-	742
2017年4月1日	2027年3月31日						
1 September 2017	31 May 2024	0.1	(ii)	166	-	-	166
2017年9月1日	2024年5月31日						
				1,600	-	-	1,600
Post-IPO Share Option Scheme							
首次公開發售後購股權計劃							
18 July 2019	16 November 2023	5.18	(iii)	5,400	-	-	5,400
2019年7月18日	2023年11月16日						
14 September 2020	13 September 2023	6.34	(iv)	1,140	-	-	1,140
2020年9月14日	2023年9月13日						
				8,140	-	-	8,140
Number of option exercisable at period end ('000)	於期末可行使的購股權數目 (千份)						2,949
Weighted average exercise price (HK\$)	加權平均行使價 (港元)			4.45	-	-	4.45
Weighted average remaining contractual life (years)	加權平均餘下合約年期(年)						6.73

24 SHARE-BASED PAYMENTS (Continued)

- (i) On 1 April 2017, 43,578,000 options were granted to a total of 131 grantees, which include certain ophthalmologists, physicians, employees and executive directors.

The options are vested over periods of one to five years. The vesting of the pre-IPO share options granted to the ophthalmologists and certain employees is subject to performance targets in terms of revenue generated during the vesting periods. No performance condition exists for the consultants, remaining employees and executive directors who shall remain in their engagement, employment or office over the vesting periods under the service condition.

The exercise price of each option ranges from HK\$0.1 to HK\$1.0. Once vested, the options remain exercisable for periods of three to five years. All unexercised pre-IPO share options will lapse by the end of the exercise periods or upon the cessation of employment of the grantees under the service condition.

- (ii) On 1 September 2017, 2,821,000 options were granted to a total of eight grantees, which include certain consultants, employees and an ophthalmologist of the Group.

The options are vested over periods of one to three years. The vesting of the options granted to the ophthalmologist is subject to performance target in terms of revenue generated by the grantee during the vesting periods. No performance condition exists for the consultants and employees who shall remain in their engagement or employment over the vesting periods under the service condition.

24 以股份為基礎的付款(續)

- (i) 於2017年4月1日，向合共131名承授人(包括若干名眼科醫生、醫生、僱員及執行董事)授出43,578,000份購股權。

購股權歸屬期為一至五年。歸屬授予眼科醫生及若干僱員的首次公開發售前購股權須受歸屬期間所產生收益的業績目標規限。對於顧問、餘下僱員及執行董事並無設置業績條件，而彼等於歸屬期內須仍按照服務條件受聘、受僱或留任。

每份購股權的行使價介乎0.1港元至1.0港元。一旦歸屬，購股權可於三至五年期間內行使。所有未行使的首次公開發售前購股權將於行使期末或於按照服務條件停止僱用承授人後失效。

- (ii) 於2017年9月1日，向合共八名承授人(包括本集團若干名顧問、僱員及一名眼科醫生)授出2,821,000份購股權。

購股權歸屬期為一至三年。歸屬授予眼科醫生的購股權須受歸屬期間承授人所產生收益的業績目標規限。對於顧問及僱員並無設置業績條件，而彼等於歸屬期內須仍按照服務條件受聘或受僱。

24 SHARE-BASED PAYMENTS (Continued)

(ii) (Continued)

The exercise price of each option ranges from HK\$0.1 to HK\$1.0. Once vested, the options remain exercisable for a period of three years. All unexercised pre-IPO share options will lapse by the end of the exercise periods or upon the cessation of employment of the grantees under the service condition.

(iii) On 18 July 2019, 6,540,000 options were granted under the Post-IPO Share Option Scheme to a total of 40 grantees, which include certain Hong Kong ophthalmologists, consultants and an executive director.

The options are vested over periods of one to three years. The vesting of these options to the Hong Kong Ophthalmologists are subject to performance targets in terms of revenue generated during the vesting periods. No performance condition exists for the consultants, and executive director who shall remain in their engagement, employment or office over the vesting periods under the service condition.

The exercise price of each option is HK\$5.18. Once vested, the options remain exercisable until ten years from the date of grant. All unexercised post-IPO share options will lapse by the end of the exercise periods or upon the cessation of service of the grantee.

24 以股份為基礎的付款 (續)

(ii) (續)

每份購股權的行使價介乎0.1港元至1.0港元。一旦歸屬，購股權可於三年期間內行使。所有未行使的首次公開發售前購股權將於行使期末或於按照服務條件停止僱用承授人後失效。

(iii) 於2019年7月18日，向合共40名承授人(包括若干名香港眼科醫生、顧問及一名執行董事)授出6,540,000份購股權。

購股權歸屬期為一至三年。歸屬該等授予香港眼科醫生的購股權須受歸屬期間所產生收入的業績目標規限。對於顧問及執行董事並無設置業績條件，而彼等於歸屬期內須仍按照服務條件受聘、受僱或留任。

每份購股權的行使價為5.18港元。一旦歸屬，購股權可於授出日期起十年內行使。所有未行使的首次公開發售後購股權將於行使期末或於承授人終止服務後失效。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

24 SHARE-BASED PAYMENTS (Continued)

- (iv) On 14 September 2020, 1,140,000 options were granted under the Post-IPO Share Option Scheme to the executive director of the Company, Ms. Li Xiaoting.

The options were vested over one year. No performance condition exists for the executive director who shall remain in office over the vesting periods under the service condition.

The exercise price of each option is HK\$6.34. Once vested, the options remain exercisable until three years from the date of grant. All unexercised post-IPO share options will lapse by the end of the exercise periods or upon the cessation of service of the grantee.

- (v) On 2 November 2021, 200,000 options were granted under the Post-IPO Share Option Scheme to the independent non-executive director of the Company, Dr. Rex AU YEUNG Pak-Kuen *GBS JP*.

The options are vested over periods of one to three years. No performance condition exists for the independent non-executive director who shall remain in office over the vesting periods under the service condition.

The exercise price of each option is HK\$7.73. Once vested, the options remain exercisable until three years from the vested dates. All unexercised post-IPO share options will lapse by the end of the exercise periods.

24 以股份為基礎的付款(續)

- (iv) 於2020年9月14日，根據首次公開發售後購股權計劃向本公司執行董事李肖婷女士授出1,140,000份購股權。

購股權歸屬期為一年。對於執行董事並無設置業績條件，而彼於歸屬期內須仍按照服務條件留任。

每份購股權的行使價為6.34港元。一旦歸屬，購股權可於授出日期起三年內行使。所有未行使的首次公開發售後購股權將於行使期末或於承授人終止服務後失效。

- (v) 於2021年11月2日，根據首次公開發售後購股權計劃向本公司獨立非執行董事歐陽伯權博士(金紫荊星章、太平紳士)授出200,000份購股權。

購股權歸屬期為一至三年。對於獨立非執行董事並無設置業績條件，而彼於歸屬期內須仍按照服務條件留任。

每份購股權的行使價為7.73港元。一旦歸屬，購股權可於歸屬日期起三年內行使。所有未行使的首次公開發售後購股權將於行使期末失效。

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簡明綜合中期財務資料附註

24 SHARE-BASED PAYMENTS (Continued)

(vi) During the six months ended 30 June 2022, share-based payment expenses of approximately HK\$1,046,000 (six months ended 30 June 2021: HK\$2,673,000) were recognised in the condensed consolidated interim statement of comprehensive income in relation to the share options.

25 TRADE PAYABLES

Trade payables, based on invoice date, were aged as follows:

24 以股份為基礎的付款(續)

(vi) 截至2022年6月30日止六個月，有關購股權的以股份為基礎的付款開支約1,046,000港元(截至2021年6月30日止六個月：2,673,000港元)於簡明綜合中期全面收益表確認。

25 貿易應付款項

貿易應付款項按發票日期呈列的賬齡如下：

		As at 於	
		30 June 2022 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
0 – 30 days	0至30日	27,294	32,377
31 – 60 days	31至60日	2,560	4,477
61 – 90 days	61至90日	1,899	233
Over 90 days	超過90日	3,827	2,779
		35,580	39,866

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

26 ACCRUALS AND OTHER PAYABLES

26 應計費用及其他應付款項

		As at 於	
		30 June 2022 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Non-current	非流動		
Consideration payable for acquisition of a subsidiary	收購一間附屬公司的應付代價	-	1,475
Provision for reinstatement costs	重修成本撥備	2,620	2,182
		2,620	3,657
Current	流動		
Accruals for employee benefits	應計員工福利費	28,284	23,644
Accruals for operating expenses	應計營運開支	38,277	19,505
Accruals for listing expenses	應計上市開支	3,591	3,591
Payables for doctors' consultation fees	應付醫生診金	30,993	21,219
Payables for property, plant and equipment	應付物業、廠房及設備款項	1,786	3,751
Consideration payable for acquisition of subsidiaries	收購附屬公司應付代價	1,827	6,367
Others	其他	580	1,566
		105,338	79,643
Total accruals and other payables	應計費用及其他應付款項總額	107,958	83,300

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

27 BORROWINGS

27 借款

		As at 於	
		30 June 2022 2022年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 2021年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Current	流動		
Borrowings	借款	15,425	179,406

As at 30 June 2022, all of the Group's borrowings are repayable on demand and the effective interest rate of borrowings was 2.88% (31 December 2021: 2.44%) per annum.

於2022年6月30日，本集團的所有借款為須按要求償還，借款的有效年利率為2.88%（2021年12月31日：2.44%）。

28 BUSINESS COMBINATION

- (i) On 19 January 2022, the Group completed the acquisition of 100% of the equity interests in Champion Eye Centre Limited ("Champion Eye"), a company that operates ophthalmic clinics in Hong Kong, from independent third parties and the consideration was paid by allotment and issue of 8,790,000 shares of the Company (their value being approximately equivalent to HK\$50,367,000).
- (ii) On 19 January 2022, the Group completed the acquisition of 60% of the equity interests in The Optometry (OPT) Centre Limited ("OPT"), a company that operates optometry centres in Hong Kong, from an independent third party, for a total consideration of HK\$34,500,000 (comprising of an acquisition price of HK\$13,800,000 and a shareholder's loan of HK\$20,700,000 provided to OPT).

28 業務合併

- (i) 於2022年1月19日，本集團完成向獨立第三方收購嘉賓眼科中心有限公司（「嘉賓眼科」）（一間於香港經營眼科診所的公司）的全部股權，代價通過配發及發行本公司8,790,000股股份（其價值約相當於50,367,000港元）支付。
- (ii) 於2022年1月19日，本集團完成向獨立第三方收購視光師驗眼中心有限公司（「視光師驗眼中心」）（一間於香港經營眼科視光中心的公司）的60%股權，總代價為34,500,000港元（包括收購價13,800,000港元及提供予視光師驗眼中心的股東貸款20,700,000港元）。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

28 BUSINESS COMBINATION (Continued)

- (iii) On 17 February 2022, the Group completed the investment of 61.5% equity interests of Shenzhen C-MER Aikangjian Dental Group Co., Ltd. (previously known as Shenzhen Aikangjian Group Co., Ltd.) (“Shenzhen CKJ”), a company that operates dental clinics in the PRC, at a total consideration of RMB430,500,000 (equivalent to HK\$517,590,000) (comprising of a consideration of RMB380,500,000 and capital contribution of RMB50,000,000 in cash).
- (iv) During the six months ended 30 June 2022, the Group completed the acquisition of several clinics that provide dental and other medical services in Hong Kong (“Other clinics”), from different independent third parties, at a total cash consideration of HK\$7,772,000 with individual consideration not more than HK\$6,972,000.

The following table summarises the consideration paid and the amounts of the assets acquired and liabilities assumed recognised at the relevant acquisition dates.

	Champion Eye 嘉賓眼科 HK\$'000 千港元 (Unaudited) (未經審核)	OPT 視光師驗眼中心 HK\$'000 千港元 (Unaudited) (未經審核)	Shenzhen CKJ 深圳愛康健 HK\$'000 千港元 (Unaudited) (未經審核)	Other clinics 其他診所 HK\$'000 千港元 (Unaudited) (未經審核)
Consideration				
– Cash	– 現金	–	34,500	517,590
– Allotment of shares (Note)	– 配發股份(附註)	50,367	–	–
	50,367	34,500	517,590	7,772

Note:

The fair value of the 8,790,000 shares allotted as the consideration paid for acquisition of Champion Eye (HK\$50,367,000) was based on the published share price of the Company of approximately HK\$5.73 per share.

28 業務合併(續)

- (iii) 於2022年2月17日，本集團完成對深圳希瑪愛康健口腔集團有限公司(前稱深圳市愛康健齒科集團股份有限公司)(「深圳愛康健」)(一間於中國經營牙科診所的公司)61.5%的股權投資，總代價為人民幣430,500,000元(相當於517,590,000港元)(包括代價人民幣380,500,000元及現金注資人民幣50,000,000元)。
- (iv) 於截至2022年6月30日止六個月，本集團完成向不同獨立第三方收購若干間於香港提供牙科及其他醫療服務的診所(「其他診所」)，總現金代價為7,772,000港元，單一代價不超過6,972,000港元。

下表概述於相關收購日期確認的已付代價及所收購資產金額及已承擔負債。

附註：

作為收購嘉賓眼科已付代價而配發8,790,000股股份的公平值(50,367,000港元)，為根據本公司已公佈股價每股約5.73港元計算。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

28 BUSINESS COMBINATION (Continued)

28 業務合併(續)

	Champion Eye 嘉賓眼科	OPT 視光師驗眼中心	Shenzhen CKJ 深圳愛康健	Other clinics 其他診所	
Note 附註	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	
	As at	As at	As at		
Date of completion of the acquisition 收購完成日期	19 January 2022 於2022年 1月19日	19 January 2022 於2022年 1月19日	17 February 2022 於2022年 2月17日		
Recognised amounts of identifiable assets acquired and liabilities assumed	可識別所收購資產及所承 擔負債的已確認金額				
- Property, plant and equipment	- 物業、廠房及設備	2,485	278	116,450	604
- Right-of-use assets	- 使用權資產	7,609	2,609	70,110	2,114
- Investment property	- 投資物業	-	-	14,298	-
- Intangible assets	- 無形資產	-	-	79	-
- Brand name	- 品牌名稱 (i)	-	-	289,911	-
- Cash and cash equivalents	- 現金及現金等價物	18,969	1,945	27,087	404
- Trade receivables	- 貿易應收款項	817	762	875	129
- Deposits, prepayments and other receivables	- 按金、預付款項及 其他應收款項	2,268	21,395	58,650	399
- Inventories	- 存貨	4,684	1,360	4,831	57
- Trade payables	- 貿易應付款項	(967)	(755)	(5,092)	-
- Accruals and other payables	- 應計費用及其他應付 款項	(10,477)	(1,625)	(42,711)	(363)
- Borrowings	- 借款	-	-	(16,832)	-
- Lease liabilities	- 租賃負債	(7,839)	(2,629)	(74,912)	(2,166)
- Deferred income tax liabilities	- 遞延所得稅負債	-	-	(72,478)	-
- Current income tax liabilities	- 即期所得稅負債	(2,801)	(41)	(666)	-
Total identifiable net assets	可識別淨資產總值	14,748	23,299	369,600	1,178
Non-controlling interests	非控股權益 (ii)	-	(9,320)	(142,296)	(410)
Goodwill	商譽 (iii)	35,619	20,521	290,286	7,004
Total consideration	總代價	50,367	34,500	517,590	7,772

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

28 BUSINESS COMBINATION (Continued)

28 業務合併(續)

		Champion Eye 嘉賓眼科	OPT 視光師驗眼中心	Shenzhen KJ 深圳愛康健	Other clinics 其他診所
	Note 附註	HK\$'000 千港元 (Unaudited) (未經審核) As at 19 January 2022 於2022年 1月19日	HK\$'000 千港元 (Unaudited) (未經審核) As at 19 January 2022 於2022年 1月19日	HK\$'000 千港元 (Unaudited) (未經審核) As at 17 February 2022 於2022年 2月17日	HK\$'000 千港元 (Unaudited) (未經審核)
Date of completion of the acquisition	收購完成日期				
Acquisition-related costs	收購相關成本	(iv) 149	83	60	9
Net cash outflow on acquisition	收購的現金流出淨額	-	-	299,135	6,972
Cash paid (Note)	已付現金(附註)				
Less: Prepayment for acquisition	減：收購的預付款項	-	-	(190,808)	-
Less: Cash and cash equivalents acquired	減：所得現金及現金等價物	(18,969)	(1,945)	(27,087)	(404)
		(18,969)	(1,945)	81,240	6,568

Note: During the six months ended 30 June 2022, the Company has settled the consideration payable for prior year acquisition of approximately HK\$7,170,000 and the net cash paid for acquisition of subsidiaries, net of cash acquired, during the period is approximately HK\$74,064,000.

附註：於截至2022年6月30日止六個月，本公司已結付上一年度收購的應付代價約7,170,000港元及就期內收購附屬公司已付現金淨額(扣除所得現金)約74,064,000港元。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

28 BUSINESS COMBINATION (Continued)

Notes:

- (i) **Brand name**
The brand name arising from business combination represents the reputable and established brand that is widely recognised by public in the dental industry. None of the brand name recognised is expected to be deductible for income tax purposes.
- (ii) **Non-controlling interests**
The non-controlling interests were recognised at their proportionate share of the recognised amounts of identifiable net assets.
- (iii) **Goodwill**
The goodwill arises from a number of factors including expected synergies through leveraging the expertise and reputation of the Group, the local knowledge and experience of the acquirees and the established workforce including local dentists, ophthalmologists, optometrists and supporting staff. None of the goodwill recognised is expected to be deductible for income tax purposes.
- (iv) **Acquisition-related costs**
Acquisition-related costs represent legal and professional fees incurred to effect the business combinations. Total acquisition-related costs amounted to HK\$301,000 is charged to the condensed consolidated interim statement of comprehensive income for the six months ended 30 June 2022.
- (v) **Revenue and profit/(loss) contribution**
Champion Eye contributed revenue of approximately HK\$64,965,000 and net profit of approximately HK\$2,117,000 to the Group since acquisition date. OPT contributed revenue of approximately HK\$9,216,000 and net profit of approximately HK\$1,589,000 to the Group since acquisition date. Shenzhen CKJ contributed revenue of approximately HK\$48,566,000 and net loss of approximately HK\$15,786,000 to the Group since acquisition date. Other clinics contributed revenue of approximately HK\$2,907,000 and net loss of approximately HK\$31,000 to the Group since acquisition date. Had the business combinations taken place at 1 January 2022, the condensed consolidated interim statement of comprehensive income would show pro-forma revenue and net loss of approximately HK\$898,911,000 and HK\$5,912,000, respectively.

28 業務合併(續)

附註：

- (i) **品牌名稱**
業務合併所得品牌名稱指於牙科行業廣受大眾認可的知名品牌。概無已確認品牌名稱預期可扣減所得稅。
- (ii) **非控股權益**
非控股權益乃按比例分佔可識別淨資產的已確認金額確認。
- (iii) **商譽**
商譽乃因多項因素產生，包括利用本集團的專業知識及聲譽、被收購方的當地知識及經驗以及既定勞動力(包括當地牙醫、眼科醫生、視光師及支援員工)預期產生的協同效應。已確認商譽預期就所得稅而言不可扣減。
- (iv) **收購相關成本**
收購相關成本指完成業務合併所引致的法律及專業費用。收購相關成本總額為301,000港元，並於截至2022年6月30日止六個月的簡明綜合中期全面收益表中扣除。
- (v) **收益及利潤/(虧損)貢獻**
嘉賓眼科自收購日期起為本集團貢獻收益約64,965,000港元及純利約2,117,000港元。視光師驗眼中心自收購日期起為本集團貢獻收益約9,216,000港元及純利約1,589,000港元。深圳愛康健自收購日期起為本集團貢獻收益約48,566,000港元及淨虧損約15,786,000港元。其他診所自收購日期起為本集團貢獻收益約2,907,000港元及淨虧損約31,000港元。如業務合併於2022年1月1日發生，簡明綜合中期全面收益表會展示備考收益及淨虧損分別約898,911,000港元及5,912,000港元。

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

29 COMMITMENTS

(a) Capital commitments

Significant capital expenditure contracted for at the end of the period/year but not recognised as liabilities is as follows:

		As at	
		於	
		30 June	31 December
		2022	2021
		2022年	2021年
		6月30日	12月31日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Property, plant and equipment	物業、廠房及設備	74,706	18,228
Acquisition of subsidiaries	收購附屬公司	19,800	294,174
		94,506	312,402

(b) Operating lease commitments

As at 30 June 2022, the Group had future aggregate minimum lease payments under non-cancellable short-term leases as follows:

		As at	
		於	
		30 June	31 December
		2022	2021
		2022年	2021年
		6月30日	12月31日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Not later than one year	不遲於一年	706	703

29 承擔

(a) 資本承擔

於期/年末已訂約但未確認為負債的重大資本開支如下：

(b) 經營租賃承擔

於2022年6月30日，本集團於不可撤銷經營租賃項下的未來最低租賃付款總額如下：

30 RELATED PARTY TRANSACTIONS

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

The Group is controlled by C-MER Group Limited (incorporated in the BVI), the ultimate holding company, which owns 55.01% (30 June 2021: 60.41%) of the Company's shares as at 30 June 2022. The ultimate controlling parties of the Group are Dr. Dennis LAM and Ms. LI.

30 關聯方交易

倘一方有能力直接或間接控制另一方或對另一方所作財務及營運決策具有重大影響力，則雙方被視為有關聯。倘雙方受共同控制或受共同重大影響，則雙方亦被視為有關聯。

於2022年6月30日，本集團受最終控股公司希瑪集團有限公司（於英屬處女群島註冊成立）控制，其擁有本公司55.01%（2021年6月30日：60.41%）股份。本集團的最終控股方為林順潮醫生及李女士。

Name of related parties 關聯方名稱	Relationship with the Company 與本公司的關係
C-MER Group Limited 希瑪集團有限公司	Ultimate holding company 最終控股公司
Maida Medical Software Development (Shenzhen) Limited 邁達醫療軟件開發(深圳)有限公司	Common controlling shareholder (Dr. Dennis LAM) 共同控股股東(林順潮醫生)
Project Vision Charitable Foundation Limited 亮睛工程慈善基金有限公司	Common directors (Dr. Dennis LAM and Mr. LI Chunshan) 共同董事(林順潮醫生及李春山先生)
Asia-Pacific Academy Of Ophthalmology Limited Asia-Pacific Academy Of Ophthalmology Limited	Common controlling shareholder and common director (Dr. Dennis LAM) 共同控股股東及共同董事(林順潮醫生)
Health Hope International Medical Laboratory Limited 希華檢測(國際)有限公司	Common directors (Dr. Dennis LAM and Ms. LI), acquired by the Group on 9 February 2021 and became an associate company of the Group since 23 July 2021 共同董事(林順潮醫生及李女士)，由本集團於2021年 2月9日收購並由2021年7月23日開始成為本集團聯 營公司

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

30 RELATED PARTY TRANSACTIONS (Continued)

(a) In addition to those disclosed elsewhere in the condensed consolidated interim financial information, the Group has the following transactions with related parties:

30 關聯方交易 (續)

(a) 除簡明綜合中期財務資料其他部分已披露者外，本集團與關聯方有下列交易：

		Six months ended 30 June 截至6月30日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
Ophthalmic services provided to a related company – Project Vision Charitable Foundation Limited	向一間關聯公司提供眼科服務 – 亮睛工程慈善基金有限公司	12	6
Management fee income from a related company – Project Vision Charitable Foundation Limited	來自一間關聯公司的管理費收入 – 亮睛工程慈善基金有限公司	57	57
Management fee income from an associate – Health Hope International Medical Laboratory Limited	來自一間聯營公司的管理費收入 – 希華檢測(國際)有限公司	7,759	59
Lease payments to a related company – Maida Medical Software Development (Shenzhen) Limited	支付予一間關聯公司的租賃費 – 邁達醫療軟件開發(深圳)有限公司	5,224	4,974

The management fee income is received for the administrative services provided by the Group to the related parties. The ophthalmic service income, management fee income and lease payments were determined based on the terms mutually agreed between the Group and the related parties.

管理費收入乃就本集團向關聯方提供的行政管理服務而收取。眼科服務收入、管理費收入及租賃費用乃根據本集團與關聯方共同協定的條款釐定。

Notes to the Condensed Consolidated Interim Financial Information
簡明綜合中期財務資料附註

30 RELATED PARTY TRANSACTIONS (Continued)
(b) Key management compensation

30 關聯方交易 (續)
(b) 主要管理人員薪酬

		Six months ended 30 June	
		截至6月30日止六個月	
		2022	2021
		2022年	2021年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Fees, wages, salaries and bonus	袍金、工資、薪金及花紅	7,268	7,458
Retirement benefits costs	退休福利成本—定額		
– defined contribution scheme	供款計劃	36	39
Allowances and benefits in kind	津貼及實物福利	388	395
Share-based payments	以股份為基礎的付款	276	1,332
		7,968	9,224

Notes to the Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

30 RELATED PARTY TRANSACTIONS (Continued)

(c) Balances with related parties

30 關聯方交易 (續)

(c) 與關聯方的結餘

		As at	
		30 June	31 December
		2022	2021
		2022年	2021年
		6月30日	12月31日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Amount due to a related party (Note i):	應付一名關聯方款項 (附註i) :		
- Project Vision Charitable Foundation Limited	- 亮睛工程慈善基金有限公司	-	33
- Maida Medical Software Development (Shenzhen) Limited	- 邁達醫療軟件開發(深圳)有限公司	2,556	-
		2,556	33
Amounts due from associates (Note ii):	應收聯營公司款項 (附註ii) :		
- Health Hope International Medical Laboratory Limited	- 希華檢測(國際)有限公司	5,806	11,105
- C-MER RainsOptics Limited	- 兩點光學有限公司	1,008	1,008
		6,814	12,113
Notes:	附註 :		
(i) The balances were unsecured, interest-free and repayable on demand and were denominated in RMB.	(i) 有關結餘為無抵押、免息及須按要求償還，並以人民幣計值。		
(ii) The balances were unsecured, interest-free and repayable on demand and were denominated in HKD.	(ii) 有關結餘為無抵押、免息及須按要求償還，並以港元計值。		

Report on Review of Interim Financial Information

中期財務資料的審閱報告



羅兵咸永道

To the Board of Directors of C-MER Eye Care Holdings Limited

(incorporated in the Cayman Islands with limited liability)

致希瑪眼科醫療控股有限公司董事會

(於開曼群島註冊成立的有限公司)

INTRODUCTION

We have reviewed the interim financial information set out on pages 27 to 84, which comprises the condensed consolidated interim statement of financial position of C-MER Eye Care Holdings Limited (the “Company”) and its subsidiaries (together, the “Group”) as at 30 June 2022 and the condensed consolidated interim statement of comprehensive income, the condensed consolidated interim statement of changes in equity and the condensed consolidated interim statement of cash flows for the six-month period then ended, and notes, comprising significant accounting policies and other explanatory information. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants. The directors of the Company are responsible for the preparation and presentation of this interim financial information in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting”. Our responsibility is to express a conclusion on this interim financial information based on our review and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

引言

我們已審閱列載於第27至84頁的中期財務資料，此中期財務資料包括希瑪眼科醫療控股有限公司（「貴公司」）及其附屬公司（統稱「貴集團」）於2022年6月30日的簡明綜合中期財務狀況表與截至該日止六個月期間的簡明綜合中期全面收益表、簡明綜合中期權益變動表和簡明綜合中期現金流量表，以及附註，包括重大會計政策及其他解釋資料。香港聯合交易所有限公司證券上市規則規定，就中期財務資料擬備的報告必須符合以上規則的有關條文以及香港會計師公會頒佈的香港會計準則第34號「中期財務報告」。貴公司董事須負責根據香港會計準則第34號「中期財務報告」擬備及列報本中期財務資料。我們的責任是根據我們的審閱對本中期財務資料作出結論，並僅按照我們協定的委聘條款向閣下（作為整體）報告我們的結論，除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

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Report on Review of Interim Financial Information

中期財務資料的審閱報告

SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Hong Kong Institute of Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information of the Group is not prepared, in all material respects, in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting”.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 30 August 2022

審閱範圍

我們已根據香港會計師公會頒佈的香港審閱委聘準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。審閱中期財務資料包括主要向負責財務和會計事務的人員作出查詢，及應用分析性和其他審閱程序。審閱的範圍遠較根據《香港審計準則》進行審計的範圍為小，故不能令我們可保證我們將知悉在審計中可能被發現的所有重大事項。因此，我們不會發表審計意見。

結論

按照我們的審閱，我們並無發現任何事項，令我們相信 貴集團的中期財務資料未有在各重大方面根據香港會計準則第34號「中期財務報告」擬備。

羅兵咸永道會計師事務所
執業會計師

香港，2022年8月30日

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION

As of 30 June 2022, the interests and short positions of our Directors and chief executive of our Company in the shares, underlying shares and debentures of our Company or its associated corporations (within the meaning of Part XV of the SFO) which were required (a) to be notified to our Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO); or (b) to be recorded in the register required to be kept pursuant to Section 352 of the SFO; or (c) as otherwise notified to our Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") were as follows:

(A) Long and short position in Shares of our Company

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉

於2022年6月30日，董事及本公司最高行政人員於本公司或其相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債權證中擁有須(a)根據證券及期貨條例第XV部第7及8分部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相關條文被當作或視為擁有的權益及淡倉），或(b)記錄於根據證券及期貨條例第352條須存置的登記冊內的權益及淡倉，或(c)根據上市發行人董事進行證券交易的標準守則（「標準守則」）須知會本公司及聯交所的權益及淡倉如下：

(A) 於本公司股份的好倉及淡倉

Name of Director 董事姓名	Nature of Interest 權益性質	Number of ordinary class of shares 普通類別股份數目	Approximate percentage of issued voting shares in our Company (%) 於本公司已發行投票股份概約百分比(%)
Dr. LAM Shun Chiu Dennis JP 林順潮醫生(太平紳士)	Interest of controlled corporation 受控法團權益	680,194,553 (long position) (Note 1) 680,194,553 股 (好倉)(附註1)	55.0%
	Beneficial owner 實益擁有人	1,736,000 (long position) 1,736,000 股 (好倉)	0.1%
	Interest of spouse 配偶權益	1,140,000 (long position) (Note 2) 1,140,000 股 (好倉)(附註2)	0.1%

Other Information

其他資料

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION (Continued)

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉(續)

(A) Long and short position in shares of our Company (Continued)

(A) 於本公司股份的好倉及淡倉(續)

Name of Director 董事姓名	Nature of Interest 權益性質	Number of ordinary class of shares 普通類別股份數目	Approximate percentage of issued voting shares in our Company (%) 於本公司已發行投票股份概約百分比(%)
Ms. LI Xiaoting 李肖婷女士	Interest of controlled corporation 受控法團權益	680,194,553 (long position) (Note 1) 680,194,553 股 (好倉)(附註1)	55.0%
	Interest of spouse 配偶權益	1,736,000 (long position) (Note 3) 1,736,000 股 (好倉)(附註3)	0.1%
	Beneficial owner 實益擁有人	1,140,000 (long position) (Note 2) 1,140,000 股 (好倉)(附註2)	0.1%
Dr. LEE Yau Wing Vincent 李佑榮醫生	Beneficial owner 實益擁有人	13,453,000 (long position) (Note 4) 13,453,000 股 (好倉)(附註4)	1.1%
Mr. CHAN Chi Leong 陳智亮先生	Interest of spouse 配偶權益	3,008,000 (long position) 3,008,000 股 (好倉)	0.2%

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION (Continued)

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 (續)

(A) Long and short position in shares of our Company (Continued)

(A) 於本公司股份的好倉及淡倉 (續)

Name of Director 董事姓名	Nature of Interest 權益性質	Number of ordinary class of shares 普通類別股份數目	Approximate percentage of issued voting shares in our Company (%) 於本公司 已發行投票股份 概約百分比(%)
Mr. LI Chunshan 李春山先生	Beneficial owner 實益擁有人	777,000 (long position) 777,000股 (好倉)	0.1%
	Interest of spouse 配偶權益	259,000 (long position) 259,000股 (好倉)	0.02%
Dr. Rex AU YEUNG Pak-kuen GBS JP 歐陽伯權博士 (金紫荊星章、 太平紳士)	Interest of spouse 配偶權益	300,000 (long position) 300,000股 (好倉)	0.02%
	Beneficial owner 實益擁有人	200,000 (long position) (Note 5) 200,000股 (好倉) (附註5)	0.02%

Other Information

其他資料

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION (Continued)

(A) Long and short position in shares of our Company (Continued)

Notes:

- 680,194,553 Shares are beneficially owned by C-MER Group Limited ("C-MER Group"). C-MER Group is owned as to 70% by Dr. Dennis LAM and 30% by Ms. Li Xiaoting. Ms. Li is the spouse of Dr. Dennis LAM, and both of them have been managing and operating our business collectively and reaching consensus before making major decisions in respect of our business. Both Dr. Dennis LAM and Ms. Li, as directors of C-MER Group, will continue to act jointly so far as the exercise of the voting rights attached with our Shares (through C-MER Group) is concerned.
- Ms. Li Xiaoting, the spouse of Dr. LAM Shun Chiu Dennis, was granted 1,140,000 share options under the Post-IPO Share Option Scheme. For details, please refer to the paragraph headed "Directors' and chief executives' interests and short positions in shares, underlying shares and debentures of our Company or any associated corporation – (B) Long position in underlying Shares of our Company – physically settled unlisted equity derivatives" in this report.
- Ms. Li Xiaoting, the spouse of Dr. Lam Shun Chiu Dennis, is deemed to be interested in the 1,736,000 Shares held by Dr. Dennis Lam.
- Among these 13,453,000 shares, 250,000 shares represent the underlying shares in respect of the share options granted under the Post-IPO Share Option Scheme. For details, please refer to the paragraph headed "Directors' and chief executives' interests and short positions in shares, underlying shares and debentures of our Company or any associated corporation – (B) Long position in underlying Shares of our Company – physically settled unlisted equity derivatives" in this report.
- Dr. Rex AU YEUNG Pak-kuen held 200,000 share options under the Post-IPO Share Option Scheme. For details, please refer to the paragraph headed "Directors' and chief executives' interests and short positions in shares, underlying shares and debentures of our Company or any associated corporation – (B) Long position in underlying Shares of our Company – physically settled unlisted equity derivatives" in this report.

By virtue of the SFO, Dr. Dennis LAM and Ms. Li Xiaoting are deemed to be interested in the Shares held by C-MER Group.

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 (續)

(A) 於本公司股份的好倉及淡倉 (續)

附註：

- 680,194,553股股份由希瑪集團有限公司(「希瑪集團」)實益擁有。希瑪集團分別由林順潮醫生及李肖婷女士擁有70%及30%的權益。李女士為林順潮醫生的配偶，且兩人均一直共同管理及經營我們的業務並於作出有關我們的業務的主要決策前達成一致意見。林順潮醫生及李女士(作為希瑪集團董事)均將就(透過希瑪集團)行使股份投票權繼續共同行動。
- 李肖婷女士(為林順潮醫生的配偶)根據首次公開發售後購股權計劃獲授1,140,000份購股權。詳情請參閱本報告「董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 – (B)於本公司相關股份的好倉 – 實物結算非上市股本衍生工具」一段。
- 李肖婷女士(為林順潮醫生的配偶)被視為於林順潮醫生所持有1,736,000股股份中擁有權益。
- 該13,453,000股中，250,000股是根據首次公開發售後購股權計劃所授予購股權的相關股份。詳情請參閱本報告「董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 – (B)於本公司相關股份的好倉 – 實物結算非上市股本衍生工具」一段。
- 歐陽伯權博士根據首次公開發售後購股權計劃持有200,000份購股權。詳情請參閱本報告「董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 – (B)於本公司相關股份的好倉 – 實物結算非上市股本衍生工具」一段。

根據證券及期貨條例，林順潮醫生及李肖婷女士被視為於希瑪集團所持本公司股份中擁有權益。

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION (Continued)

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 (續)

(B) Long position in underlying Shares of our Company – physically settled unlisted equity derivatives

(B) 於本公司相關股份的好倉－實物結算非上市股本衍生工具

Name of Director 董事姓名	Nature of Interest 權益性質	Number of underlying ordinary class of shares in respect of the share options granted (Note) 有關授出購股權的相關普通類別股份數目(附註)	Approximate percentage of issued voting shares in our Company (%) 已發行投票股份概約百分比(%)
Ms. Li Xiaoting 李肖婷女士	Beneficial owner 實益擁有人	1,140,000 (long position) (Note) 1,140,000股 (好倉)(附註)	0.1%
Dr. LEE Yau Wing Vincent 李佑榮醫生	Beneficial owner 實益擁有人	250,000 (long position) (Note) 250,000股 (好倉)(附註)	0.02%
Dr. Rex AU YEUNG Pak-kuen GBS JP 歐陽伯權博士 (金紫荆星章、 太平紳士)	Beneficial owner 實益擁有人	200,000 (long position) (Note) 200,000股 (好倉)(附註)	0.02%

Note: Details of the above share options granted by our Company are set out in the section headed "Pre-IPO Share Option Scheme and Post-IPO Share Option Scheme" in this report.

附註：有關上述本公司授出的購股權詳情載於本報告「首次公開發售前購股權計劃及首次公開發售後購股權計劃」一節。

Other Information

其他資料

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF OUR COMPANY OR ANY ASSOCIATED CORPORATION (Continued)

董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉 (續)

(C) Long position in shares of associated corporation – C-MER Group

(C) 於相聯法團股份的好倉 – 希瑪集團

Name of Director 董事姓名	Nature of Interest 權益性質	Number of ordinary class of shares 普通類別股份數目	Approximate percentage of the issued voting shares (%) 於已發行投票股份概約百分比(%)
Dr. LAM Shun Chiu Dennis JP 林順潮醫生(太平紳士)	Beneficial owner 實益擁有人	1,400 (long position) 1,400股(好倉)	70.0%
Ms. LI Xiaoting 李肖婷女士	Beneficial owner 實益擁有人	600 (long position) 600股(好倉)	30.0%

Save as disclosed above, as of 30 June 2022, so far as is known to our Directors or chief executive of our Company, none of our Directors or chief executive of our Company had interests or short positions in the shares, underlying shares and debentures of our Company or its associated corporations which (a) were required to be notified to our Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO); or (b) were required, pursuant to Section 352 of the SFO, to be recorded in the register referred to therein; or (c) were required, pursuant to the Model Code, to be notified to our Company and the Stock Exchange.

除上文所披露者外，於2022年6月30日，據董事或本公司最高行政人員所知，董事或本公司最高行政人員於本公司或其相聯法團的股份、相關股份及債權證中概無擁有須(a)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉(包括根據證券及期貨條例相關條文被當作或視為擁有的權益及淡倉)，或(b)根據證券及期貨條例第352條須記錄於該條所指登記冊內的權益或淡倉，或(c)根據標準守則須知會本公司及聯交所的權益或淡倉。

INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS IN SHARES AND UNDERLYING SHARES OF OUR COMPANY

As of 30 June 2022, so far as was known to any Director or chief executive of our Company, the following persons (other than our Directors and chief executive of our Company) had interests and/or short positions in the Shares or underlying Shares which would fall to be disclosed to our Company pursuant to Divisions 2 and 3 of Part XV of the SFO or as recorded in the register required to be kept by our Company under section 336 of the SFO.

主要股東於本公司股份及相關股份的權益及淡倉

於2022年6月30日，就任何董事或本公司最高行政人員所知，下列人士（董事及本公司最高行政人員除外）於股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部須向本公司披露或記錄於本公司根據證券及期貨條例第336條須存置的登記冊內的權益及／或淡倉。

Name of substantial Shareholder 主要股東名稱	Nature of Interest 權益性質	Number of ordinary class of shares 普通股別股份數目	Approximate percentage of issued voting shares in our Company (%) 於本公司已發行投票股份概約百分比(%)
C-MER Group Limited ("C-MER Group") 希瑪集團有限公司 (「希瑪集團」)	Beneficial owner 實益擁有人	680,194,553 (long position) (Note) 680,194,553股 (好倉) (附註)	55.0%

Note: C-MER Group is owned as to 70% by Dr. Dennis LAM and 30% by Ms. Li Xiaoting. Ms. Li is the spouse of Dr. Dennis LAM, and both of them have been managing and operating our business collectively and reaching consensus before making major decisions in respect of our business. Both Dr. Dennis LAM and Ms. Li will continue to act jointly so far as the exercise of the voting rights attached with our Shares (through C-MER Group) is concerned.

附註：希瑪集團由林順潮醫生及李肖婷女士分別擁有其70%及30%的權益。李女士為林順潮醫生的配偶，且兩人均一直共同管理及經營我們的業務並於作出有關我們業務的重大決策前達成一致意見。林順潮醫生及李女士均將就（透過希瑪集團）行使股份投票權繼續共同行動。

By virtue of the SFO, Dr. Dennis LAM and Ms. Li Xiaoting are deemed to be interested in the shares held by C-MER Group.

根據證券及期貨條例，林順潮醫生及李肖婷女士被視為於由希瑪集團持有的股份中擁有權益。

Other Information

其他資料

INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS IN SHARES AND UNDERLYING SHARES OF OUR COMPANY

(Continued)

Save as disclosed above, as of 30 June 2022, our Directors were not aware that there is any other persons (not being a Director or chief executive of our Company) who had an interest or short positions in the Shares and underlying Shares of our Company, which would fall to be disclosed to our Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or recorded in the register required to be kept by our Company pursuant to section 336 of the SFO.

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME

Pre-IPO Share Option Scheme

Our Company approved and adopted a share option scheme (the “Pre-IPO Share Option Scheme”) pursuant to the resolutions of the shareholders passed on 28 June 2017. As at 30 June 2022, 44,926,999 share options granted under the Pre-IPO Share Option Scheme has been exercised pursuant to the terms of grant of the options.

The purpose of the Pre-IPO Share Option Scheme is to provide incentives and rewards to our Directors, employees, ophthalmologists/physicians, advisers, consultants and business partners of our Group for their contribution, and to align the corporate objectives and interests between us and our grantees of the Pre-IPO Share Option Scheme (the “Grantees”). The principal terms of the Pre-IPO Share Option Scheme were approved and adopted pursuant to the resolutions passed by our shareholders at the extraordinary general meeting of our Company held on 28 June 2017. On 13 December 2017, our Company has adopted another share option scheme (the “Post-IPO Share Option Scheme”).

主要股東於本公司股份及相關股份的權益及淡倉（續）

除上文所披露者外，就董事所知，於2022年6月30日，概無任何其他人士（不屬董事或本公司最高行政人員）於本公司股份及相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司披露或記錄於本公司根據證券及期貨條例第336條須存置的登記冊內的權益或淡倉。

首次公開發售前購股權計劃及首次公開發售後購股權計劃

首次公開發售前購股權計劃

根據股東於2017年6月28日通過的決議案，本公司批准及採納一項購股權計劃（「首次公開發售前購股權計劃」）。於2022年6月30日，首次公開發售前購股權計劃項下授出的44,926,999份購股權已根據授出購股權的條款獲行使。

首次公開發售前購股權計劃旨在就董事、本集團僱員、眼科醫生／醫生、諮詢人、顧問及業務夥伴的貢獻給予彼等獎勵及嘉許，使公司目標與我們與首次公開發售前購股權計劃的承授人（「承授人」）之間的利益一致。首次公開發售前購股權計劃的主要條款根據股東於2017年6月28日舉行的本公司股東特別大會通過的決議案獲批准及採納。於2017年12月13日，本公司已採納另一項購股權計劃（「首次公開發售後購股權計劃」）。

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)

Pre-IPO Share Option Scheme (Continued)

As at 30 June 2022, there were no outstanding options granted under the Pre-IPO Share Option Scheme to the Grantees. The Grantees comprise three Connected Grantees, seven Doctor Grantees, five Consultant Grantees, two members of our senior management team, our employees in Hong Kong and our physicians and employees in the PRC. All the options were granted on or before the Listing Date and no further options will be granted under the Pre-IPO Share Option Scheme after the Listing Date.

The options granted under the Pre-IPO Share Option Scheme to the Grantees will be vested on different dates.

The terms of the Post-IPO Share Option Scheme are the same as the terms of the Pre-IPO Share Option Scheme except that:

- (i) the total number of Shares which may be issued upon the exercise of all options granted under the Pre-IPO Share Option Scheme is 46,765,000 Shares, representing 4.68% of the enlarged issued share capital of our Company immediately following completion of the Global Offering (without taking into account any Share which may be issued upon any exercise of the Over-allotment Option (as defined in the Prospectus) and the options which have been or may be granted under the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme) and approximately 3.8% of total shares in issue as of the date of this report;
- (ii) save for the options which have been granted to 140 Grantees, no further options will be granted under the Pre-IPO Share Option Scheme after the Listing Date;

首次公開發售前購股權計劃及首次公開發售後購股權計劃(續)

首次公開發售前購股權計劃(續)

於2022年6月30日，概無根據首次公開發售前購股權計劃已向承授人授出而未行使購股權。承授人包括三名關連承授人、七名醫生承授人、五名顧問承授人、兩名高級管理團隊成員、我們在香港的僱員及在中國的醫生及僱員。所有購股權已於上市日期或之前授出，於上市日期後不會根據首次公開發售前購股權計劃授出其他購股權。

根據首次公開發售前購股權計劃向承授人授出的購股權將於不同日期歸屬。

首次公開發售後購股權計劃的條款與首次公開發售前購股權計劃的條款相同，惟以下各項除外：

- (i) 因行使根據首次公開發售前購股權計劃授出的所有購股權而可能發行的股份總數為46,765,000股，佔本公司緊隨全球發售完成後經擴大已發行股本4.68% (未計及因可能行使任何超額配股權(定義見招股章程)及根據首次公開發售前購股權計劃及首次公開發售後購股權計劃已授出或可能授出的購股權而發行的任何股份，及佔本報告日期已發行股份總數約3.8%)；
- (ii) 除已向140名承授人授出的購股權外，於上市日期後不會根據首次公開發售前購股權計劃授出其他購股權；

Other Information

其他資料

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)

Pre-IPO Share Option Scheme (Continued)

- (iii) subject to any restriction contained in the Pre-IPO Share Option Scheme, an option may be exercised in accordance with the terms of the Pre-IPO Share Option Scheme and the terms of grant thereof. All the Pre-IPO Share Options that are not exercised by them within the exercise period shall lapse and be deemed as cancelled and void;
- (iv) the exercise prices for each Share under the Pre-IPO Share Options are in the range between HK\$0.10 and HK\$1.0;
- (v) In terms of rights on death or ceasing employment:
 - (aa) If the Grantee (being an individual) dies before exercising the options granted under the Pre-IPO Share Option Scheme (the “Pre-IPO Share Options”) in full, all unvested Pre-IPO Share Options shall vest on the date of his death, and the legal personal representative(s) of such Grantee may exercise all Pre-IPO Share Options granted to the deceased within twelve (12) months thereafter;
 - (bb) If the Grantee is an employee, director, consultant or adviser of our Group at the time of the grant of the relevant Pre-IPO Share Options and his or her employment or service to our Company is terminated on the ground of disability resulting from an occupational accident, all unvested Pre-IPO Share Options shall vest on the termination date of the employment or engagement of such Grantee. The Grantee may exercise all Pre-IPO Share Options granted to him or her within twelve (12) months thereafter; or

首次公開發售前購股權計劃及首次公開發售後購股權計劃(續)

首次公開發售前購股權計劃(續)

- (iii) 在遵守首次公開發售前購股權計劃所載任何限制的情況下，可根據首次公開發售前購股權計劃的條款及據此授出購股權的條款行使購股權。承授人於行使期內尚未行使的所有首次公開發售前購股權將告失效及視為註銷及作廢；
- (iv) 首次公開發售前購股權的每股股份的行使價介乎0.10港元至1.0港元之間；
- (v) 就身故或終止受僱的權利而言：
 - (aa) 倘承授人(為個人)於悉數行使首次公開發售前購股權計劃所授出的購股權(「首次公開發售前購股權」)前身故，則所有未歸屬首次公開發售前購股權將於其身故當日歸屬，該承授人的合法遺產代理人可於該日期起計十二(12)個月內行使已故者的所有獲授首次公開發售前購股權；
 - (bb) 倘承授人於獲授有關首次公開發售前購股權時為本集團僱員、董事、顧問或諮詢人，且因工傷致殘而終止受僱或不再於本公司任職，則所有未歸屬首次公開發售前購股權將於該承授人終止受僱或受聘當日歸屬。承授人可於該日期起計十二(12)個月內行使所有獲授首次公開發售前購股權；或

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)**Pre-IPO Share Option Scheme** (Continued)

(v) (Continued)

- (cc) If the Grantee is on leave without pay accumulated for more than one hundred and eighty-three (183) days in any calendar year after the Listing Date, the vesting periods for all unvested Pre-IPO Share Options granted to him or her shall be respectively extended for twelve (12) months. If any such extension will result in the vesting period of any unvested options to cross beyond the date of the 3rd anniversary of 1 April 2017, 1 September 2017, 1 November 2017, 1 December 2017, 1 January 2018 or 1 June 2018 (as the case maybe), such extension shall be deemed to be made up to the business day immediately prior to the date of the 3rd anniversary of 1 April 2017, 1 September 2017, 1 November 2017, 1 December 2017, 1 January 2018 or 1 June 2018 (as the case maybe).

As disclosed in the Prospectus, a total of 46,765,000 share options were granted under the Pre-IPO Share Option Scheme as at the date of the Prospectus. Due to the nature of the Pre-IPO Share Option Scheme, no further share options may be granted under the Pre-IPO Share Option Scheme, and therefore “maximum entitlement” is not applicable. A remittance of HK\$1.00 was payable by the grantee to the Company upon acceptance of the offer of the options. They were all accepted and paid for by the grantees prior to the date of Listing of the Company.

As no further options could be granted by the Company under the Pre-IPO Share Option Scheme after the Listing, the remaining life of the Pre-IPO Share Option Scheme would not be applicable.

首次公開發售前購股權計劃及首次公開發售後購股權計劃 (續)**首次公開發售前購股權計劃** (續)

(v) (續)

- (cc) 倘承授人於上市日期後的任何曆年停薪休假累計超過一百八十三(183)日，其獲授的所有未歸屬首次公開發售前購股權的歸屬期限將相應延長十二(12)個月。倘任何有關延長導致任何未歸屬購股權的歸屬期限超過2017年4月1日、2017年9月1日、2017年11月1日、2017年12月1日、2018年1月1日或2018年6月1日(視情況而定)起計滿三年當日，則有關延長視為於緊接2017年4月1日、2017年9月1日、2017年11月1日、2017年12月1日、2018年1月1日或2018年6月1日(視情況而定)起計滿三年當日前的一個營業日截止。

誠如招股章程所披露，於招股章程日期首次公開發售前購股權計劃項下共授出46,765,000股購股權。由於首次公開發售前購股權計劃的性質使然，首次公開發售前購股權計劃項下不會授出更多購股權，因此「配額上限」並不適用。接納購股權要約後，獲授人應向本公司支付1.00港元的匯款。於本公司上市日期前，該等購股權已獲獲授人全部接納及支付。

由於上市後本公司不可根據首次公開發售前購股權計劃授出更多購股權，首次公開發售前購股權計劃的餘下年期並不適用。

Other Information

其他資料

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)

Pre-IPO Share Option Scheme (Continued)

The following table sets forth a summary of the key terms and conditions of the Pre-IPO Share Options:

首次公開發售前購股權計劃及首次公開發售後購股權計劃 (續)

首次公開發售前購股權計劃 (續)

下表載列首次公開發售前購股權的主要條款及條件的概要：

Major terms 主要條款	An executive Director, seven Doctor Grantees, selected physicians practising in the PRC and a member of our senior management team 一名執行董事、七名醫生承授人、於中國執業的選定醫生及一名高級管理團隊成員	Our employees in Hong Kong and a member of our senior management team 於香港的僱員及一名高級管理團隊成員	An executive Director, a Connected Grantee and our physicians and employees in the PRC 一名執行董事、一名關連承授人及於中國的醫生及僱員	Five Consultant Grantees 五名顧問承授人
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Number of grantees 承授人數目

14 Grantees (including Dr. Vincent LEE and Mr. CHAN Wa Ping, a member of our senior management team, and seven Doctor Grantees). Further information on the Pre-IPO Share Options is set forth in the paragraphs under "D. Share Option Schemes – 1 Pre-IPO Share Option Scheme" in Appendix IV to the Prospectus.
14名承授人(包括李佑樂醫生及我們其中一名高級管理團隊成員陳華平先生及七名醫生承授人)。首次公開發售前購股權的進一步資料載於招股章程附錄四「D.購股權計劃—1首次公開發售前購股權計劃」一段。

28 Grantees (including Ms. SIU Man Yi, a member of our senior management team). Further information on the Pre-IPO Share Options granted to the member of our senior management team is set forth in the paragraphs under "D. Share Option Schemes – 1 Pre-IPO Share Option Scheme" in Appendix IV to the Prospectus.
28名承授人(包括我們其中一名高級管理團隊成員蕭敏兒女士)。有關授予我們高級管理團隊成員的首次公開發售前購股權的進一步資料載於招股章程附錄四「D.購股權計劃—1首次公開發售前購股權計劃」一段。

93 Grantees (including Mr. LI Chunshan, an executive Director and Ms. CAO Yuerong, a Connected Grantee and the spouse of Mr. LI Chunshan and the mother of Ms. LI). Further information on the Pre-IPO Share Options granted to our executive Director is set forth in the paragraphs under "D. Share Option Schemes – 1 Pre-IPO Share Option Scheme" in Appendix IV to the Prospectus.
93名承授人(包括執行董事李春山的母親曹月樂女士(關連承授人)。有關授予我們執行董事的首次公開發售前購股權的進一步資料載於招股章程附錄四「D.購股權計劃—1首次公開發售前購股權計劃」一段。

Five Consultant Grantees.
Further information on the Pre-IPO Share Options is set forth in the paragraphs under "D. Share Option Schemes – 1 Pre-IPO Share Option Scheme" in Appendix IV to the Prospectus.
五名顧問承授人。有關首次公開發售前購股權的進一步資料載於招股章程附錄四「D.購股權計劃—1首次公開發售前購股權計劃」一段。

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)
Pre-IPO Share Option Scheme (Continued)

首次公開發售前購股權計劃及首次公開發售後購股權計劃 (續)
首次公開發售前購股權計劃 (續)

<p>Major terms 主要條款</p>	<p>An executive Director, seven Doctor Grantees, selected physicians practising in the PRC and a member of our senior management team 一名執行董事、七名醫生承授人、於中國執業的選定醫生及一名高級管理團隊成員</p>	<p>Our employees in Hong Kong and a member of our senior management team 於香港的僱員及一名高級管理團隊成員</p>	<p>An executive Director, a Connected Grantee and our physicians and employees in the PRC 一名執行董事、一名關連承授人及於中國的醫生及僱員</p>	<p>Five Consultant Grantees 五名顧問承授人</p>
<p>Pre-IPO Share Options granted (in terms of number of our Shares and the shareholding percentages) 已授出的首次公開發售前購股權 (就股份數目及持股份比而言)</p>	<p>An aggregate of 3.13% of the number of our Shares in issue immediately following completion of the Global Offering, the Capitalisation Issue and the full exercise of the Over-allotment Option, representing 32,276,000 Shares. 合共佔緊隨全球發售及資本化發行完成並在超額配股權獲悉數行使後我們已發行股份數目的3.13%，即32,276,000股股份。</p>	<p>An aggregate of 0.45% of the number of our Shares in issue immediately following completion of the Global Offering, the Capitalisation Issue and the full exercise of the Over-allotment Option, representing 4,666,000 Shares. 合共佔緊隨全球發售及資本化發行完成並在超額配股權獲悉數行使後我們已發行股份數目的0.45%，即4,666,000股股份。</p>	<p>An aggregate of 0.71% of the total number of our Shares in issue immediately following completion of the Global Offering, the Capitalisation Issue and the full exercise of the Over-allotment Option, representing 7,323,000 Shares. 合共佔緊隨全球發售及資本化發行完成並在超額配股權獲悉數行使後我們已發行股份數目的0.71%，即7,323,000股股份。</p>	<p>An aggregate of 0.24% of the total number of our Shares in issue immediately following completion of the Global Offering, the Capitalisation Issue and the full exercise of the Over-allotment Option, representing 2,500,000 Shares. 合共佔緊隨全球發售及資本化發行完成並在超額配股權獲悉數行使後我們已發行股份總數的0.24%，即2,500,000股股份。</p>

Other Information

其他資料

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued) Pre-IPO Share Option Scheme (Continued)

首次公開發售前購股權計劃及首次公開發售後購股權計劃 (續) 首次公開發售前購股權計劃 (續)

<p>Major terms 主要條款</p>	<p>An executive Director, seven Doctor Grantees, selected physicians practising in the PRC and a member of our senior management team 一名執行董事、七名醫生承授人、於中國執業的選定醫生及一名高級管理團隊成員</p>	<p>Our employees in Hong Kong and a member of our senior management team 於香港的僱員及一名高級管理團隊成員</p>	<p>An executive Director, a Connected Grantee and our physicians and employees in the PRC 一名執行董事、一名關連承授人及於中國的醫生及僱員</p>	<p>Five Consultant Grantees 五名顧問承授人</p>
<p>Exercise period 行使期</p>	<p>36-month period commencing from the third anniversary of the latter of (a) the expiry of the First Six-Month Period and (b) the first anniversary of 1 April 2017 or 1 December 2017. All unexercised Pre-IPO Share Options will lapse. 自(a)首六個月期間屆滿及(b) 2017年4月1日或2017年12月1日起滿一年當日(以較晚者為準)起計滿三年當日開始的36個月期間。所有未獲行使的首次公開發售前購股權將失效。</p> <p>or或</p> <p>36-month period commencing from the latter of (a) the expiry of the First Six-Month Period and (b) the first anniversary of 1 January 2018. All unexercised Pre-IPO Share Options will lapse. 自(a)首六個月期間屆滿及(b) 2018年1月1日起滿一年當日(以較晚者為準)開始的36個月期間。所有未獲行使的首次公開發售前購股權將失效。</p>	<p>36-month period commencing from the third anniversary of 1 April 2017. All unexercised Pre-IPO Share Options will lapse. 自2017年4月1日起滿三年當日開始的36個月期間。所有未獲行使的首次公開發售前購股權將失效。</p>	<p>36-month period commencing from the third anniversary of 1 April 2017 or 1 September 2017. All unexercised Pre-IPO Share Options will lapse. 自2017年4月1日或2017年9月1日起滿三年當日開始的36個月期間。所有未獲行使的首次公開發售前購股權將失效。</p> <p>or或</p> <p>36-month period commencing from the third anniversary of 1 April 2017 for 60.0%. 自2017年4月1日起滿三年當日開始的36個月期間：60.0%。</p> <p>60-month period commencing from the fifth anniversary of 1 April 2017 for 40.0%. 自2017年4月1日起滿五年當日開始的60個月期間：40.0%。</p> <p>All unexercised Pre-IPO Share Options will lapse. 所有未獲行使的首次公開發售前購股權將失效。</p>	<p>36-month period commencing from the third anniversary of the latter of (a) the expiry of the First Six-Month Period and (b) the first anniversary of 1 November 2017, 1 January 2018 or 1 June 2018. 自(a)首六個月期間屆滿及(b) 2017年11月1日、2018年1月1日或2018年6月1日起滿一年當日(以較晚者為準)起計滿三年當日開始的36個月期間。</p>

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)
Pre-IPO Share Option Scheme (Continued)

首次公開發售前購股權計劃及首次公開發售後購股權計劃 (續)
首次公開發售前購股權計劃 (續)

Major terms 主要條款	An executive Director, seven Doctor Grantees, selected physicians practising in the PRC and a member of our senior management team 一名執行董事、七名醫生承授人、於中國執業的選定醫生及一名高級管理團隊成員	Our employees in Hong Kong and a member of our senior management team 於香港的僱員及一名高級管理團隊成員	An executive Director, a Connected Grantee and our physicians and employees in the PRC 一名執行董事、一名關連承授人及於中國的醫生及僱員	Five Consultant Grantees 五名顧問承授人
Exercise percentages 行使百分比	In three equal tranches for each of the 12-month period commencing from the date of commencement of the exercise period for a period of 36-month. 分三期等額行使，分別於36個月期間內自行使期間開始日期起12個月內行使。 or One tranche. 一期。	One tranche. 一期。	One tranche. 一期。 or Two tranches. 兩期。	In three equal tranches for each of the 12-month period commencing from the date of commencement of the exercise period for a period of 36 months. 分三期等額行使，分別於36個月期間內自行使期間開始日期起12個月內行使。
Exercise price (Note) 行使價格(附註)	HK\$0.1 for each Share to be allotted and issued. 每股擬配發及發行股份0.1港元。	HK\$1.0 for each Share to be allotted and issued. 每股擬配發及發行股份1.0港元。	HK\$1.0 for each Share to be allotted and issued. 每股擬配發及發行股份1.0港元。	HK\$0.1 for each Share to be allotted and issued. 每股擬配發及發行股份0.1港元。
<p>Note: The exercise price in respect of each Pre-IPO Share Option is in the range between HK\$0.1 per Share and HK\$1.0 per Share for different tranches of Grantees, as a nominal consideration.</p>			<p>附註：對於不同批次的承授人，每份首次公開發售前購股權的行使價介乎每股股份0.1港元至每股股份1.0港元之間，作為名義代價。</p>	

Other Information

其他資料

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued) Pre-IPO Share Option Scheme (Continued)

首次公開發售前購股權計劃及首次公開發售後購股權計劃(續) 首次公開發售前購股權計劃(續)

<p>Major terms 主要條款</p>	<p>An executive Director, seven Doctor Grantees, selected physicians practising in the PRC and a member of our senior management team 一名執行董事、七名醫生承授人、於中國執業的選定醫生及一名高級管理團隊成員</p>	<p>Our employees in Hong Kong and a member of our senior management team 於香港的僱員及一名高級管理團隊成員</p>	<p>An executive Director, a Connected Grantee and our physicians and employees in the PRC 一名執行董事、一名關連承授人及於中國的醫生及僱員</p>	<p>Five Consultant Grantees 五名顧問承授人</p>
<p>Performance target 業績目標</p>	<p>No performance target for the physicians practising in the PRC and the member of our senior management team. 於中國執業的醫生及高級管理團隊成員無業績目標。</p> <p>The exercise of the Pre-IPO Share Options by our Hong Kong Ophthalmologists is subject to agreed performance target in terms of revenue generated in each of the 12-month period. If the performance target cannot be satisfied, the Pre-IPO Share Options exercisable during the relevant 12-month period would be exercisable on a pro-rata basis with the target amount of revenue. 香港眼科醫生行使首次公開發售前購股權須受有關各12個月期間所產生收入的約定業績目標規限。倘業績目標未達成，於相關12個月期間可予行使的首次公開發售前購股權將根據目標收益金額按比例行使。</p>	<p>No performance target. 無業績目標。</p>	<p>The exercise of the Pre-IPO Share Options by 5 physicians in the PRC is subject to the agreed performance targets in terms of revenue generated during the first 36-month and then 24-month period immediately after 1 April 2017. If the performance target cannot be satisfied, the Pre-IPO Share Options exercisable during the relevant 12-month period would be exercisable on a pro-rata basis with reference to the target amount of revenue. 於中國的五名醫生行使首次公開發售前購股權須受緊隨2017年4月1日後首36個月期間及隨後24個月期間所產生收入的約定業績目標規限。倘業績目標未達成，於相關12個月期間可予行使的首次公開發售前購股權將參考目標收益金額按比例行使。</p>	<p>No performance target. 無業績目標。</p> <p>The exercise of the Pre-IPO Share Options is subject to the completion of services for a period of 12 months. 行使首次公開發售前購股權須受完成12個月期間服務規限。</p>

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)
Pre-IPO Share Option Scheme (Continued)

首次公開發售前購股權計劃及首次公開發售後購股權計劃 (續)
首次公開發售前購股權計劃 (續)

<p>Major terms 主要條款</p>	<p>An executive Director, seven Doctor Grantees, selected physicians practising in the PRC and a member of our senior management team 一名執行董事、七名醫生承授人、於中國執業的選定醫生及一名高級管理團隊成員</p>	<p>Our employees in Hong Kong and a member of our senior management team 於香港的僱員及一名高級管理團隊成員</p>	<p>An executive Director, a Connected Grantee and our physicians and employees in the PRC 一名執行董事、一名關連承授人及於中國的醫生及僱員</p>	<p>Five Consultant Grantees 五名顧問承授人</p>
<p>Cessation of cooperation or employment 終止合作或僱傭</p>	<p>Pro-rata in terms of revenue generated in each of the 12-month period with the target amount of revenue for those grantees subject to performance target. Pro-rata on the number of months of employment in each of the 12-month period for those grantees not subject to the performance target. 就受業績目標規限的承授人而言，按帶有目標收益金額的各12個月期間產生收入金額比例。就不受業績目標規限的承授人而言，按各12個月期間僱傭月份數比例。</p>	<p>No pro rata adjustment and the unexercised Pre-IPO Share Options will lapse upon cessation of employment for whatever reasons. 就因任何原因終止僱傭後，概無按比例調整及未獲行使的首次公開發售前購股權將失效。</p>	<p>No pro rata adjustment and the unexercised Pre-IPO Share Options will lapse upon cessation of employment for whatever reasons. 就因任何原因終止僱傭後，概無按比例調整及未獲行使的首次公開發售前購股權將失效。</p>	<p>Pro-rata on the number of months of service engagement in the 36-month contract period commencing from 1 November in each year. Cessation of engagement before November will continue to be subject to the grant of the Pre-IPO Share Options in the forthcoming November. 按每年11月1日起36個月合約期內提供服務月份數比例。倘於11月之前終止僱傭，可繼續受於即將到來的11月獲授首次公開發售前購股權所限。</p>
<p>Lock-up period following the exercise of the Pre-IPO Share Options 首次公開發售前購股權行使後的禁售期</p>	<p>Not applicable. 不適用。</p>	<p>Not applicable. 不適用。</p>	<p>Not applicable. 不適用。</p>	<p>Not applicable. 不適用。</p>

Other Information

其他資料

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)

Pre-IPO Share Option Scheme (Continued)

Details of the shares outstanding on which options are granted under the Pre-IPO Share Option Scheme to Directors and senior management of our Group as of 30 June 2022 under the scheme and to Consultant Grantees are as follows:

首次公開發售前購股權計劃及首次公開發售後購股權計劃 (續)

首次公開發售前購股權計劃 (續)

根據首次公開發售前購股權計劃向董事及本集團高級管理層授出的購股權涉及的尚未行使股份於2022年6月30日的詳情如下：

		Number of options 購股權數目									
Held at 1 January 2022 於2022年 1月1日 所持有	Granted during the period 於期內 撥出	Lapsed (expired) during the period 於期內 失效(到期)	Lapsed (cancelled) during the period 於期內 失效(註銷)	Exercised during the period 於期內 行使	Held at 30 June 2022 於2022年 6月30日 所持有	Exercise price HK\$ 行使價 港元	Grant date 授出日期	Vesting period 歸屬期	Exercisable from 自以下 期間行使	Exercisable until 行使至 以下期間	

Doctor Grantees (excluding Dr. LEE Yau Wing Vincent)	醫生承授人(不包 括李佐榮醫生)	518,000	-	(518,000)	-	-	0.1	1 April 2017 2017年4月1日	Vest in three tranches within a period of 3 years in equal proportion of share options granted, i.e. 33.3% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 31 December 2018); 33.3% of the share options granted shall vest on the 2nd anniversary of the grant (i.e. 31 December 2019); and the remaining 33.3% shall vest on the 3rd anniversary of the grant (i.e. 31 December 2020) 於3年內分三批等額歸屬已授出購股 權，即授出購股權的33.3%將於授 出後滿1年當日(即2018年12月31 日)歸屬、33.3%的已授出購股權將 於授出後滿2年當日(即2019年12月 31日)歸屬、33.3%將於授出後滿3年 當日(即2020年12月31日)歸屬	16 July 2018 2018年 7月16日	31 March 2023 2023年 3月31日
Consultant Grantee	顧問承授人	1	-	(1)	-	-	0.1	1 September 2017 2017年9月1日	Vest in one tranche on 31 May 2021 於2021年5月31日一批過歸屬	1 June 2021 2021年6月1日	31 May 2024 2024年 5月31日

PRE-IPO SHARE OPTION SCHEME AND POST-IPO SHARE OPTION SCHEME (Continued)
Pre-IPO Share Option Scheme (Continued)

首次公開發售前購股權計劃及首次公開發售後購股權計劃 (續)
首次公開發售前購股權計劃 (續)

		Number of options 購股權數目										
		Held at 1 January 2022 於2022年 1月1日 所持有	Granted during the period 於期內 授出	Lapsed (expired) during the period 於期內 失效(到期)	Lapsed (cancelled) during the period 於期內 失效(註銷)	Exercised during the period 於期內 行使	Held at 30 June 2022 於2022年 6月30日 所持有	Exercise price HK\$	Grant date 授出日期	Vesting period 歸屬期	Exercisable from 自以下 期間行使	Exercisable until 行使至 以下期間
Employees	僱員	173,000	-	-	(43,000)	(130,000)	-	1.0	1 April 2017	Vest in one tranche on the 3rd anniversary of the grant (i.e. 31 March 2020) 於授出後滿三年當日(即2020年3月31日)一批過歸屬	1 April 2020	31 March 2023 2023年 3月31日
Employees	僱員	742,000	-	-	-	(742,000)	-	1.0	1 April 2017	Vest in one tranche on the 5th anniversary of the grant (i.e. 31 March 2022) 於授出後滿五年當日(即2022年3月31日)一批過歸屬	1 April 2022	31 March 2027 2027年 3月31日
Total	總計	1,433,001	-	-	(561,001)	(872,000)	-					

The weighted average closing price of the shares immediately before the date on which the options were exercised was HK\$4.52 during the period ended 30 June 2022.

於截至2022年6月30日止年度，緊接購股權獲行使日期前的股份加權平均收市價為4.52港元。

Other Information

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POST-IPO SHARE OPTION SCHEME

The shareholders of our Company approved and adopted the Post-IPO Share Option Scheme to enable our Company to grant options to eligible participants as incentives and rewards for their contribution to our Group. The Post-IPO Share Option Scheme took effect on the Listing Date.

As at 30 June 2022, 7,880,000 post-IPO share options were granted under the Post-IPO Share Option Scheme. As at 30 June 2022, 1,882,000 post-IPO share options granted under the Post-IPO Share Option Scheme have been exercised pursuant to the terms of grant of the share options.

As at 30 June 2022, options granted to the Grantees to subscribe for an aggregate of 4,792,000 shares (representing approximately 0.39% of the issued share capital of our Company as of 30 June 2022) were outstanding under the Post-IPO Share Option Scheme.

The following is a summary of the principal terms of the Post-IPO Share Option Scheme:

(a) Who may participate

Our Board may, at its absolute discretion, offer options to subscribe for such number of Shares in accordance with the terms set forth in the Post-IPO Share Option Scheme to:

- (i) any executive director of, manager of, or other employee holding an executive, managerial, supervisory or similar position in any member of our Group (the “Executive”), any full-time or part-time employee, or a person for the time being seconded to work full-time or part-time for any member of our Group (the “Employee”);
- (ii) a director or proposed director (including an independent non-executive director) of any member of our Group;

首次公開發售後購股權計劃

本公司股東批准及採納首次公開發售後購股權計劃，以令本公司就合資格參與者對本集團作出的貢獻向彼等授出購股權作為獎勵及嘉許。首次公開發售後購股權計劃於上市日期生效。

於2022年6月30日，7,880,000份首次公開發售後購股權已根據首次公開發售後購股權計劃獲授出。於2022年6月30日，根據首次公開發售後購股權計劃授出的1,882,000份首次公開發售後購股權已根據授出購股權的條款獲行使。

於2022年6月30日，根據首次公開發售後購股權計劃授予承授人可認購合共4,792,000股股份（佔本公司於2022年6月30日的已發行股本約0.39%）的購股權尚未行使。

以下為首次公開發售後購股權計劃主要條款的概要：

(a) 可參與人士

董事會可全權酌情根據首次公開發售後購股權計劃所載的條款向下列人士提呈可認購有關數目的股份的購股權：

- (i) 本集團任何成員公司的任何執行董事、經理，或擔任行政、管理、監管或類似職位的其他僱員（「行政人員」）、任何全職或兼職僱員，或暫時被調往本集團任何成員公司擔任全職或兼職工作的人士（「僱員」）；
- (ii) 本集團任何成員公司的董事或候選董事（包括獨立非執行董事）；

POST-IPO SHARE OPTION SCHEME (Continued)**(a) Who may participate** (Continued)

- (iii) a direct or indirect shareholder of any member of our Group;
- (iv) a supplier of goods or services to any member of our Group;
- (v) a customer, consultant, business or joint venture partner, franchisee, contractor, agent or representative of any member of our Group;
- (vi) a person or entity that provides design, research, development or other support or any advisory, consultancy, professional or other services to any member of our Group; and
- (vii) an associate of any of the persons referred to in paragraphs (i) to (iii) above.

(the persons referred above are the “Eligible Persons”)

(b) Maximum number of Shares in respect of which options maybe granted

The maximum number of Shares which may be issued upon exercise of all options to be granted under the Post-IPO Share Option Scheme and any options granted under any other share option scheme must not in aggregate exceed 100,000,000 Shares (being 10% of the Shares in issue as of the Listing Date) unless our Company obtains a fresh approval.

首次公開發售後購股權計劃 (續)**(a) 可參與人士** (續)

- (iii) 本集團任何成員公司的直接或間接股東；
- (iv) 向本集團任何成員公司供應貨品或服務的供應商；
- (v) 本集團任何成員公司的客戶、顧問、業務或合營夥伴、獲特許經營商、承包商、代理或代表；
- (vi) 向本集團任何成員公司提供設計、研究、開發或其他支援或任何建議、諮詢、專業或其他服務的個人或實體；及
- (vii) 上文(i)至(iii)段所述任何人士的聯繫人。

(上述人士為「合資格人士」)

(b) 就可能授出的購股權的最高股份數目

因行使根據首次公開發售後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及已授出的任何購股權而可能發行的最高股份數目，合共不得超過100,000,000股股份(即於上市日期已發行股份的10%)，惟本公司取得重新批准則作別論。

Other Information

其他資料

POST-IPO SHARE OPTION SCHEME (Continued)

(c) Maximum entitlement of each Eligible Person

Unless approved by the shareholders of our Company in the general meeting in the manner prescribed in the Listing Rules, the maximum number of Shares issued and to be issued upon exercise of the options granted and to be granted to each Eligible Person under the Post-IPO Share Option Scheme and any other share option scheme of our Company (including exercised, cancelled and outstanding options) in any 12-month period shall not at the time of grant exceed 1% of the Shares in issue.

(d) Acceptance of an offer of options

An offer of the grant of an option shall remain open for acceptance by the Eligible Person concerned for a period of 28 days from the offer date provided that no such grant of an option may be accepted after the expiry of the effective period of the Post-IPO Share Option Scheme. An option shall be deemed to have been granted and accepted by the Eligible Person and to have taken effect when the duplicate offer letter comprising acceptance of the offer of the option duly signed by the grantee together with a remittance in favour of our Company of HK\$1.0 by way of consideration for the grant thereof is received by our Company on or before the date upon which an offer of an option must be accepted by the relevant Eligible Person, being a date not later than 30 days after the offer date. Such remittance shall in no circumstances be refundable.

首次公開發售後購股權計劃(續)

(c) 各合資格人士享有的最高上限

除非本公司股東按上市規則所規定的方式於股東大會上批准，否則行使在任何12個月期間內根據首次公開發售後購股權計劃及本公司任何其他購股權計劃(包括已行使、已註銷及尚未行使的購股權)授予及將授予各合資格人士的購股權而發行及將予發行的股份總數最高不得於授出日期超過已發行股份的1%。

(d) 接納購股權要約

合資格人士可在要約日期起計28日內決定接納授出購股權的要約，惟不可在首次公開發售後購股權計劃有效期屆滿後接納授出購股權。本公司在相關合資格人士須接納購股權要約的日期，即不遲於要約日期後30日的日期或之前收到由承授人正式簽署的構成接納購股權要約的要約函件副本，連同以本公司為收款人的1.0港元匯款(作為授出購股權的代價)時，即表示合資格人士已獲授予及已接納購股權，且購股權已生效。該匯款於任何情況下不得退回。

POST-IPO SHARE OPTION SCHEME (Continued)**(e) Exercise price**

The exercise price of a share in respect of any particular option shall be such price as our Board may in its absolute discretion determine at the time of grant of the relevant option (and shall be stated in the letter containing the offer of the grant of the option) but the exercise price shall not be less than whichever is the highest of: (i) the nominal value of a share; (ii) the closing price of a share as stated in the Stock Exchange's daily quotations sheet on the date of grant; and (iii) the average closing price of a share as stated in the Stock Exchange's daily quotations sheets for the five (5) business days (as defined in the Listing Rules) immediately preceding the date of grant.

(f) Time for exercise of options

An option may be exercised at any time during the period which is notified by our Board at the offer date when making an offer to an Eligible Person but such period not to exceed the period of 10 years from the offer date of such option. There is no minimum period for which an option must be held before it can be exercised.

(g) Duration of Post-IPO Share Option Scheme

The Post-IPO Share Option Scheme shall be valid and effective for a period of ten years commencing on the Listing Date, after which period no further options will be granted but the provisions of the Post-IPO Share Option Scheme shall remain in full force and effect to the extent necessary to give effect to the exercise of any options granted prior thereto which are at that time or become thereafter capable of exercise under the rules of the Post-IPO Share Option Scheme, or otherwise to the extent as may be required in accordance with the provisions of the Post-IPO Share Option Scheme.

首次公開發售後購股權計劃 (續)**(e) 行使價**

任何特定購股權的股份行使價須由董事會在授出有關購股權時(及須列於授出購股權要約函件中)全權酌量釐定,惟該行使價不得低於下列三者中的最高者:(i)股份面值;(ii)於授出日期在聯交所每日報價表上的股份收市價;及(iii)緊接授出日期前五(5)個營業日(定義見上市規則)股份於聯交所每日報價表的平均收市價。

(f) 行使購股權的時間

購股權可於董事會於向合資格人士作出要約的要約日期所知會的期間內隨時行使,惟此期限不得超過授出有關購股權之日起計10年期間。概無規定於行使購股權之前必須持有的最低期限。

(g) 首次公開發售後購股權計劃的期限

首次公開發售後購股權計劃將由上市日期起計10年期間內有效及生效,於該期間後,將不再授出其他購股權,但首次公開發售後購股權計劃的條文將繼續具有十足效力及生效,以致先前授出任何可於當時或其後根據首次公開發售後購股權計劃的條文行使的購股權得以行使,或根據首次公開發售後購股權計劃條文可能規定者為限。

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POST-IPO SHARE OPTION SCHEME (Continued)

Details of the shares options outstanding on which options are granted under the Post-IPO Share Option Scheme to Directors, chief executive, substantial shareholders, consultants and others of our Group as of 30 June 2022 under the scheme are as follows:

首次公開發售後購股權計劃(續)

根據首次公開發售後購股權計劃向本集團董事、行政總裁、主要股東、顧問及其他人士授出的購股權涉及的計劃項下尚未行使購股權於2022年6月30日的詳情如下：

	Held at 1 January 2022	Granted during the period	Exercised during the period	Lapsed	Lapsed	Number of options 購股權數目		Exercise price HK\$	Closing price immediately before the date of grant HK\$	Grant date	Vesting period	Exercisable from	Exercisable until
				(expired) during the period	(cancelled) during the period	Held at 30 June 2022	Exercise price HK\$						
	於2022年 1月1日 所持有	於期內 授出	於期內 行使	於期內 失效 (到期)	於期內 失效 (註銷)	於2022年 6月30日 所持有	行使價 港元	收市價 港元	授出日期	歸屬期	自以下 期間行使	行使至 以下期間	
Ms. Li Xiaoting (Executive Director)	1,140,000	-	-	-	-	1,140,000	6.34	6.20	14 September 2020 2020年 9月14日	Vest in one tranche on the 1s anniversary of the grant (i.e. 14 September 2021) 於授出後滿一年當日(即2021年 9月14日)一批過歸屬	14 September 2021 2021年 9月14日	13 September 2023 2023年 9月13日	

POST-IPO SHARE OPTION SCHEME (Continued)

首次公開發售後購股權計劃 (續)

		Number of options 購股權數目						Closing price immediately before the date of grant		Grant date		Vesting period		Exercisable from		Exercisable until	
Held at 1 January 2022	Granted during the period	Exercised during the period	Lapsed (expired) during the period	Lapsed (cancelled) during the period	Held at 30 June 2022	Exercise price HK\$	Exercise price HK\$	Grant date	Vesting period	Exercisable from	Exercisable until	Exercisable from	Exercisable until	Exercisable from	Exercisable until		
於2022年 1月1日 所持有	於期內 授出	於期內 行使	於期內 失效 (到期)	於期內 失效 (註銷)	於2022年 6月30日 所持有	行使價 港元	收市價 港元	授出日期	歸屬期	自以下 期間行使	行使至 以下期間	自以下 期間行使	行使至 以下期間	自以下 期間行使	行使至 以下期間		
Dr. LEE Yau Wing Vincent (Executive Director)	李佑榮醫生 (執行董事)	250,000	-	-	-	250,000	5.18	5.08	18 July 2019 2019年 7月18日	Vest in three tranches within a period of 3 years in proportions of 20%, 30% and 50% of the share options granted, i.e. 20% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 18 July 2020), another 30% shall vest on the 2nd anniversary of the grant (i.e. 18 July 2021), and the remaining 50% shall vest on the 3rd anniversary of the grant (i.e. 18 July 2022) 按所授出購股權的20%、30% 及50%的比例於3年期間內分 三期歸屬，即所授出購股權 的20%將於授出起滿一年當 日(即2020年7月18日)歸屬， 另外30%將於授出起滿兩年 當日(即2021年7月18日)歸 屬，而餘下50%將於授出起 滿三年當日(即2022年7月18 日)歸屬	1 November 2020 2020年 11月1日	16 November 2023 2023年 11月16日					

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POST-IPO SHARE OPTION SCHEME (Continued)

首次公開發售後購股權計劃(續)

	Held at 1 January 2022	Granted during the period	Exercised during the period	Lapsed	Lapsed	Held at 30 June 2022	Exercise price HK\$	Closing price immediately before the date of grant HK\$	Grant date	Vesting period	Exercisable from	Exercisable until
				(expired) during the period	(cancelled) during the period							
	於2022年 1月1日 所持有	於期內 授出	於期內 行使	於期內 失效 (到期)	於期內 失效 (註銷)	於2022年 6月30日 所持有	行使價 港元	緊接授出 日期前的 收市價 港元	授出日期	歸屬期	自以下 期間行使	行使至 以下期間
Dr. Rex AU YEUNG Pak-kuen GBS, JP (Vice Chairman and Independent non-Executive Director)	歐陽桂權博士 (金紫荊星 章), 太平紳 士/副主席 及獨立非執 行董事)	200,000	-	-	-	200,000	7.73	7.45	2 November 2021	Vest in three tranches within a period of 3 years in equal proportion of share options granted, i.e. 33.3% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 1 November 2022); 33.3% of the share options granted shall vest on the 2nd anniversary of the grant (i.e. 1 November 2023); and the remaining 33.3% shall vest on the 3rd anniversary of the grant (i.e. 1 November 2024)	1 November 2022	1 November 2027
									2022年 11月2日	按所授出購股權的均等比例於 三年期間內分三期歸屬。即 所授出購股權的33.3%將於 授出起滿一年當日(即2022 年11月1日)歸屬; 所授出購 股權的33.3%將於授出起滿 兩年當日(即2023年11月1 日)歸屬; 及餘下33.3%將於 授出起滿三年當日(即2024 年11月1日)歸屬	2022年 11月1日	2027年 11月1日

POST-IPO SHARE OPTION SCHEME (Continued)

首次公開發售後購股權計劃 (續)

		Number of options 購股權數目					Held at 30 June 2022	Exercise price HK\$	Closing price immediately before the date of grant HK\$	Grant date	Vesting period	Exercisable from	Exercisable until
		Held at 1 January 2022	Granted during the period	Exercised during the period	Lapsed (expired) during the period	Lapsed (cancelled) during the period							
		於2022年 1月1日 所持有	於期內 授出	於期內 行使	於期內 失效 (到期)	於期內 失效 (註銷)	於2022年 6月30日 所持有	行使價 港元	收市價 港元	授出日期	歸屬期	自以下 期間行使	行使至 以下期間
Others ⁽¹⁾	其他 ⁽¹⁾	3,202,000	-	-	-	-	3,202,000	5.18	5.08	18 July 2019 2019年 7月18日	Consists of different grants with different vesting periods ⁽²⁾ 包括有不同歸屬期的不同授出 批次 ⁽²⁾	1 November 2020 11月1日	16 November 2023 11月16日
Total	總計	4,792,000	-	-	-	-	4,792,000						

(1) Others mean non-employee consultants of the Group.

(2) Among these 3,202,000 share options, (i) 2,967,000 share options granted by the Company on 18 July 2019 shall vest in three tranches within a period of 3 years in proportions of 20%, 30% and 50% of the share options granted, i.e. 20% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 18 July 2020), another 30% shall vest on the 2nd anniversary of the grant (i.e. 18 July 2021), and the remaining 50% shall vest on the 3rd anniversary of the grant (i.e. 18 July 2022); (ii) 200,000 share options granted by the Company on 18 July 2019 shall vest in one tranche in a period of 3 years, i.e. 100% of the share options granted shall vest on the 3rd anniversary of the grant (i.e. 18 July 2022); (iii) 35,000 share options granted by the Company on 18 July 2019 shall vest in three tranches within a period of 3 years in proportions of 7%, 35% and 58% of the share options granted, i.e. 7% of the share options granted shall vest on the 1st anniversary of the grant (i.e. 18 July 2020), another 35% shall vest on the 2nd anniversary of the grant (i.e. 18 July 2021), and the remaining 58% shall vest on the 3rd anniversary of the grant (i.e. 18 July 2022).

(1) 其他代表非本集團僱員的本集團顧問。

(2) 該3,202,000份購股權中，(i) 本公司於2019年7月18日授出的2,967,000份購股權按所授出購股權的20%、30%及50%的比例於3年期間內分三期歸屬(即所授出購股權的20%將於授出起滿一年當日(即2020年7月18日)歸屬，另外30%將於授出起滿兩年當日(即2021年7月18日)歸屬，而餘下50%將於授出起滿三年當日(即2022年7月18日)歸屬)；(ii) 本公司於2019年7月18日授出的200,000份購股權將於3年期間內以一期歸屬，即所授出購股權的100%將於授出起滿三年當日(即2022年7月18日)歸屬；(iii) 本公司於2019年7月18日授出的35,000份購股權按所授出購股權的7%、35%及58%的比例於3年期間內分三期歸屬(即所授出購股權的7%將於授出起滿一年當日(即2020年7月18日)歸屬，另外35%將於授出起滿兩年當日(即2021年7月18日)歸屬，而餘下58%將於授出起滿三年當日(即2022年7月18日)歸屬)。

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POST-IPO SHARE OPTION SCHEME (Continued)

On 18 July 2019, a total of 6,040,000 Share Options were granted in accordance with the terms of the Post-IPO Share Option Scheme to 39 non-employee consultants (the “Consultants”) who are not Directors, as incentives and rewards for their contribution to the Group and to align their interests with our corporate objectives. Among them, (a) six were consultants who entered into consultancy agreements with the Group and operate in insurance, investment or other industries who have either provided strategic advice and assistance in the Group’s development of its eye hospitals, eye centres and clinics in Hong Kong and the PRC, or assisted in identifying and liaising with suitable partners for collaboration within their industries, which are two of the key strategies of the Company, and the grants to these Consultants were in recognition in their contribution to the Group’s strategic development, (b) 20 were members of the International Advisory Council, whereby the International Advisory Council provides us and our ophthalmologists/physicians with insights and high-level industry-related advices on the development of the business of provision of ophthalmic services and with updates on the latest development of new medical and surgical techniques in ophthalmology, and the grant to these Consultants were in recognition of the contribution of their expertise and advices to the Group and our ophthalmologists/physicians, and (c) 13 were ophthalmologists in Hong Kong, who were under cooperative or partnership agreements with the Group with revenue or fees target, and they provide medical services under the Group’s service network and who generate revenue and fees for the Group, and the granting of Share Options to them was aimed to incentivise them for them to provide continued service to our Group.

首次公開發售後購股權計劃 (續)

於2019年7月18日，根據首次公開發售後購股權計劃的條款，就並非董事的39名非僱員顧問（「顧問」）對本集團作出的貢獻向彼等授出合共6,040,000份購股權作為獎勵及嘉許，並使其利益與我們的公司目標一致。其中，(a)6名是與本集團訂有顧問協議的顧問，彼等從事保險、投資或其他行業，曾為本集團在香港及中國發展眼科醫院、眼科中心及診所提供策略性意見及協助，或曾協助物色及聯繫合適的合作夥伴與其開展業內合作，以上兩者皆為本公司主要策略，向該等顧問授出購股權乃為肯定彼等為本集團策略發展作出的貢獻；(b)20名是國際諮詢委員會的成員，國際諮詢委員會就提供眼科服務業務的發展向我們及我們的眼科醫生／醫生提供真知灼見及高水準的行業相關建議，以及就眼科科學新藥開發及手術技術的最新發展向我們及我們的眼科醫生／醫生提供最新資料，向該等顧問授出購股權乃為肯定彼等向本集團及我們的眼科醫生／醫生提供專業知識及意見；及(c)13名是香港的眼科醫生，彼等與本集團訂有列明收益或費用目標的合作或夥伴合作協議，且彼等在本集團的服務網絡提供醫療服務，使本集團獲取收益及費用，向彼等授出購股權旨在獎勵彼等繼續為本集團提供服務。

POST-IPO SHARE OPTION SCHEME (Continued)

In consideration of the above, the Company considered the Consultants to be valuable resources and their contributions in their respective roles served the purpose of the Post-IPO Share Option Scheme, and grants of Share Options to them were in the interests of the Company and Shareholders as a whole.

During the six months ended 30 June 2022, no options were granted under the Post-IPO Share Option Scheme.

The total value of options granted to each class of grantees, being our Directors, and non-employee consultants of the Group, were HK\$3,785,000 and HK\$9,501,000, respectively as at 30 June 2022.

The total number of shares available for issue under the Post-IPO Share Option Scheme as of the effective date of the scheme was 100,000,000, representing 8.09% of the issued share capital of 1,236,502,870 Shares as at the date of this report.

首次公開發售後購股權計劃 (續)

考慮到上文所述，本公司認為顧問是寶貴的資源，彼等在各自所擔任職務上作出的貢獻，符合首次公開發售後購股權計劃的宗旨，向彼等授出購股權符合本公司及股東的整體利益。

截至2022年6月30日止六個月，首次公開發售後購股權計劃項下概無授出購股權。

於2022年6月30日，授予各類承授人（即董事及本集團的非僱員顧問）的購股權總價值分別為3,785,000港元及9,501,000港元。

於首次公開發售後購股權計劃之生效日，該計劃項下可供發行的股份總數為100,000,000股，佔於本報告日期已發行股本1,236,502,870股股份的8.09%。

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POST-IPO SHARE OPTION SCHEME (Continued)

The total number of securities available for issue (less those exercised, cancelled and lapsed) under the Post-IPO Share Option Scheme was 96,912,000, representing 7.84% of the issued share capital of 1,236,502,870 Shares as at the date of this report.

The fair value of the options granted on 18 July 2019, 14 September 2020 and 2 November 2021 with outstanding balances as at 30 June 2022 of 3,452,000 options, 1,140,000 and 200,000 options were HK\$5,920,000, HK\$2,405,000 and HK\$597,000 respectively. These fair values were calculated using the Black-Scholes valuation model and the significant inputs into the model were as follows:

首次公開發售後購股權計劃(續)

根據首次公開發售後購股權計劃可供發行的證券總數(扣除已行使、已註銷及已失效的證券)為96,912,000股,相當於本報告日期已發行股本1,236,502,870股股份的7.84%。

於2019年7月18日、2020年9月14日及2021年11月2日授出但於2022年6月30日尚未行使之3,452,000份、1,140,000份及200,000份購股權之公平值分別為5,920,000港元、2,405,000港元及597,000港元。該等公平值乃根據柏力克-舒爾斯估值模式計算,該模式之重大輸入資料如下:

		Exercise price 行使價 HK\$ 港元	Expected volatility 預期波幅	Expected life 預計年期	Risk-free rate 無風險利率	Dividend paid-out 派息率
Granted on 18 July 2019 (Note)	於2019年7月18日 授出(附註)	5.18	46%	1.5 years- 3.5 years 1.5年-3.5年	1.39%- 1.63%	0.39%
Granted on 14 September 2020 (Note)	於2020年9月14日 授出(附註)	6.34	55%	2.5	0.2%	0.32%
Granted on 2 November 2021 (Note)	於2021年11月2日授出 (附註)	7.73	60%	2.5 years- 4.5 years 2.5年-4.5年	0.54%- 0.95%	0.36%

POST-IPO SHARE OPTION SCHEME (Continued)

The expected volatility is based on historic volatility adjusted for any expected changes to future volatility based on publicly available information. Dividend paid-out rate is based on historical dividend paid-out rate. Changes in these subjective input assumptions could affect the fair value estimate. The fair values calculated are inherently subjective and uncertain due to the assumptions made and the limitations of the model used. The value of an option varies with different variables of certain subjective assumptions. Any change in variables so adopted may materially affect the estimation of the fair value of an option.

Note: For the purpose of calculation of the value of share options, the respective dates on which the share options were granted are taken as the measurement dates.

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2022.

CORPORATE GOVERNANCE

The Board is committed to maintaining high corporate governance standards.

In the opinion of the Board, during the 2022 Interim Period, the Company has complied with all applicable code provisions as set forth in the Corporate Governance Code as set out in Appendix 14 to the Listing Rules, save and except for a deviation from the code provision C.2.1 (previously code provision A.2.1), which states that the roles of chairman (the “Chairman”) and chief executive officer (the “CEO”) should be separate and should not be performed by the same individual. Dr. LAM Shun Chiu Dennis JP (“Dr. Lam”) is both our Chairman and CEO and is responsible for the overall management of our Group and directing the strategic development and business plans of our Group.

首次公開發售後購股權計劃 (續)

預期波幅以歷史波幅為基礎，並根據公開可得資料就任何預期的未來波幅變動作出調整。派息率根據歷史派息率釐定。倘該等主觀輸入值假設出現變動，可能會影響公平值的估算。由於作出的假設及所用模型的限制，所計算的公平值具固有的主觀性及不確定性。購股權的價值會隨著某些主觀假設的變數不同而變化。所採用變數的任何改變可能對購股權公平值的估算構成重大影響。

附註：為計算購股權的價值，授出購股權的相關日期當作計量日期。

中期股息

董事會並不建議派付截至2022年6月30日止六個月的任何中期股息。

企業管治

董事會致力維持高水平的企業管治標準。

董事會認為，於2022年中期，本公司已遵守上市規則附錄十四所載企業管治守則載列的全部適用守則條文，但偏離守則條文第C.2.1條（先前為守則條文第A.2.1條）除外，該條規定主席（「主席」）與行政總裁（「行政總裁」）的角色應有區分，並不應由一人同時兼任。林順潮醫生（太平紳士）（「林醫生」）同時擔任主席及行政總裁的職務，負責本集團的整體管理及指導本集團的策略發展及業務計劃。

Other Information

其他資料

CORPORATE GOVERNANCE (Continued)

The Board believes that vesting the roles of the Chairman and CEO in the same individual would enable the Company to achieve higher responsiveness, efficiency and effectiveness when formulating business strategies and executing business plans. The Board believes that the balance of power and authority is sufficiently maintained by the operation of the senior management and the Board, which comprises experienced and high-calibre individuals. The Board currently comprises four executive Directors (including Dr. Lam) and six independent non-executive Directors and therefore has a fairly strong independence element in its composition. The Board will nevertheless review the structure and composition of the Board from time to time in light of prevailing circumstances, in order to maintain a high standard of corporate governance practices of the Company.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) as set forth in Appendix 10 to the Listing Rules as the code of conduct regarding securities transactions of the Directors. Employees of the Group (the “Relevant Employees”) who, because of their office or employment, are likely to possess inside information in relation to the Company or its securities are also subject to compliance with the Model Code. Following specific enquiry of all Directors, each of the Directors has confirmed his or her compliance with the Model Code throughout the 2022 Interim Period. No incident of non-compliance of the Model Code by the Relevant Employees was noted by the Company during the 2022 Interim Period.

企業管治 (續)

董事會相信，主席及行政總裁的角色由同一人擔任將使本公司於制訂業務策略及執行業務計劃時更敏捷、有效率及更具效益。董事會相信，由經驗豐富及優秀人才組成的高級管理層及董事會的營運足以達致平衡其權力與權限。董事會現時由四名執行董事（包括林醫生）及六名獨立非執行董事組成，因此其組成具有相當高的獨立性。然而，董事會仍將根據現況不時檢討董事會的架構及組成，以保持本公司的高水平企業管治常規。

證券交易的標準守則

本公司已採納上市規則附錄十所載上市發行人董事進行證券交易的標準守則（「標準守則」），作為董事進行證券交易的操守守則。因職務或僱傭關係而可能管有關於本公司或其證券內幕消息的本集團僱員（「有關僱員」）亦須遵守標準守則。對所有董事作出特定查詢後，各董事確認於2022年中期一直遵守標準守則。於2022年中期，本公司並無獲悉有關僱員不遵守標準守則的事件。

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

Save for the issued of the Subscription Shares (as defined below) under the 2022 Subscription (as defined below) as disclosed in this report, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities during the 2022 Interim Period.

CHANGES IN INFORMATION OF AND OTHER INFORMATION ON DIRECTORS AND CHIEF EXECUTIVES

Dr. Rex AU YEUNG Pak-kuen *GBS JP*, our independent non-executive Director and Vice Chairman, was awarded the Gold Bauhinia Star medal in 2022, and ceased to be an observer of the Independent Police Complaints Council Observers Scheme on 1 April 2022.

There is no change in positions of Dr. Rex AU YEUNG Pak-kuen *GBS JP* held with the Company and other members of the Group during the six months ended 30 June 2022.

Save as disclosed in this report, there are no other matters that are required to be disclosed pursuant to Rule 13.51B of the Listing Rules or required to be brought to the attention of the Shareholders.

購買、出售或贖回上市證券

除於本報告所披露根據2022年認購事項(定義見下文)的已發行認購股份(定義見下文)外,截至2022年中期,本公司或其任何附屬公司並無購買、出售或贖回本公司任何上市證券。

董事及最高行政人員資料變更及其他資料

獨立非執行董事及副主席歐陽伯權博士(金紫荊星章、太平紳士)於2022年獲受金紫荊星章,並於2022年4月1日停止擔任獨立監察警方處理投訴委員會觀察員計劃的觀察員。

截至2022年6月30日止六個月,歐陽伯權博士(金紫荊星章、太平紳士)於本公司及本集團其他成員公司所擔任職位並無變動。

除本報告所披露者外,概無其他事宜須根據上市規則第13.51B條予以披露,或須敦請股東垂注。

Other Information

其他資料

USE OF PROCEEDS FROM THE GLOBAL OFFERING

The shares of the Company were listed (the “Listing”) on the Stock Exchange since 15 January 2018 (the “Listing Date”), and the net proceeds from the global offering (the “Global Offering”) amounted to HK\$609.8 million.

To maximise the flexibility of the Group in capturing potential acquisition opportunities as and when such opportunities arise, the Board has resolved and announced on 29 March 2022 to expand the use of the unutilised net proceeds from the Global Offering towards possible acquisition(s), and/or establishment of eye clinic(s), eye centre(s) and eye hospital(s) in Hong Kong and Mainland China. The Directors expect that the amount remaining will be used by the end of 2023.

During the 2022 Interim Period, net proceeds in the amount of approximately HK\$13.9 million were used, consisting of (1) HK\$8.2 million for establishing the eye clinics in Nanshan (Shenzhen) and the eye centre in Fuzhou, and (2) HK\$5.7 million for establishing the eye hospitals in Jieyang and Foshan.

全球發售所得款項用途

本公司股份自2018年1月15日（「上市日期」）起於聯交所上市（「上市」），而全球發售（「全球發售」）所得款項淨額為609.8百萬港元。

盡量提高本集團的靈活性，把握隨時出現的潛在收購機會，董事會於2022年3月29日決定及公布擴大全球發售的未動用所得款項淨額中，用於在香港及中國內地可能收購及／或設立眼科診所、眼科中心及眼科醫院的金額。董事預期，剩餘金額將於2023年年終或之前獲動用。

截至2022年中期，已經使用所得款項淨額約13.9百萬元，包括(1)8.2百萬元用於在深圳南山設立眼科診所及在福州設立眼科中心；及(2)5.7百萬元用於在揭陽及佛山設立眼科醫院。

USE OF PROCEEDS FROM THE GLOBAL OFFERING (Continued)

The table below sets out the actual use of unutilised net proceeds from the Global Offering during the 2022 Interim Period:

全球發售所得款項用途 (續)

下表載列截至2022年中期的未動用全球發售所得款項淨額實際用途：

Use of net proceeds from the Global Offering	全球發售所得款項淨額用途	Planned application of net proceeds	Net proceeds brought forward as at 1 January 2022	Actual usage up to 30 June 2022	Unutilised net proceeds as at 30 June 2022	Expected timeline for utilising the remaining unutilised net proceeds
		所得款項淨額的擬定用途	於2022年1月1日的結轉所得款項淨額	截至2022年6月30日的實際用途	於2022年6月30日的未動用所得款項淨額	動用餘下未動用所得款項淨額的預期時間表
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	
Possible acquisition(s), and/or establishment of eye clinic(s), eye centre(s) and eye hospital(s) in Hong Kong and Mainland China	用於可能於香港及中國內地收購及/或設立眼科診所、眼科中心及眼科醫院	151,121	151,121	13,852	137,269	By the end of 2023 2023年底前

Other Information

其他資料

USE OF PROCEEDS FROM THE 2022 SUBSCRIPTION

On 13 January 2022, the Company entered into a placing and subscription agreement with C-MER Group Limited (the “Seller”), Dr. Lam and UBS AG Hong Kong Branch, as the placing agent, in respect of the placing of an aggregate amount of 90,000,000 existing ordinary shares of the Company (the “Placing Shares”) at the price of HK\$6.48 per Placing Share to not less than six independent professional, institutional and/or individual investors (the “2022 Placing”). The aggregate nominal or par value of the Placing Shares is HK\$9,000,000, and the closing price of the Company as stated in the daily quotation sheet issued by the Stock Exchange on 12 January 2022, being the last full trading date prior to the date of the placing and subscription agreement, was HK\$7.18 per Placing Share. The Seller then subscribed (the “2022 Subscription”) for 76,500,000 ordinary class of Shares (the “Subscription Shares”) that were subsequently issued by the Company at the subscription price of HK\$6.48 per Subscription Share (collectively, “the 2022 Placing and the 2022 Subscription”). The Directors considered that the 2022 Placing and the 2022 Subscription represent an opportunity to strengthen the financial position of the Group and raise capital to provide working capital for the Group, on, among others, merger and acquisition and/or expansion of our hospital and service network while broadening its Shareholder and capital base. The 2022 Placing and the 2022 Subscription were completed on 17 January 2022 and 20 January 2022, respectively. The aggregate nominal or par value of the Subscription Shares is HK\$7,650,000. The net subscription price (after deduction of the expenses incurred by the Seller in relation to the 2022 Placing and the 2022 Subscription) of each Subscription Share was approximately HK\$6.41. The net proceeds from the 2022 Subscription (after deducting relevant fees and expenses borne or incurred by the Company) were approximately HK\$490.6 million. The table below sets out the planned applications of the net proceeds and their actual usage up to 30 June 2022:

2022年認購事項所得款項用途

於2022年1月13日，本公司與希瑪集團有限公司（「賣方」）、林醫生及瑞士銀行香港分行（作為配售代理）訂立配售及認購協議，內容有關以每股配售股份6.48港元向不少於六名獨立專業、機構及／或個人投資者配售（「2022年配售事項」）總共90,000,000股本公司現有普通股（「配售股份」）。配售股份的總名義值或面值為9,000,000港元，而於2022年1月12日（即配售及認購協議日期前的最後一個完整交易日）聯交所刊發的每日報價表所示本公司的收市價為每股配售股份7.18港元。賣方隨後認購（「2022年認購事項」）由本公司其後按認購價每股認購股份6.48港元發行的76,500,000股普通類別股份（「認購股份」）（統稱「2022年配售事項及2022年認購事項」）。董事認為，2022年配售事項及2022年認購事項為一次機遇，藉以加強本集團的財務狀況並進行集資以為本集團提供營運資金，用於（其中包括）併購及／或擴展我們的醫院及服務網絡，同時拓闊其股東及資本基礎。2022年配售事項及2022年認購事項已分別於2022年1月17日及2022年1月20日完成。認購股份的總面值或票面價值為7,650,000港元。每股認購股份的淨認購價（經扣除賣方就2022年配售事項及2022年認購事項所產生的開支後）約為6.41港元。2022年認購事項的所得款項淨額（經扣除本公司所承擔或招致的相關開支後）約為490.6百萬港元。下表載列截至2022年6月30日的所得款項淨額擬定用途及其實際用途：

USE OF PROCEEDS FROM THE 2022 SUBSCRIPTION (Continued) **2022年認購事項所得款項用途(續)**

	Planned applications of net proceeds	Percentage of total net proceeds	Net proceeds brought forward		Unutilised net proceeds as at 30 June 2022	Expected timeline for utilising the remaining unutilised net proceeds
			as at 1 January 2022	Actual usage up to 30 June 2022		
	所得款項淨額的擬定用途	佔所得款項淨額總額百分比	於2022年1月1日的結轉所得款項淨額	截至2022年6月30日的實際用途	於2022年6月30日的未動用所得款項淨額	動用餘下未動用所得款項淨額的預期時間表
Use of proceeds from the 2022 Subscription	HK\$'000		HK\$'000	HK\$'000	HK\$'000	
2022年認購事項所得款項用途	千港元		千港元	千港元	千港元	

For funding merger and acquisition; expansion of our hospital and service network; and as general working capital for the Group	用於併購的資金；擴大我們的醫院和服務網絡；及撥充本集團的一般營運資金	490,600	100%	Not applicable 不適用	144,596	346,004	By the end of 2024 2024年底前
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During the period ended 30 June 2022, net proceeds from the 2022 Subscription in the amount of approximately HK\$144.6 million were used, consisting of (1) HK\$4.0 million for the working capital to our hospitals in Mainland China at investment stage, (2) a total of HK\$17.9 million for the payment of the acquisition of a dental clinic and an oncology centre, and establishing two dental clinics and a medical clinic in Hong Kong, and (3) HK\$122.7 million for the payment of the investment in Shenzhen CKJ, which operates a dental business in Shenzhen.

The net proceeds from the 2022 Subscription has been utilised in accordance with the planned applications as announced in the announcements of the Company dated 13 January 2022 and 20 January 2022 respectively.

截至2022年6月30日止期間，已使用2022年認購事項所得款項淨額約144.6百萬港元，包括(1)4.0百萬港元，用於我們中國內地醫院處投資階段的營運資金；(2)合共17.9百萬港元，用於在香港收購牙科診所及腫瘤科中心，以及成立兩間牙科診所及醫療中心的付款；及(3)122.7百萬港元，用作投資深愛康健的付款，該公司於深圳經營牙科業務。

2022年認購事項的所得款項淨額已按照本公司日期分別為2022年1月13日及2022年1月20日的公告所公佈的擬定用途動用。

Other Information

其他資料

AUDIT COMMITTEE AND REVIEW OF INTERIM RESULTS

The audit committee of the Board comprises three independent non-executive Directors, namely, Mr. MA Andrew Chiu Cheung (Chairman of the audit committee), Dr. LI Kwok Tung Donald *SBS OStJ JP* and Ms. BENTLEY Annie Liang.

The audit committee of the Board has reviewed with the management the accounting principles as well as practices adopted by the Group and discussed risk management and internal control as well as financial reporting matters including the review of the unaudited condensed consolidated interim financial information for the 2022 Interim Period and this report with the Directors. The Group's condensed consolidated interim financial statements have not been audited, but the Group's independent auditor has carried out a review of the unaudited interim results in accordance with the Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the HKICPA.

審核委員會及中期業績審閱

董事會轄下的審核委員會由三名獨立非執行董事組成，分別為馬照祥先生(審核委員會主席)、李國棟醫生(銀紫荊星章、聖約翰官佐勳銜、太平紳士)及梁安妮女士。

董事會轄下的審核委員會已與管理層一同審閱本集團所採納的會計原則及慣例，並已就風險管理、內部監控及財務報告事宜與董事討論，包括審閱截至2022年中期的未經審核簡明綜合中期財務資料以及本報告。本集團的簡明綜合中期財務報表未經審核，但本集團的獨立核數師已根據香港會計師公會頒佈的香港審閱聘用準則第2410號「實體的獨立核數師審閱中期財務資料」審閱未經審核中期業績。



C-MER 希瑪