



(於開曼群島註冊成立的有限公司)

(Incorporated in the Cayman Islands with limited liability)

股份代號 Stock Code: 540

2024

Interim Report 中期報告

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財務摘要

FINANCIAL HIGHLIGHTS

			截至六月三十日止六個月 For the six months ended 30 June		變動 Change
			二零二四年 2024 (未經審核) (Unaudited)	二零二三年 2023 (未經審核) (Unaudited)	
收益	Revenue	(百萬港元) (HK\$'million)	281.9	179.7	56.9%
毛利	Gross profit	(百萬港元) (HK\$'million)	30.4	20.1	51.2%
毛利率	Gross profit margin		10.8%	11.2%	
本公司權益持有人應佔期內溢利／(虧損)	Profit/(loss) for the period attributable to equity holders of the Company	(百萬港元) (HK\$'million)	5.3	(4.0)	232.5%
本公司權益持有人應佔淨溢利／(虧損)率	Net profit/(loss) margin attributable to equity holders of the Company		1.9%	-2.2%	
期內本公司權益持有人應佔每股基本及攤薄溢利／(虧損)	Basic and diluted profit/(losses) per share attributable to equity holders of the Company for the period	(每股港元) (HK\$ per share)	0.0088	(0.0066)	

		於二零二四年 六月三十日 As at 30 June 2024 百萬港元 HK\$ million (未經審核) (Unaudited)	於二零二三年 十二月三十一日 As at 31 December 2023 百萬港元 HK\$ million (經審核) (Audited)	變動 Change (%)
財務狀況	Financial Position			
流動資產淨值	Net current assets	70.8	58.8	20.4%
資產總值	Total assets	349.9	261.0	34.1%
借貸	Borrowings	35.6	65.9	-46.0%
負債總額	Total liabilities	275.3	191.4	43.8%
本公司權益持有人應佔權益	Equity attributable to equity holders of the Company	74.6	69.5	7.3%

		於二零二四年 六月三十日 As at 30 June 2024	於二零二三年 十二月三十一日 As at 31 December 2023
財務數據	Financial Statistics		
流動比率 ¹	Current ratio ¹	1.2	1.2
資產負債比率 ²	Gearing ratio ²	不適用 n/a	不適用 n/a
存貨周轉日數(日) ³	Inventory turnover days (days) ³	49	40
應收賬款周轉日數(日) ⁴	Trade receivable turnover days (days) ⁴	48	47
應付賬款周轉日數(日) ⁵	Trade payable turnover days (days) ⁵	77	59

1. 流動比率相等於流動資產除以流動負債
2. 資產負債比率相等於借貸總額及租賃負債減現金及現金等價物除以權益總額乘100%
3. 存貨周轉日數相等於期／年內平均存貨結餘除以銷售成本乘該期／年天數
4. 應收賬款周轉日數相等於期／年內平均應收賬款除以收益乘該期／年天數
5. 應付賬款周轉日數相等於期／年內平均應付賬款除以銷售成本乘該期／年天數

1. Current ratio = current assets/current liabilities
2. Gearing ratio = total borrowings and lease liabilities net of cash and cash equivalents/total equity x 100%
3. Inventory turnover days = average inventory balance/cost of sales for the period/year x number of days for the period/year
4. Trade receivable turnover days = average trade receivable/revenue for the period/year x number of days for the period/year
5. Trade payable turnover days = average trade payable/cost of sales for the period/year x number of days for the period/year

公司資料

CORPORATE INFORMATION

董事會

執行董事

黃志深（「黃先生」）（主席）
黃麗花

獨立非執行董事

黃定幹
彭婉珊
張灼祥
陳增武

公司秘書

余嘉庚 (HKICPA)

審核委員會

黃定幹（主席）
彭婉珊
張灼祥
陳增武

提名委員會

張灼祥（主席）
黃定幹
彭婉珊
陳增武

薪酬委員會

彭婉珊（主席）
黃定幹
張灼祥
陳增武

衝突處理委員會

黃定幹（主席）
彭婉珊
張灼祥
葉蔭權
陳增武

BOARD OF DIRECTORS

Executive Directors

Huang Chih Shen ("Mr. Huang") (Chairman)
Huang Li Hun, Serlina

Independent Non-Executive Directors

Wong Ting Kon
Pang Yuen Shan, Christina
Chang Cheuk Cheung, Terence
Chan Tsang Mo

COMPANY SECRETARY

Yu Ka Gung (HKICPA)

AUDIT COMMITTEE

Wong Ting Kon (Chairman)
Pang Yuen Shan, Christina
Chang Cheuk Cheung, Terence
Chan Tsang Mo

NOMINATION COMMITTEE

Chang Cheuk Cheung, Terence (Chairman)
Wong Ting Kon
Pang Yuen Shan, Christina
Chan Tsang Mo

REMUNERATION COMMITTEE

Pang Yuen Shan, Christina (Chairlady)
Wong Ting Kon
Chang Cheuk Cheung, Terence
Chan Tsang Mo

CONFLICTS COMMITTEE

Wong Ting Kon (Chairman)
Pang Yuen Shan, Christina
Chang Cheuk Cheung, Terence
Yip Yam Kuen
Chan Tsang Mo

公司資料

CORPORATE INFORMATION

授權代表

黃先生
黃麗花

核數師

羅兵咸永道會計師事務所
執業會計師及註冊公眾利益實體核數師

本公司法律顧問

德恒律師事務所（香港）有限法律責任合夥

註冊辦事處

P.O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman KY1-1205
Cayman Islands

香港主要營業地點

香港
九龍新蒲崗
太子道東698號
寶光商業中心5樓501室

中華人民共和國（「中國」）總辦事處、 總部及主要營業地點

中國東莞市
虎門鎮懷德村
懷林路27號
2棟5樓

AUTHORISED REPRESENTATIVES

Mr. Huang
Huang Li Hun, Serlina

AUDITOR

PricewaterhouseCoopers
Certified Public Accountant and Registered PIE Auditor

LEGAL ADVISOR TO THE COMPANY

DeHeng Law Offices (Hong Kong) LLP

REGISTERED OFFICE

P.O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman KY1-1205
Cayman Islands

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit 501, 5/F, Stelux House,
698 Prince Edward Road East
San Po Kong, Kowloon
Hong Kong

HEAD OFFICE, HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN THE PEOPLE'S REPUBLIC OF CHINA (THE "PRC")

5/F, Block Two
No. 27 Huailin Road
Huaide Village, Humen Town
Dongguan City, the PRC

公司資料

CORPORATE INFORMATION

主要往來銀行

恒生銀行有限公司
香港
德輔道中83號

中國銀行（香港）有限公司
香港
花園道1號
中銀大廈

滙豐
工商金融
香港
皇后大道中1號
滙豐總行大廈9樓

股份過戶登記總處

Maples Fund Services (Cayman) Limited
PO Box 1093, Boundary Hall
Cricket Square, Grand Cayman
KY1-1102
Cayman Islands

香港股份過戶登記分處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

上市地點

香港聯合交易所有限公司（「聯交所」）

股份代號

540

公司網址

www.speedy-global.com

PRINCIPAL BANKERS

Hang Seng Bank Limited
83 Des Voeux Road Central
Hong Kong

Bank of China (Hong Kong) Limited
Bank of China Tower
1 Garden Road
Hong Kong

HSBC
Commercial Banking
Level 9, HSBC Main Building
1 Queen's Road Central
Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Maples Fund Services (Cayman) Limited
PO Box 1093, Boundary Hall
Cricket Square, Grand Cayman
KY1-1102
Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

PLACE OF LISTING

The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”)

STOCK CODE

540

COMPANY'S WEBSITE

www.speedy-global.com

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

財務回顧

FINANCIAL REVIEW

		截至六月三十日止六個月 Six months ended 30 June	
		二零二四年 2024	二零二三年 2023
		百萬港元 HK\$ million	百萬港元 HK\$ million
		(未經審核) (Unaudited)	(未經審核) (Unaudited)
收益	Revenue	281.9	179.7
毛利	Gross profit	30.4	20.1
本公司權益持有人應佔 期內溢利／(虧損)	Profit/(loss) for the period attributable to equity holders of the Company	5.3	(4.0)

截至二零二四年六月三十日止六個月，本集團的整體收益約為281,900,000港元，較去年同期增加約232.5%。本集團的收益增加主要是由於來自部分現有客戶的銷售訂單增加。

The Group's overall revenue for the six months ended 30 June 2024 was approximately HK\$281.9 million, representing an increase of approximately 232.5% over the last corresponding period. The increase in the Group's revenue was mainly due to an increase in sales orders from part of the existing customers.

截至二零二四年六月三十日止六個月，本集團的整體毛利率略微下降至10.8%（二零二三年一月至六月：11.2%），主要由於截至二零二四年六月三十日止六個月經營成本增加。

The Group's overall gross profit margin slightly decreased to 10.8% for the six months ended 30 June 2024 (January to June 2023: 11.2%) mainly because of the increase in operating cost during the six months ended 30 June 2024.

銷售及營銷開支

SELLING AND MARKETING EXPENSES

銷售及營銷開支主要指截至二零二四年六月三十日止六個月產生的僱員工資及交通費用。與去年同期比較，銷售及營銷開支減少約8.8%至約400,000港元，主要因為交通費用減少。

Selling and marketing expenses mainly represented employees' wages and transportation charges incurred during the six months ended 30 June 2024. Selling and marketing expenses decreased by approximately 8.8% to approximately HK\$0.4 million comparing to the last corresponding period mainly because of the reduction in transportation charges.

行政開支

ADMINISTRATIVE EXPENSES

行政開支主要指管理、財務及行政人員的僱員福利開支、應酬開支、辦公室物業租賃開支、折舊及出差開支。行政開支增加約9.0%至約23,900,000港元，主要是由於截至二零二四年六月三十日止六個月的僱員福利開支及捐款較二零二三年同期增加。

Administrative expenses mainly represented employee benefit expenses for our management, finance and administrative personnel, entertainment expenses, rental expenses for our office premises, depreciation and travelling expenses. Administrative expenses increased by approximately 9.0% to approximately HK\$23.9 million which was mainly due to an increase in employee benefit expenses and donation for the six months ended 30 June 2024 compared to the corresponding period in 2023.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

其他（虧損）／收益－淨額

其他（虧損）／收益－淨額主要指外匯收益／（虧損）。

截至二零二四年六月三十日止六個月，本集團向中國供應商的大多數採購均以人民幣結算。由於人民幣的強勁表現，本集團確認其他虧損－淨額約500,000港元（二零二三年一月至六月其他收益－淨額：約1,000,000港元）。

財務收入及融資成本

財務收入減少約28.2%至約1,000,000港元，主要由於截至二零二四年六月三十日止六個月現金及銀行結餘減少。

融資成本減少約41.8%至約2,000,000港元，主要由於截至二零二四年六月三十日止六個月償還銀行借款。

所得稅開支

所得稅開支主要指根據香港及中國相關法律及法規按適用稅率計算的已付或應付即期所得稅。截至二零二四年六月三十日止六個月，所得稅開支為約1,200,000港元（二零二三年一月至六月：約1,800,000港元）。

溢利淨額

由於上述原因，截至二零二四年六月三十日止六個月，本集團轉虧為盈並錄得溢利淨額約5,300,000港元（二零二三年一月至六月：虧損淨額約4,000,000港元），較去年同期增加約232.5%。

存貨

存貨結餘由二零二三年十二月三十一日約43,300,000港元增至二零二四年六月三十日約93,000,000港元，主要由於為了在二零二四年下半年交貨而採購的原材料數量增加，因而導致截至二零二四年六月三十日止六個月的存貨週轉日數增加至49日（二零二三年十二月三十一日：40日）。

OTHER (LOSSES)/GAINS – NET

Other (losses)/gains – net mainly represented the foreign exchange gains/(losses).

During the six months ended 30 June 2024, majority of the Group's purchase from suppliers in the PRC were settled in RMB. The Group recognised other losses – net of approximately HK\$0.5 million as a result of the strong performance of RMB (January to June 2023 other gains – net: approximately HK\$1.0 million).

FINANCE INCOME AND COSTS

Finance income decreased by approximately 28.2% to approximately HK\$1.0 million primarily due to the decrease in cash and bank balance during the six months ended 30 June 2024.

Finance costs decreased by approximately 41.8% to approximately HK\$2.0 million primarily due to the repayment of bank borrowing during the six months ended 30 June 2024.

INCOME TAX EXPENSES

Income tax expense mainly represented amounts of current income tax paid or payable at the applicable tax rates in accordance with the relevant laws and regulations in Hong Kong and the PRC. During the six months ended 30 June 2024, income tax expenses was approximately HK\$1.2 million (January to June 2023: approximately HK\$1.8 million).

NET PROFIT

As a result of the foregoing, the Group was turning losses into profit and recorded a net profit of approximately HK\$5.3 million for the six months ended 30 June 2024 (January to June 2023: net loss of approximately HK\$4.0 million), representing an increase of approximately 232.5% over the last corresponding period.

INVENTORIES

Inventories balance increased from approximately HK\$43.3 million as at 31 December 2023 to approximately HK\$93.0 million as at 30 June 2024 mainly due to the increasing number of raw materials purchased in contemplation for shipment in the second half of 2024, resulting in an increase in the inventory turnover days to 49 days for the six months ended 30 June 2024 (31 December 2023: 40 days).

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

應收賬款

應收賬款結餘由二零二三年十二月三十一日約51,600,000港元增至二零二四年六月三十日約95,000,000港元，與截至二零二四年六月三十日止六個月的收益增加相符。

我們一般向服裝供應鏈服務業務客戶提供30至90日的信貸期，彼等一般須透過銀行轉賬或支票向我們清償貿易結餘。

截至二零二四年六月三十日止六個月，應收賬款週轉日數保持相對穩定，為48日（二零二三年十二月三十一日：47日）。

應付賬款

應付賬款結餘由二零二三年十二月三十一日約69,500,000港元增加至二零二四年六月三十日約143,900,000港元，主要由於截至二零二四年六月三十日止六個月進行的採購增加。

我們在清償貨款上一般享有最多90日的信貸期。截至二零二四年六月三十日止六個月，應付賬款的週轉日數增加至77天，主要由於延遲向供應商結賬（二零二三年十二月三十一日：59天）。

銀行借貸

本集團於二零二四年六月三十日有銀行借貸及財務應付款項約93,700,000港元（二零二三年十二月三十一日：96,500,000港元）。所有銀行借貸均由香港銀行提供，按浮動利率計息。於二零二四年六月三十日，約88,700,000港元須於一年內償還，約600,000港元須於一至兩年內償還，約2,000,000港元須於兩至五年內償還，約2,400,000港元須於五年後償還，且所有款項均須遵守按要求償還條款。所有銀行借貸的賬面值以港元計值。於二零二四年六月三十日，本集團並無使用任何財務工具作對沖用途，亦無任何以現有借貸及／或其他對沖工具對沖的外幣淨額投資。

TRADE RECEIVABLE

Trade receivable balance increased from approximately HK\$51.6 million as at 31 December 2023 to approximately HK\$95.0 million as at 30 June 2024 which is in line with the increase in revenue for the six months ended 30 June 2024.

We generally grant customers of our Apparel Supply Chain Servicing Business a credit period of 30 to 90 days and they are generally required to settle their trade balances with us by bank transfer or by cheque.

Trade receivable turnover days remained relatively stable at 48 days for the six months ended 30 June 2024 (31 December 2023: 47 days).

TRADE PAYABLE

Trade payable balance increased from approximately HK\$69.5 million as at 31 December 2023 to approximately HK\$143.9 million as at 30 June 2024 primarily because more purchase were made for the six months ended 30 June 2024.

We generally enjoy a credit term of up to 90 days to settle payment. The trade payable turnover days increased to 77 days for the six months ended 30 June 2024 which was primarily attributable to the delay of settlement to the suppliers (31 December 2023: 59 days).

BANK BORROWINGS

The Group had bank borrowings and finance payable in the sum of approximately HK\$93.7 million as at 30 June 2024 (31 December 2023: HK\$96.5 million). All bank borrowings were made from banks in Hong Kong at floating interest rates. As at 30 June 2024, approximately HK\$88.7 million was repayable within one year, approximately HK\$0.6 million was repayable between one to two years, approximately HK\$2.0 million was repayable between two to five years, approximately HK\$2.4 million was repayable over five years, and all subject to repayable on demand clauses. All the carrying amounts of bank borrowings were denominated in HK\$. No financial instruments were used for hedging purposes, nor were there any foreign currency net investments hedged by current borrowings and/or other hedging instruments as at 30 June 2024.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

流動資金及財務資源

截至二零二四年六月三十日止六個月，本集團維持健全的流動資金狀況，以內部資源及銀行借貸提供營運資金。於二零二四年六月三十日，現金及現金等價物約為104,300,000港元，其中分別約67,600,000港元以港元計值，約31,500,000港元以人民幣（「人民幣」）計值，約4,300,000港元以美元（「美元」）計值，另約900,000港元以其他貨幣計值。於二零二四年六月三十日，本集團的流動比率約為1.2（二零二三年十二月三十一日：1.2）。於二零二四年六月三十日，本集團的現金淨額狀況相對強勁。本集團擁有充足及隨時可用的財務資源用作一般營運資金需要及可見將來的資本開支。

財政政策

本集團在執行財政政策上採取審慎的財務管理策略，因而於整段回顧期間內維持健全的流動資金狀況。本集團不斷評估其客戶的信貸狀況及財務狀況，務求降低信貸風險。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，確保本集團擁有充足財務資源以及及時應付資金需要及承擔。

外匯風險

外匯風險源自海外業務的日後商業交易、已確認資產及負債以及淨額投資。

當日後商業交易或已確認資產或負債以實體功能貨幣以外的貨幣計值時，外匯風險即產生。對於以人民幣或美元作為功能貨幣的集團公司而言，其外匯風險主要來自以外幣計值的金額換算。本集團密切關注匯率變動以控制外匯風險。

本集團在中國有投資，其資產淨值面臨外幣換算風險。本集團在中國投資的資產淨值所產生外幣風險，可以通過在中國境外派付的股息管理。

截至二零二四年六月三十日止六個月，本集團並無利用任何財務工具對沖外幣風險。

LIQUIDITY AND FINANCIAL RESOURCES

During the six months ended 30 June 2024, the Group maintained a healthy liquidity position, with working capital financed by both internal resources and bank borrowings. As at 30 June 2024, cash and cash equivalents amounted to approximately HK\$104.3 million, of which approximately HK\$67.6 million was denominated in HK\$, approximately HK\$31.5 million in Renminbi ("RMB"), approximately HK\$4.3 million in United States dollar ("USD") and approximately HK\$0.9 million in other currencies respectively. As at 30 June 2024, the current ratio of the Group was approximately 1.2 (31 December 2023: 1.2). The Group was in a relatively strong net cash position as at 30 June 2024. The Group has sufficient and readily available financial resources for general working capital requirement and foreseeable capital expenditure.

TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the period under review. The Group strives to reduce exposure to credit risk by performing ongoing credit assessments and evaluations of the financial status of its customers. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the sufficient financial resources are available in order to meet its funding requirements and commitment timely.

FOREIGN EXCHANGE EXPOSURE

Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities and net investments in foreign operations.

Foreign exchange risk arises when future commercial transactions or recognised assets or liabilities are denominated in a currency that is not the entity's functional currency. For group companies with RMB or US dollars as their functional currency, foreign exchange risk arises primarily from translation of amounts denominated in foreign currencies. The Group manages its foreign exchange risk by closely monitoring the movement of the foreign currency rates.

The Group has investments in the PRC, whose net assets are exposed to foreign currency translation risk. Currency exposure arising from the net assets of the Group's investments in the PRC can be managed through dividends paid outside the PRC.

During the six months ended 30 June 2024, the Group did not commit to any financial instruments to hedge its exposure to foreign currency risk.

資本結構

截至二零二四年六月三十日止六個月，本公司的資本結構並無任何重大變動。本公司的資本包括普通股及其他儲備。

資本承擔

於二零二四年六月三十日，本集團並無任何重大資本承擔（二零二三年十二月三十一日：無）。

僱員資料

於二零二四年六月三十日，本集團共有1,359名僱員，包括執行董事。總員工成本（包括董事酬金）約為38,900,000港元，而去年同期則約為30,800,000港元。於總員工成本約38,900,000港元中，員工成本約8,200,000港元於二零二四年六月三十日被資本化為存貨。酬金乃參考市場常規以及個別僱員的表現、資歷及經驗釐定。

除基本薪金外，亦可視乎本集團的業績以及個人表現獲發花紅。其他員工福利包括香港強制性公積金退休福利計劃供款，以及提供退休金、醫療保險、失業保險及為根據中國及柬埔寨法規及規例以及現行監管規定獲本集團聘用的僱員而設的其他相關保險。

本集團僱員的薪金及福利均處於具競爭力的水平，僱員的待遇均在本集團就薪酬及花紅設定的整體框架內按表現釐定，而該框架每年進行檢討。本集團亦設有一項由本公司於二零二二年五月二十六日採納的購股權計劃（「**購股權計劃**」），據此，董事及本集團僱員可獲授購股權以認購股份。

購股權計劃

本公司於二零二二年五月二十六日採納購股權計劃。購股權計劃旨在讓本公司向獲選人士授出購股權以激勵或酬謝彼等對本集團目前或日後作出貢獻。

CAPITAL STRUCTURE

There has been no material change in the capital structure of the Company during the six months ended 30 June 2024. The capital of the Company comprises ordinary shares and other reserves.

CAPITAL COMMITMENTS

As at 30 June 2024, the Group did not have any significant capital commitments (31 December 2023: Nil).

INFORMATION ON EMPLOYEES

As at 30 June 2024, the Group had a total of 1,359 employees, including the executive Directors. Total staff costs (including Directors' emoluments) were approximately HK\$38.9 million, as compared to approximately HK\$30.8 million for the last corresponding period. Out of the total staff costs of approximately HK\$38.9 million, staff costs of approximately HK\$8.2 million were capitalised as inventories as at 30 June 2024. Remuneration is determined with reference to market norms as well as individual employees' performance, qualification and experience.

On top of basic salaries, bonuses may be paid by reference to the Group's performance as well as individual's performance. Other staff benefits include contributions to Mandatory Provident Fund retirement benefits scheme in Hong Kong and the provision of pension funds, medical insurance, unemployment insurance and other relevant insurance for employees who are employed by our Group pursuant to the PRC and Cambodia rules and regulations and the prevailing regulatory requirements.

The salaries and benefits of the Group's employees are kept at a competitive level and employees are rewarded on a performance-related basis within the general framework of the Group's salary and bonus system, which is reviewed annually. The Group also operates a share option scheme adopted by the Company on 26 May 2022 ("**Share Option Scheme**") where options to subscribe for shares may be granted to the Directors and employees of the Group.

SHARE OPTION SCHEME

The Company has adopted Share Option Scheme on 26 May 2022. The purpose of the Share Option Scheme is to enable the Company to grant options to selected persons as incentives or rewards for their contribution or future contribution to the Group.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

截至二零二四年六月三十日止六個月，概無購股權根據購股權計劃獲授出、行使、註銷或失效。

所持重大投資

截至二零二四年六月三十日止六個月，本集團並無於任何其他公司的股本權益中持有任何重大投資。

有關重大投資及資本資產的未來計劃

於二零二四年六月三十日，本集團並無有關重大投資及資本資產的計劃。

有關附屬公司、聯營公司及合營企業的重大收購及出售

於二零二四年五月，嘉駿實業（香港）有限公司（本公司附屬公司）與天勤實業有限公司訂立購股協議，據此，嘉駿實業（香港）有限公司（作為賣方）同意出售（「**出售事項**」）及天勤實業有限公司（作為買方）同意購買 Agile Sweater (Cambodia) Co., Ltd.（本公司於柬埔寨王國（「**柬埔寨**」）的一家附屬公司）的100%已發行股份。出售事項完成後，Agile Sweater (Cambodia) Co., Ltd.將不再為本公司附屬公司。於本報告日期，出售事項有待完成。有關詳情，請參閱本公司日期為二零二四年五月十三日的公佈。

截至二零二四年六月三十日止六個月，本集團並無任何有關附屬公司、聯營公司及合營企業的重大收購及出售。

資產抵押

於二零二四年六月三十日，本集團概無抵押資產（二零二三年十二月三十一日：無）。

或然負債

誠如本公司二零二三年年報所披露，本公司於柬埔寨的一家附屬公司收到柬埔寨稅務機關的函件並有潛在稅務風險（不包括罰款及利息）。柬埔寨稅務機關已完成稅務評估及稅務機關於二零二四年四月通知該附屬公司，彼等於各方面均已遵守稅務法規，因此潛在稅務風險已移除。

During the six months ended 30 June 2024, no option was granted, exercised, cancelled or lapsed under the Share Option Scheme.

SIGNIFICANT INVESTMENTS HELD

During the six months ended 30 June 2024, the Group did not hold any significant investment in equity interest in any other company.

FUTURE PLANS FOR MATERIAL INVESTMENTS AND CAPITAL ASSETS

As at 30 June 2024, the Group did not have plan for material investments and capital assets.

MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

In May 2024, Pageant Enterprise (Hong Kong) Limited, a subsidiary of the Company, and Team Can Enterprise Limited entered into the share purchase agreement, pursuant to which Pageant Enterprise (Hong Kong) Limited, as the seller, agreed to sell (the “**Disposal**”) and Team Can Enterprise Limited, as the purchaser, agreed to purchase 100% of the issued shares of Agile Sweater (Cambodia) Co., Ltd., a subsidiary of the Company in the Kingdom of Cambodia (the “**Cambodia**”). Upon completion of the Disposal, Agile Sweater (Cambodia) Co., Ltd. will no longer be a subsidiary of the Company. As at the date of this report, the Disposal is pending completion. For details, please refer to the announcement of the Company dated 13 May 2024.

The Group did not have any material acquisition and disposal of subsidiaries, associates and joint ventures during the six months ended 30 June 2024.

CHARGE OF ASSETS

There was no charge on the Group's assets as at 30 June 2024 (31 December 2023: Nil).

CONTINGENT LIABILITIES

As disclosed in the Annual Report 2023 of the Company, a subsidiary of the Company in Cambodia received a letter from the tax authority in Cambodia and had potential tax exposure (excluding penalty and interest). The tax authority in Cambodia finished the tax evaluation and the subsidiary was informed by the tax authority in April 2024 that they have complied with the tax regulation in all aspects and hence the potential tax exposure is relieved.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

於二零二四年六月三十日，本集團並無任何重大或然負債。

報告期後重大事項

除本報告所披露者外，於二零二四年六月三十日起直至本報告日期，本公司或本集團並無進行重大期後事項。

新商機

本公司的控股股東概無根據不競爭承諾規定轉介任何新商機（定義見本公司日期為二零一二年十二月三十一日的招股章程「與控股股東的關係－新商機」一節）。

前景

展望二零二四年下半年，本集團將持續密切關注國內外經濟發展及市場變化，以便靈活應對並採取適當行動。

為發掘與現有及潛在客戶的更多新商機，本集團將繼續加強產品創新及提升創意。在生產管理方面，本集團將繼續透過簡化生產過程提高營運效率，從而縮短產品交貨時間。此外，本集團將與客戶緊密合作，整合生產以取得更優惠價格大量採購物料，提升我們的成本競爭力。此外，我們將嘗試簡化本集團組織架構及各營運過程以節省成本。

The Group had no material contingent liabilities as at 30 June 2024.

MATERIAL EVENTS AFTER THE REPORTING PERIOD

Save as disclosed in this report, there are no material subsequent events undertaken by the Company or the Group since 30 June 2024 up to the date of this report.

NEW BUSINESS OPPORTUNITY

There was no New Business Opportunity (as defined in the section headed "Relationship with Controlling Shareholders – New Business Opportunity" in the prospectus of the Company dated 31 December 2012) referred by the controlling shareholders of the Company as provided under the non-competition undertaking.

PROSPECTS

Looking ahead to the second half of 2024, the Group will continue to pay close attention to the development of the domestic and international economy and changes in the markets to agilely respond and take appropriate actions.

In order to explore for more new opportunities with the existing and potential customers, the Group will continuously enhance product innovation and creativity. For production management, the Group will continue to enhance the operating efficiency by simplifying the production processes which will result in a shorter product delivery time. In addition, the Group will work closely with our customers to consolidate the fabrication in order to obtain better material prices with mass volume which will enhance our cost competitiveness. Moreover, we will try to simplify the Group's organisation structure with each operating process in order to save costs.

簡明綜合全面收益表

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

			截至六月三十日止六個月 Six months ended 30 June 二零二四年 二零二三年 2024 2023 千港元 千港元 HK\$'000 HK\$'000 (未經審核) (未經審核) (Unaudited) (Unaudited)	
	附註 Notes			
收益	Revenue	6	281,856	179,688
銷售成本	Cost of sales		(251,505)	(159,597)
毛利	Gross profit		30,351	20,091
銷售及營銷開支	Selling and marketing expenses		(427)	(468)
行政開支	Administrative expenses		(23,867)	(21,897)
其他收入	Other income		1,873	1,142
其他(虧損)/收益淨額	Other (losses)/gains – net		(475)	1,036
經營溢利／(虧損)	Operating profit/(loss)	7	7,455	(96)
財務收入	Finance income	8	998	1,390
融資成本	Finance costs	8	(1,994)	(3,428)
融資成本淨額	Finance costs – net	8	(996)	(2,038)
除所得稅前溢利／(虧損)	Profit/(loss) before income tax		6,459	(2,134)
所得稅開支	Income tax expenses	9	(1,186)	(1,836)
本公司權益持有人應佔 期內溢利／(虧損)	Profit/(loss) for the period attributable to equity holders of the Company		5,273	(3,970)
期內本公司權益持有人 應佔每股基本及攤薄 溢利／(虧損) (以每股港元列示)	Basic and diluted profit/(losses) per share attributable to equity holders of the Company for the period (expressed in HK\$ per share)	10	0.0088	(0.0066)
其他全面收益	Other comprehensive income			
其後可能重新分類至損益 的項目	Item that may be reclassified subsequently to profit or loss			
匯兌差額	Currency translation differences		(184)	(605)
本公司權益持有人應佔 期內全面收益／(虧損) 總額	Total comprehensive income/(loss) for the period attributable to equity holders of the Company		5,089	(4,575)

第18至31頁的附註為該等簡明綜合中期財務報表的組成部分。

The notes on page 18 to 31 form an integral part of these condensed consolidated interim financial statements.

簡明綜合財務狀況表

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2024 於二零二四年六月三十日

		於二零二四年 六月三十日 At 30 June 2024 千港元 HK\$'000 (未經審核) (Unaudited)	於二零二三年 十二月三十一日 At 31 December 2023 千港元 HK\$'000 (經審核) (Audited)
		附註 Notes	
資產	ASSETS		
非流動資產	Non-current assets		
物業、廠房及設備	Property, plant and equipment		2,533 9,105
使用權資產	Right-of-use assets		– 214
遞延稅項資產	Deferred tax assets		2,780 2,646
			5,313 11,965
流動資產	Current assets		
存貨	Inventories		93,008 43,259
應收賬款及其他應收款項	Trade and other receivables	12	103,133 62,370
預付款項	Prepayments		30,682 16,252
分類為持作出售資產	Assets classified as held for sale	13	13,473 –
短期銀行存款	Short-term bank deposits		– 30,942
現金及現金等價物	Cash and cash equivalents		104,297 96,173
			344,593 248,996
資產總值	Total assets		349,906 260,961
權益	EQUITY		
本公司權益持有人應佔權益	Equity attributable to equity holders of the Company		
股本	Share capital	15	60,000 60,000
股份溢價	Share premium	15	53,441 53,441
其他儲備	Other reserves	16	13,966 14,150
累計虧損	Accumulated losses		(52,783) (58,056)
權益總額	Total equity		74,624 69,535

簡明綜合財務狀況表

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2024 於二零二四年六月三十日

		於二零二四年 六月三十日 At 30 June 2024 千港元 HK\$'000 (未經審核) (Unaudited)	於二零二三年 十二月三十一日 At 31 December 2023 千港元 HK\$'000 (經審核) (Audited)
		附註 Notes	
負債	LIABILITIES		
非流動負債	Non-current liabilities		
遞延稅項負債	Deferred tax liabilities		
		1,470	1,224
		1,470	1,224
流動負債	Current liabilities		
應付賬款及其他應付款項	Trade and other payables	14	160,055
合約負債	Contract liabilities		395
即期稅項負債	Current tax liabilities		4,804
財務應付款項	Finance payables		58,087
銀行借貸	Bank borrowings	17	35,630
租賃負債	Lease liabilities		–
與分類為持作出售資產 直接相關的負債	Liabilities directly associated with assets classified as held for sale	13	14,841
			273,812
			190,202
負債總額	Total liabilities		275,282
			191,426
權益及負債總額	Total equity and liabilities		349,906
			260,961

第18至31頁的附註為該等簡明綜合中期財務報表的組成部分。

The notes on page 18 to 31 form an integral part of these condensed consolidated interim financial statements.

簡明綜合權益變動表

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

		本公司權益持有人應佔 Attributable to equity holders of the Company				
		股本 Share capital 千港元 HK\$'000 (附註15) (Note 15)	股份溢價 Share premium 千港元 HK\$'000 (附註15) (Note 15)	其他儲備 Other reserves 千港元 HK\$'000 (附註16) (Note 16)	保留盈利 Retained earnings 千港元 HK\$'000	權益總計 Total equity 千港元 HK\$'000
於二零二三年一月一日 (經審核)	At 1 January 2023 (audited)	60,000	53,441	15,096	(53,106)	75,341
期內虧損	Loss for the period	–	–	–	(3,970)	(3,970)
其他全面虧損	Other comprehensive loss					
匯兌差額	Currency translation differences	–	–	(605)	–	(605)
全面虧損總額	Total comprehensive loss	–	–	(605)	(3,970)	(4,575)
於二零二三年六月三十日 (未經審核)	At 30 June 2023 (unaudited)	60,000	53,441	14,491	(57,076)	70,856
於二零二四年一月一日 (經審核)	At 1 January 2024 (audited)	60,000	53,441	14,150	(58,056)	69,535
期內溢利	Profit for the period	–	–	–	5,273	5,273
其他全面收益	Other comprehensive income					
匯兌差額	Currency translation differences	–	–	(184)	–	(184)
全面收益總額	Total comprehensive income	–	–	(184)	5,273	5,089
於二零二四年六月三十日 (未經審核)	At 30 June 2024 (unaudited)	60,000	53,441	13,966	(52,783)	74,624

第18至31頁的附註為該等簡明綜合中期財務報表的組成部分。

The notes on page 18 to 31 form an integral part of these condensed consolidated interim financial statements.

簡明綜合現金流量表

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the six months ended 30 June 2024 截至二零二四年六月三十日止六個月

		截至六月三十日止六個月 Six months ended 30 June	
		二零二四年 2024 千港元 HK\$'000 (未經審核) (Unaudited)	二零二三年 2023 千港元 HK\$'000 (未經審核) (Unaudited)
經營活動所用現金	Cash used in operations	(19,967)	(33,835)
已付利息	Interest paid	(1,986)	(3,389)
已退還所得稅	Income tax refund	855	—
經營活動所用現金淨額	Net cash used in operating activities	(21,098)	(37,224)
投資活動所得現金淨額	Net cash generated from investing activities	1,284	1,144
融資活動所用現金淨額	Net cash used in financing activities	(2,792)	(10,790)
現金及現金等價物減少淨額	Net decrease in cash and cash equivalents	(22,606)	(46,870)
期初現金及現金等價物	Cash and cash equivalents at beginning of the period	127,115	160,720
現金及現金等價物匯兌虧損	Exchange losses on cash and cash equivalents	(212)	(792)
期終現金及現金等價物	Cash and cash equivalents at the end of the period	104,297	113,058

第18至31頁的附註為該等簡明綜合中期財務報表的組成部分。

The notes on page 18 to 31 form an integral part of these condensed consolidated interim financial statements.

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

1. 一般資料

本公司於二零一一年九月二十八日根據開曼群島公司法（二零一零年修訂本）在開曼群島註冊成立為獲豁免有限公司。註冊辦事處地址為Vista (Cayman) Limited, P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205, Cayman Islands。本集團的直屬及最終控股公司為皓天控股有限公司（「皓天」）。

本集團主要從事包括向多家全球知名品牌擁有人或代理提供廣泛的梭織衣服、剪裁針織及毛衣針織產品的服裝供應鏈服務業務（「服裝供應鏈服務業務」）。

2. 編製基準

截至二零二四年六月三十日止六個月的簡明綜合中期財務報表已根據香港會計準則第34號「中期財務報告」編製。簡明綜合中期財務報表應與根據香港財務報告準則（「香港財務報告準則」）所編製截至二零二三年十二月三十一日止年度的年度財務報表一併閱讀。

3. 會計政策

除下文所述者外，所應用會計政策與截至二零二三年十二月三十一日止年度的年度財務報表所應用者（詳見該等年度財務報表）貫徹一致。

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 28 September 2011 as an exempted company with limited liability under the Companies Law (2010 Revision) of the Cayman Islands. The address of its registered office is at the office of Vista (Cayman) Limited, P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205, Cayman Islands. The immediate and ultimate holding company of the Group is Sky Halo Holdings Limited (**“Sky Halo”**).

The Group is principally engaged in the apparel supply chain servicing business which includes offering a wide range of woven wear, cut-and-sewn knitwear and sweater knitwear products to a number of owners or agents of global reputable brands (the **“Apparel Supply Chain Servicing Business”**).

2. BASIS OF PREPARATION

The condensed consolidated interim financial statements for the six months ended 30 June 2024 have been prepared in accordance with Hong Kong Accounting Standard 34 “Interim financial reporting”. The condensed consolidated interim financial statements should be read in conjunction with the annual financial statements for the year ended 31 December 2023, which have been prepared in accordance with Hong Kong Financial Reporting Standards (**“HKFRSS”**).

3. ACCOUNTING POLICIES

Except as described below, the accounting policies applied are consistent with those of the annual financial statements for the year ended 31 December 2023, as described in those annual financial statements.

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

3. 會計政策 (續)

(a) 本集團採納的經修訂準則

本集團已採納以下就本集團於二零二四年一月一日開始之財政年度生效之準則修訂本：

香港詮釋第5號 (經修訂)	香港詮釋第5號 (經修訂)財務 報表的呈列－ 借款人對含有 按要求償還條 款的定期貸款 的分類
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香港會計準則 第1號 (修訂本)	流動或非流動負 債分類
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香港會計準則 第1號 (修訂本)	附帶契諾的非流 動負債
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香港財務報告 準則第16號 (修訂本)	售後租回的租賃 負債
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香港會計準則 第7號及香港 財務報告準則 第7號 (修訂本)	供應商融資安排
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採納上述準則修訂本並無導致本集團的會計政策或財務業績發生重大變動。

3. ACCOUNTING POLICIES (Continued)

(a) Amended standards adopted by the Group

The Group has adopted the following amendments to standards which are effective for the Group's financial year beginning on 1 January 2024:

Hong Kong Interpretation 5 (Revised)	Hong Kong Interpretation 5 (Revised) Presentation of financial statements – classification by the borrower of a term loan that contains a repayment on demand clause
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Amendments to HKAS 1	Classification of liabilities as current or non-current
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Amendments to HKAS 1	Non-current liabilities with covenants
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Amendments to HKFRS 16	Lease liability in a sale and leaseback
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Amendments to HKAS 7 and HKFRS 7	Supplier finance arrangements
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The adoption of the above amendments to standards did not result in substantial changes to the Group's accounting policies or financial results.

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

3. 會計政策 (續)

(b) 已頒佈但尚未生效之新訂及經修訂準則

		於下列日期或之後 開始的會計期間生效 Effective for accounting periods beginning on or after
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香港會計準則第21號 (修訂本)
HKAS 21 (Amendments)

缺乏可兌換性
Lack of Exchangeability

二零二五年一月一日
1 January 2025

香港財務報告準則第10號及
香港會計準則第28號 (修訂本)
HKFRS 10 and HKAS 28
(Amendments)

投資者與其聯營公司或合營企業之間
的資產出售或投入
Sale or Contribution of Assets between
an Investor and its Associate or
Joint Venture

待定
To be determined

本集團並無提早採納已頒佈但尚未生效之新訂及經修訂準則及詮釋。採納該等準則及詮釋預期不會對本集團的財務業績造成重大影響。

The Group has not early applied the new and amended standards and interpretations that have been issued but not yet effective. The adoption of these are not expected to have a material impact on the financial results of the Group.

4. 估計

管理層須就編製簡明綜合中期財務報表作出判斷、估計及假設，而此等判斷、估計及假設影響會計政策應用及所呈報資產及負債、收入及支出的數額。實際結果可能與此等估計有別。

於編製該等簡明綜合中期財務報表時，管理層就應用本集團會計政策作出的重大判斷及估計不確定因素的主要來源，與截至二零二三年十二月三十一日止年度綜合財務報表所應用者相同。

4. ESTIMATES

The preparation of condensed consolidated interim financial statements 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 these condensed consolidated interim financial statements, 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 2023.

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

5. 財務風險管理

本集團經營活動面對各種財務風險：市場風險（包括外匯風險、現金流量及公平值利率風險）、信貸風險及流動資金風險。

簡明綜合中期財務報表並未包括年度財務報表所規定全部財務風險管理資料及披露資料，故應與本集團於二零二三年十二月三十一日的年度財務報表一併閱讀。

6. 收益及分部資料

(a) 收益

本集團之收益於集團實體轉移產品至客戶時，客戶接收產品並可合理確保可收回相關應收款項時被確認。截至二零二四年及二零二三年六月三十日止六個月，本集團之收益來自服裝供應鏈服務業務。

來自佔本集團收益10%或以上的主要客戶的收益載列如下：

		截至六月三十日止六個月 Six months ended 30 June	
		二零二四年 2024 千港元 HK\$'000 (未經審核) (Unaudited)	二零二三年 2023 千港元 HK\$'000 (未經審核) (Unaudited)
客戶A	Customer A	156,810	83,407
客戶B	Customer B	85,712	71,198
		242,522	154,605

於本財政年度中與於二零二四年一月一日結轉合約負債相關的已確認收益約為1,009,000港元（二零二三年：524,000港元）。

5. FINANCIAL RISK MANAGEMENT

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 statements do not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements as at 31 December 2023.

6. REVENUE AND SEGMENT INFORMATION

(a) Revenue

The Group's revenue is recognised at a point in time when a group entity has delivered products to the customer; the customer has accepted the products and collectability of the related receivables is reasonably assured. During the six months ended 30 June 2024 and 2023, the Group's revenue was derived from the Apparel Supply Chain Servicing Business.

Revenue from the major customers, which amounted to 10% or more of the Group's revenue, is set out below:

The revenue recognised in the current financial year relating to carried-forward contract liabilities as at 1 January 2024 was approximately HK\$1,009,000 (2023: HK\$524,000).

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

6. 收益及分部資料 (續)

(b) 分部資料

管理層已基於主要經營決策者(「**主要經營決策者**」)審閱的報告釐定經營分部。主要經營決策者負責分配資源和評估經營分部的表現，並已被認定為本公司執行董事。

截至二零二四年及二零二三年六月三十日止六個月，本集團主要從事服裝供應鏈服務業務。管理層將業務之經營業績作為一個單一經營分部進行審查，因為不同地區的服務性質、服務客戶類型及提供服務的方法相同。

7. 經營溢利／(虧損)

除稅前溢利／(虧損)乃經扣除下列項目：

6. REVENUE AND SEGMENT INFORMATION

(Continued)

(b) Segment information

Management has determined the operating segments based on the reports reviewed by the chief operating decision-maker (“**CODM**”). The CODM, who is responsible for allocating resources and assessing performance of the operating segment, has been identified as the executive directors of the Company.

During the six months ended 30 June 2024 and 2023, the Group is principally engaged in the Apparel Supply Chain Servicing Business. Management reviews the operating results of the business as a single operating segment as the nature of services, the type of customers for services and the method used to provide their services is same in different regions.

7. OPERATING PROFIT/(LOSS)

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

		截至六月三十日止六個月	
		Six months ended 30 June	
		二零二四年	二零二三年
		2024	2023
		千港元	千港元
		HK\$'000	HK\$'000
		(未經審核)	(未經審核)
		(Unaudited)	(Unaudited)
折舊及攤銷	Depreciation and amortisation	1,655	5,098
僱員福利開支	Employee benefit expenses	30,742	27,700
租金開支	Rental expenses	4,102	3,101

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

8. 財務收入及融資成本

8. FINANCE INCOME AND COSTS

		截至六月三十日止六個月 Six months ended 30 June	
		二零二四年 2024	二零二三年 2023
		千港元 HK\$'000	千港元 HK\$'000
		(未經審核) (Unaudited)	(未經審核) (Unaudited)
融資成本	Finance costs		
— 銀行借貸的利息開支	– Interest expense on bank borrowings	(1,986)	(3,389)
— 租賃負債	– Leases liabilities	(8)	(39)
		(1,994)	(3,428)
財務收入	Finance income		
— 短期銀行存款的利息收入	– Interest income on short-term bank deposits	998	1,390
融資成本淨額	Finance costs – net	(996)	(2,038)

9. 所得稅開支

9. INCOME TAX EXPENSES

		截至六月三十日止六個月 Six months ended 30 June	
		二零二四年 2024	二零二三年 2023
		千港元 HK\$'000	千港元 HK\$'000
		(未經審核) (Unaudited)	(未經審核) (Unaudited)
即期所得稅	Current income tax		
— 香港利得稅	– Hong Kong profits tax	610	–
— 中國企業所得稅 (「企業所得稅」)	– PRC corporate income tax ("CIT")	(1,796)	(1,836)
所得稅開支	Income tax expenses	(1,186)	(1,836)

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

9. 所得稅開支 (續)

(i) 開曼群島利得稅

本公司從未繳納任何開曼群島稅項。

(ii) 香港利得稅

由於須繳納香港利得稅之集團公司截至二零二四年及二零二三年六月三十日止六個月產生稅項虧損，故並無計提香港利得稅撥備。

(iii) 中國企業所得稅

企業所得稅乃就本集團旗下於中國註冊成立的實體應課稅溢利按稅率25%計提撥備。

(iv) 中國預扣所得稅

根據企業所得稅法，中國與本集團海外直屬控股公司所處的香港訂有稅務條約安排，本集團於截至二零二四年及二零二三年六月三十日止六個月按稅率5%對從其中國附屬公司賺取的股息撥備預扣稅。

(v) 柬埔寨利得稅

根據柬埔寨稅法，本集團全資附屬公司之一Agile Sweater (Cambodia) Co. Ltd須按20%利得稅稅率或總收益1%的最低稅（不包括增值稅）（以較高者為準）繳稅。截至二零二四年及二零二三年六月三十日止六個月，該附屬公司處於虧損狀態，並根據彼等被豁免所得稅及最低稅的稅收規定，保持適當的會計記錄。

9. INCOME TAX EXPENSES (Continued)

(i) Cayman Islands profits tax

The Company had not been subject to any taxation in the Cayman Islands.

(ii) Hong Kong profits tax

No provision for Hong Kong profits tax has been made as the group companies which are subject to Hong Kong profits tax incurred tax losses for the six months ended 30 June 2024 and 2023.

(iii) PRC CIT

CIT is provided at the rate of 25% on the assessable profit of entities within the Group incorporated in the PRC.

(iv) PRC withholding income tax

According to the CIT Law, as there is a tax treaty arrangement between the PRC and Hong Kong where the Group's foreign immediate holding companies are located, a withholding tax on dividends from subsidiaries in the PRC has been provided at a rate of 5% for the six months ended 30 June 2024 and 2023.

(v) Cambodia profits tax

Pursuant to the Cambodia tax laws, Agile Sweater (Cambodia) Co. Ltd, one of the wholly-owned subsidiaries of the Group, is subject to 20% profits tax rate or Minimum Tax at 1% of total revenue exclusive of value added tax, whichever is higher. During the six months ended 30 June 2024 and 2023, the subsidiary was loss-making and maintained proper accounting records in accordance with the tax regulations that they are exempted from Income Tax and Minimum Tax.

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

10. 每股基本及攤薄溢利／（虧損）

每股基本溢利／（虧損）按本公司權益持有人應佔期內溢利／（虧損）除期內已發行普通股加權平均數計算。

10. BASIC AND DILUTED PROFIT/(LOSSES) PER SHARE

Basic profit/(losses) per share is calculated by dividing the profit/(loss) for the period attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the period.

		截至六月三十日止六個月 Six months ended 30 June	
		二零二四年 2024	二零二三年 2023
		(未經審核) (Unaudited)	(未經審核) (Unaudited)
本公司權益持有人應佔期內溢利／（虧損）（千港元）	Profit/(loss) for the period attributable to equity holders of the Company (HK\$'000)	5,273	(3,970)
已發行普通股加權平均數	Weighted average number of ordinary shares in issue	600,000,000	600,000,000
每股基本及攤薄溢利／（虧損）（港元）	Basic and diluted profit/(losses) per share (HK\$)	0.0088	(0.0066)

本公司於二零二四年及二零二三年六月三十日並無任何發行在外的潛在攤薄普通股。每股攤薄溢利／（虧損）與每股基本溢利／（虧損）相同。

The Company did not have any potential dilutive ordinary shares outstanding as at 30 June 2024 and 2023. Diluted profit/(losses) per share is equal to basic profit/(loss) per share.

11. 股息

董事會已決議宣佈不派發截至二零二四年六月三十日止六個月之中期股息（二零二三年：無）。

11. DIVIDENDS

The Board has resolved not to declare any interim dividend for the six months ended 30 June 2024 (2023: Nil).

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

12. 應收賬款及其他應收款項

12. TRADE AND OTHER RECEIVABLES

		於二零二四年 六月三十日 At 30 June 2024 千港元 HK\$'000 (未經審核) (Unaudited)	於二零二三年 十二月三十一日 At 31 December 2023 千港元 HK\$'000 (經審核) (Audited)
應收賬款	Trade receivables	94,989	51,594
其他應收款項	Other receivables	8,144	10,920
		103,133	62,514
減：減值撥備	Less: provision for impairment		
— 應收賬款	— Trade receivables	—	(144)
		103,133	62,370

就服裝供應鏈服務業務而言，本集團一般向客戶提供30至90日的信貸期，且有關款項主要來自信貸記錄良好及拖欠率較低的客戶。於二零二四年六月三十日及二零二三年十二月三十一日應收賬款賬齡按發票日期分析如下：

For Apparel Supply Chain Servicing Business, credit terms granted to customers by the Group were usually 30 to 90 days and which are mainly due from customers with good credit history and low default late. Aging analysis of trade receivables as at 30 June 2024 and 31 December 2023 based on invoice date is as follows:

		於二零二四年 六月三十日 At 30 June 2024 千港元 HK\$'000 (未經審核) (Unaudited)	於二零二三年 十二月三十一日 At 31 December 2023 千港元 HK\$'000 (經審核) (Audited)
0至30日	0-30 days	82,408	32,401
31至90日	31-90 days	12,126	19,152
91至180日	91-180 days	430	14
超過180日	Over 180 days	25	27
		94,989	51,594

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

13. 分類為持作出售的出售集團資產及負債

於二零二四年六月三十日，下列資產及負債就出售事項重新分類為持作出售：

13. ASSETS AND LIABILITIES OF DISPOSAL GROUP CLASSIFIED AS HELD FOR SALE

The following assets and liabilities were reclassified as held for sale in relation to the disposal as at 30 June 2024:

		於二零二四年 六月三十日 At 30 June 2024 千港元 HK\$'000 (未經審核) (Unaudited)	於二零二二年 十二月三十一日 At 31 December 2023 千港元 HK\$'000 (經審核) (Audited)
分類為持作出售資產	Assets classified as held for sale		
物業、廠房及設備	Property, plant and equipment	4,271	—
應收賬款及其他應收款項	Trade and other receivables	6,648	—
現金及現金等價物	Cash and cash equivalents	2,554	—
		13,473	—
與分類為持作出售資產	Liabilities directly associated with		
直接相關的負債	assets classified as held for sale		
應計工資	Accrued payroll	(7,870)	—
其他應付款項	Other payables	(5,045)	—
其他應付稅項	Other taxes payable	(1,926)	—
		(14,841)	—

於二零二四年五月十三日，嘉駿實業（香港）有限公司（本公司附屬公司）與天勤實業有限公司訂立購股協議，據此，嘉駿實業（香港）有限公司（作為賣方）同意出售（「出售事項」）及天勤實業有限公司（作為買方）同意購買Agile Sweater (Cambodia) Co., Ltd.（「目標公司」），本公司於柬埔寨王國（「柬埔寨」）的一家附屬公司）的100%已發行股份。出售事項完成後，目標公司將不再為本公司附屬公司。

於二零二四年六月三十日，出售事項有待完成。有關詳情，請參閱本公司日期為二零二四年五月十三日的公佈。

On 13 May 2024, Pageant Enterprise (Hong Kong) Limited, a subsidiary of the Company, and Team Can Enterprise Limited entered into the share purchase agreement, pursuant to which Pageant Enterprise (Hong Kong) Limited, as the seller, agreed to sell (the “Disposal”) and Team Can Enterprise Limited, as the purchaser, agreed to purchase 100% of the issued shares of Agile Sweater (Cambodia) Co., Ltd., (the “Target”) a subsidiary of the Company in the Kingdom of Cambodia (the “Cambodia”). Upon completion of the Disposal, the Target will no longer be a subsidiary of the Company.

As at 30 June 2024, the Disposal is pending completion. For details, please refer to the announcement of the Company dated 13 May 2024.

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

14. 應付賬款及其他應付款項

14. TRADE AND OTHER PAYABLES

		於二零二四年 六月三十日 At 30 June 2024 千港元 HK\$'000 (未經審核) (Unaudited)	於二零二三年 十二月三十一日 At 31 December 2023 千港元 HK\$'000 (經審核) (Audited)
應付賬款 — 應付第三方款項 (附註(b))	Trade payable – due to third parties (Note (b))	143,856	69,504
應計工資	Accrued payroll	6,803	11,093
其他應付款項	Other payables	4,348	4,073
其他應付稅項	Other taxes payable	1,748	3,719
已收出售事項代價(附註(c))	Consideration of Disposal received (Note (c))	3,300	—
		160,055	88,389

附註：

Notes:

(a) 應付賬款及其他應付款項之公平值

(a) Fair value of trade and other payables

因應付賬款及其他應付款項屬短期性質，故其賬面值視為與其公平值相若。

The carrying amounts of trade and other payables are considered to be approximate to their fair values, due to their short-term natures.

(b) 本集團主要供應商授出的信貸期介乎30至90日。應付賬款賬齡按發票日期分析如下：

(b) The credit period granted by the Group's principal suppliers ranges from 30 to 90 days. Aging analysis of trade payable by invoice date is as follows:

		於二零二四年 六月三十日 At 30 June 2024 千港元 HK\$'000 (未經審核) (Unaudited)	於二零二三年 十二月三十一日 At 31 December 2023 千港元 HK\$'000 (經審核) (Audited)
0至30日	0-30 days	95,750	29,888
31至90日	31-90 days	45,125	33,673
91至180日	91-180 days	1,059	3,068
超過180日	Over 180 days	1,922	2,875
		143,856	69,504

(c) 本集團已收到出售事項(有待完成)的代價3,300,000港元(二零二三年十二月三十一日：無)。

(c) The Group has received the consideration of HK\$3,300,000 for the Disposal pending completion (31 December 2023: Nil).

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

15. 股本及股份溢價

已發行及繳足的普通股如下：

15. SHARE CAPITAL AND SHARE PREMIUM

Ordinary share issued and fully paid, are as follows:

		普通股數目 Number of ordinary shares	普通股 Ordinary shares 千港元 HK\$'000	股份溢價 Share premium 千港元 HK\$'000	總計 Total 千港元 HK\$'000
於二零二三年十二月三十一日	At 31 December 2023	600,000,000	60,000	53,441	113,441
於二零二四年六月三十日	At 30 June 2024	600,000,000	60,000	53,441	113,441

附註：於二零二四年六月三十日，法定普通股總數為1,200,000,000股（二零二三年十二月三十一日：1,200,000,000股），每股面值為0.1港元（二零二三年十二月三十一日：每股0.1港元）。

Note: The total authorised number of ordinary shares as at 30 June 2024 is 1,200,000,000 shares (31 December 2023: 1,200,000,000 shares) with a par value of HK\$0.1 per share (31 December 2023: HK\$0.1 per share).

16. 其他儲備

16. OTHER RESERVES

		匯兌儲備 Exchange reserves 千港元 HK\$'000	法定儲備 Statutory reserves 千港元 HK\$'000	合併儲備 Merger reserves 千港元 HK\$'000	資本儲備 Capital reserves 千港元 HK\$'000	儲備總額 Total reserves 千港元 HK\$'000
於二零二三年一月一日 (經審核)	At 1 January 2023 (audited)					
匯兌差額	Currency translation differences	(4,519)	12,786	2,957	3,872	15,096
		(605)	–	–	–	(605)
於二零二三年六月三十日 (未經審核)	At 30 June 2023 (unaudited)	(5,124)	12,786	2,957	3,872	14,491
於二零二四年一月一日 (經審核)	At 1 January 2024 (audited)	(5,465)	12,786	2,957	3,872	14,150
匯兌差額	Currency translation differences	(184)	–	–	–	(184)
於二零二四年六月三十日 (未經審核)	At 30 June 2024 (unaudited)	(5,649)	12,786	2,957	3,872	13,966

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

17. 銀行借貸

本集團的銀行借貸應按以下方式償還（不包括按要求條款償還）：

17. BANK BORROWINGS

The Group's bank borrowings are repayable as follow (exclude any demand clauses):

		於二零二四年 六月三十日 At 30 June 2024 千港元 HK\$'000 (未經審核) (Unaudited)	於二零二三年 十二月三十一日 At 31 December 2023 千港元 HK\$'000 (經審核) (Audited)
於一年內	within one year	30,595	60,604
於一年至兩年	Between 1 and 2 years	615	608
於兩年至五年	Between 2 and 5 years	1,984	1,960
超過五年	Over 5 years	2,436	2,746
		35,630	65,918

18. 重大關聯方交易

於二零二三年六月三十日，董事認為以下公司為於截至二零二三年六月三十日止六個月曾與本集團進行重大交易或有結餘的關聯方：

18. SIGNIFICANT RELATED PARTY TRANSACTIONS

As at 30 June 2023, the Directors were of the view that the following companies were related parties that had significant transactions or balances with the Group for the six months ended 30 June 2023:

公司 Company	與本集團的關係 Relationship with the Group
東莞市天愛物業管理有限公司（「東莞天愛」）（附註） Dongguan Shi Tianai Property Management Company Limited ("Dongguan Tianai") (Note)	由黃先生及其兄長控制 Controlled by Mr. Huang and his brother

附註：自二零二三年五月二十三日起，東莞天愛不受黃先生及其兄長控制，因此不再為本集團的關聯方。

Note: Dongguan Tianai was no longer controlled by Mr. Huang and his brother, hence no longer a related-party of the Group starting from 23 May 2023.

未經審核簡明綜合中期財務報表附註

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

18. 重大關聯方交易 (續)

關聯方交易

除簡明綜合中期財務報表其他章節披露外，本集團曾與關聯方進行以下交易。本公司董事認為，關聯方交易乃於日常業務過程中進行，有關條款乃由本集團與各關聯方協商。

18. SIGNIFICANT RELATED PARTY TRANSACTIONS

(Continued)

Related party transactions

Save as disclosed elsewhere in the condensed consolidated interim financial statements, the following transactions were carried out between the Group and related parties. In the opinion of the directors of the Company, the related party transactions were carried out in the normal course of business and at terms negotiated between the Group and the respective related parties.

		截至六月三十日止六個月 Six months ended 30 June	
		二零二四年 2024	二零二三年 2023
		千港元 HK\$'000	千港元 HK\$'000
		(未經審核) (Unaudited)	(未經審核) (Unaudited)
(i) 應付或已付租金開支	(i) Rental expenses payable or paid to		
東莞天愛	Dongguan Tianai	–	1,817
		–	1,817

19. 或然事項

誠如本公司二零二三年年報所披露，本公司於柬埔寨的一家附屬公司收到柬埔寨稅務機關的函件並有潛在稅務風險（不包括罰款及利息）。柬埔寨稅務機關已完成稅務評估及稅務機關於二零二四年四月通知該附屬公司，彼等於各方面均已遵守稅務法規，因此潛在稅務風險已減輕。

於二零二四年六月三十日，本集團並無任何重大或然負債。

19. CONTINGENCIES

As disclosed in the Annual Report 2023 of the Company, a subsidiary of the Company in Cambodia received a letter from the tax authority in Cambodia and had potential tax exposure (excluding penalty and interest). The tax authority in Cambodia finished the tax evaluation and the subsidiary was informed by the tax authority in April 2024 that they have complied with the tax regulation in all aspects and hence the potential tax exposure is relieved.

The Group had no material contingent liabilities as at 30 June 2024.

其他資料 OTHER INFORMATION

購買、出售或贖回本公司上市證券

截至二零二四年六月三十日止六個月，本公司並無贖回其任何上市證券，而本公司及其任何附屬公司亦無購買或出售本公司任何上市證券（包括出售庫存股份（定義見聯交所證券上市規則（「上市規則」））。於二零二四年六月三十日，本公司並無持有任何庫存股份。

董事及最高行政人員於股份、相關股份及債權證的權益或淡倉

於二零二四年六月三十日，本公司董事及最高行政人員於本公司、其集團成員公司及／或相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債權證中，擁有根據證券及期貨條例第352條須予備存的登記冊所記錄；或根據上市規則附錄C3所載上市發行人董事進行證券交易的標準守則（「標準守則」）通知本公司及聯交所的權益及淡倉如下：

本公司

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

During the six months ended 30 June 2024, the Company did not redeem any of its listed securities, and neither did the Company nor any of its subsidiaries purchase or sell any of the Company's listed securities (including sale of treasury shares (as defined under the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules"))). As at 30 June 2024, the Company did not hold any treasury shares.

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS OR SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURE

As at 30 June 2024, the Company's Directors and chief executives had the following interests and short positions in the shares, underlying shares and debentures of the Company, its Group members and/or associated corporations (within the meaning of Part XV of the Securities and Future Ordinance ("SFO")), as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers ("Model Code") as set out in Appendix C3 of the Listing Rules were as follows:

The Company

董事姓名 Name of Director	集團成員公司／ 相聯法團名稱 Name of Group member/associated corporation	身份／權益性質 Capacity/nature of interest	證券數目及類別 (附註1) Number and class of securities (Note 1)	股權概約百分比 Approximate percentage of shareholding
黃先生 Mr. Huang	本公司 Our Company	受控法團權益 (附註2) Interest of a controlled corporation (Note 2)	327,242,688股 普通股(L) ordinary shares (L)	54.54%
黃麗花女士 Ms. Huang Li Hun, Serlina	本公司 Our Company	實益擁有人 Beneficial owner	92,000股 普通股(L) ordinary shares (L)	0.02%

附註：

- 「L」指董事於本公司或相關相聯法團股份的好倉。
- 所披露權益指於二零二四年六月三十日皓天於本公司所持權益，而皓天則由執行董事黃先生全資擁有。因此，根據證券及期貨條例，黃先生被視為擁有皓天於本公司的權益。

Notes:

- The letter "L" denotes the Directors' long position in the shares of our Company or the relevant associated corporation.
- The disclosed interest represented the interest in the Company held by Sky Halo which was in turn wholly owned by Mr. Huang, an executive Director as at 30 June 2024. Therefore, Mr. Huang was deemed to be interested in the interest of Sky Halo in the Company by virtue of the SFO.

其他資料
OTHER INFORMATION

相聯法團

Associated Corporation

董事姓名	集團成員公司／ 相聯法團名稱 Name of Group member/associated corporation	身份／權益性質 Capacity/nature of interest	證券數目及 類別（附註1） Number and class of securities (Note 1)	股權概約 百分比 Approximate percentage of shareholding
黃先生	皓天	實益擁有人	10,000股 普通股	100.00%
Mr. Huang	Sky Halo	Beneficial owner	10,000 ordinary shares	

附註：

1. 所披露權益指於皓天的權益，於二零二四年六月三十日，該公司由黃先生全資擁有。

除上文所披露者外，於二零二四年六月三十日，董事及本公司最高行政人員概無於本公司、其任何集團成員公司或其相聯法團（定義見證券及期貨條例第XV部）任何股份、相關股份或債權證中，擁有根據證券及期貨條例第XV部第7及8分部已知會本公司及聯交所的任何其他權益或淡倉（包括彼等根據證券及期貨條例有關條文被認為或視作擁有的權益或淡倉），或根據證券及期貨條例第352條須記錄在該條文所述登記冊內或根據標準守則規定的任何其他權益或淡倉。

Note:

1. The disclosed interest represented the interest in Sky Halo which was wholly-owned by Mr. Huang as at 30 June 2024.

Save as disclosed above, as at 30 June 2024, none of the Directors and chief executives of the Company had any other interests or short positions in any shares, underlying shares or debentures of the Company, any of its Group members or its associated corporations (within the meaning of Part XV of the SFO) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to the Model Code.

其他資料 OTHER INFORMATION

主要股東於本公司股份及相關股份中的權益及／或淡倉

於二零二四年六月三十日，就董事所知，以下人士／實體（董事或本公司最高行政人員除外）於本公司、其集團成員公司及／或相聯法團的股份或相關股份中，擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉，或本公司根據證券及期貨條例第336條而備存的登記冊所記錄的權益或淡倉：

SUBSTANTIAL SHAREHOLDERS' INTERESTS AND/OR SHORT POSITION IN SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 June 2024, so far as was known to the Directors, the following persons/entity (other than the Directors or chief executive of the Company) had, or were deemed to have, interests or short positions in the shares or underlying shares of the Company, its Group members and/or associated corporations which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO:

股東名稱／姓名 Name of Shareholder	集團成員公司／ 相聯法團名稱 Name of Group member/associated corporation	身份／權益性質 Capacity/nature of interest	證券數目及類別 (附註1) Number and class of securities (Note 1)	股權概約百分比 Approximate percentage of shareholding
皓天 (附註2)	本公司	實益擁有人	327,242,688股 普通股(L)	54.54%
Sky Halo (Note 2)	Our Company	Beneficial owner	327,242,688 ordinary shares (L)	
卓慧榮女士 (附註3)	本公司	家庭成員	327,242,688股 普通股(L)	54.54%
Ms. Cheuk Wai Ying (Note 3)	Our Company	Family	327,242,688 ordinary shares (L)	
陳洪光先生	本公司	實益擁有人	33,031,758股 普通股(L)	5.51%
Mr. Chan Hung Kwong, Patrick	Our Company	Beneficial owner	33,031,758 ordinary shares (L)	
卓廉徽先生	本公司	實益擁有人	30,204,000股 普通股(L)	5.03%
Mr. Cheuk Lim Fai	Our Company	Beneficial owner	30,204,000 ordinary shares (L)	

附註：

- 「L」指該人士於本公司或相關集團成員公司或相聯法團股份的好倉。
- 皓天於英屬處女群島註冊成立，而於二零二四年六月三十日，其全部已發行股本由黃先生全資擁有。
- 根據證券及期貨條例，黃先生的配偶卓慧榮女士被視為擁有黃先生於本公司的權益。

Notes:

- The letter "L" denotes the person's long position in the shares of the Company or the relevant Group member or associated corporation.
- Sky Halo was incorporated in the British Virgin Islands and the entire issued share capital of which was wholly-owned by Mr. Huang as at 30 June 2024.
- Ms. Cheuk Wai Ying, spouse of Mr. Huang, was deemed to be interested in Mr. Huang's interest in the Company by virtue of the SFO.

其他資料 OTHER INFORMATION

除上文所披露者外，於二零二四年六月三十日，董事並不知悉任何其他人士／實體（董事及本公司最高行政人員除外）於本公司、其集團成員公司或相聯法團的股份或相關股份中，擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉，或本公司根據證券及期貨條例第336條而備存的登記冊所記錄的權益或淡倉。

企業管治

董事認為，除以下情況外，本公司於截至二零二四年六月三十日止六個月一直遵守上市規則附錄C1所載企業管治守則所載所有守則條文（「守則條文」）：

守則條文C.2.1訂明主席與行政總裁的角色應予區分，不應由一人同時兼任。本公司的主席與行政總裁角色並無區分，並由黃志深先生同時兼任。由於董事定期會面以考慮影響本公司業務的重大事宜，故董事認為此架構不會損害董事與本公司管理層之間權責平衡，並相信此架構有助本公司迅速及有效地作出及執行決策。本公司深明遵守守則條文C.2.1的重要性，並將繼續考慮委任獨立行政總裁的可行性。

董事進行證券交易的行為守則

本公司已採納標準守則，作為其證券交易的行為守則。經向全體董事作出特定查詢後，全體董事已確認，彼等於截至二零二四年六月三十日止六個月一直遵守標準守則所規定標準。

Save as disclosed above, as at 30 June 2024, the Directors were not aware of any other persons/entities (other than the Directors and chief executive of the Company) who had interests or short positions in the shares or underlying shares of the Company, its Group members or associated corporations which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

CORPORATE GOVERNANCE

In the opinion of the Directors, the Company has complied with all the code provisions set out in the Corporate Governance Code contained in Appendix C1 of the Listing Rules ("**Code Provision(s)**") throughout the six months ended 30 June 2024, except for the followings:

Code Provision C.2.1 stipulates that the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. The roles of the chairman and the chief executive officer of the Company are not separate and both are performed by Mr. Huang Chih Shen. Since the Directors meet regularly to consider major matters affecting the operations of the Company, the Directors consider that this structure will not impair the balance of power and authority between the Directors and the management of the Company and believe that this structure will enable the Company to make and implement decisions promptly and efficiently. The Company understands the importance to comply with the Code Provision C.2.1 and will continue to consider the feasibility of appointing a separate chief executive officer.

CODE OF CONDUCT FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as its own code of conduct for securities transactions. All Directors confirmed that, having made specific enquiries of all Directors, they have complied with the required standard as set out in the Model Code during the six months ended 30 June 2024.

其他資料 OTHER INFORMATION

審核委員會

本公司已成立審核委員會，並根據上市規則第3.21及3.22條制訂其書面職權範圍。審核委員會的書面職權範圍乃根據守則條文第D.3.3至D.3.7段予以採納。審核委員會由四名獨立非執行董事組成，分別為黃定幹先生、彭婉珊女士、張灼祥先生及陳增武先生。黃定幹先生為審核委員會主席。

截至二零二四年六月三十日止六個月的未經審核簡明綜合中期財務報表已經由審核委員會審閱，且審核委員會認為截至二零二四年六月三十日止六個月的中期業績乃根據適用會計準則、規則及規例編製，並已妥為作出適當披露。

中期股息

董事會已議決不派發截至二零二四年六月三十日止六個月之中期股息。

資料披露

本公司中期報告將於聯交所網站 (<http://www.hkexnews.hk>) 及本公司網站 (<http://www.speedy-global.com>) 刊載，並將適時妥為送交股東。

承董事會命
迅捷環球控股有限公司
主席兼行政總裁
黃志深

香港，二零二四年八月三十日

AUDIT COMMITTEE

The Company established the audit committee with written terms of reference in compliance with Rule 3.21 and Rule 3.22 of the Listing Rules. The written terms of reference of the audit committee was adopted in compliance with paragraph D.3.3 to D.3.7 of the Code Provisions. The audit committee consists of four members, namely Mr. Wong Ting Kon, Ms. Pang Yuen Shan, Christina, Mr. Chang Cheuk Cheung, Terence and Mr. Chan Tsang Mo, all of whom are independent non-executive Directors. Mr. Wong Ting Kon is the chairman of the audit committee.

The unaudited condensed consolidated interim financial statements for the six months ended 30 June 2024 have been reviewed by the audit committee and the audit committee is of the view that the interim results for the six months ended 30 June 2024 is prepared in accordance with applicable accounting standards, rules and regulations and appropriate disclosures have been duly made.

INTERIM DIVIDEND

The Board has resolved not to declare any interim dividend for the six months ended 30 June 2024.

DISCLOSURE OF INFORMATION

The interim report of the Company will be published on the websites of both the Stock Exchange (<http://www.hkexnews.hk>) and the Company (<http://www.speedy-global.com>) and shall be duly dispatched to the shareholders in a timely manner.

By order of the Board
Speedy Global Holdings Limited
Huang Chih Shen
Chairman and Chief Executive Officer

Hong Kong, 30 August 2024



迅捷環球控股有限公司

SPEEDY GLOBAL HOLDINGS LIMITED