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PROSPERITY INVESTMENT HOLDINGS LIMITED

嘉進投資國際有限公司*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號: 00310)

2024 FINAL RESULTS

2024年全年業績

The Board announces the audited results of the Group for the Year.

董事會公告本集團本年度之經審核業績。

* *For identification purpose only*

* 僅供識別

Consolidated Statement of Profit or Loss and Other Comprehensive Income

綜合損益及其他全面收益表

For the year ended 31 December 2024
截至2024年12月31日止年度

		Notes 附註	2024 HK\$'000 千港元	2023 HK\$'000 千港元
Gross proceeds from Operations/Revenue	經營所得款項總額／收入	3	4,343	16,534
Revenue	收入	3	6	30
Other losses	其他虧損	4	(7,369)	(11,477)
Other income	其他收入	5	240	10
Administrative expenses	行政開支		(8,986)	(9,407)
Investment management expenses	投資管理開支		(480)	(560)
Finance costs	財務成本	6	(706)	(997)
Loss before income tax	除所得稅前虧損		(17,295)	(22,401)
Income tax expense	所得稅開支	7	—	—
Loss for the Year	本年度虧損	8	(17,295)	(22,401)
Other comprehensive expense: Item that will not be reclassified subsequently to profit or loss:	其他全面開支： 其後不會重新分類至損益的項目：			
Fair value loss on financial assets at fair value through other comprehensive income ("FVOCI")	按公平值計入其他全面收益之金融資產公平值虧損		—	(14,894)
Total comprehensive expense for the year attributable to owners of the Company	本公司擁有人應佔年度全面開支總額		(17,295)	(37,295)
		Notes 附註		
Loss per share	每股虧損	9		
			2024 HK Cents 港仙	2023 HK Cents 港仙
Basic and diluted	基本及攤薄	9	(14.28)	(18.49)

Consolidated Statement of Financial Position

綜合財務狀況表

As at 31 December 2024
於2024年12月31日

	Notes 附註	2024 HK\$'000 千港元	2023 HK\$'000 千港元
ASSETS AND LIABILITIES			
Non-current assets			
Plant and equipments		267	619
Financial assets at FVOCI		5,293	5,293
Financial assets at fair value through profit or loss ("FVTPL")		—	822
		5,560	6,734
Current assets			
Financial assets at FVTPL		132	9,956
Other receivables		96	71
Cash held by securities brokers		4	14
Bank balances and cash		330	4,003
		562	14,044
Current liabilities			
Loan from a securities broker	10	—	2,415
Other payables and accruals		6,261	5,627
Borrowings		2,160	1,740
Convertible notes	11	4,000	—
		12,421	9,782
Net current (liabilities) assets		(11,859)	4,262
Total assets less current liabilities		(6,299)	10,996
Non-current liability			
Convertible notes	11	4,000	4,000
Net (liabilities) assets		(10,299)	6,996
Capital and reserves			
Share capital	12	121	121
Reserves		(10,420)	6,875
Total (deficit) equity		(10,299)	6,996

Notes to the Consolidated Financial Statements

綜合財務報表附註

For the year ended 31 December 2024

截至2024年12月31日止年度

1. Application of New and Amendments to HKFRS Accounting Standards

Amendments to HKFRS Accounting Standards that are mandatorily effective for the current year

In the current year, the Group has applied the following amendments to HKFRS Accounting Standards issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) for the first time, which are mandatorily effective for the Group’s annual period beginning on 1 January 2024 for the preparation of the consolidated financial statements:

Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020)
Amendments to HKAS 1	Non-current Liabilities with Covenants
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements

The application of the new and amendments to HKFRS Accounting Standards in the current year has no material impact on the Group’s financial positions and performance for the current and prior years and/or on the disclosures set out in these consolidated financial statements.

1. 採納新訂及經修訂香港財務報告準則及香港會計準則

於本年度強制生效的經修訂香港財務報告準則及會計準則

於本年度，本集團首次應用香港會計師公會所頒布的香港財務報告準則的以下修訂，該等修訂於本集團自2024年1月1日開始之年度期間強制生效用於編制綜合財務報表：

香港財務報告準則第16號(修訂本)	售後租回交易中的租賃負債
香港會計準則第1號之修訂	負債分類為流動或非流動以及香港詮釋第5號(二零二零年)之有關修訂
香港會計準則第1號之修訂	附帶契諾的非流動負債
香港會計準則第7號及香港財務報告準則第7號之修訂	供應商融資安排

採納該等新訂及經修訂的香港財務報告準則對本集團於本年度及過往年度的業績及財務狀況之編製及呈現方式並無造成任何重大影響。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2024
截至2024年12月31日止年度

2. Segment Information

HKFRS 8 requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the CODM, being the only executive director of the Company, in order to allocate resources and to assess performance. The CODM reviews the Group's investment portfolio and profit or loss as a whole, which is determined in accordance with the Group's accounting policies, for performance assessment, up to 9 June 2021. Accordingly, no operating segment information is presented.

The position of executive director has been vacant since 10 June 2021. Moreover, due to the nature of the Company's business, the Board continues the view that no operating segment information shall be presented.

Geographic information

The Group's revenue is generated from, and non-current assets (other than financial instruments) are located in Hong Kong.

Dividend income from the Group's investments contributing over 10% of the Group's revenue during the years ended 31 December 2024 and 2023 are as follows:

		2024	2023
		HK\$'000	HK\$'000
		千港元	千港元
Investee A	接受投資公司A	1	—
Investee B	接受投資公司B	1	7
Investee C	接受投資公司C	1	6
Investee D	接受投資公司D	1	3
Investee E	接受投資公司E	1	—

2. 分類資料

香港財務報告準則第8號要求按有關主要經營決策者（即本公司唯一執行董事）定期檢討之本集團成份之內部報告基準識別經營分類，以分配資源及評估表現。主要經營決策者檢討本集團之整體投資組合和溢利或虧損（根據本集團之會計政策釐定）以進行表現評估，直至2021年6月9日止。因此，本集團並無另行呈列經營分部資料。

由2021年6月10日起，執行董事一職懸空。由於公司之業務性質，董事會維持相同意見。因此，並無呈列經營分類資料。

地理資料

本集團之收入來自香港，而其非流動資產（除金融工具外）亦位於香港。

本年度及2023年年度，佔本集團總收入10%以上之本集團投資股息收入如下：

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2024
截至2024年12月31日止年度

3. Gross proceeds from Operations/Revenue

The following table shows the gross proceeds from disposal of financial assets at FVTPL; which are revenue in nature for tax purposes and the revenue of the Group, which represents the dividend income:

		2024 HK\$'000 千港元	2023 HK\$'000 千港元
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產之所得款項總額就稅務而言為收益性質	4,337	16,504
Dividend income	股息收入	6	30
		4,343	16,534

Revenue in the Year represents dividend income of HK\$6,000 (Year 2023: HK\$30,000).

3. 經營所得款項總額／收入

下表顯示出售按公平值計入損益之金融資產之所得款項總額就稅務局而言為收益性質和本集團之收入，指股息收入：

	2024 HK\$'000 千港元	2023 HK\$'000 千港元
出售按公平值計入損益之金融資產之所得款項總額就稅務而言為收益性質	4,337	16,504
股息收入	6	30
	4,343	16,534

本年度收入指股息收入6,000港元（2023年年度：30,000港元）。

4. Other losses

		2024 HK\$'000 千港元	2023 HK\$'000 千港元
Fair value changes of financial assets at FVTPL	按公平值計入損益之金融資產公平值變動		
– revenue in nature for tax purposes	—就稅務而言為收益性質	6,879	5,912
– capital in nature for tax purposes	—就稅務而言為資本性質	490	5,565
		7,369	11,477

The fair value changes of financial assets at FVTPL comprised of net realised losses on disposal of financial assets at FVTPL of HK\$43,242,000 (Year 2023: HK\$27,343,000). These figures represent the difference between proceeds on disposal and the original costs of acquisition of financial assets at FVTPL.

4. 其他虧損

按公平值計入損益之金融資產公平值變動包括出售按公平值計入損益之金融資產之已變現淨虧損43,242,000港元（2023年年度：27,343,000港元）。此等數目是由出售按公平值計入損益之金融資產的所得款項和在購入時的原價之差額所達致。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2024
截至2024年12月31日止年度

5. Other income

5. 其他收入

		2024 HK\$'000 千港元	2023 HK\$'000 千港元
Insurance claim from car accident	汽車意外保險賠償	—	9
Mandatory Provident Fund	強制性公積金計劃		
– forfeited contribution of ex-employee	– 前僱員已沒收之供款	—	1
Other	其他	240	—
		240	10

6. Finance costs

6. 財務成本

		2024 HK\$'000 千港元	2023 HK\$'000 千港元
Interest on loan from a securities broker	來自證券經紀之貸款利息	162	994
Interest expenses on convertible notes	可換股票據利息開支	544	3
		706	997

7. Income tax expense

7. 所得稅開支

No provision for Hong Kong Profits Tax had been made since there was no assessable profit for both years.

由於本集團於兩個年度均無產生應課稅溢利，故並無就香港利得稅作出撥備。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2024
截至2024年12月31日止年度

8. Loss for the Year

Loss for the Year had been arrived at after charging/(crediting):

8. 本年度虧損

本年度虧損已扣除／（計入）下列各項：

		2024 HK\$'000 千港元	2023 HK\$'000 千港元
(a) Staff costs (including directors' remuneration) (Note)	(a) 員工成本（包括董事薪酬）（註）		
Salaries, wages and other benefits	薪金、工資及其他福利	5,676	5,150
Discretionary bonus	酌情花紅	221	179
Contributions to Mandatory Provident Fund Scheme	強積金計劃之供款	140	140
		6,037	5,469
(b) Other items	(b) 其他項目		
Depreciation, included in administrative expenses:	行政開支項目下之折舊：		
— Owned assets	— 自有資產	162	211
Gain on disposal on plant and equipments	出售廠房及設備收益	(52)	—
Auditors' remuneration	核數師酬金	660	680

Note: As at 31 December 2024 and 2023, the Group had no forfeited contributions available to reduce its contributions to pension schemes in future years.

註：於2024年12月31日及2023年12月31日，本集團概無任何已沒收供款可供其用於減低未來向退休福利計劃應繳的供款。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2024
截至2024年12月31日止年度

9. Loss per share

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

Basic	基本	2024	2023
Loss attributable to owners of the Company (HK\$'000)	本公司擁有人應佔虧損 (千港元)	(17,295)	(22,401)
Weighted average number of ordinary shares in issue for the purposes of loss per share (in thousands)	計算每股虧損之已發行普通股 加權平均數 (千股)	121,132	121,132

For the years ended 31 December 2024 and 2023, the computation of diluted loss per share does not assume the conversion of the Company's outstanding convertible notes since their assumed exercise would result in a decrease in loss per share.

9. 每股虧損

本公司擁有人應佔每股基本虧損乃按以下數據計算：

2024年12月31日及2023年12月31日年度，每股攤薄虧損的計算並未假設公司已發行可換股票據的轉換，因為假設行使這些可轉換股票將導致每股虧損減少。

10. Loan from a securities broker

At 31 December 2023, the margin loan from a securities broker was secured by a portfolio of financial assets at FVTPL held under the margin account, with a total market value of approximately HK\$9,513,000 (2024: HK\$Nil). The Group's margin loan has no determined maturity date and is subject to interest specified from time to time by the securities broker. The maximum amount of the margin loan granted by the securities broker depends on the market value of the assets pledged with the securities broker. For the year ended 31 December 2024, the daily interest rate was 12% (2023: 9.252% to 20.000%) calculated on 365 days.

The finance costs for the Year is set out in note 6.

10. 來自證券經紀之貸款

於2023年12月31日，來自證券經紀之孖展貸款乃由孖展賬戶項下持有之按公平值計入損益之金融資產之組合所抵押，總市值約為9,513,000港元（2024年：無）。本集團之孖展貸款並無釐定到期日，並須按證券經紀不時指定之利率計息。證券經紀授予之孖展貸款之最高金額取決於質押予證券經紀之資產之市場價值。截至2024年12月31日止年度內每日利率為12%（2023年：9.252%至20.000%）以365日計算。

本年度財務成本載列於附註6。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2024
截至2024年12月31日止年度

11. Convertible Notes

On 29 December 2023, the Company issued convertible notes with an aggregate principal amount of HK\$4,000,000 after resolution was passed by shareholders at the Special General Meeting on 11 December 2023 for such issue.

The convertible notes mature on 29 December 2025, bearing interest at 8 percent per annum calculated on 360 days per year. On expiry, the noteholders have an option to convert to shares or redeem the convertible notes in full or in part.

In the event the convertible notes are fully converted to ordinary shares of the Company, an additional 24,096,384 ordinary shares in the Company will be issued to the noteholders, representing 16.59% of the enlarged issued share capital of the Company, together with an additional interest of HK\$320,000 payable to the noteholders.

On 30 April 2024, the Company issued convertible notes with an aggregate principal amount of HK\$4,000,000.

The convertible notes mature on 30 April 2026, bearing interest at 8 percent per annum calculated on 360 days per year. On expiry, the noteholders have an option to convert to shares or redeem the convertible notes in full or in part.

In the event the convertible notes are fully converted to ordinary shares of the Company, an additional 24,096,386 ordinary shares in the Company will be issued to the noteholders, representing 16.59% of the enlarged issued share capital of the Company, together with an additional interest of HK\$320,000 payable to the noteholders. At 31 December 2024 and as of the date of this announcement, the convertible note is not approved by The Stock Exchange of Hong Kong Limited yet.

11. 可換股票據

於2023年12月29日，本公司發行本金總額為4,000,000港元之可換股票據，本公司股東已於2023年12月11日之特別股東大會通過決議案授權此發行。

可換股票據於2025年12月29日到期，利率為每年8%計算用每年360天為準。在到期日，可換股票據持有人可選擇全數或部份換股及取回本金。

當可換股票據全數換股，本公司將發行24,096,384普通股股份給予可換股票據持有人，相當於擴大公司股本約16.59%，和額外支付予可換股票據持有人320,000港元利息。

在2024年4月30日，本公司發行本金總額為4,000,000港元之可換股票據。

可換股票據將於2026年4月30日到期，年利率8%，每年360天計算。到期時，可換股票據持有人可選擇全部或部分轉換為股份或贖回票據。

若票據全部轉換為本公司普通股，本公司將向可換股票據持有人額外發行24,096,386股普通股，佔本公司擴大後已發行股本的16.59%，並額外支付320,000港元利息。於2024年12月31日及本報告日，該可換股票據尚未獲得香港聯合交易所有限公司批准。

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註（續）

For the year ended 31 December 2024
截至2024年12月31日止年度

12. Share capital

12. 股本

		Number of shares 股份數目	Value 金額 HK\$'000 千港元
Authorised:	法定：		
Ordinary shares of HK\$0.025 each at 1 January 2022 and 31 December 2022 Share Consolidation (Note)	於2022年1月1日及2022年12月31日 每股0.025港元之普通股 股份合併（註）	4,000,000,000 (1,090,188,200)	100,000 —
Ordinary shares of HK\$0.25 each after the Share Consolidation and HK\$0.025 of unissued shares Share Subdivision (unissued shares) (Note)	每股0.25港元之普通股（股份合併後） 及每股0.025港元之未發行 普通股 股份分拆（未發行）（註）	2,909,811,820 97,090,188,180	100,000 —
Ordinary shares of HK\$0.01 each at 31 December 2023 and 2024	於2023年12月31日及2024年12月31日 每股0.01港元之普通股	100,000,000,000	100,000
Issued and fully paid:	已發行及繳足：		
At 1 January 2022 and 31 December 2022 Share Consolidation (Note)	於2022年1月1日及2022年12月31日 股份合併（註）	1,211,320,200 (1,090,188,180)	30,283 —
Ordinary shares of HK\$0.25 each after the Share Consolidation Capital Reduction (Note)	每股0.25港元之普通股 （股份合併後） 股本削減（註）	121,132,020 —	30,283 (30,162)
Ordinary shares of HK\$0.01 each at 31 December 2023 and 2024	於2023年12月31日及2024年12月31日 每股0.01港元之普通股	121,132,020	121

Notes to the Consolidated Financial Statements (Continued)

綜合財務報表附註 (續)

For the year ended 31 December 2024
截至2024年12月31日止年度

12. Share capital (Continued)

Note:

Pursuant to a special resolution for the capital reorganisation of the Company passed in the special general meeting on 11 December 2023, the Company undertook a capital reorganisation which comprised:

- (a) the consolidation of every ten issued existing Shares in the authorised share capital of the Company of HK\$0.025 each into one consolidated share of HK\$0.25 (the "Share Consolidation").
- (b) the reduction of the issued share capital of the Company by cancellation of the paid up capital of the Company to the extent of HK\$0.249 on each of the issued consolidated share such that the par value of each issued consolidated share was reduced from HK\$0.25 to HK\$0.001 (the "Capital Reduction").
- (c) the subdivision of every unissued share of HK\$0.025 in the authorised share capital of the Company into twenty-five adjusted shares of HK\$0.001 each (the "Share Subdivision").

Upon the effective of the capital reorganisation on 13 December 2023, the reduced share capital of approximately HK\$30,162,000 has been transferred to the contributed surplus account of the Company.

12. 股本 (續)

註：

按照於2023年12月11日之股東特別大會上所通過一項有關本公司股本重組之特別決議案，本公司已進行一項股本重組，包括：

- (a) 將本公司法定股本中每十股每股面值0.025港元之已發行及未發行現有股份合併為1股面值0.25港元之合併股份（「股份合併」）。
- (b) 透過註銷本公司繳足股本（以每股已發行合併股份0.249港元為限）之方式，將每股已發行合併股份之面值由0.25港元削減至0.001港元，致使削減本公司已發行股本（「股本削減」）。
- (c) 將本公司法定股本中面值0.025港元之每股未發行合併股份分拆為二十五股每股面值0.001港元之經調整股份（「股份分拆」）。

股本重組於2023年12月13日生效後，削減之股本約30,162,000港元已計入本公司之實繳盈餘賬。

13. Net (Liabilities)/Asset Value per Share

13. 每股（負債）／資產淨值

		2024 HK\$ 港元	2023 HK\$ 港元
Net (Liabilities)/Asset Value per Share	每股（負債）／資產淨值	(0.09)	0.06

Net Liabilities Value per Share is computed based on the net liabilities value of HK\$10,299,000 (31 December 2023: net asset value of HK\$6,996,000) and 121,132,020 shares (31 December 2023: 121,132,020 shares) issued and fully paid Shares.

每股負債淨值乃按於年結日之負債淨值10,299,000港元（2023年12月31日：資產淨值6,996,000港元）及已發行及繳足之121,132,020股（2023年12月31日：121,132,020股）的股份計算。

Extracts of the Independent Auditor's Report

獨立核數師報告書摘要

The following is an extract of the independent auditor's report on the Group's consolidated financial statements for the year ended 31 December 2024 which has included a disclaimer of opinion.

Disclaimer of Opinion

We were engaged to audit the consolidated financial statements of Prosperity Investment Holdings Limited (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as at 31 December 2024, and the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information and other explanatory information.

We do not express an opinion on the consolidated financial statements of the Group. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these consolidated financial statements. In all other respects, in our opinion the consolidated financial statements have been properly prepared in compliance with the disclosure requirements of the Hong Kong Companies Ordinance.

Basis for Disclaimer of Opinion

As disclosed in the notes to the consolidated financial statements, the Group held 14.7% equity interest in Wealth Spread Investment Limited ("Wealth Spread") as at 31 December 2024 and 2023. Wealth Spread is an investment holding company with an indirectly held equity interest of 54% in an entity (the "PRC entity") principally engaged in zinc and lead mining in the People's Republic of China (the "PRC") as at 31 December 2024 and 2023. The Group had an indirect effective attributable minority interest of 7.94% of the PRC entity.

以下為獨立核數師對本集團截至2024年12月31日止年度之綜合財務報表之報告書摘要，當中載有不發表意見之聲明。

不發表意見之聲明

本核數師（以下簡稱「我們」）獲委聘審核嘉進投資國際有限公司（「貴公司」）及其附屬公司（統稱「貴集團」）的綜合財務報表，此綜合財務報表包括於二零二四年十二月三十一日的綜合財務狀況表與截至該日止年度的綜合損益及其他全面收益表、綜合權益變動表及綜合現金流量表，以及綜合財務報表附註，包括主要會計政策概要及其他解釋性資料。

我們就 貴集團的綜合財務報表不發表意見，由於報告中「不發表意見的基礎」部分所描述事項的重要性，我們無法獲得足夠適當的審計證據為這組財務報表提供一個審計意見的基礎。在其他所有方面，我們認為該綜合財務報表已根據香港《公司條例》的披露要求妥當編制。

不發表意見聲明之基礎

如合併財務報表附註所披露，於2023年12月31日及2024年12月31日， 貴集團持有康展投資有限公司（「康展投資」）的14.7%有效的少數股東權益。康展投資為一家投資控股公司，於2023年12月31日及2024年12月31日通過間接持股方式持有一家主要在中華人民共和國從事鋅鉛開採的實體（「中國實體」）54%的股權。 貴集團擁有中國實體間接有效的少數股東歸屬權益7.94%。

Extracts of the Independent Auditor's Report (Continued)

獨立核數師報告書摘要（續）

The Group's investment in Wealth Spread (the "Investment") is classified and accounted for as financial assets at FVOCI and carried in the consolidated statement of financial position of the Group at its fair value as at 31 December 2024 of approximately HK\$5,293,000 (2023: HK\$5,293,000), which resulted in a fair value loss of approximately HK\$Nil (2023: HK\$14,894,000) recognized as other comprehensive expense in the consolidated profit or loss and other comprehensive income of the Group for the year ended 31 December 2024. The fair value of the Investment as at 31 December 2024 was referenced by management to the fair value of the Investment as at 31 December 2023, which was determined by management based on limited financial and other information of Wealth Spread and the PRC entity made available to the Group and a valuation performed by an independent external valuer (the "Valuer") engaged by management of the Company.

The Valuer's work in estimating the fair value of the Investment (the "Valuation") involved significant use of source data, and significant assumptions, these assumptions and inputs primarily including the future cash flows of the PRC Entity, such as the commencement date of mining, forecasted production volume and associated costs to be incurred, the details of which were disclosed in the notes to the consolidated financial statements.

We were unable to be satisfied about the relevance, completeness and accuracy of the source data used in the Valuation, as well as the relevance and reasonableness of the significant assumptions adopted in the Valuation because neither the Valuer nor we were provided with the most recent production plan containing specific information, including but not limited to, annual production volume and corresponding costs to support the Valuation.

Therefore, we were unable to obtain sufficient appropriate audit evidence that the fair value of the Investment as estimated by the Group's management as at 31 December 2024 and 2023, including the latest overall development plan of the PRC entity, such as the revised timeline, the revised estimated capital expenditure, mining related cost and operating expenses to access the appropriateness and accuracy of the financial information, as such did not contain material misstatement. There were no other satisfactory audit procedures that we could perform to determine whether any adjustments to the carrying value of Wealth Spread and the related fair value loss recognized in other comprehensive expense and investment revaluation reserve balances as at and for the years ended 31 December 2024 and 2023 were necessary. Any adjustments found to be necessary could also affect the related elements making up and disclosures in the consolidated financial statements.

貴集團對康展投資的投資（「該投資」）被歸類並以通過按公平值計入其他全面收益的金融資產入賬，並以約5,293,000港元（2023：5,293,000港元）的公平值計入 貴集團於2024年12月31日的合併財務狀況表。此等公平值導致於截至2024年12月31日止年度內於 貴集團的合併利潤或其他綜合收益中確認約0港元（2023：14,894,000港元）的公平值損失。該投資於2023年12月31日及2024年12月31日的公平值由管理層根據康展投資及中國實體提供的有限財務和其他資訊，並由 貴集團聘請的一獨立外部評估師（「評估師」）進行的估值而確定。

評估師估算該投資公平值（「估值」）涉及重大使用來源資料及採納重大假設，此等假設及輸入參數主要包括中國實體的未來現金流量，例如開採日期、產量預測及將產生的相關成本，有關詳情在合併財務報表附註中披露。

由於評估師及我們未獲提供包含最新具體年度產量及相應成本等支援估值的資料的生產計畫詳情，我們無法對估值所使用來源資料的相關性、完整性及準確性，以及所採納重大假設的相關性及合理性感到滿意。

因此，我們無法獲得足夠適當的審計證據證明 貴集團管理層於2023年12月31日及2024年12月31日對該投資公平值的估計，包括中國實體最新的整體發展計劃，例如修訂的時間表、修訂的估計資本支出、採礦相關成本和營運支出，以獲取財務資訊的適當性和準確性，因此不存在重大誤報。我們無法執行其他令人滿意的審計程式以確定是否需要對康展投資的帳面價值以及其他綜合費用中確認的相關公平值損失和於2023年12月31日及2024年12月31日及截至該日止年度的投資重估儲備餘額進行任何調整。任何被發現需要進行的調整也可能影響合併財務報表中的相關元素及披露事項。

Extracts of the Independent Auditor's Report (Continued)

獨立核數師報告書摘要（續）

Material Uncertainty Related to Going Concern

We draw attention to the consolidated financial statements which indicates that the Group incurred a net loss of HK\$17,295,000 for the year ended 31 December 2024 and as at 31 December 2024, the Group's net liabilities amounted to HK\$10,299,000. The Group's total borrowings and convertible notes amounted to HK\$10,160,000, out of which HK\$6,160,000, are repayable on demand or due for repayment within the next twelve months from the end of the reporting period, while its bank balances and cash amounted to HK\$330,000 at 31 December 2024.

These conditions, together with other matters described in the consolidated financial statements, indicate the existence of material uncertainty which may cast significant doubt about the Group's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

與持續經營相關的重大不確定性

我們提請關注綜合財務報表，該報表顯示，集團截至2024年12月31日止年度的淨虧損為17,295,000港元，截至2024年12月31日，集團的淨負債為10,299,000港元。集團的借款及可換股票據總額為10,160,000港元，其中6,160,000港元須按要求償還或於報告期末起十二個月內到期償還，而截至2024年12月31日，集團的現金及現金等價物總額為330,000港元。

這些情況，連同綜合財務報表中所述的其他事項，顯示存在重大不確定性，可能對集團的持續經營能力產生重大疑慮。

我們對此事項的意見未作修改。

Management Discussion

管理層論述

Business Review

In 2024, faced with limited financial resources, the Group focused in managing our investments on hand, optimising the operation cost base and raising of new capital in support of our future growth. Trading of our shares on the Stock Exchange was suspended in April 2024 due to our auditor's disclaimer of opinion on our financial information for the year ended 31 December 2023. Every effort was made to overcome the issues to enable the resumption of trading of our shares.

Operational Review

During the Year, the Group continued its investment activities in both listed and unlisted investments as well as other related financial assets.

During the Year, the Company had disposed a significant portion of the listed investments. Consequently, the gross proceeds from the disposal of financial assets at FVTPL, which were revenue in nature for tax purposes, had decreased substantially from that of the Year 2023.

Due to the market situation, the stock prices and hence the fair value of our listed investments had mixed results.

Other than the listed investments, the Group did not make any new unlisted investment during the Year.

業務回顧

於2024年，面對有限的財務資源，集團專注於管理現有投資，優化營運成本基礎，並籌集新資本以支持未來的增長。由於本公司的核數師對我們截至2023年12月31日止年度的年報載有不發表意見的聲明，導致本公司的股份於2024年4月在聯交所暫停買賣。我們正在竭盡全力解決這些問題，以實現股份得以恢復買賣。

經營回顧

於本年度，本集團繼續從事其於上市和非上市的投資以及其他相關金融資產的投資活動。

於本年度，本集團僅出售重大部分的上市投資。因此出售按公平值計入損益（就稅務而言為收益性質）之金融資產之所得款項總額較2023年年度有大幅下降。

由於市場情況，本集團的上市投資的股價和公平值好壞參半。

除上市投資外，本集團在本年度並未進行任何新的非上市投資。

Management Discussion (Continued)

管理層論述 (續)

Financial Review

Results for the Year

The Group reported a loss after tax of approximately HK\$17.3 million for the Year compared to the loss of HK\$22.4 million for the Year 2023. Other than the administrative expenses, investment management expense, had been reduced from HK\$0.56 million to HK\$0.48 million, finance costs had been reduced by HK\$0.3 million after the repayment of margin loan from proceeds on disposal of listed securities in the first half of Year 2024.

The loss for the Year was mainly due to the following reasons:

- (i) a loss of approximately HK\$0.3 million (Year 2023: loss of HK\$5.2 million) arose from the change in fair value of revenue in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market;
- (ii) a loss of approximately HK\$Nil (Year 2023: loss of HK\$1.7 million) arose from the change in fair value of capital in nature listed equity investments at FVTPL as a result of the fluctuations of the stock market; and
- (iii) administrative expenses of approximately HK\$9.0 million (Year 2023: HK\$9.4 million) due to efforts in costs control.

Other Comprehensive Expense

A fair value loss of HK\$Nil (Year 2023: HK\$14,894,000) was recognized as other comprehensive expense. The expense was due to a reduction of the investment accounted for as financial asset at fair value through other comprehensive income, which is an indirect effective attributable minority interest of 7.94% in a zinc and lead mine in the PRC.

The fair value of the investment as at 31 December 2024 was determined by management based on the limited financial and other information of the unlisted investee company and the indirectly held lead and zinc mine in the PRC made available by the controlling shareholder of the unlisted investee company and the lead and zinc mine in the PRC to the Group.

財務回顧

本年度業績

本集團於本年度錄得除稅後虧損約1,730萬港元，而2023年年度則為虧損2,240萬港元。除行政開支、投資管理開支由56萬港元減少至48萬港元，因為在2024年年度的前半部份出售上市投資的所得用以償還孖展貸款用以償還孖展貸款，導致財務成本減少30萬港元。

本年度的虧損主要原因如下：

- (i) 因股市波動，屬收益性質之按公平值計入損益之上市股本投資公平值變動產生虧損約30萬港元（2023年年度：虧損520萬港元）；
- (ii) 因股市波動，屬資本性質之按公平值計入損益之上市股本投資公平值變動產生虧損約0港元（2023年年度：虧損170萬港元）；和
- (iii) 由於成本控制力道加大，行政開支約900萬港元（2023年年度：940萬港元）。

其他全面開支

其他綜合收益中確認0港元（2023年年度：14,894,000港元）的公平值損失。此開支是由本公司投資在中國的鉛鋅礦之有效間接少數股東權益7.94%的減值所導致。

此投資於2024年12月31日的公平值由管理層根據非上市投資公司和通過間接持股方式在中國的鉛鋅礦之控股股東所提供的有限財務和其他資訊而釐定。

Management Discussion (Continued)

管理層論述 (續)

Gross proceeds from Operations/Revenue

經營所得款項總額／收入

		2024 HK\$'000 千港元	2023 HK\$'000 千港元
Gross proceeds from disposal of financial assets at FVTPL which are revenue in nature for tax purposes	出售按公平值計入損益之金融資產所得款項總額就稅務而言為收益性質	4,337	16,504
Dividend income	股息收入	6	30
		4,343	16,534

As mentioned in the business review section above, during the Year, the Group had further disposed a portion of the listed investments. The gross proceeds from the disposal of financial assets at FVTPL which are revenue in nature, had decreased substantially from that of the Year 2023.

誠如上文業務回顧一節所述，於本年度，本集團進一步出售部分的上市投資。出售按公平值計入損益之金融資產之所得款項總額（屬收益性質）較2023年年度有大幅下降。

Other losses

其他虧損

Other losses mainly comprised of fair value losses of financial assets at FVTPL which was analysed in the table below:

其他虧損主要包括按公平值計入損益之金融資產之公平值虧損，其於下表中作出分析：

		For tax purpose 就稅務而言		Total 總額
		Revenue in nature 收益性質 HK\$'000 千港元	Capital in nature 資本性質 HK\$'000 千港元	HK\$'000 千港元
2024	2024年			
Realised losses	已變現虧損	(6,642)	(490)	(7,132)
Unrealised losses	未變現虧損	(237)	—	(237)
		(6,879)	(490)	(7,369)
2023	2023年			
Realised losses	已變現虧損	(732)	(3,839)	(4,571)
Unrealised losses	未變現虧損	(5,180)	(1,726)	(6,906)
		(5,912)	(5,565)	(11,477)

Please refer to results for the Year section above and note 4 for analysis and details.

其分析及詳情請參照上述本年度的業績部份及載列於附註4。

Management Discussion (Continued)

管理層論述 (續)

Administrative expenses

Among the administrative expenses, staff remuneration of HK\$6,037,000 (Year 2023: HK\$5,469,000) was the largest item of expenses which represented approximately 67% (Year 2023: 57%) of the total administrative expenses. Employees are regarded as the most valuable asset and the Group aims to reward the staff with competitive remuneration package.

Investment management expenses

Investment management expenses of HK\$480,000 (Year 2023: HK\$560,000) represented expenses paid to Opus Capital for the provision of investment management services to the Group.

Pursuant to the IM Agreement, the appointment of Opus Capital as the investment manager of the Company was renewed with effect from 1 January 2022 to 31 December 2024 at a fixed monthly management fee of HK\$80,000, which had since been amended by way of a supplemental agreement on 21 March 2023. The monthly management fee payable by the Company under the IM Agreement from 1 March 2023 to 31 December 2024 reduced from HK\$80,000 to HK\$40,000 per month.

Finance costs

Finance costs included interest payment to a securities broker for provision of margin loan and interest expenses of convertible notes.

In order to better utilize resources, the Group used margin loan provided by a securities broker for its investment in listed equity securities since 2017. At Year End Date, the Margin loan from a securities broker amounted to approximately HK\$Nil (31 December 2023: HK\$2,415,000) and the related interest expenses were approximately HK\$162,000 (Year 2023: HK\$994,000). Listed investments had been disposed in the first half of Year 2024 and the proceeds used to reduce the margin loan used to reduce the margin loan and due to a higher interest rate in the early part of 2024. Hence, interest paid in the Year was lower than that of Year 2023.

行政開支

於行政開支中，6,037,000港元（2023年年度：5,469,000港元）的員工薪酬為最大開支，其佔行政開支約67%（2023年年度：57%）。員工乃本集團最有價值的資產，而本集團旨在以具競爭力的薪酬待遇獎勵員工。

投資管理開支

投資管理開支480,000港元（2023年年度：560,000港元）代表向創富資本支付提供投資管理服務的費用。

根據投資管理協議，創富資本重獲委任為本公司之投資經理，由2022年1月1日至2024年12月31日，每月管理費為80,000港元，之後被一份於2023年3月21日訂立的補充協議進行修訂。由2023年3月1日至2024年12月31日止，更改投資管理協議之每月固定管理費由80,000港元減至40,000港元。

財務成本

財務成本包括就提供孖展貸款向證券經紀支付的利息以及可換股票據之利息開支。

為更善用資源，本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股本證券。於年結日，來自證券經紀之孖展貸款約為0港元（2023年12月31日：2,415,000港元）及相關利息開支約為162,000港元（2023年年度：994,000港元）。在2024年年度的上半年出售之上市投資所得用以償還孖展貸款用以償還孖展貸款和利率在2024年上半年在一個較高水平。因此，本年度支付的利息低於2023年年度。

Management Discussion (Continued)

管理層論述 (續)

Liquidity and Financial Resources

At Year End Date, the Group had: (i) cash and cash equivalent of approximately HK\$334,000 (31 December 2023: HK\$4,017,000); (ii) a loan of approximately HK\$Nil (31 December 2023: HK\$2,415,000) from a securities broker for margin financing of listed equity investments of the Group; and (iii) a loan from a director of HK\$1,000,000 (31 December 2023: HK\$600,000; and (iv) a loan from a director of a subsidiary company of HK\$1,160,000 (31 December 2023: HK\$1,140,000). All loans mentioned in (iii) and (iv) above were non-interest bearing, due on demand and with no guarantee provided by the Company.

In order to better utilise resources, the Group used Margin loan provided by a securities broker for the investment in listed equity investments since 2017. Details of the margin loan were set out in note 10.

Gearing ratio

The gearing ratio (total liabilities/total assets) at Year End Date was 268.23% (31 December 2023: 66.33%).

Capital structure

It is the Group's treasury policy to utilise Shareholders' fund and internal resources primarily for its investment activities and daily operations. In order to preserve resources for potential investments and daily operations, the Group may also borrow from third parties as and when the circumstances warrant. Funds are mainly kept in HK\$ and will be translated into foreign currencies when necessary. The Group has no hedging policy.

Suspension of Trading

Trading in the shares of the Company on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") has been suspended with 9:00 a.m. on 2 April 2024 pursuant to the rule 13.50A of the Rules Governing the Listing of Securities on the Stock Exchange due to a disclaimer of opinion on the Company's financial statements.

On 21 June 2024 and 7 April 2025, the Company received letters from the Stock Exchange setting out the guidance for the resumption of trading in the shares of the Company on the Stock Exchange (the "Resumption Guidance"). The Company is taking appropriate steps to comply with the Resumption Guidance and the relevant Listing Rules set out therein and will keep the market informed of the latest developments of the Group by making further announcement(s) as and when appropriate.

流動資金及財務資源

於年結日，本集團有(i)現金及等值現金項目約334,000港元(2023年12月31日：4,017,000港元)；(ii)來自證券經紀有關本集團上市股本投資的孖展融資的貸款約0港元(2023年12月31日：2,415,000港元)；和(iii)一個董事提供貸款100萬港元(2023年12月31日：60萬港元)；及(iv)一個子公司董事提供116萬港元貸款(2023年12月31日：114萬港元)。在上面(iii)和(iv)提及的所有貸款是免利息，公司並沒有提供任何擔保及公司可在任何時間被要求償還該貸款。

為更善用資源，本集團自2017年起動用證券經紀提供的孖展貸款投資於上市股本投資。孖展貸款詳情載列於附註10。

資本負債比率

年結日之資本負債比率(總負債／總資產)為268.23%(2023年12月31日：66.33%)。

資本架構

財務政策為主要利用股東資金和內部資源用於本集團的投資活動和日常運營。為了保存足夠資源作為潛在投資及日常運營用途，本集團亦可在情況合適時向第三方借款。資金主要以港元存置，並會在有需要時轉換為外幣。本集團並無對沖政策。

暫停買賣

由於核數師對本公司的財務報表不發表意見，本公司的股份已根據香港聯合交易所有限公司(「聯交所」)證券上市規則第13.50A條的規定於2024年4月2日上午九時正起於聯交所暫停交易。

於2024年6月21日和2025年4月7日，本公司收到聯交所函件，當中列載有關本公司股份於聯交所恢復買賣之指引(「復牌指引」)。本公司正採取適當措施以遵守復牌指引及其中列明的相關上市規則，並將適時作出進一步公告，讓市場了解本集團的最新發展。

Management Discussion (Continued)

管理層論述 (續)

Subsequent Events

There is no major event subsequent to Year End Date.

Dividend

The Board does not recommend the payment of dividend for the Year (Year 2023: nil).

Outlook

The Hong Kong capital market appears recovering. Management is exploring options to satisfy all conditions for the resumption of trading of our shares and to raise additional equity funding in order to strengthen our balance sheet, so as to enable us to capture investment opportunities here and abroad for the overall benefit of the Company and shareholders as a whole.

Purchase, Sale or Redemption of Shares of the Company

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Shares during the Year.

Corporate Governance

The Company adopted all the code provisions in the CG Code as its own code on corporate governance practices.

During the Year, the Company complied with the code provisions in the CG Code except for the following deviations:

Under the code provision C.2.1 of the CG Code, the roles of chairman and chief executive should be separated and should not be performed by the same individual. Since 10 June 2021, the Company no longer had an executive director and a chief executive officer. Currently, Mr. Lau Tom Ko Yuen, a non-executive Director of the Company, acted as the Chairman of the Board. The Board considered that the balance of power and authority under such arrangement prior to 10 June 2021 had not been impaired and the current structure could still enable the Company to make and implement decisions promptly and effectively.

The Company had received approval from the Stock Exchange for a suitable person to act as its executive director and chief executive officer. Once the appointment is made, the Company will make an announcement in compliance with the Listing Rules.

Audit Committee

The Audit Committee had reviewed the audited results of the Group for the Year.

期後事項

年結日後概無發生重大事項。

股息

董事會不建議派發本年度之股息（2023年年度：無）。

展望

香港資本市場似乎正在復甦。管理層正在探討各種方案，以滿足恢復股票交易的所有條件，並籌集更多股本資金，以增強我們的資產負債表，使我們能夠抓住國內外的投資機會，從而為公司和全體股東帶來整體利益。

購買、出售或贖回本公司股份

本公司或其任何附屬公司於本年度內概無購買、出售或贖回任何股份。

企業管治

本公司已採納企管守則之全部守則條文，作為其本身之企業管治常規守則。

於本年度，本公司已遵守企管守則之守則條文，惟以下偏離者除外：

根據企管守則之守則條文第C.2.1條，主席及最高行政人員之職務應予以區分，並不應由同一人擔任。由2021年6月10日起，本公司沒有執行董事及最高行政人員。現時，劉高原先生，一非執行董事擔任董事會主席。董事會認為2021年6月10日前此安排沒有削弱權力及授權制衡，及現時架構亦令本公司得以及時及有效地作出並實行決策。

本公司獲得聯交所批准一合適人選去擔任執行董事及最高行政人員。一旦人選被任命，本公司會遵守上市規則即時作出公告。

審核委員會

審核委員會已審閱本集團本年度之經審核業績。

Management Discussion (Continued)

管理層論述 (續)

Model Code for Securities Transactions by Directors

The Company adopted the Model Code as the codes of conduct regarding securities transactions by Directors and by relevant employees of the Company. All Directors had confirmed, following specific enquiries by the Company, that they fully complied with the Model Code and its code of conduct regarding directors' securities transactions throughout the Year.

Annual General Meeting and Closure of Register of Members

The annual general meeting of the Company will be held on 30 September 2025 and the register of members of the Company will be closed from 25 September 2025 to 30 September 2025, both days inclusive, during which period no transfer of shares will be registered. In order to determine the identity of the shareholders who are entitled to attend and vote at the annual general meeting, all duly completed transfer forms accompanied by the relevant share certificates must be lodged with the Company's Hong Kong branch share registrar, Tricor Secretaries Limited, at 17/F., Far East Finance Centre, 16 Harcourt Road, Hong Kong not later than 4:30 p.m. on 24 September 2025.

Publication of Annual Report on the Websites of the Stock Exchange and the Company

The annual report for the Year will be published on the website of the Stock Exchange (www.hkex.com.hk) as well as the website of the Company (www.prosperityinvestment.hk) as soon as possible.

By Order of the Board
Prosperity Investment Holdings Limited
Lau Tom Ko Yuen
Chairman

Hong Kong, 29 August 2025

As at the date of this announcement, the Board comprises one non-executive director, namely Mr. Lau Tom Ko Yuen, and four independent non-executive directors, namely Mr. Feng Nien Shu, Mr. Lui Siu Tsuen, Richard, Ms. Wong Lai Kin, Elsa and Mr. Ip Kwok Kwong.

董事進行證券交易之標準守則

本公司已採納標準守則作為董事及本公司相關僱員進行證券交易之操守準則。經本公司作出具體查詢後，全體董事已確認彼等於本年度內一直全面遵守標準守則及董事進行證券交易的操守守則。

股東週年大會及暫停辦理股份過戶登記

本公司謹訂於2025年9月30日舉行股東週年大會及本公司將於2025年9月25日至2025年9月30日(包括首尾兩日)暫停辦理股東登記，期間將不會處理股份過戶登記手續。為釐定有權出席股東週年大會並於會上投票之股東身份，所有已正式填妥之過戶表格連同有關股票，必須在不遲於2025年9月24日下午四時三十分前送達本公司之香港股份過戶登記處卓佳秘書商務有限公司，地址為香港夏慤道16號遠東金融中心17樓。

於聯交所及本公司網站上刊發年報

本年度之年報將盡快於聯交所網站(www.hkex.com.hk)及本公司網站(www.prosperityinvestment.hk)刊載。

承董事會命
嘉進投資國際有限公司
主席
劉高原

香港，2025年8月29日

於本公告日期，董事會由一名非執行董事劉高原先生及四名獨立非執行董事鄭念叔先生、呂兆泉先生、黃麗堅女士及葉國光先生組成。

Glossary

詞彙

Board 董事會	board of Directors 董事會
CG Code 企管守則	Corporate Governance Code as set out in Appendix 14 to the Listing Rules 上市規則附錄14所載之企業管治守則
CODM 主要經營決策者	the chief operating decision maker 主要經營決策者
Company 本公司	Prosperity Investment Holdings Limited, a company incorporated in Bermuda with limited liability, whose issued Shares are listed on the Main Board of the Stock Exchange 嘉進投資國際有限公司，一間於百慕達註冊成立之有限公司，其已發行股份於聯交所主板上市
Director(s) 董事	director(s) of the Company 本公司董事
FVOCI 按公平值計入其他全面收益	fair value through other comprehensive income 按公平值計入其他全面收益
FVTPL 按公平值計入損益	fair value through profit or loss 按公平值計入損益
Group 本集團	the Company and its subsidiaries 本公司及其附屬公司
HKAS 香港會計準則	the Hong Kong Accounting Standards issued by HKICPA 香港會計師公會頒佈之香港會計準則
HKFRSs 香港財務報告準則	Hong Kong Financial Reporting Standards (HKFRSs) are standards and interpretations adopted by HKICPA, comprise of Hong Kong Financial Reporting Standards (HKFRSs); HKASs; HK(IFRIC) Interpretations; and HK(SIC) Interpretations 香港財務報告準則是香港會計師公會所採納的準則及詮釋，包括香港財務報告準則；香港會計準則；香港（國際財務報告準則）解釋及香港（常務解釋委員會）發布之解釋公告
HKICPA 香港會計師公會	Hong Kong Institute of Certified Public Accountants 香港會計師公會
Hong Kong 香港	Hong Kong Special Administrative Region of the PRC 中國香港特別行政區
HK\$ 港元	Hong Kong Dollar, the lawful currency of Hong Kong 香港法定貨幣港元

Glossary (Continued)

詞彙 (續)

IM Agreement 投資管理協議	the investment agreement dated 18 January 2022 entered into between the Company and Opus Capital regarding the appointment of Opus Capital as the Company's investment manager for the period from 1 January 2022 to 31 December 2024 本公司與創富資本於2022年1月18日訂立之協議就委任創富資本為本公司自2022年1月1日起至2024年12月31日止期間之投資經理
Listing Rules 上市規則	Rules Governing the Listing of Securities on the Stock Exchange 聯交所證券上市規則
Model Code 標準守則	the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules 上市規則附錄10所載之上市發行人董事進行證券交易的標準守則
Net Asset Value 資產淨值	the consolidated net asset value of the Group as reflected in its audited financial statements 本集團於經審核財務報表內反映之綜合資產淨值
Opus Capital 創富資本	Opus Capital Management Limited, the investment manager of the Group since 1 January 2019 that provides investment management services to the Group and, a private limited company incorporated in Hong Kong and licensed to carry out Type 9 (asset management) regulated activities under SFO 創富資本管理有限公司，自2019年1月1日起為本集團之投資經理，負責向本集團提供投資管理服務，乃一間於香港註冊成立之私人有限公司，及根據證券及期貨條例可進行第9類（提供資產管理）受規管活動之持牌人
PRC 中國	People's Republic of China, which for the purpose of this announcement, excludes Hong Kong, Macau and Taiwan 中華人民共和國，就本公告而言，不包括香港、澳門及台灣
Share(s) 股份	share(s) of HK\$0.001 each in the share capital of the Company 本公司股本中每股面值0.001港元之股份
SFO 證券及期貨條例	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) 香港法例第571章證券及期貨條例
Shareholder(s) 股東	holder(s) of Share(s) 股份持有人
Stock Exchange 聯交所	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
Year 本年度	year ended 31 December 2024 截至2024年12月31日止年度
Year 2023 2023年年度	year ended 31 December 2023 截至2023年12月31日止年度
Year End Date 年結日	at 31 December 2024 於2024年12月31日